



Foreign Transfer and Landholder Duty Exemptions – Extension of Time to Meet Conditions

When to use this form

Use this form to apply for a 12-month extension of time to meet conditions for a foreign transfer duty or foreign landholder duty exemption.

Only use this form if:

- you are a foreign person who entered into an exempt transaction or acquisition on or after 7 May 2026 to:
 - arrange for the subdivision of land for the purposes of constructing 10 or more dwellings or
 - arrange for construction or substantial refurbishment of 10 or more dwellings or
 - add to the housing supply by constructing or creating a new dwelling or dwellings on the land for sale
- there are exceptional circumstances that resulted in delays beyond the developer's control and
- the application for an extension of time will be submitted before the required date to complete the development.

What will be considered when determining your application

See Commissioner's Practice [DA 55 'Foreign Transfer and Landholder Duty – Extension of Time to Construct, Refurbish, Subdivide or Sell Dwellings'](#) for an explanation of what the Commissioner considers exceptional circumstances.

When to apply for an extension of time

Apply for an extension of time before the original time period for the exemption expires.

Exemption type	Apply within...
Construction or refurbishment exemption	Five years of the transaction or acquisition completion date
Subdivision exemption	Three years of the transaction or acquisition completion date
Build-to-sell exemption – foreign transfer duty	Two years of the transaction completion date

What if development timeframes won't be met?

If you receive an extension of time and the extended development timeframes won't be met, use [Form FDA61](#) to notify the Commissioner within two months after the last date to meet the requirement, or as soon as it becomes known that the requirements won't be met. The exempted duty will be clawed back.

Penalties will apply if the Commissioner is not notified as required.

How to lodge this form

Submit this form and all attachments through the Online Services Portal via [RevenueWAConnect](#).

Contact RevenueWA

Website	WA.gov.au	Web enquiry	www.osr.wa.gov.au/DutiesEnquiry
Office	200 St Georges Terrace, Perth	Phone	(08) 9262 1100
Postal	GPO Box T1600, Perth WA 6845		1300 368 364 (WA country landline callers)

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.



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Bundle ID

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

Bundle ID								
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Part A - Details of foreign person(s) who received the exemption

Foreign person 1			
Full / Company name		Date of birth / ACN	
Postal address			
Phone		Email	

Foreign person 2			
Full / Company name		Date of birth / ACN	
Postal address			
Phone		Email	

Part B - The transaction or acquisition and exemption

Land ID (Lot and plan/survey number)		Certificate of Title (Volume / Folio)	
Street no.	Street name	Suburb	Postcode
If more than one land item, please attach a schedule.			
Exemption type			
Foreign transfer duty		Foreign landholder duty	
☐ Construction exemption		☐ Construction exemption	
☐ Subdivision exemption		☐ Subdivision exemption	
☐ Build-to-sell exemption			
Date the transaction was completed – this is generally the date the land was acquired (for transfer duty) or date of the acquisition (for landholder duty)			
Date you were required to have met the conditions of the exemption			
Approximate date you expect to meet the conditions of the exemption			

Part C – Reason and evidence for extension

The Commissioner may grant an extension of one year to meet the conditions of the exemption if:

- you entered into the transaction on or after 7 May 2026 and
- if the delay in meeting the conditions is due to exceptional circumstances beyond your control.

See Commissioner's Practice [DA 55 'Foreign Transfer and Landholder Duty – Extension of Time to Construct, Refurbish, Subdivide or Sell Dwellings'](#) for an explanation of what the Commissioner considers exceptional circumstances.

Submit this form and:

- A covering letter that explains the reason for the delay in meeting the conditions of the exemption. Include as much information as needed, including a timeline of events, to enable the Commissioner to make a decision on your application.
- Documents that support the reasons provided.
- A copy of the:
 - Certificate of duty
 - Transaction document (Contract for sale/Offer and acceptance)

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.
- ☐ I understand that the decision to allow an extension of time is at the Commissioner's discretion.
- ☐ I understand that, if the conditions of the exemption are not met within the period allowed under the exemption, or the extension if approved, the exempted duty will be clawed back.
- ☐ I declare that, if the conditions of the exemption will not be met by the date allowed under the exemption, or the extension if approved, I will notify the Commissioner within two months after the last date of the required period if any of the exemption requirements are not or will not be satisfied.
- ☐ I acknowledge I may be prosecuted and subject to penalties if I fail to notify the Commissioner that the exemption requirements will not be met within the required period.

If the person completing this declaration 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)		