

# Land Tax exemption

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

Exemption period  
extended to **30 June 2023**

## What is the exemption?

This measure provides a **one-year** land tax exemption for short-stay accommodation that is 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 **30 June 2023** inclusive; 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 [Short-term visitor accommodation converted to long-term rental application](#).

The form is also available on the Land Tax main page of the State Revenue Office website - go to [www.sro.tas.gov.au](http://www.sro.tas.gov.au).

 A revised form (reflecting the extension of the exemption from 30 June 2019 to 30 June 2023) will be published by 1 July 2019.

## Contact and other details

- [Land Tax](#) in Tasmania
- Web: [www.sro.tas.gov.au](http://www.sro.tas.gov.au)
- Email: [taxhelp@treasury.tas.gov.au](mailto: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