

Deferral of 2019-20 third and fourth instalments

Businesses and individuals paying land tax quarterly in 2019-20 will be able to defer payment of their third and fourth quarter instalments for up to 6 months.

What is the relief?

You can choose to defer the payment of your third and fourth 2019-20 land tax quarterly instalment payments for up to six months from the due date of the third instalment.

Will I still receive my instalment notices?

Yes, we will send your third and fourth instalment notices as usual.

How long can I delay the payment?

Third Instalment: defer payment up to six months from the due date

Fourth Instalment: defer payment up to three months from the due date

If you choose to defer your payments, these will be shown as arrears on your first land tax notice for 2020-21.

Will interest and penalty tax apply?

You will not incur any interest or penalty tax as long as you pay your 2019-20 land tax instalment liabilities within the timeframe mentioned above.

Do I need to apply?

No, you do not need to apply for this deferral.

I haven't paid my first or second instalment, can I defer these?

No, the deferral relief only applies to your third and fourth instalment payments.

I still have land tax outstanding from previous years, can I defer this?

No, the deferral relief only applies to the 2019-20 third and fourth instalment payments.