



Foreign Landholder Duty – Construction or Refurbishment Exemption

Section 205ZO-205ZP of the *Duties Act 2008*

Application for Exemption

When should you use this form?	
Use this form to apply for a reassessment or an exemption from foreign landholder duty	Only use this form if: - a landholder acquisition was, or is liable for foreign landholder duty based on the landholder, or a linked entity, holding residential property which they intend to develop and - the landholder, linked entity or an associate has commenced or completed, or will commence or complete, construction or refurbishment of 10 or more dwellings.

What is foreign landholder duty?
Foreign landholder duty is imposed on certain acquisitions of an interest in a corporation or unit trust that holds land in Western Australia. Additional duty of 7% applies when a foreign person, or someone related to a foreign person, acquires an interest in a landholder that holds residential property. For more information, please see the ‘Foreign Landholder Duty’ fact sheet.

What is a construction/refurbishment exemption?
An interest acquired in a residential landholder by foreign persons will be exempt from foreign landholder duty if the landholder, linked entity or an associate develops land to which the landholder or linked entity is entitled to produce 10 or more dwellings. If you made the acquisition on or before 6 May 2026 To qualify for an exemption, you, a linked entity or your associate must commence or complete construction or refurbishment of 10 or more dwellings within five years of the date of the acquisition. If you made the acquisition on or after 7 May 2026 To qualify for an exemption, you must arrange for construction or substantial refurbishment of 10 or more dwellings to be completed within five years of the date of the acquisition.

Nature of property at date of acquisition	Construction or refurbishment	Commencement or completion	
		Acquisition on or before 6 May 2026	Acquisition on or after 7 May 2026
Land on which construction or refurbishment has not commenced	Construction	Commencement is when foundations for the first dwelling are laid. Completion is the date the first new dwelling is lawfully able to be used as a place of residence.	Completion is the date the 10 th new dwelling becomes lawfully able to be used as a place of residence.
	Refurbishment	Commencement is when all licences, approvals, registrations, exemptions or authorisations necessary to refurbish the first dwelling are granted, issued or obtained. Completion is the date the first new dwelling is lawfully able to be used as a place of residence.	
Land on which construction or refurbishment has commenced	Construction or refurbishment	Completion is the date the first new dwelling is lawfully able to be used as a place of residence.	

When to lodge this form

If you made the acquisition on or before 6 May 2026

Apply for reassessment of the foreign landholder duty within the later of:

- five years of the acquisition or
- 12 months from the commencement or completion date (as relevant).

If you made the acquisition on or after 7 May 2026

Apply for an exemption from foreign landholder duty at the time the relevant documents (agreement for the acquisition of an interest in the landholder or acquisition statement) are lodged for assessment, or within the later of:

- five years of the original date of assessment of the acquisition or
- 12 months from the date the construction or refurbishment is completed.

How to lodge this form

Provide this form and all attachments to your settlement agent.

or

If you are self-represented, submit this form and all attachments through the Online Services Portal via [RevenueWAConnect](#).

When providing or submitting this form, include the evidentiary requirements in Part D.

If requirements won't be met

Extending the exemption timeframe

If you made the acquisition on or after 7 May 2026, you can apply to extend the timeframe for up to one year if there have been delays beyond the developer's control.

- Only one extension may apply once per exempt acquisition.
- You must apply for the extension before the end of the five-year period.

See Commissioner's Practice [DA 55 'Foreign Transfer and Landholder Duty – Extension of Time to Construct, Refurbish, Subdivide or Sell Dwellings'](#).

Apply for an extension using Form [FDA60 'Foreign Transfer and Landholder Duty – Extension of Time to Meet Conditions'](#).

If you fail to meet the exemption requirements

The exemption will be revoked and the previously exempted duty will become payable if you:

- dispose of the exempted interest in the landholder prior to completion of the construction or substantial refurbishment into 10 or more dwellings, unless the disposal received a connected entity exemption (or that exemption would have applied if landholder duty was chargeable) or
- don't complete construction or substantial refurbishment of the land into 10 or more dwellings within five years (or six years if an extension has been approved) of acquiring the interest in the landholder.

