

Taxation Administration (Amounts Payable—Duty) Determination 2026

Disallowable instrument DI2026–155

made under the

Taxation Administration Act 1999, s 139 (Determination of amounts payable under tax laws)

Part 1 Preliminary

1 Name of instrument

This instrument is the *Taxation Administration (Amounts Payable—Duty) Determination 2026*.

2 Commencement

This instrument commences on 1 July 2026.

3 Definitions

In this instrument:

chapter 3 transaction—see the Duties Act, section 76.

commercial purpose means a purpose other than a residential purpose, a primary production purpose or a home business—see the Duties Act, dictionary and, in relation to a home business, see the *Planning Act 2023*, section 276 (3).

Examples—commercial purpose

- industrial use – warehouses, factories
- business use – offices, restaurants, cafes, hotels or commercially run accommodation such as student accommodation, retirement villages, caravan parks
- retail use – shops, shopping centres, retail outlets

Note An example is part of the instrument, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).

dutiable amount means—

- (a) for a dutiable transaction—the dutiable value of the dutiable property subject to the transaction; and
- (b) for a chapter 3 transaction—the amount on which duty is payable under the Duties Act sections 90, 90A, 90B or 90D.

dutiable property—see the Duties Act, section 10.

dutiable transaction—see the Duties Act, section 7 (2).

dutiable value—see the Duties Act, section 20.

Duties Act means the *Duties Act 1999*.

eligible owner occupier transaction—see Schedule 1 of this instrument.

Part 2 Determination of amounts payable (Transfer rate)—Duties Act, s 31

4 Application of pt 2

This part applies to a dutiable transaction of dutiable property used, or that will be used, wholly for purposes other than a commercial purpose.

Examples—dutiable property used, or that will be used, wholly for purposes other than a commercial purpose

- Ms Winter buys a house to reside in
- Mr Zhang buys farmland and intends to use part of it for cultivation of crops and the rest for grazing (primary production purposes)
- Ms Spring buys a home and will use part of the house to run her bookkeeping business

Note An example is part of the instrument, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, section 126 and section 132).

5 Amounts payable (Transfer rate)

- (1) For the purposes of section 31 of the Duties Act, the duty payable on a dutiable transaction to which this part applies is:

- (a) for an eligible owner occupier transaction—calculated using the rate of duty specified in column 2 of Table 1 applied to the dutiable amount listed opposite in column 1; or

Note 1 The rate of duty for an eligible owner occupier transaction is not a **home buyer concession scheme** for the purposes of part 2.6A of the Duties Act.

Note 2 See Schedule 1, definition of **eligible owner occupier transaction**.

- (b) for a transaction that is not an eligible owner occupier transaction—calculated using the rate of duty specified in column 2 of Table 2 applied to the dutiable amount listed opposite in column 1.

Table 1 Amounts payable (Transfer rate—eligible owner occupier transaction)—Duties Act, s 31

column 1	column 2
dutiable amount	rate of duty (eligible owner occupier transaction)
less than or equal to \$260 000	\$0.28 for every \$100, or part of \$100, of the dutiable amount
more than \$260 000 but not more than \$300 000	\$728 plus \$2.20 for every \$100, or part of \$100, of the dutiable amount that is more than \$260 000
more than \$300 000 but not more than \$500 000	\$1,608 plus \$3.40 for every \$100, or part of \$100, of the dutiable amount that is more than \$300 000
more than \$500 000 but not more than \$750 000	\$8,408 plus \$4.32 for every \$100, or part of \$100, of the dutiable amount that is more than \$500 000
more than \$750 000 but not more than \$1 000 000	\$19,208 plus \$5.90 for every \$100, or part of \$100, of the dutiable amount that is more than \$750 000
more than \$1 000 000 but not more than \$1 455 000	\$33,958 plus \$6.40 for every \$100, or part of \$100, of the dutiable amount that is more than \$1 000 000
more than \$1 455 000	a flat rate of \$4.54 per \$100 applied to the total dutiable amount

