

## 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.

The concession amount depends on the value of the property.





