



## Off-the-Plan Duty Concession Application

The Off-the-Plan Concession provides a concession on duty for new residential unit and apartment purchases in multi-tiered schemes if the agreement to purchase the property was entered into before development commenced, or where development has commenced but not yet completed. Development commences when relevant construction works commence on the land. Development is completed when the land is subdivided by registration or amendment of the multi-tiered scheme.

### When to use this form

#### Use this form to apply for a concession if you meet all of these criteria

- You executed a pre-construction off-the-plan agreement to purchase a new residential unit or apartment in a multi-tiered scheme before development commenced or
- You executed an under construction off-the-plan agreement to purchase a new residential unit or apartment in a multi-tiered scheme after development commenced but before it was completed.
- The pre-construction agreement is dated between 23 October 2019 and 30 June 2025 (inclusive) or
- The under construction agreement is dated between 31 August 2023 and 30 June 2025 (inclusive).
- 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 only to the transfer duty and foreign transfer duty (if applicable) payable on a transaction.

Multiple concessions can apply to the same applicant on the purchase of separate units or apartments 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. <b>OR</b> If you are conducting your own settlement, submit this form and the contract of sale (e.g. offer and acceptance) online at <a href="http://www.osr.wa.gov.au/portal">www.osr.wa.gov.au/portal</a>	Go to <a href="http://www.osr.wa.gov.au/portal">www.osr.wa.gov.au/portal</a> to submit this form and: <ul style="list-style-type: none"> <li><input type="checkbox"/> the contract for sale (e.g. offer and acceptance)</li> <li><input type="checkbox"/> the certificate of duty</li> <li><input type="checkbox"/> copy of your ID (e.g. driver's licence)</li> <li><input type="checkbox"/> copy of a bank statement for the account to receive the refund. The account must be in the names of all purchasers/ transferees.</li> </ul>

## Contact us

<b>Lodge online</b>	<a href="https://www.wa.gov.au/service/financial-management/taxation-and-duty/use-the-duties-online-services-portal">WA.gov.au/service/financial-management/taxation-and-duty/use-the-duties-online-services-portal</a>		
<b>Phone</b>	(08) 9262 1100	<b>Web enquiry</b>	<a href="https://www.osr.wa.gov.au/DutiesEnquiry">www.osr.wa.gov.au/DutiesEnquiry</a>
	1300 368 364 (WA country callers only – local call charge)	<b>Website</b>	<a href="https://www.wa.gov.au">WA.gov.au</a>
<b>Office</b>	200 St Georges Terrace PERTH WA 6000	<b>Postal address</b>	RevenueWA GPO Box T1600 PERTH WA 6845

## Definitions

**Multi-tiered scheme** means a strata scheme or a community titles (building) scheme, other than one in which 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.

- **Community titles (building) scheme** is defined in the *Community Titles Act 2018* s 11(7).
- **Strata scheme** is defined in the *Strata Titles Act 1985* s 9.

A **new residential unit or apartment** is 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
  - is intended to be used solely or dominantly as a place of residence and
  - is not an existing building or part of an existing building.
- An **existing building** has already been constructed when development for the subdivision commences, whether or not refurbishment is carried out as part of that development.

A building or part of a building is not a **new residential unit or apartment** if it is –

- intended to be used as a hotel, motel, hostel, lodging house, boarding house or serviced apartment or
- of a prescribed class.

**Off-the-Plan Duty Rebate Scheme** is an administrative scheme for paying duty rebates.

### **Relevant construction works -**

- means excavation or works associated with the construction of a building or structure that is necessary for the subdivision but
- does not include excavation or works consisting of –
  - demolishing an existing building or structure
  - clearing a site for development or
  - installing temporary fencing or structures, transportable buildings or advertising materials.



# 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	<input type="checkbox"/> Pre-construction - contract entered into before development commenced <input type="checkbox"/> Under construction - contract entered into after development had already commenced
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			
Date commenced	/	/	Tick if construction hasn't commenced yet <input type="checkbox"/>
Date completed	/	/	Tick if construction hasn't completed yet <input type="checkbox"/>
<p>I am an authorised officer acting on behalf of _____ (company).</p> <p>I declare I have read and understood the conditions contained in this application form.</p> <p>I declare all the information disclosed in this application is true, complete and correct.</p> <p>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.</p>			
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 *Taxation Administration Act 2003*. The penalty for the offence is:

- \$20,000 and
- 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.

<b>Applicant 1</b>	Full name	Signature	Date
			/ /
	Position of authorised officer (if corporation)		
<b>Applicant 2</b>	Full name	Signature	Date
			/ /
	Position of authorised officer (if corporation)		