

# Land Tax in Tasmania 2020-21

## Which type of property is liable for land tax?

### General Land

Land Tax applies

Land Tax applies to properties classified as 'General Land'. They include, but are not limited to:

- vacant land;
- shacks;
- weekenders;
- holiday homes; and
- rental properties.

### Principal Residence Land

Land Tax does not apply

The property must include a liveable dwelling and be where the owner (who has at least a 50 per cent interest in the land) ordinarily eats and sleeps.

*The property is taxable if it is used simply as storage or as a place for occasional stay-overs.*

### Primary Production Land

Land Tax does not apply

The property must be used substantially for the business of primary production.

The business must have a reasonable expectation of profit.

## Calculating land tax on 'General Land' properties.

### One property?

Land tax on 'General Land' is calculated on the property's:

- assessed land value; or
- apportioned assessed land value where it has more than one use.

### More than one property?

Land tax on 'General Land' properties is calculated on the combined assessed land values of the properties.

### Land tax calculator

You can calculate land tax by using the [land tax calculator](https://sro.tas.gov.au/landtax) at [sro.tas.gov.au/landtax](https://sro.tas.gov.au/landtax).

## Do one or more of these apply for you?

### Managing financial hardship

Are you suffering financial hardship? Consider these simple or longer-term solutions to take early control before the issue becomes a debt problem:

**SMS reminder.** Set up an SMS to go to your mobile device should a future payment be overdue. Go to *SMS reminders* in the [Quick links box](#), right side of the SRO homepage at [sro.tas.gov.au](https://sro.tas.gov.au).

**Encrypted emails.** Electronic same-day delivery of newly issued land tax notices (to Australia and overseas) increases the number of days to plan your payment by the due date. Register at *Email my land tax notice* in the [Quick links box](#), right side of the SRO homepage at [sro.tas.gov.au](https://sro.tas.gov.au).

**Payment arrangement.** If there are difficulties paying your land tax, a payment arrangement may apply in your situation. Refer to the [Debt Management guideline](#) for the conditions and process, or go to [sro.tas.gov.au/manage-debt](https://sro.tas.gov.au/manage-debt).

### Changed postal address?

Send us the details using the [Change of Contact Details form](#), or go to [sro.tas.gov.au/resources](https://sro.tas.gov.au/resources).

Keep your details up to date to receive notices on time and to reduce the chance of a late payment penalty.