



## Claiming land tax for a rental

Make sure you know when to claim your clients' deductions for land tax for their rental properties.

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Some authorities send land tax assessments for different periods of time, including for amounts in arrears.

Clients who earn rental income from their property can claim a deduction for land tax in the income year the liability relates to, not the income year any arrears are paid. Your clients can claim land tax for:

- the current year as a deduction in their tax return
- past years by lodging an amendment for the year the liability relates to.

Land tax deductions don't need to be apportioned in the income year your clients:

- start to use the property as their main residence
- sell the property.

When the property is sold, any adjustments of land tax must be declared as rental income by the vendor.

For more details, refer to the [Rental properties guide](#).

QC 102805

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We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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