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.

Notify the Commissioner using Form [FDA61 'Foreign Transfer and Landholder Duty – Notifying the Commissioner - Conditions Not Met'](#).

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



Construction or Refurbishment Exemption Application

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 acquired the property

Foreign person 1					
Full / Company name			Date of birth / ACN		
Postal address					
Street no.		Street name		Suburb	Postcode
State		Country		Telephone number	
Email					

Foreign person 2					
Full / Company name			Date of birth / ACN		
Postal address					
Street no.		Street name		Suburb	Postcode
State		Country		Telephone number	
Email					

Part B - 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)	
Address			
How much of the residential property held by the landholder or linked entity has been developed?			☐ All ☐ Some

Was there more than one lot acquired as part of the acquisition that was charged with foreign landholder duty?	☐ Yes ☐ No
If YES, are all the lots adjacent to one another?	☐ Yes ☐ No

Part C - The property acquired and developed

Has (or will) the construction or substantial refurbishment resulted in the creation of 10 or more dwellings?	☐ Yes ☐ No
Acquisitions on or before 6 May 2026	
Construction on vacant land	
Has construction commenced for at least one of the 10 dwellings?	☐ Yes ☐ No
What date were the foundations laid for the first new dwelling?	
Substantial refurbishment	
Have all the licences, approvals, registrations, exemptions or authorisations necessary to refurbish at least one of the 10 dwellings been granted, issued or obtained?	☐ Yes ☐ No
What date were all licences, approvals, registrations, exemptions or authorisations necessary to refurbish the first new dwelling granted, issued or obtained?	
If construction or substantial refurbishment had already commenced	
Is at least one of the 10 dwellings ready for occupation as a principal place of residence?	☐ Yes ☐ No
What date was the first new dwelling lawfully able to be used as a place of residence?	
Acquisitions on or after 7 May 2026	
If the construction or refurbishment of ten dwellings has already been completed	
What date was the 10 th new dwelling lawfully able to be used as a place of residence?	
If the construction or refurbishment of ten dwellings has not yet been completed	
Will the landholder or linked entity complete the construction or refurbishment within 5 years of the date they acquired the land?	☐ Yes ☐ No
What is the estimated date the 10 th lot will be lawfully able to be used as a place of residence?	

Part D - Development of the property

Who commenced or completed (as relevant) the construction or refurbishment?	
☐ 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 construction or refurbishment. Examples include:	
For construction or refurbishment of dwellings:	
• building permits issued under the <i>Building Act 2001</i> • any approvals necessary from local councils or the Heritage Council • contracts entered into for the construction or refurbishment of dwellings on the land. • Plans of subdivision (if relevant) and development approval applications to build on the land • Finance applications or loan approvals in relation to building on the land • Detailed due diligence investigations in relation to building on the land.	

If the foreign person or associate acquired the property after construction or refurbishment had begun:

- any agreement, assignment or novation of contracts to the foreign person or associate, for the construction or refurbishment of dwellings on the land.

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 acquisition was made on or after 7 May 2026 and the landholder has not completed the construction or refurbishment:

- ☐ I declare that the landholder will construct or refurbish 10 or more dwellings on the land within five years of the date the interest in the landholder was acquired.
- ☐ I understand that, if the landholder does not complete the construction or refurbishment of 10 or more dwellings within five years of the date the interest in the landholder was acquired (or six years if an extension has been approved), the exemption from foreign landholder duty does not apply.
- ☐ I declare that, if the landholder or linked entity does not complete the construction or refurbishment of 10 or more dwellings within five years (or six years if an extension has been approved), the landholder or the foreign acquirer will notify the Commissioner within two months after the last date of the required period if:
 - any of the exemption requirements are not satisfied within the required period or
 - the landholder or foreign acquirer becomes aware that any of the exemption requirements will not be satisfied within the required period.
- ☐ I acknowledge that the landholder or foreign acquirer may be prosecuted and subject to penalties if they fail to notify the Commissioner that the exemption requirements will not be 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/departments-and-agencies/revenue/privacy-and-personal-information for details about how your personal information is handled.