



Foreign Landholder Duty - Subdivision Exemption

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

Application for Exemption

When should you use this form?

Use this form to apply for 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, subdividing the property for the purposes of constructing 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 subdivision exemption?

An acquisition by a foreign person in a landholder which holds residential land will be exempt from foreign landholder duty if the foreign person or their associate subdivides a lot or lots to enable 10 or more dwellings to be constructed.

If you entered into the transaction on or before 6 May 2026

To qualify for an exemption, the landholder, a linked entity or associate of the landholder must commence or complete subdivision within five years of the acquisition.

If you entered into the transaction on or after 7 May 2026

To qualify for an exemption, the landholder or linked entity must arrange for completion of the subdivision within three years of the acquisition.

Nature of property at date of acquisition	Commencement or completion	
	On or before 6 May 2026	On or after 7 May 2026
Land where subdivision has not commenced	Commencement is when the first lot capable of constructing a dwelling is subdivided under the <i>Land Tax Assessment Act 2002</i> . Completion is the date the certificate of title for the first lot capable of constructing a dwelling is issued.	Land is subdivided when the certificate of title for the lots resulting from the subdivision are issued.
Land where subdivision has already commenced	Completion is the date the certificate of title for the first lot capable of constructing a dwelling is issued.	

When to lodge this form

If the acquisition occurred 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 the acquisition occurred on or after 7 May 2026

Apply for an exemption from foreign landholder duty at the time the acquisition is 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 subdivision is completed.

How to lodge this form

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 entered into the transaction on or after 7 May 2026, you can apply to extend the timeframe for one year if the Commissioner is satisfied that there have been delays beyond the landholder's control.

- Only one extension may apply per exempt acquisition.
- You must apply for the extension before the end of the three-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 your interest in the landholder prior to completion of the subdivision, unless the disposal received a connected entity exemption (or that exemption would have applied if landholder duty was chargeable) or
- don't commence or complete the subdivision within the relevant timeframes.

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



Subdivision Exemption Application

The Bundle ID can be found on your Duties Document Lodgment and Assessment Form 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 interest

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 acquisition charged with foreign landholder duty

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 transaction or 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

Will the subdivision of the land be for the purposes of construction 10 or more dwellings?	☐ Yes ☐ No
Acquisitions on or before 6 May 2026	
Commencement of subdivision	
Has subdivision of the land for the purposes of constructing 10 or more dwellings already commenced?	☐ Yes ☐ No
What date was subdivision completed for the first lot capable of having a dwelling constructed?	
Completion of subdivision	
Has the land already been subdivided for the purposes of construction 10 or more dwellings?	☐ Yes ☐ No
What date was the certificate of title issued for the first lot that is capable of having a dwelling constructed?	
Acquisitions on or after 7 May 2026	
Completion of subdivision	
If the land has already been subdivided for the purposes of constructing 10 or more dwellings:	
What date was the certificate of title issued for the lot or lots resulting from the subdivision?	
If the land has not yet been subdivided:	
Will the foreign landholder complete the subdivision within 3 years of the date they acquired the land?	☐ Yes ☐ No
What is the estimated date the certificate of title will be issued for the lot or lots resulting from the subdivision?	

Part D - Development of the property

Who commenced or completed (as relevant) the 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 subdivision of the land. For example: • plan of subdivision approved by the Western Australian Planning Commission • certificates of title • if the property was acquired after subdivision had begun - any agreement, assignment or novation of contracts for the subdivision of 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.	

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 occurred on or after 7 May 2026 and the landholder has not completed the subdivision:

- ☐ I declare that the landholder will subdivide the land for the purposes of construction 10 or more dwellings within three years of the date the interest in the landholder was acquired.
- ☐ I understand that, if the landholder does not complete the subdivision of the land for the purposes of constructing 10 or more dwellings within three years of the date they acquired the land (or four 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 subdivision of the land for the purposes of constructing 10 or more dwellings within three years (or four years if an extension has been approved), the landholder or 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 foreign 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-of-treasury-and-finance/revenue-wa-privacy-and-personal-information for details about how your personal information is handled.