Table 2 Amounts payable (Transfer rate—transaction that is not an eligible owner occupier transaction)—Duties Act, s 31

column 1	column 2
dutiable amount	rate of duty (transaction that is not an eligible owner occupier transaction)
less than or equal to \$200 000	\$1.20 for every \$100, or part of \$100, of the dutiable amount
more than \$200 000 but not more than \$300 000	\$2,400 plus \$2.20 for every \$100, or part of \$100, of the dutiable amount that is more than \$200 000
more than \$300 000 but not more than \$500 000	\$4,600 plus \$3.40 for every \$100, or part of \$100, of the dutiable amount that is more than \$300 000
more than \$500 000 but not more than \$750 000	\$11,400 plus \$4.32 for every \$100, or part of \$100, of the dutiable amount that is more than \$500 000
more than \$750 000 but not more than \$1 000 000	\$22,200 plus \$5.90 for every \$100, or part of \$100, of the dutiable amount that is more than \$750 000
more than \$1 000 000 but not more than \$1 455 000	\$36,950 plus \$6.40 for every \$100, or part of \$100, of the dutiable amount that is more than \$1 000 000
more than \$1 455 000	a flat rate of \$4.54 per \$100 applied to the total dutiable amount

Part 3 Determination of amounts payable (Commercial transfer rate)—Duties Act, ss 31, 90, 90A, 90B and 90D

6 Application of pt 3

This part applies to—

- (a) a dutiable transaction of dutiable property used, or that will be used, partly or wholly for a commercial purpose; and
- (b) a chapter 3 transaction for which duty is payable at the determined rate under the Duties Act, sections 90, 90A, 90B and 90D.

Examples—dutiable property used, or that will be used, partly or wholly for a commercial purpose

- Mr Smith buys land on which there is an existing office building
- Mr Jones buys land on which there is an existing building comprised of a suite of offices on the ground floor, and three levels of apartments on levels one, two and three
- Ms Chen buys land on which there is an existing farm. She plans to build chalets on part of the land from which to run her bed and breakfast business, while retaining the remainder of the land as a farm
- Baker Pty Ltd buys an old warehouse with the intention of converting it into an apartment tower and shopping complex

Note An example is part of the instrument, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, section 126 and section 132).

7 Amounts payable (Commercial transfer rate)

- (1) For the purposes of sections 31, 90, 90A, 90B and 90D of the Duties Act, the duty payable on a transaction to which this part applies is calculated using the rate of duty listed in column 2 of Table 3 applied to the dutiable amount listed opposite in column 1.

Table 3 Amounts payable (Commercial transfer rate)—Duties Act, ss 31 and 90, 90A, 90B and 90D

column 1 dutiable amount	column 2 rate of duty
less than or equal to \$2 100 000	nil
more than \$2 100 000	a flat rate of \$5.00 per \$100 applied to the total dutiable amount

Part 4 Determination of amounts payable (Certain business assets)—Duties Act, s 33

8 Application of pt 4

In this part:

relevant amount means, for property to which the Duties Act, section 33 (1) (a) or (b) (Certain business assets) applies that is the subject of a dutiable transaction, the dutiable value of the property.

9 Amounts payable (Certain business assets)

For the purposes of section 31 of the Duties Act, the duty payable is calculated using a rate of duty of 60 cents for every \$100, or part of \$100, of the relevant amount.

Part 5 Miscellaneous

10 Revocation

This instrument revokes the *Taxation Administration (Amounts Payable—Duty) Determination 2025*, DI2025-145

Rachel Stephen-Smith MLA
Minister for Finance

26 June 2026

Schedule 1—Eligible owner occupier transactions

1 Meaning of *eligible owner occupier transaction*

(1) In this schedule:

eligible owner occupier transaction means a transfer with a transaction date on or after 1 July 2026 that meets the following requirements:

- (a) all transferees acquire both a legal and an equitable interest in eligible property on completion of the transaction; and
 - (b) all transferees are an individual;
 - (i) a transferee is not an individual if the individual acquires the eligible property other than in the individual's personal capacity; and
 - (b) at least 1 transferee will own and occupy the eligible property, as the transferee's principal place of residence, within 1 year after the residence start date for the duration of the residence period.
- (2) If it becomes apparent that a transaction is not an eligible owner occupier transaction, a transferee must give the Commissioner written notice of that fact within 14 days after the first of the following events:
- (a) the end of any period allowed for compliance with a requirement of the transaction; or
 - (b) the date that the transferee first becomes aware that the transaction is not an eligible owner occupier transaction.
- (3) If a person claims the duty concession but the transaction is not an eligible owner occupier transaction (including where the residence requirement is not complied with) then duty is calculated with reference to section 5 (1) (b).

2 Meaning of *eligible property*

In this schedule:

eligible property means—

- (a) a home; or
- (b) vacant land.

