Government of **Western Australia**
Department of **Treasury and Finance**
RevenueWA

Form
FDA61

Foreign Transfer and Landholder Duty
Notifying the Commissioner - Conditions Not Met

When to use this form

Use this form to notify the Commissioner that conditions for a foreign transfer duty or foreign landholder duty exemption will not be, or have not been, met.

Only use this form if:

- you received a foreign transfer duty or foreign landholder duty subdivision, construction or refurbishment exemption, or a foreign transfer duty build-to-sell exemption
- you won't meet, or haven't met, the development timeframes provided under the exemption conditions or any extension that has been granted.

What will happen to the exemption?

The exemption will be revoked and the previously exempted duty will become payable.

When to lodge this form

Notify the Commissioner no later than two months after the last date to meet the requirement, or as soon as it becomes known that the requirements won't be met.

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 1300 368 364 (WA country landline callers)
Postal	GPO Box T1600, Perth WA 6845		

Foreign Developer Exemption Notification - Conditions Not Met

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									

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

Date you were required to have met the conditions of the exemption	
Did you receive an extension of time to complete the development?	☐ Yes ☐ No

Part C – Exemption conditions not met

Construction or refurbishment exemption – foreign transfer duty
☐ Construction or substantial refurbishment of 10 or more dwellings has not been or will not be completed within five years of the date the land was acquired (or six years if an extension of time was granted).
Construction or refurbishment exemption – foreign landholder duty
☐ Construction or substantial refurbishment of 10 or more dwellings has not been or will not be completed within five years of the date the interest in the landholder was acquired (or six years if an extension of time was granted).
Subdivision exemption – foreign transfer duty
☐ Subdivision of the land for the purposes of constructing 10 or more dwellings has not been or will not be completed within three years of the date the land was acquired (or four years if an extension of time was granted).
Subdivision exemption – foreign landholder duty
☐ Subdivision of the land for the purposes of constructing 10 or more dwellings has not been or will not be completed within three years of the date the interest in the landholder was acquired (or four years if an extension of time was granted).
Build-to-sell exemption – foreign transfer duty
☐ Within two years from the date on which the transaction completes: • a new dwelling or dwellings have not been or will not be constructed on the land for sale so there is at least one additional dwelling on the land than before you acquired the land • the new dwelling or dwellings have not been or will not be sold to purchasers after construction or refurbishment • the new dwelling or dwellings have been or will be used for any purpose (such as a residence) before being sold or • all the land purchased under the exempt transaction, including any existing dwellings that remain after construction, has not been or will not be disposed of.

Part D – Supporting evidence (transfer duty only)

Provide the following documents with your notification:

- Certificate of duty
- Transaction record (Contract for sale / Offer and acceptance)
- Foreign transfer duty declaration

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, by notifying the Commissioner that the exemption requirements have not been or will not be met, the exemption will be revoked and the transaction or acquisition will be reassessed to apply foreign transfer or landholder duty.

☐ I acknowledge that I may be prosecuted and subject to penalties if I fail to notify the Commissioner that the exemption requirements will not be or have not been met within the required period.

If the person making 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)	

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/department-of-treasury-and-finance/revenuewa-privacy-and-personal-information for details about how your personal information is handled.