



Government of **Western Australia**  
Department of **Treasury and Finance**  
**RevenueWA**

# Off-the-plan Duty Concession

## Are you eligible?

Answer some questions to identify whether you may be eligible for the off-the-plan transfer duty concession.

[Get started](#)

Have you entered into an agreement  
to purchase new residential property?

Yes

No

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# What kind of property is it?

An apartment  
or unit

A house, villa or  
townhouse

Vacant land

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Is the property part of a strata scheme?

Yes

No

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# What type of strata scheme is the property in?

## Multi-tiered

A multi-tiered development involves multi-storey blocks of units or apartments where the floor of one lot forms part of, or all of, the ceiling of another lot.

## Single-tiered

A single-tiered development is where no lot exists above another lot. This means the floor of one lot cannot form part of, or all of, the ceiling of another lot.

Two-storey units such as a townhouse or villa are generally part of single-tiered strata schemes but can be included in a multi-tiered strata scheme.

## Survey-strata

A survey-strata scheme is defined by surveyed land boundaries.

Buildings are not shown on a survey-strata plan.

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# When did you enter into the agreement to purchase the property?

Please check with your developer if you're unsure.

## Before construction

Before any excavation or works associated with constructing a building or structure necessary for the subdivision.  
This doesn't include site preparation works such as demolition, fencing or clearing of the site.

## During construction

After excavation works associated with constructing a building or structure necessary for the subdivision, but before the land was subdivided by registration of the multi-tiered scheme.

## After construction

After the land is subdivided by registration or amendment of the multi-tiered scheme.

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Please check with your developer if you're unsure.

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Before any excavation or works associated with constructing a building or structure necessary for the subdivision.

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## During construction

After excavation works associated with constructing a building or structure necessary for the subdivision, but before the land was subdivided by registration of the multi-tiered scheme.

## After construction

After the land is subdivided by registration or amendment of the multi-tiered scheme.

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# When did you enter into the agreement?

Before  
23 October 2019

23 October 2019  
– 23 October 2021

24 October 2021  
– 31 May 2022

1 June 2022  
– 10 May 2023

11 May 2023  
– 20 March 2025

21 March 2025  
– 30 June 2026

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# When did you enter the agreement?

Before  
31 August 2023

31 August 2023  
- 20 March 2025

21 March 2025  
- 30 June 2026

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Did you enter the agreement between  
21 March 2025 and 30 June 2026?

Yes

No

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Did you enter the agreement between  
21 March 2025 and 30 June 2026?

Yes

No

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What is the dutiable value of the agreement?

\$500,000 or less

\$500,001  
- \$600,000

\$600,001 or more

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What is the dutiable value of the agreement?

\$650,000 or less

\$650,001  
- \$750,000

\$750,001 or more

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What is the dutiable value of the agreement?

\$750,000 or less

\$750,001  
- \$850,000

\$850,001 or more

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< Previous question

What is the dutiable value of the agreement?

\$750,000 or less

\$750,001  
- \$850,000

\$850,001 or more

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**You may be eligible** for a concession of 75% of the duty payable, up to a maximum of \$50,000.

See [our website](#) for information and an application form.

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**You may be eligible** for a concession of 50% of the duty payable, up to a maximum of \$50,000.

See [our website](#) for information and an application form.

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**You may be eligible** for a 100% concession of the duty paid or payable, up to a maximum of \$50,000.

See [our website](#) for information and an application form.

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**You may be eligible** for a concession of 50-100% of the duty paid or payable, depending on the value of your transaction, up to a maximum of \$50,000.

See [our website](#) for information and an application form.

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**You may be eligible** for a concession of 37.5-75% of the duty payable, up to a maximum of \$50,000.

See [our website](#) for information and an application form.

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**You may be eligible** for a concession of 37.5% of the duty payable, up to a maximum of \$50,000.

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Unfortunately, you may not meet one or more of the criteria to receive the concession.

Please see [our website](#) for information about the eligibility criteria.

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What is the dutiable value of the agreement?

\$650,000 or less

\$650,001  
- \$750,000

\$750,001 or more

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What is the dutiable value of the agreement?

\$750,000 or less

\$750,001  
- \$850,000

\$850,001 or more

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\$750,001  
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