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

Form
FDA53

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
- multi-tiered or single-tiered scheme not on a survey-strata plan on or after 21 March 2025

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

Use this form to apply for a concession if:

- you executed:
  - a pre-construction off-the-plan agreement to purchase a new dwelling in a single-tiered or multi-tiered scheme before development commenced or
  - an under construction off-the-plan agreement to purchase a new dwelling in a single-tiered or multi-tiered scheme after development commenced but before it was completed.
- the pre-construction agreement is dated between:
  - 23 October 2019 and 30 June 2026 (inclusive) for multi-tiered schemes or
  - 21 March 2025 and 30 June 2026 (inclusive) for single-tiered schemes.
- the under construction agreement is dated between:
  - 31 August 2023 and 30 June 2026 (inclusive) for multi-tiered schemes or
  - 21 March 2025 and 30 June 2026 (inclusive) for single-tiered 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 1300 368 364 (WA country callers only – local call charge)
Website	WA.gov.au		
Office	200 St Georges Terrace, Perth		
Postal address	GPO Box T1600, PERTH WA 6845		

Privacy statement

The Commissioner of State Revenue collects personal information under the authority of the *Taxation Administration Act 2003* and the *First Home Owner Grant Act 2000* (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/department-of-treasury-and-finance/revenuewa-privacy-and-personal-information for details about how your personal information is handled.

Definitions

A ***multi-tiered scheme*** is a strata scheme or a community titles (building) scheme, other than a single-tiered scheme.

- ***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 ***single-tiered scheme*** means a strata scheme or community titles (building) scheme 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. This does not include dwellings constructed on a survey-strata plan. Two-storey units such as a townhouse or villa may be part of a single-tiered scheme.

New dwelling is a building, or part of a building, that –

(a) may lawfully be used as a place of residence
(b) in the Commissioner's opinion, is suitable to be used as a place of residence
(c) is intended to be used solely or dominantly as a place of residence and
(d) is not an existing building or part of an existing building that 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 dwelling*** if it is –

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

Off-the-plan duty rebate scheme is an administrative scheme for paying duty rebates.

Relevant construction works –

(a) means excavation or works associated with the construction of a building or structure that is necessary for the subdivision but
(b) does not include excavation or works consisting of –
    (i) demolishing an existing building or structure
    (ii) clearing a site for development or
    (iii) 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	☐ Pre-construction - contract entered into before development commenced ☐ 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			
Development type	☐ multi-tiered scheme ☐ single-tiered scheme [contracts entered into on or after 21 March 2025]		
Date completed	/ /	Tick if construction 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 *Taxation Administration Act 2003*. 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.

	Full name	Signature	Date
Applicant 1			/ /
	Position of authorised officer (if corporation)		

	Full name	Signature	Date
Applicant 2			/ /
	Position of authorised officer (if corporation)		