



LAND TAX RELIEF

COVID-19 RESPONSE



QUEENSLAND

You may be eligible for one or more of the following land tax relief measures:

- ▶ A land tax rebate reducing land tax liabilities by 25% for eligible properties for the 2019-20 assessment year
- ▶ A waiver of the 2% land tax foreign surcharge for foreign entities for the 2019-20 assessment year
- ▶ A 3-month deferral of land tax liabilities for the 2020-21 assessment year.

You do not need to apply for the foreign surcharge waiver or the 3-month deferral. We will reassess land tax to apply the waiver and provide a refund where the assessment amount has already been paid.

However, you will need to apply for the land tax rebate.

ELIGIBILITY FOR THE LAND TAX 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 the coronavirus (COVID-19) pandemic.
- ▶ You will provide rent relief to the affected tenant(s) of an amount at least commensurate with the land tax rebate.
- ▶ You will comply with the 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 for lease.
- ▶ Your ability to secure tenants has been affected by the COVID-19 pandemic.
- ▶ You require relief to meet your financial obligations.
- ▶ You will comply with the leasing principles even if the relevant lease is not regulated.

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



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The land tax rebate will only apply to each property that meets the above eligibility requirements and conditions, rather than the rebate applying to entire taxable 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.

The land tax rebate does not need to be repaid if the eligibility requirements and conditions are met.

You can apply for the land tax rebate up to 30 June 2020.

HOW TO APPLY

To apply for the rebate you need to [log into OSR Online](#) (or [create an account if you don't already have one](#)).

Individual landowners

1. Select My Land on the home page.
2. Select Manage details.

To receive the rebate, you must include or update your contact details (including email and telephone number) and bank details so that we can contact you if necessary and pay the rebate into your nominated bank account.

3. Select Manage exemptions then Lodge new exemption.
4. Select COVID-19.
5. Complete the application by certifying your eligibility and selecting the applicable land parcel(s).
6. Complete the declaration.

To access future assessment notices electronically through OSR Online (rather than by post), select Assessments. If you select this option, you will receive an email when an assessment is available.

If you have not yet paid your land tax assessment for 2019-20 or are paying by instalments, and are eligible for land tax relief, we will issue a reassessment and adjust your instalment payments.



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Company and trust landowners

You must [link your own account to your company or trust account](#) before you can apply for the rebate. It is not linked automatically.

1. Select Add Account.
2. Complete the Contact card.
3. Select Request permissions. If you are registered as a director or trustee, select your current role and provide identifying information. If you are a director of a corporate trustee, enter the trustee's ABN or ACN.
4. Go back to the home page and select View account.
5. Select the relevant entity.

To receive the rebate, you must include or update your contact details (including email and telephone number) and bank details so that we can contact you if necessary and pay the rebate into your nominated bank account.

6. Select Manage exemptions then Lodge new exemption.
7. Select COVID-19.
8. Complete the application by certifying your eligibility and selecting the applicable land parcel(s).
9. Complete the declaration.

To access future assessment notices electronically through OSR Online (rather than by post), select Assessments. If you select this option, you will receive an email when an assessment is available.

If you have not yet paid your land tax assessment for 2019-20 or are paying by instalments, and are eligible for land tax relief, we will issue a reassessment and adjust your instalment payments.

FAQS

[Am I eligible for the Land Tax Rebate?](#)

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



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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 the coronavirus (COVID-19) pandemic.
- ▶ You will provide rent relief to the affected tenant(s) of an amount at least commensurate with the land tax rebate.
- ▶ You will comply with the [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 for lease.
- ▶ Your ability to secure tenants has been affected by the COVID-19 pandemic.
- ▶ You require relief to meet your financial obligations.
- ▶ You will comply with the [leasing principles](#) even if the relevant lease is not regulated.

If you are eligible for the land tax rebate under both the above 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 land tax rebate will only apply to each property that meets the above eligibility requirements and conditions, rather than the rebate applying to entire taxable 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.

The land tax rebate does not need to be repaid if the eligibility requirements and conditions are met.

You can apply for the land tax rebate up to 30 June 2020.

LAND TAX WAIVER

HOW TO APPLY

You do not need to apply for the foreign surcharge waiver. We will reassess land tax to apply the waiver and provide a refund where the assessment amount has already been paid.



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LAND TAX LIABILITIES DEFERRAL

HOW TO APPLY

You do not need to apply for the 3-month deferral. We will reassess land tax to apply the waiver and provide a refund where the assessment amount has already been paid.



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