



Off-the-plan Duty Concession Application

You may receive a duty concession on the purchase of a new dwelling in:

- a multi-tiered scheme before 20 March 2025 or
- an eligible building scheme on or after 21 March 2025 or
- an eligible scheme on or after 12 March 2026

if the agreement to purchase the property was entered into before development commenced or before development has completed.

Use this form to apply for a concession if:

- you executed a concessional pre-construction agreement dated between:
 - 23 October 2019 and 30 June 2028 (inclusive) for multi-tiered schemes
 - 21 March 2025 and 30 June 2028 (inclusive) for eligible building schemes or
 - 12 March 2026 and 30 June 2028 (inclusive) for eligible schemes.
- you executed a concessional under-construction agreement dated between:
 - 31 August 2023 and 30 June 2028 (inclusive) for multi-tiered schemes
 - 21 March 2025 and 30 June 2028 (inclusive) for eligible building schemes or
 - 12 March 2026 and 30 June 2028 (inclusive) for eligible schemes.
- you have not received a rebate for the agreement under the Off-the-plan Duty Rebate Scheme.

How much is the concession?

The concession amount depends on the type of agreement, dutiable value of the agreement and the date the agreement is entered into. The concession is capped at \$50,000. See [the web page](#) for details.

The concession applies to applicable transfer duty and foreign transfer duty payable on a transaction.

Multiple concessions can apply to the same applicant on the purchase of separate dwellings either in the same or different developments. **Make a separate application for each transaction.**

Apply no later than 12 months from the date you are registered on the certificate of title.
We won't accept late applications.

Before settlement	After settlement
Provide this form to your settlement agent. OR If you are conducting your own settlement, submit this form and the contract of sale (e.g. offer and acceptance) through the Online Services Portal via RevenueWAConnect .	Log in to RevenueWAConnect , then click on the Online Services Portal to submit this form and: ☐ the contract for sale (e.g. offer and acceptance) ☐ the certificate of duty ☐ copy of your ID (e.g. driver's licence) ☐ copy of a bank statement for the account to receive the refund. The account must be in the names of all purchasers/ transferees.

Contact us			
Lodge online	WA.gov.au/service/financial-management/taxation-and-duty/use-the-duties-online-services-portal		
Web enquiry	www.osr.wa.gov.au/DutiesEnquiry	Phone	(08) 9262 1100
Website	WA.gov.au		1300 368 364
Office	200 St Georges Terrace, Perth		(WA country callers only – local call charge)
Postal address	GPO Box T1600, PERTH WA 6845		

Privacy statement	
The Commissioner of State Revenue collects personal information under the authority of the <i>Taxation Administration Act 2003</i> and the <i>First Home Owner Grant Act 2000</i> (Acts) for the purposes of administering and enforcing those Acts and the State revenue laws. The collected information is protected by the confidentiality provisions in the Acts. We will not use your information outside of revenue administration purposes or share your information without your consent except in circumstances required or authorised by law. See www.wa.gov.au/organisation/departments-of-treasury-and-finance/revenue-wa-privacy-and-personal-information for details about how your personal information is handled.	

Definitions

The information below is general guide to the relevant provisions of the off-the-plan duty concession. It is not a complete or exhaustive description of the concession or all circumstances in which it may apply. Refer to the *Duties Act 2008* for the full legislative provisions, eligibility requirements, exclusions, and details of how the concession operates.

Dwellings

Dwelling	A building, or part of a building, that: • may lawfully be used as a place of residence • in the Commissioner's opinion, is suitable to be used as a place of residence and • is intended to be used solely or dominantly as a place of residence.
New dwelling	A dwelling that is not an existing building or part of an existing building, unless it is intended to be used as a hotel, motel, hostel, lodging house, boarding house or serviced apartment

Works

Relevant construction works	Excavation or works associated with the construction of a building or structure that is necessary for the subdivision but doesn't include: • demolishing an existing building or structure • clearing a site for development or • installing temporary fencing or structures, transportable buildings or advertising materials.
Subdivision site works	Works carried out for the purpose of subdividing the land and includes: • installing one or more retaining walls or • changing the ground level (whether by excavation or filling).

Eligible building scheme

Multi-tiered scheme • <i>Strata scheme</i> (defined in the <i>Strata Titles Act 1985</i> s 9) • <i>Community titles (building) scheme</i> (defined in the <i>Community Titles Act 2018</i> s 11(7)) Single-tiered scheme • no part of a floor of a lot, or part of a lot in a building, forms or joins the ceiling of another lot or part of a lot in a building • doesn't include dwellings constructed on a survey-strata plan.	
Concessional pre-construction (building scheme) agreement	An agreement to purchase a lot on which there will be a new dwelling. The purchase must be from the owner who will subdivide the land by the registration or amendment of an eligible building scheme. The agreement must be entered into before the relevant development for the subdivision commences and: • if a multi-tiered scheme – between 23 October 2019 and 30 June 2028 or • if a single-tiered scheme – between 21 March 2025 and 30 June 2028.

