



Relief package for landlords and tenants

The Queensland Government has committed over \$400 million to support landlords and tenants, both commercial and residential, impacted by the COVID-19 disaster.

Initiatives include up to \$400 million in land tax relief for eligible landlords, which must be passed onto tenants, and a crisis payment of \$500 per week for up to four weeks in rent relief for residential tenants who are homeless, or at imminent risk of becoming homeless and have exhausted other options.

Temporary legislative changes will be made to protect eligible tenants, including eviction moratoriums and rent freezes. Landlords, tenants and banks, which are also offering concessions to landlords, should continue to engage in constructive discussions around appropriate rental arrangements for those impacted by COVID-19.

\$400 million land tax relief

Eligible landowners can apply for up to three months waiver and three months deferral of land tax if either of the following circumstances apply.

1. 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 COVID-19 pandemic;
 - you will provide rent relief to the affected tenant(s) of an amount at least commensurate with the land tax relief; and
 - you will comply with the leasing principles even if the relevant lease is not regulated.
2. You are a landowner and all the following apply:
 - all or part of your property is available for lease;
 - your ability to secure a tenant(s) has been affected by the COVID-19 pandemic;
 - you require relief to meet your financial obligations; and
 - you will comply with the leasing principles even if the relevant lease is not regulated.

Land tax relief applications will be managed by the Office of State Revenue.
Applications will open from Tuesday 14 April on qld.gov.au/landtax



Leasing principles

To be eligible for land tax relief, a landowner must commit to comply with the principles set out below. These principles will also be introduced into Queensland law.

If you are a residential landowner, the principles are as follows:

1. You will negotiate in good faith with your tenant to seek a mutually agreeable resolution if their ability to pay is impacted by COVID-19;
2. You will not evict your tenant if they are in financial distress and unable to meet their commitments due to the impact of COVID-19;
3. You will not end a tenancy for any reason other than on an approved ground; this does not include the tenant's inability to pay rent or the end of a fixed term lease;
4. You will not charge break lease fees for tenants who need to end a fixed term tenancy early due to the financial, health or personal safety impacts of COVID-19; and
5. You will allow a tenant to refuse entry for non-essential reasons, including routine repairs and inspections, particularly if a member of the household has a higher risk profile if exposed to COVID-19.

If you are a commercial landowner, the principles are as follows:

1. You will negotiate in good faith with your tenant to seek a mutually agreeable resolution if their ability to pay is impacted by COVID-19;
2. You will not evict your tenant if they are in financial distress and unable to meet their commitments due to the impact of COVID-19;
3. You will not increase rent, except where rent is linked to increased turnover;
4. You will not penalise a tenant who stops trading or reduces opening hours;
5. You will not charge any interest on unpaid or deferred rent; and
6. You will not make a claim on a bank guarantee or security deposit for non-payment of rent.

In addition to these principles, the Prime Minister announced a mandatory code of conduct for small and medium enterprise commercial tenancies on 7 April 2020. The Palaszczuk Government will consult with stakeholders on the development of systems and implementation of the code in Queensland.

Compliance with this code is not a requirement to receive land tax relief, but landowners with small and medium enterprise commercial tenancies are advised to familiarise themselves with the code. Visit www.australia.gov.au for further information.

Relief for commercial tenants

Any land tax relief provided to commercial landlords must be passed onto eligible tenants.

The State Government is providing a range of support packages to businesses affected by COVID-19. These should be considered alongside support being provided by the Federal Government and private sector service providers including banks and utility companies.

Commercial tenants can complete the Business Impact Survey found on business.qld.gov.au to be linked with further support.

Relief for residential tenants

A crisis payment of up to \$500 a week for up to four (4) weeks (\$2000 maximum), is now available to Queenslanders who are homeless, or at imminent risk of becoming homeless and have exhausted these options:

- are renting a property currently or will shortly move into a new tenancy;
- have lost their job and have applied to Centrelink for the COVID-19 income support;
- are waiting for their application with Centrelink to be approved; and
- have evidence negotiating a payment approach with their lessor/landlord directly, or via their property manager, as well as evidence of conciliation with the Residential Tenancies Authority but cannot reach agreement.

More information and eligibility is available online from the Residential Tenancies Authority, or by calling 1800 497 161.

