

Apply for COVID-19 land tax relief

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Introduction

If you're a commercial or residential landlord who has reduced your tenants' rent due to COVID-19, you may be eligible for the NSW Government's land tax relief.

Relief is available to landlords:

- whose tenants can prove financial distress due to COVID-19, and
- who have reduced their tenants' rent for any period between:
 - 1 April 2020 and 30 September 2020
 - 1 October 2020 and 31 December 2020, and/or
 - 1 January 2021 and 28 March 2021.

If eligible, the relief available may:

- reduce up to 50% of your 2020 land tax liability
- reduce up to 25% of your 2021 land tax liability
- be paid to you as a refund if you've already paid your land tax
- reduce the amount of land tax payable if you have not yet completed payment.

Applications for 2020 relief close on 31 March 2021.

Applications for 2021 relief close on 30 April 2021.

Eligibility

To be eligible for relief on your **2020** land tax, you'll need to:

- be leasing property on your parcel of land to:
 - a commercial tenant who has:
 - an annual turnover of less than \$50 million, and
 - lost 30% or more of turnover due to COVID-19.

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- a residential tenant who has lost 25% or more of household income due to COVID-19.
- have reduced the rent of affected tenants for any period between:
 - 1 April 2020 and 30 September 2020, and/or
 - 1 October 2020 and 31 December 2020.
- provided the rent reduction without any requirement to be paid back at a later date
- have a 2020 land tax liability that can be reasonably attributed to the parcel of land where the rent reduction has been given.

To be eligible for relief on your **2021** land tax, you'll need to:

- be leasing property on your parcel of land to a commercial, retail tenant who has:
 - an annual turnover of less than \$5 million, and
 - lost 30% or more of turnover due to COVID-19 (15% or more for not-for-profit tenants).
- have reduced the rent of affected tenants for any period between 1 January 2021 and 28 March 2021
- provide the rent reduction without any requirement to be paid back at a later date
- have a 2021 land tax liability that can be reasonably attributed to the parcel of land where the rent reduction has been given.

You can [request an extended payment arrangement](#) for your land tax if necessary.

What you need

- a MyServiceNSW Account
- your [proof of identity](#)
- application contact details
- your land tax client ID
- your land tax correspondence ID
- the land details the relief is being applied for
- Electronic Funds Transfer (EFT) details
- evidence of your rental reduction. This can include:
 - copies of tenancy agreements proving rental reduction
 - rental ledgers
 - a letter from your property manager.
- evidence of your tenants' financial distress due to COVID-19. This can include one of the following:
 - a statement from your tenants explaining how they have been impacted by COVID-19
 - copies of written communication between the landowner and tenant
 - a letter from their landlord or property.

Note: If further documentation is required, Revenue NSW will contact you. You must have your tenants' permission to share their information with Revenue NSW.

Proof of identity

Two proof of identity documents are required. They may include:

- Australian driver licence
- Medicare card
- Australian passport
- Australian birth certificate
- Australian travel visa
- Australian citizenship certificate
- Australian certificate of registration by descent
- Australian ImmiCard.

How to apply

1. Check the [eligibility criteria](#).
2. Gather the required documents.
3. Select the 'Apply online' button.
4. Log in or create your MyServiceNSW Account.
5. Select and verify your identity documents.
6. Enter your contact details. Revenue NSW will use these details to get in touch with you if they need to.
7. Enter your land tax client and correspondence ID.
8. Select which property the land tax relief is being claimed for.
9. Select if your tenant is residential or commercial.
10. Enter your rental reduction details.
11. Upload supporting documents that show the rental reduction.
12. Enter your bank details.
13. Review your application.
14. Select the Declaration boxes and submit your application.

Note: After submitting your application you'll receive a confirmation email. Revenue NSW will review your application and advise you of the outcome. If extra information is required they will contact you.

More information

- You're able to apply for multiple properties at the same time.
- Only select one bank account per person.
- If there's been a change of circumstances or eligibility since your initial application, you can resubmit your application.
- If you're submitting this application on behalf of a landlord, you'll need to have the authority to do so.

- There is no requirement for rent reduction negotiations to have been concluded when you apply for land tax relief.
- Providing false or misleading information will incur penalties.

Links

- [Revenue NSW: COVID-19 and land tax](#)