



# Application for land tax exemption: New dwelling available for long-term rental

State Revenue Office  
Department of Treasury and Finance

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## About the exemption and this form

Use this form to apply for an exemption from the payment of land tax for up to three (3) financial years for new dwellings made available for long-term rental.

## Properties – eligibility criteria

To qualify for this exemption all the following eligibility criteria for the property must be met:

- the land must be classified as general land (for land tax purposes); and
- each dwelling on the land must be a new dwelling. That is, it must not have been occupied or sold as a place of residence; and
- the first occupancy permit issued for any dwelling on the land must have been issued between 8 February 2018 and 30 June 2026 inclusive; and
- a written residential tenancy agreement, within the meaning of [Section 10 of the Residential Tenancy Act 1997](#), must be in place for at least one of the properties, for a fixed period of at least 12 months and commencing prior to the beginning of the exemption period\*; and
- if there is more than one dwelling on the land, you must be actively trying to put in place a written residential tenancy agreement, as described above, for all other dwellings.

\*The exemption period is the three full financial years following the occupancy permit being issued. For example, if your occupancy permit is issued on 20 June 2023, you must have an RTA in place by 1 July 2023.

## Information needed to complete this form

1. The Property Identification Number (PID) or Volume and Folio numbers for the property in question. The property identification number is shown on the property schedule of your Land Tax Notice of Assessment or council rates notice.
2. A copy of the occupancy permit for each dwelling on the land.
3. A copy of each [residential tenancy agreement](#) for the property.
4. Your bank account details.

## Is there anything else I need to do?

If your application is successful, you will be required to complete a questionnaire for the following two financial years to determine if you continue to meet the eligibility criteria. The questionnaire will be sent to you prior to your land tax assessment being issued for the financial year.

Where a questionnaire is not completed and returned, your property will be reclassified as taxable '[General Land](#)'.

### Your details

|  |                                  |          |                      |
|--|----------------------------------|----------|----------------------|
| Full name  | <input type="text"/>             |          |                      |
| Residential address                                | <input type="text"/>             |          |                      |
|  | <input type="text"/>             |          |                      |
| State  | <input type="text"/>             | Postcode | <input type="text"/> |
| Postal Address<br><i>(if different from above)</i> | <input type="text"/>             |          |                      |
| State  | <input type="text"/>             | Postcode | <input type="text"/> |
| Date of birth                                      | <input type="text" value="/ /"/> |          |                      |
| Telephone or mobile number                         | <input type="text"/>             |          |                      |
| Fax number   | <input type="text"/>             |          |                      |
| Email address                                      | <input type="text"/>             |          |                      |
| Preferred<br>method of contact                     | <input type="text"/>             |          |                      |

### 1. Your account details (if you received a Land Tax Notice of Assessment)

Account number

### 2. Property details

This question is about the property you are applying to have exempted from the payment of land tax under [Section 19D of the Land Tax Act 2000](#).

Please provide just one of the numbers requested below.

Property Identification  
Number

Volume/Folio Number

The property's address

**3. Multiple dwellings on the property**

a) Is there more than one dwelling on the property?

**Yes**  (complete the next part of this question)

**No**  (go to question 4)

b) Have all the dwellings on the property been rented?

**Yes**  (go to question 4)

**No**  (complete the next part of this question immediately below)

What mechanisms are you using to attempt to rent the dwellings that have not been rented?

Newspaper advertisements

Internet - List the sites you are using: \_\_\_\_\_

Real Estate Agent - Name of Agent: \_\_\_\_\_

Other - provide details: \_\_\_\_\_

**4. I confirm I have attached the following document to this application:**

Copy of the occupancy permit/s for all dwelling/s on the property.

Copy of the residential tenancy agreement/s entered into for each dwelling on the property.

Important: Where copies of the above documents are not provided, your application will not be able to be processed by the State Revenue Office, and you would have to re-apply.

**5. Your bank details**

If you are entitled to a land tax refund, the State Revenue Office will pay this into your bank or financial institution account.

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.

## 6. Declaration and Authority

Please read the following declaration before lodging your application. The State Revenue Office conducts regular compliance investigations. There may be court-imposed penalties for providing false or misleading information.

By signing below, I declare that all the information I have provided in this application is true and correct and that the property I have applied for meets the eligibility criteria for properties set out on page 1 of this form.

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

## Lodging your application with the State Revenue Office

**Email** taxhelp@treasury.tas.gov.au

**Post** Commissioner of State Revenue  
GPO Box 1374  
HOBART TAS 7001

### 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](#). 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.