



[Home](#) / [Individuals](#) / [Investments and assets](#) / [Residential rental properties](#)  
/ Rental property genuinely available for rent

# Rental property genuinely available for rent

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You must rent out or make a genuine (honest) effort to rent out your rental property or holiday home to be able to claim a deduction for expenses you incur.

## On this page

- [Things that show your rental property is available](#)
- [Things that show your rental property is not available](#)

## Things that show your rental property is available

Your property is available for rent where you either have:

- a tenant renting the property
- made genuine effort to
  - advertise the property in ways that give it broad exposure to possible tenants
  - have conditions that are not so restrictive that tenants are likely to rent the property.

Where you rent out property or it is genuinely available for rent, you can claim for expenses you incur.

## Find out about:

- [Rental expenses to claim \(/Individuals/Investments-and-assets/Residential-rental-properties/Rental-expenses-to-claim/\)](#).
- [Rental expenses you can't claim \(/Individuals/Investments-and-assets/Residential-rental-properties/Rental-expenses-you-can-t-claim/\)](#).

# Things that show your rental property is not available

Things that may show a property isn't genuinely available for rent include:

- it's advertised in ways that limit its exposure to potential tenants – for example, the property is only advertised
  - at your workplace
  - by word of mouth
  - on restricted social media groups
  - outside annual holiday periods when the likelihood of it being rented out is very low
- the location, condition of the property, or accessibility of the property mean that it's unlikely tenants will seek to rent it
- you place unreasonable or stringent conditions on renting out the property that restrict the likelihood of the property being rented out, such as
  - setting the rent above the rate of comparable properties in the area
  - placing a combination of restrictions on renting out the property – for example, – requiring prospective tenants to provide references for short holiday stays and having conditions like 'no children' and 'no pets'
- you refuse to rent out the property to interested people without adequate reasons.

These things generally show you:

- don't have a genuine intention to earn rental income from the property
- may have other purposes, such as using it or reserving it for personal use.

Check our examples of factors that generally indicates the [Property is not genuinely available to rent \(/Forms/Rental-properties-2021/?page=5#availabletorent\)](/Forms/Rental-properties-2021/?page=5#availabletorent).

## **Our commitment to you**

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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