

## **Submission to the National Housing and Homelessness Plan**

I believe that the following option should be considered:

*A tax on residential properties that are not being used as a permanent residence or are not available for long term rental.*

Advantages: This measure has the advantage of increasing housing supply. It is expected that most of the increase in supply would be rental properties but it would also be expected to result in some increase in properties for sale.

Specifics: Specific values and thresholds are not part of this submission. If the idea was to be adopted then these values would need to be determined through economic analysis.

Integrity: Avoidance of the tax is likely to be attempted through falsely claiming that a property is a 'Permanent residence' and/or 'Available for long term rental'. To assist integrity there would need to be definitions of these terms in the measure.