

Frequently Asked Questions

Qualifying Home Business Concession

What is the Qualifying Home Business Concession?

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

What are the eligibility requirements for the Concession?

Please read the [Qualifying home business concession guideline](#) (also available at sro.tas.gov.au/resources/guidelines).

Am I eligible?

See the scenarios A to F:

A: I have converted my garage into a workshop for my business.

YES. Because a garage is a building ordinarily found on residential land, and provided the other eligibility criteria are met, the home business concession would be available.

B: I operate a business from a purpose-built commercial workshop located on my principal residence land next to my house.

NO. A purpose built commercial workshop is not a building ordinarily found on residential land. The concession could not apply to that land, and land tax remains payable for the portion of the land occupied by the business.

C. My daughter operates a business from my principal residence.

YES. The business operated on the principal residence land must be operated by an owner of the land or by their spouse, sibling, child, or parent. Provided that the other eligibility criteria are also met, the concession would be available.

D. My family and I run a bed and breakfast business from my home.

YES, if the:

- building is predominantly residential; and
- business is operated by you, your spouse, a sibling, your child, or your parent/s; and
- bed and breakfast business occupies less than half of the floor area of the building.

E. I operate a business from home and sell my products at a local market.

YES. If your only business premise is located at your residence and the other eligibility requirements are met.

F: I run a business from home and also work for an employer.

YES. If you conduct a business from home and are also employed by a third party and earn a wage, this does not affect the fact that the business is only operated from your home. Your land would remain eligible to receive the concession provided the other eligibility requirements are met.

Applications

For a new or retrospective concession claim, use the [Qualifying home business concession application](#) or select the Land Tax drop-down at sro.tas.gov.au/resources/forms.

More information

Website: sro.tas.gov.au/land-tax

Phone: (03) 6166 4400 (weekdays, 9:00am to 5:00pm)
1800 001 388

Email: taxhelp@treasury.tas.gov.au

Post: GPO Box 1374, HOBART TAS 7001