



Foreign Transfer Duty – Change in Foreign Status

Section 205Z(2) of the *Duties Act 2008 (WA)*, (CI), (CKI)

Application for Assessment or Reassessment

When should you use this form?

Use this form to apply for an assessment or reassessment of duty

Only use this form if all of the following apply:

- You have entered into an agreement (e.g. offer and acceptance) to purchase residential property.
- The agreement is liable to foreign transfer duty because the purchaser(s) was a foreign person at the date of the agreement.
- At the time the property is transferred (e.g. settlement), the person is no longer a foreign person.

What is foreign transfer duty?

Foreign transfer duty is charged on certain property transactions in WA under the *Duties Act 2008*, and is administered by RevenueWA.

Foreign transfer duty applies to transactions which:

- were entered into on or after 1 January 2019
- at least one of the persons liable to pay duty on the transaction is a *foreign person* and
- the property acquired is *residential property*.

A foreign person can be:

- a foreign individual
- a foreign corporation or
- a foreign trustee.

For further information about the definitions of these terms, please see [Duties Fact Sheet 'Foreign Transfer Duty'](#).

What is a change in foreign status?

A person who is liable to pay foreign transfer duty on an agreement is entitled to a reassessment (and refund where applicable) of the foreign transfer duty if they are not a foreign person at the date the property is transferred to them.

When must an application for reassessment be made?

An application for reassessment of foreign transfer duty because of a change in a person's foreign status must be submitted within five (5) years of the date the agreement is entered into.

Each person liable to foreign transfer duty on the agreement who has had a change in foreign status must complete a separate application and lodge the applications together.

What to do next

1	I have paid duty and am seeking a refund
☐ Check your Certificate of Duty to ensure you have paid foreign transfer duty. If you were exempt from foreign transfer duty, there is no need to make a further application.	
☐ Lodge this form online with RevenueWA.	
☐ Attach a copy of the agreement (offer & acceptance) with a copy of the Certificate of Duty.	
2	I have not settled on my property purchase, and a settlement agent acts on my behalf
☐ Give this form to your settlement agent to submit on your behalf. If the transaction is lodged in Online Duties, it will need to be transferred to RevenueWA for reassessment.	
☒ Do not send this form to RevenueWA.	
3	I have already lodged the transaction for duty assessment with RevenueWA and I will not be engaging a settlement agent
☐ Check you have provided the Bundle ID on page 2 of this form.	
☐ Lodge this form online with RevenueWA and provide the Transfer of Land.	
4	I have not lodged the transaction for duty assessment with RevenueWA yet and I will not be engaging a settlement agent
☐ Lodge your documents online with RevenueWA.	
☐ Attach the Agreement (Offer & Acceptance) and Transfer of Land.	
☐ Attach this form and Form FDA41 'Foreign Transfer Duty Declaration' .	

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



Application

Bundle ID	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									

The Bundle ID can be found on your Duties Document Lodgment and Assessment Form, Certificate of Duty or through your Online Lodgment portal (for online lodgments).

Foreign purchaser details

A separate application must be submitted for each purchaser whose foreign status has changed.

Full name/ Company name			
Date of birth / ACN			
Postal address			
Street no.	Street name	Suburb	Postcode
Telephone number		Email	

Agreement and property details

Date of the agreement (e.g. contract for sale)	/ /	Dutiable value (e.g. consideration paid or value of the property)	\$
Property description (e.g. vacant land, house, apartment etc.)			
Land ID (Lot and plan/survey number)		Certificate of Title (Volume / Folio)	
Street no.	Street name	Suburb	
State		Postcode	

Transfer details

Date of the transfer	/ /	At the date of the transfer, was the purchaser a foreign person?	Yes / No
Has foreign transfer duty been paid?	Yes / No	Has the transfer been registered at Landgate?	Yes / No
What was the date the purchaser's foreign status changed?		/ /	

Where the purchaser was a foreign individual

The individual is no longer foreign because the individual became: (please tick)

- ☐ an Australian citizen
- ☐ an Australian permanent resident
- ☐ a New Zealand citizen holding a special category visa

Provide a copy of the Certificate of Australian citizenship, or the grant letter for a permanent residency or special category visa.

Where the purchaser was a foreign corporation

Foreign persons and their associates no longer have a controlling interest in the corporation because: (please tick)

- ☐ foreign persons and their associates no longer hold at least 50 per cent of the issued shares in the corporation
- ☐ foreign persons and their associates no longer hold at least 50 per cent of the voting power, or potential voting power of the corporation

Provide information to support the change in status. Examples of evidence include:

- a copy of the corporate constitution or articles of association and any amendments
- minutes of meetings and directors resolutions outlining changes to shareholders or voting rights
- share transfers or certificates issued
- ASIC extract detailing shareholdings of the corporation as at the transfer date
- a written statement from the director(s) of the corporation confirming that foreign persons and their associates do not hold a controlling interest in the corporation at the date of the transfer.

Where the purchaser was a foreign trustee

The trustee is no longer foreign because: (please tick)

- ☐ the trust is a discretionary trust which is no longer controlled by a foreign person
- ☐ the trust is a discretionary trust in which foreign persons and their associates no longer hold at least a 50 per cent interest as takers in default of the trust
- ☐ the trust, other than a discretionary trust, in which foreign persons and their associates no longer hold at least 50 per cent beneficial interests in the trust property or income

Provide information to support the change in status. Examples of evidence include:

- a copy of the trust deed and any amending deeds removing and appointing new trustees, appointers or takers in default
- a written statement from the trustee(s) of the trust confirming the trust is not foreign at the date of the transfer

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.

Where the purchaser / transferee 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)		

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/departments-and-agencies/revenue-wa/privacy-and-personal-information for details about how your personal information is handled.