

Application for the Home Business Concession

State Revenue Office
Department of Treasury and Finance

About this form

Under the [Land Tax Act 2000](#) (the Act), property owners who operate a qualifying home business from principal residence land are not required to pay land tax on the portion of the property from which the business is operated.

Note: This form should be completed by the owner of the land. Section 36(1)(d) of the Act places the onus on the owner of land to satisfy the Commissioner as to the use of that land.

Eligibility for the concession

To be eligible for a Home Business Concession the following criteria must be met:

- a) the business must be operated from land classified as principal residence land;
- b) the business must be operated from land where there is a permanent building predominantly residential in character and affixed to the land;
- c) the building and land from which the business is operating must **not** be subject to a closure order by the local Council;
- d) the business must be operated from a building ordinarily found on residential land;
- e) the business must be operated by the owner of the land or by their spouse, sibling, child or parent;
- f) the land the business operates on must be the sole permanent business premises of the operator; and
- g) where the business is operated from a residential building, not more than 50 per cent of the floor area of that building must be used for the operation of the business.

For more information, please read: [Home business concession frequently asked questions](#), available at www.sro.tas.gov.au.

What you will need to complete this form

At question 3 you will need to provide the Property Identification Number (PID) or Volume and Folio numbers.

At question 4 you will need to provide the ABN or ACN of your business (if it has one).

Personal Information Protection Statement

Personal information is collected by the Commissioner of State Revenue and used for the purpose of administering the [Taxation Administration Act 1997](#). To determine your eligibility to the Home Business Concession you are required to provide this information under the relevant provisions of that Act.

Your personal information may only be disclosed in accordance with the provision of the Taxation Act, and will be managed in accordance with the [Personal Information Protection Act 2004](#). You may access your personal information on request to the Commissioner of State Revenue. A fee may be charged for this service.

1. Your details

Full name	<input type="text"/>	
Address line 1	<input type="text"/>	
Address line 2	<input type="text"/>	
Suburb/town	<input type="text"/>	
State	<input type="text"/>	Postcode <input type="text"/>
Date of Birth	<input type="text" value="/ /"/>	
Daytime telephone number	<input type="text"/>	Include area code if outside Tasmania; the number can be a mobile.
Fax number	<input type="text"/>	Include area code if outside Tasmania.
Email address	<input type="text"/>	

2. Your Land Tax account (if you received a Land Tax Notice of Assessment)

Account number

8	1	0							
---	---	---	--	--	--	--	--	--	--

3. Property details

The property you are nominating for the concession.

Property Identification Number

OR

Volume(Plan) and Folio (Lot) Numbers

Does the property currently receive a principal residence classification for the purposes of section 6 of the Land Tax Act 2000?

Yes No

Has the local Council issued a closure order, under section 87 of the [Public Health Act 1997](#), for any dwelling on the property from which the business is operated?

Yes No

The property identification number appears on the property schedule of your land tax notice of assessment.

If the property address is the same as provided in Question 1, please leave the following section blank.

Address line 1	<input type="text"/>	
Address line 2	<input type="text"/>	
Suburb/town	<input type="text"/>	
State	<input type="text"/>	Postcode <input type="text"/>

4. About the business:

- Who operates the business from the property?
- You
 - Your spouse
 - Your sibling
 - Your child
 - Your parent
 - Another person

If the business is operated by someone other than the owner of the land, what is the name of that person?

Please specify what role(s) the person who operates the business on the property has in the business (ie manager, book keeper, or similar):

All legal and trading names used by the business:

ACN/ABN of the business (if applicable)

Date that the person(s) above started operating the business from the property.

/ /

Day Month Year

What type of business is operated from the property?

A general description only is needed.
(For example: bed and breakfast; preparation of market stock.)

From what dwellings or structures on the property is the business operated?
(ie the house, shed, caravan, dedicated workshop or commercial shop front, or similar)

Application for home business concession

If the business is also operating from another property, please provide the address of that property.

Address line 1

Address line 2

Suburb/town

State Postcode

If applicable, please indicate:

i) the nature of the tasks performed by the operator of the business at those other premises; and

ii) the frequency within which the person operating the business works from those premises.

5. What percentage of the total floor area of the dwelling or structure from which the business is operated is ordinarily used for residential and home business purposes?

(i) Owner's private residential purposes	(ii) Common purposes	(iii) Home Business purposes
per cent	per cent	per cent

6. Your bank account details

If you are eligible for a refund, the State Revenue Office will pay it into your bank/financial institution account following receipt of this application.

Name of Bank/ Financial Institution

Name of account holder/s

BSB -

Account number

Up to ten digits. This is not the number on your bank card.

7. Declaration and Authority

By signing below, you are declaring that:

- the information you have provided in this form is true and accurate; and
- you understand there may be court-imposed penalties for giving false or misleading information.

Full name	<input type="text"/>
Signature	<input type="text"/>
Date	<input type="text" value=" / /"/>
	Day Month Year

For more information from the State Revenue Office

Phone

(03) 6166 4400

1800 001 388

(weekdays, 9:00am to 5:00pm)

Email

taxhelp@treasury.tas.gov.au

Where to lodge your application

Fax

(03) 6173 0217

Post

Commissioner of State Revenue

GPO Box 1374

HOBART TAS 7001

Deliver at reception

Ground floor

Salamanca Building Parliament Square

4 Salamanca Place HOBART TAS 7000

(weekdays, 9:00am to 5:00pm)