Concessional under-construction (building scheme) agreement	An agreement to purchase a lot on which there will be a new dwelling. The purchase must be from the owner who will subdivide the land by the registration or amendment of an eligible building scheme. The agreement must be entered into after the relevant development for the subdivision commences but before it is completed and: • if a multi-tiered scheme – between 31 August 2023 and 30 June 2028 or • if a single-tiered scheme – between 21 March 2025 and 30 June 2028.
Development commences	When relevant construction works necessary for the subdivision of commence on the land
Development completes	When the land is subdivided by the registration of an eligible building scheme, or an amendment of an eligible building scheme, under the <i>Strata Titles Act 1985</i> section 11 or the <i>Community Titles Act 2018</i> section 14

Eligible land scheme

Survey-strata scheme (defined in the <i>Strata Titles Act 1985</i> s 9) Community titles (land) scheme (defined in the <i>Community Titles Act 2018</i> section 11(8))	
Concessional pre-construction (land scheme) agreement	An agreement to purchase a lot on which there will be a new dwelling when the agreement is completed. The purchase must be from the owner who has, or will have, subdivided the land by the registration or amendment of an eligible land scheme. The agreement must be entered into: • before the relevant development commences and • between 12 March 2026 and 30 June 2028.
Concessional under-construction (land scheme) agreement	An agreement to purchase a lot on which there will be a new dwelling when the agreement is completed. The purchase must be from the owner who has, or will have, subdivided the land by the registration or amendment of an eligible land scheme. The agreement must be entered into: • after the relevant development commences but before it is completed and • between 12 March 2026 and 30 June 2028.
Development commences	If a building permit is granted – when relevant construction works (other than subdivision site works) necessary for the construction of the dwelling commence. If no building permit is granted - • when relevant construction works necessary for the construction of a building or structure on the land commence or • at a time decided by the Commissioner.
Development completes	If a building permit is granted - when notice of completion is required to be given under the <i>Building Act 2011</i> section 33 in relation to the permit. If no building permit is granted – • when all of the dwellings to be constructed on the land have been constructed and have become lawfully able to be used as places of residence or • at a time decided by the Commissioner.



APPLICATION

Part A – Applicant details

Please attach additional application forms if there are more than two applicants.

Applicant 1

Full / Company name			
Date of birth / ACN		Phone	
Postal address			Postcode
State	Country		
Email			

Applicant 2

Full / Company name			
Date of birth / ACN		Phone	
Postal address			Postcode
State	Country		
Email			

Part B – Transaction details

Type of agreement	☐ Pre-construction - contract entered into before development commenced ☐ Under-construction - contract entered into after development had already commenced but not completed		
Date of the off-the-plan agreement			
Land ID (Lot and plan/survey number)		Certificate of Title (Volume / Folio)	
Address			

Part C - Developer to complete declaration

Development name			
Development type		☐ multi-tiered scheme ☐ single-tiered strata and community title (building) schemes [only applies to contracts entered into on or after 21 March 2025] ☐ survey-strata and community title (land) schemes [only applies to contracts entered into on or after 12 March 2026]	
Date commenced	/ /	Tick if development hasn't commenced yet	☐
Date completed	/ /	Tick if development hasn't completed yet	☐
I am an authorised officer acting on behalf of _____ (company). I declare I have read and understood the conditions contained in this application form. I declare all the information disclosed in this application is true, complete and correct. I acknowledge that providing false or misleading information to RevenueWA is a criminal offence. If it is determined that false or misleading information has been provided a prosecution action may be undertaken.			
Name		Signature	
Position of authorised company officer		Date / /	
Email		Phone	

Part D – Applicant to complete declaration

I declare supporting evidence is available and will be presented to RevenueWA on request. I declare all the information disclosed in this application is true, complete and correct. I acknowledge that providing false or misleading information to RevenueWA is an offence under the <i>Taxation Administration Act 2003</i>. The penalty for the offence is: a) \$20,000 and b) three times the amount of tax that was avoided or might have been avoided if the false or misleading information had been accepted as true. If the purchaser or transferee is a corporation, the declaration must be signed by an authorised officer of the corporation. Please attach additional declarations if there are more than two applicants.			
Applicant 1	Full name		Signature
			Date / /
	Position of authorised officer (if corporation)		
Applicant 2	Full name		Signature
			Date / /
	Position of authorised officer (if corporation)		