

Land Tax exemption

For short-stay accommodation made available for long-term rental...

What is the exemption?

This measure provides a **one-year** land tax exemption for short-stay accommodation that's made available for long-term rental.

Typically, the properties are listed with commercial, online short-stay accommodation platforms.

Eligibility requirements

- The land must be classified as general land (for land tax purposes); and
- A written [residential tenancy agreement](#) for a period of at least 12 months, and within the meaning of the *Residential Tenancy Act 1997*, must have commenced for the property between 15 March 2018 and 14 March 2019; and
- The dwelling on the property must have been used or advertised for use as short-stay accommodation during the majority of the three-month period prior to the commencement of the residential tenancy agreement.

Important definition

For the eligibility requirements, short-stay accommodation is defined as a dwelling:

- being used or available for use, for monetary gain by the owner of the dwelling, by a person who is away from their normal place of residence; and
- is ordinarily intended to be used by such a person as their accommodation for not more than four weeks.

How do I apply for the exemption?

Apply for the exemption using the [Land Tax Exemption - Short term accommodation for long term rentals](#) form.

The form is also available on the Land Tax main page of the State Revenue Office website - go to www.sro.tas.gov.au.

Contact and other details

- [Land Tax](#) in Tasmania
- Web: www.sro.tas.gov.au
- Email: taxhelp@treasury.tas.gov.au
- Ph: (03) 6166 4400
9:00am to 5:00pm, weekdays
- State Revenue Office
Ground floor
Salamanca Building Parliament Square
4 Salamanca Place HOBART
9:00am to 5:00pm, weekdays