

# Guideline and FAQs

## Land tax exemption:

### Short term visitor accommodation converted to long term rental

#### Introduction

A land tax exemption is available for one year for properties converted from short term visitor accommodation to a long term lease.

#### Property eligibility requirements

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

- The property must be classified as general land - that is, you cannot use it as your principal residence or for primary production land purposes; and
- A written [residential tenancy agreement](#) within the meaning of the [Residential Tenancy Act 1997](#) must commence for the property between 15 March 2018 and 30 June 2023; and
- The dwelling on the property must have been used as short stay accommodation during the majority of the three-month period prior to the commencement of the residential tenancy agreement.

For the purposes of the above eligibility criteria, short stay accommodation is a dwelling that is:

- being used or available for use for monetary gain by the owner as accommodation for a person who is away from their normal place of residence; and
- intended to be used as accommodation by that person for not more than four weeks.

#### Application for the exemption

To apply for the exemption, please use the [Short term visitor accommodation converted to long term rental application](#). It is the taxpayer's responsibility to complete the relevant application form and provide the documents requested in that form.

*several FAQs are provided on the next page...*

## Frequently Asked Questions

**I have more than one property that I have converted from short term accommodation to a long term rental. Can I apply for land tax exemption for both properties?**

Yes, provided each property meets all of the eligibility criteria. Please submit a separate application for each property.

**I have just signed a residential tenancy agreement. Immediately prior to this, the property had been vacant for six months. Can I apply for the exemption?**

No. Your property does not meet the eligibility criterion of having been used as short stay accommodation during the majority of the three-month period prior to the commencement of the residential tenancy agreement.

**I use a unit on my principal residence land as short stay accommodation and pay land tax on that part of the property. Can I now rent the unit out and get the exemption?**

No. To qualify for the exemption the land cannot be used as your principal residence.

## Disclaimer

This guideline (including the frequently asked questions) is designed to give you the best information possible.

Occasionally we use examples and scenarios in our public documents as a general guide or simply to illustrate one or more points. They are not intended to cover all situations and, therefore, must not be substituted for independent professional advice. For advice about your own circumstances, you may need to contact your tax advisor, accountant or solicitor.

## Contacting the State Revenue Office

**Email**      [taxhelp@treasury.tas.gov.au](mailto:taxhelp@treasury.tas.gov.au)

**Phone**      (03) 6166 4400  
(weekdays, 9:00am to 5:00pm)

**Website**    [www.sro.tas.gov.au](http://www.sro.tas.gov.au)

**In writing**    The Commissioner of State Revenue  
GPO Box 1374  
HOBART TAS 7001

**In person**    Ground Floor  
Salamanca Building Parliament Square  
4 Salamanca Place  
HOBART TAS 7000  
(weekdays, 9:00am to 5:00pm)