



Foreign Landholder Duty – Developer Exemptions

Section 205ZO-205ZQ of the *Duties Act 2008 (WA), (CI), (CKI)*

Application for Reassessment

When should you use this form?

Use this form to apply for a reassessment of landholder duty

Only use this form if all of the following apply:

- A foreign landholder acquisition was assessed with duty based on the landholder, or a linked entity, holding *residential property*, which the landholder, linked entity or an associate intended to develop.
- The landholder, linked entity or an associate of the landholder has commenced or completed on the residential property (as relevant):
 - the construction or refurbishment of 10 or more dwellings or
 - the subdivision of the property into 10 or more residential lots.

What is a developer exemption?

A foreign landholder acquisition will be exempt from foreign landholder duty where the landholder, a linked entity or associate of the landholder develops the lot to produce 10 or more dwellings, or lots on which 10 or more dwellings can be constructed.

To qualify for an exemption the construction, substantial refurbishment or subdivision of the land must commence or complete within five years of the acquisition, as described in the table below:

Nature of property at date of acquisition	Construction, refurbishment or subdivision	Commencement or completion is:
Land <ul style="list-style-type: none"> • vacant or • with a building on it 	Commence construction of 10 or more dwellings	when foundations for the first dwelling are laid
	Commence subdivision of land into 10 or more lots capable of being a dwelling	when the first lot capable of constructing a dwelling is subdivided as defined by the <i>Land Tax Assessment Act 2002</i>
	Commence refurbishment of 10 or more dwellings	when all licences, approvals, registrations, exemptions or authorisations necessary to refurbish the first dwelling are granted, issued or obtained
Land where construction or substantial refurbishment of 10 or more dwellings has commenced	Complete construction or refurbishment of 10 or more dwellings	when the first dwelling is ready to be used as a place of residence
Land where subdivision has commenced	Complete subdivision of land into 10 or more lots capable of being a dwelling	when the certificate of title is issued for the first lot that is capable of a dwelling being constructed on

If some of the residential property held by the landholder or linked entity qualifies for an exemption under this section, a partial exemption will apply.

See [Commissioner's Practice DA 44](#) for further information about developer exemptions.

When to apply for reassessment

You must apply for reassessment of the foreign landholder duty within the later of:

- five years after the acquisition occurs or
- 12 months from the date the landholder, linked entity or associate commences or completes (as relevant) the construction, refurbishment or subdivision of the land.

What to do next

- Ensure this application is completed in full
- Provide the evidentiary requirements in Part C
- Lodge all documents including this form with RevenueWA

Contact RevenueWA

Complete this application form and submit it online if you wish to receive your refund by EFT.

Online	www.wa.gov.au/organisation/departments-of-finance/duties-online-services		
Website	WA.gov.au	Web enquiry	www.osr.wa.gov.au/DutiesEnquiry
Office	200 St Georges Terrace Perth WA 6000	Phone	(08) 9262 1100 1300 368 364 (WA country landline callers)
Postal	GPO Box T1600 Perth WA 6845		



Foreign Landholder Duty: Developer Exemption

Bundle ID

Find the Bundle ID on your Duties Document Lodgment and Assessment Form, or through your Online Lodgment portal (for online lodgments).

Bundle ID

Part A - Details of the foreign landholder acquisition

Acquisition date:	/ /	Foreign landholder duty assessed:	\$
Details of parcel of land that has been developed (if multiple lots attach a schedule)			
Land ID (Lot and plan/survey number)	Certificate of Title (Volume / Folio)		
Street no.	Street name	Suburb	Postcode

Has all of the residential property held by the landholder or linked entity been developed? Y N
If only some of the land has been developed, a partial reduction in duty will apply

Part B - The property developed

The landholder or linked entity was entitled to land and the landholder, linked entity or an associate intended to construct 10 or more dwellings on the land

Will the construction result in 10 or more dwellings being created?

Y N

Has construction commenced for at least one of the 10 dwellings?

Y N

What was the date the foundations were laid for the first dwelling?

/ /

The landholder or linked entity was entitled to land with a building on it and the landholder, linked entity or an associate intended to refurbish the building to create 10 or more dwellings

Will the refurbishment result in 10 or more dwellings being created?

Y N

Have all the licences, approvals, registrations, exemptions or authorisations necessary to refurbish at least one of the 10 dwellings been granted, issued or obtained?

Y N

What was the latest date all licences, approvals, registrations, exemptions or authorisations necessary to refurbish the first dwelling were granted, issued or obtained?

/ /

The landholder or linked entity was entitled to land on which construction or refurbishment of 10 or more dwellings had begun, and the landholder, linked entity or an associate intended to complete the construction or refurbishment of 10 or more dwellings

Will the completion of the construction or refurbishment result in 10 or more dwellings being created? Y N

Is at least one of the 10 dwellings ready for occupation as a principal place of residence? Y N

What was the date the first dwelling was ready for occupation as a place of residence? / /

The landholder or linked entity was entitled to land on which the landholder, linked entity or an associate intended to subdivide the land into 10 or more lots on which dwellings could be constructed

Will the subdivision of the land result in the creation of 10 or more lots on which dwellings can be constructed? Y N

Has the land been subdivided to create at least one of the 10 lots on which a dwelling can be constructed? Y N

What was the date the first lot capable of constructing a dwelling was subdivided under the *Land Tax Assessment Act 2002*? / /

The landholder or linked entity was entitled to land on which the landholder, linked entity or an associate intended to complete the subdivision of the land into 10 or more lots on which dwellings could be constructed

Will the completion of the subdivision of the land result in the creation of 10 or more lots on which dwellings can be constructed? Y N

Has the land been subdivided to create at least one of the 10 lots on which a dwelling can be constructed? Y N

What was the date the certificate of title was issued for the first lot that is capable of having a dwelling constructed? / /

Part C – Development of the property

Who commenced or completed (as relevant) the construction, refurbishment or subdivision?

- The landholder or linked entity An associate of the landholder

What is the relationship between the landholder and the associate?

Provide evidence the landholder, linked entity or associate has commenced or completed the construction, refurbishment or subdivision of the land. Examples include:

For construction or refurbishment of dwellings:

- approved plans of subdivision under the *Strata Titles Act 1985* or the *Planning and Development Act 2005*
- building permits issued under the *Building Act 2001*
- any approvals necessary from local councils or the Heritage Council
- contracts entered into for the construction or refurbishment of dwellings on the land

For subdivision of the land:

- plan of subdivision approved by the Western Australian Planning Commission
- certificates of title

Declaration

I declare that supporting evidence has been provided.

I declare that all the information disclosed in this application is true, complete and correct.

I acknowledge that if I provide false or misleading information, I may be prosecuted and be liable for a penalty of \$20,000 plus three times the amount of duty that was avoided or might have been avoided if the false or misleading information had been accepted as true.

If the applicant is a corporation, the declaration must be signed by an authorised officer of the corporation.

Full name	Signature	Date
Position of authorised officer (if applicable)		

Lodge your application

Attach your application to a web enquiry. Or submit it online to receive your refund by EFT.

Online www.wa.gov.au/organisation/department-of-finance/duties-online-services

Web enquiry www.osr.wa.gov.au/DutiesEnquiry **Website** WA.gov.au

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Perth WA 6000 **Phone** (08) 9262 1100

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