3 Meaning of *residence period* and *residence start date*

(1) In this schedule:

residence period means a continuous period of at least 1 year.

residence start date means—

- (a) for a home—the date of completion of the eligible transaction; or

- (b) for vacant land—the date that a certificate of occupancy has been issued under the *Building Act 2004* for a home on the land that will be a person’s principal place of residence.
- (2) The Commissioner may determine a shorter residence period (including no period), if—
 - (a) the shorter period is requested, in writing, for a transferee not later than 18 months after the residence start date; and
 - (b) the Commissioner is satisfied that the transferee is unable to occupy the eligible property for a continuous period of 1 year because of an unforeseen circumstance.
- (3) The Commissioner may determine a later residence start date, if—
 - (a) the later date is requested, in writing, for a transferee not later than 18 months after the applicable residence start date; and
 - (b) the Commissioner is satisfied that the transferee is unable to begin occupying the eligible property because of an unforeseen circumstance.

4 Meaning of *unforeseen circumstance*

- (1) In this schedule:

unforeseen circumstance means a circumstance or circumstances that could not have been foreseen by a reasonable person with the knowledge of the transferee on the transaction date.

Examples

1. The sudden onset of a new serious health-related issue that requires the transferee to relocate from the ACT or ACT region for treatment.
2. A natural disaster has damaged the eligible property, making it unfit for occupation, delaying the residence start date.

- (2) In this section:

actual knowledge means knowledge subjectively in the mind of the transferee on the facts they actually knew in relation to the circumstances in issue.

constructive knowledge means actual knowledge of the circumstance which the transferee would have had if the transferee had:

- (a) made the inquiries that would ordinarily have been made by an honest and prudent person in the transferees’ situation; and
- (b) made the inquiries that would ordinarily be made by an honest and prudent person with the transferees’ actual knowledge in the transferees’ situation.

knowledge means actual or constructive knowledge.

5 Application for duty concession

- (1) A transferee may apply to the Commissioner for duty concession under this schedule on the lodgement of the transfer eligible owner occupier transaction with the registrar-general.
- (2) If an application is not made at the time specified in subsection (1), a transferee may apply to the Commissioner to extend the time by which an application for the duty concession may be lodged.
- (3) An application to extend the time to lodge the duty concession must—
 - (a) be in writing addressed to the Commissioner;
 - (b) specify—
 - (i) the name and address of the applicant; and
 - (ii) the grounds on which the extension is sought; and
 - (c) be made within 12 months of the date of lodgement of the transfer of the eligible property with the registrar-general.
- (4) The Commissioner may extend the time to make the application to lodge the duty concession specified in subsection (1).
- (5) In this section:

registrar-general means the registrar-general under the *Land Titles Act 1925*.

6 Related definitions

In this schedule:

Crown lease—see the *Land Titles Act 1925*, dictionary.

declared land sublease—see the *Planning Act 2023*, dictionary.

duty concession means the duty rate payable under section 5 (1) (a) of this instrument.

home means a building (affixed to land in the ACT) or unit in a units plan that—

- (a) may lawfully be used as a place of residence; and
- (b) is, in the Commissioner’s opinion, a suitable building for use as a place of residence.

Note *Commissioner* means the Commissioner for ACT Revenue.

occupy, in relation to a principal place of residence, does not include occupation—

- (a) of a transient, temporary, unlawful or passing nature; or
- (b) for a purpose other than as a place of residence.

off the plan agreement means an agreement for the sale of a unit in a units plan before the units plan is registered.

own means the transferee will be the registered proprietor of the eligible property once it is registered.

principal place of residence means the home a person primarily and lawfully occupies on an ongoing and permanent basis as the person's settled or usual home.

registered—for an off the plan agreement, means registered by the registrar-general under the *Land Titles Act 1925* or the *Land Titles (Unit Titles) Act 1970*.

transaction date, of an eligible owner occupier transaction, means the date that liability for duty arises under the Duties Act, section 11.

transfer means—

- (a) a transfer of eligible property; or
- (b) an agreement for the sale or transfer of eligible property (including an off the plan agreement); or
- (c) a grant of eligible property.

transferee—see the Duties Act, dictionary. A transferee if more than one – means transferees.

unit—see the *Unit Titles Act 2001*, dictionary.

units plan—see the *Unit Titles Act 2001*, dictionary.

vacant land means land in the ACT, which has a Crown lease or a declared land sublease that does not have a home built, in full or in part, on it.