

Land tax relief for commercial owner occupiers

Eligible commercial owner-occupiers may be eligible for up to 25% relief on their 2019-20 land tax if they meet criteria within the relevant period.

You may be eligible for relief if:

you have received a Land Tax Notice of Assessment for 2019-20

you do not have an outstanding land tax debt for prior to 2019-20

the land you own is used for non-residential purposes

you actively conduct a business from your property

you own the property and business either directly or through a company or trust that you own and control

and

the business is eligible for the Australian Government's JobKeeper payment from 31 October 2020 (either extension period 1 or extension period 2) .

the business does not have an annual turnover of more than \$50 million.

Properties being held or developed for sale are not eligible for relief unless there is a business being actively conducted on the property. Construction or development work on the property does not qualify as a business being actively conducted on the property.

What is a relevant period?

The relevant period for commercial owner-occupiers is:

- Period 2: 31 October 2020 to 30 April 2021

How much is the COVID-19 commercial owner-occupiers land tax relief?

Subject to meeting the eligibility criteria, land tax relief equivalent to 25% of the 2019-20 land tax liability on the relevant property will be provided.

What evidence will I need to provide?

Specific requests for information for your situation will display as you complete the form.

You will need to provide evidence to support your claim. This could include:

- Evidence that the business you operate from your property is eligible for the JobKeeper payment from 31 October 2020. This will be evidence of eligibility for the Australian JobKeeper payment in the Australian Government's first JobKeeper extension period 1 from 28 September until 3 January 2021 or extension period 2 from 4 January 2021 to 28 March 2021.
- Evidence that the relevant business has turnover of not more than \$50 million per annum.

How do I apply?

Applications are now open and will close on 30 April 2021.

[Apply online for land tax relief Period 2 for Non-residential property.](#)

Can I claim the land tax relief on expenses such as outgoings?

The land tax relief does not extend to expenses such as outgoings or the GST component of the waived rent.

A deferral of rent is not considered as rent relief.

How is the relief provided?

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If you haven't fully paid your 2019-20 land tax liability

Relief will be provided as a credit against outstanding 2019-20 land tax for the relevant property.

If you have fully paid your 2019-20 land tax liability

You can request to have this as a credit towards your future land tax liability or as a refund

Please choose your option on the application form.

If you choose to receive the relief as a credit against future land tax, once approved you will see the amount of relief credited on your next land tax liability notice (your next bill).

If you choose a refund by EFT, this will be sent to the account details in the application form.

If you choose a refund by cheque, this will be mailed to the postal address we have on record for you.

I have an outstanding land tax liability from a year prior to 2019-20. Can I apply?

No, to apply you must not have an outstanding land tax liability prior to 2019-20.

Any outstanding debts from before 2019-20 must be paid in full before you apply.

My business was eligible for JobKeeper before 28 September 2020, but not after 28 September. Am I eligible for relief?

No. As an owner-occupier you must be eligible for JobKeeper in the period that you are claiming relief for (that is, between 31 October 2020 to 30 April 2021, inclusive).

Part of the criteria includes that the business turnover must be less than \$50 million. What is this based on?

The \$50 million is based on the 2018-19 financial year Australia wide grouped business turnover.

If the business you operate from the property is a franchise, the \$50 million is based on the 2018-19 business turnover for the franchise.