

The Queensland Government is now in caretaker mode until after the [state election \(Opens in new window\)](#). Minimal updates will be made to this site until after the election results are declared.

[Home](#) > [Environment, land and water](#) > [Land, housing and property](#) > [Land tax](#) > [Coronavirus land tax relief](#)

Coronavirus land tax relief

A number of land tax relief measures were introduced to alleviate the impacts of coronavirus (COVID-19).

Deferral of land tax liabilities

We delayed issuing assessment notices for 2020–21, which means your land tax liability has been deferred for 3 months.

For example, if your 2019–20 assessment notice was dated 1 November 2019 and you are liable for land tax again this year, we will not issue your 2020–21 notice before 1 February 2021.

You do not need to apply for the deferral.

Land tax rebate

You can apply for a land tax rebate to reduce your liability by 25% for eligible properties for the 2020–21 assessment year.

You need to apply by 26 February 2021.

The rebate:

- does not apply to owner-occupied land
- is only available if you owned an eligible property at midnight on 30 June 2020, and were liable for land tax in relation to the property
- does not need to be repaid if the eligibility conditions are met.

The rebate for the 2019–20 year is no longer available.

Eligibility for the rebate

You may be eligible for the land tax rebate if at least one of the following circumstances applies to you.

- You are a landowner who leases all or part of a property to one or more tenants and **all** the following apply.
 - The ability of one or more tenants to pay their normal rent is affected by coronavirus (COVID-19).
 - You will provide rent relief to the affected tenant(s) of an amount at least commensurate with the rebate (in addition to any relief provided in relation to a land tax rebate received for the 2019–20 land tax assessment year).
 - You will comply with the [leasing principles \(https://www.treasury.qld.gov.au/budget-and-financial-management/revenue-and-taxation/leasing-principles/\)](https://www.treasury.qld.gov.au/budget-and-financial-management/revenue-and-taxation/leasing-principles/) even if the relevant lease is not regulated.
- You are a landowner and **all** the following apply.
 - All or part of your property is available and marketed for lease.
 - Your ability to secure tenants has been affected by COVID-19.
 - You require relief to meet your financial obligations.

- You will comply with the [leasing principles \(https://www.treasury.qld.gov.au/budget-and-financial-management/revenue-and-taxation/leasing-principles/\)](https://www.treasury.qld.gov.au/budget-and-financial-management/revenue-and-taxation/leasing-principles/) even if the relevant lease is not regulated.

If you are eligible under both circumstances, it is expected you will apply the rebate firstly to provide rent relief to your residential or commercial tenants. You can then apply any remaining rebate to your own financial obligations (e.g. in relation to debt and other expenses).

The rebate will only apply to each property that meets the above requirements and conditions; it does not necessarily apply to all your landholdings.

Where there are multiple tenants for a single property, including mixed-use developments, if the eligibility requirements and conditions are met for at least one tenancy, then the whole property is eligible for the land tax rebate.

If you received the 2019–20 rebate, you may also be eligible for the 2020–21 rebate if you provide additional rent relief to your affected tenant(s) of an amount at least commensurate with the 2020–21 rebate amount. That is, you do not get the benefit of the 2020–21 rebate for the rent relief that you provided as part of your eligibility for the 2019–20 rebate.

Example

Damien gave Yumi (his tenant) rent relief for 6 months and received the 2019–20 land tax rebate.

To be eligible for the 2020–21 rebate, Damien must provide additional relief to Yumi that is commensurate with the value of that rebate. This additional relief is separate to the 6 months previously provided to Yumi.

How to apply

To apply for a rebate, you need to complete the form in [OSR Online \(https://osronline.treasury.qld.gov.au\)](https://osronline.treasury.qld.gov.au). (See [how to create an account \(https://www.business.qld.gov.au/running-business/support-assistance/osr-online/create-account\)](https://www.business.qld.gov.au/running-business/support-assistance/osr-online/create-account).)

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Individual landowners



Company and trust landowners



Waiver

For the 2019–20 assessment year only, the [land tax foreign surcharge \(https://www.qld.gov.au/environment/land/tax/calculation/foreign-companies\)](https://www.qld.gov.au/environment/land/tax/calculation/foreign-companies) was waived for eligible properties.

More information

- Email [landtaxrelief@treasury.qld.gov.au \(mailto:landtaxrelief@treasury.qld.gov.au\)](mailto:landtaxrelief@treasury.qld.gov.au).
- Learn about [COVID-19 changes affecting renting in Queensland \(https://www.covid19.qld.gov.au/the-hub\)](https://www.covid19.qld.gov.au/the-hub).
- Find [leasing advice and dispute resolution for small businesses \(https://www.business.qld.gov.au/running-business/support-assistance/gsbcc\)](https://www.business.qld.gov.au/running-business/support-assistance/gsbcc).

Access land tax online

Use OSR Online (<https://osronline.treasury.qld.gov.au>) to:

- view your land portfolio
- receive assessment notices
- claim exemptions
- make payments
- estimate your land tax.

Contact us

Land tax

For land tax enquiries:

- complete an online enquiry form (<https://www.treasury.qld.gov.au/budget-and-financial-management/revenue-and-taxation/contact-osr/#email>)
- call 1300 300 734 (Australia) or +61 7 3179 2500 (overseas).

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