

**LEGISLATIVE COUNCIL**  
**BUILDING LEGISLATION AND TREASURY LEGISLATION (TAX RELIEF)**  
**AMENDMENT BILL 2026**

(Suggested amendment to be proposed in Committee by AIV PUGLIELLI)

1. **Suggested amendment to the Legislative Assembly -**

Clause 147A, lines 4 and 5, omit all words and expressions on those lines and insert—

'After section 21AA(2) of the **Duties Act 2000** insert—

"(2A) Despite section 21(2), the consideration for a transfer of dutiable property is to be adjusted under section 21(3) or (4) if—

- (a) the dutiable property is residential property consisting of a single dwelling; and
- (b) the residential property is a lot in a strata subdivision that has common property; and
- (c) the transfer meets all the requirements to receive a concessional rate of duty under section 57J other than the requirement that the dutiable value of the dutiable property is not more than \$550 000; and
- (d) the contract for the purchase of the dutiable property is entered into on or after 21 October 2026 and before 21 April 2027.".