



## Foreign Transfer Duty – Construction or Refurbishment Exemptions

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

### Application for Reassessment or Exemption

#### When should you use this form?

Use this form to apply for an assessment or reassessment for an exemption from foreign transfer duty

#### Only use this form if:

- a foreign person entered into a transaction to acquire *residential property* and
- the foreign person or their associate has commenced or completed, or will commence or complete, construction or refurbishment of 10 or more dwellings.

#### What is foreign transfer duty?

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

Foreign transfer duty applies to a transaction that includes *residential property* where at least one of the persons liable to pay duty is a *foreign person*.

For information about these terms, please see the '[Foreign Transfer Duty](#)' fact sheet.

#### What is a construction/refurbishment exemption?

Land acquired for residential developments by foreign persons will be exempt from foreign transfer duty if the foreign person or their associate develops the lot to create 10 or more dwellings.

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

To qualify for an exemption, you or your associate must commence or complete construction or refurbishment of 10 or more dwellings within five years of the date the land was acquired.

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

An exemption may apply to a foreign dutiable transaction if the Commissioner is satisfied the person liable to pay foreign transfer duty will construct or refurbish 10 or more dwellings on the land within five years of the date the land was acquired.

If foreign transfer duty was paid on the acquisition of the land and the foreign person constructs or refurbishes 10 or more dwellings on the land within 5 years of acquiring the land, they can apply for a reassessment of the foreign transfer duty.

| Nature of property at date of acquisition                                                                                                | Construction or refurbishment | Commencement or completion                                                                                                                                                                                                                                                            |                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                          |                               | Transaction entered into on or before 6 May 2026                                                                                                                                                                                                                                      | Transaction entered into on or after 7 May 2026                                                                          |
| Land <ul style="list-style-type: none"> <li>• vacant or</li> <li>• with one or more buildings to be demolished or refurbished</li> </ul> | Construction                  | <p>Commencement is when foundations for the first dwelling are laid.</p> <p>Completion is the date the first new dwelling is lawfully able to be used as a place of residence.</p>                                                                                                    | <p>Completion is the date the 10<sup>th</sup> new dwelling becomes lawfully able to be used as a place of residence.</p> |
|                                                                                                                                          | Refurbishment                 | <p>Commencement is when all licences, approvals, registrations, exemptions or authorisations necessary to refurbish the first dwelling are granted, issued or obtained.</p> <p>Completion is the date the first new dwelling is lawfully able to be used as a place of residence.</p> |                                                                                                                          |
| 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 entered into the transaction on or before 6 May 2026

Apply for a reassessment of the foreign transfer duty within the later of:

- five years of the completion date of the transaction (generally the date the land was acquired) or
- 12 months from the commencement or completion date (as relevant).

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

Apply for an exemption from foreign transfer duty at the time the relevant documents (Offer & Acceptance, Transfer of Land) are lodged for assessment, or within the later of:

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

| How to lodge this form                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Upfront exemption                                                                                                                                                                                                                                                                                                                                                                  | Reassessment and refund                                                                                                                                                                                                                                                            |
| <p>Provide this form and the evidentiary requirements in Part D to your settlement agent if you intend to construct or refurbish 10 or more dwellings within 5 years of acquiring the land.</p> <p>or</p> <p>If you are self-represented, submit this form and the evidentiary requirements in Part D through the Online Services Portal via <a href="#">RevenueWAConnect</a>.</p> | <p>Log in to <a href="#">RevenueWAConnect</a>, then click on the Online Services Portal to submit this form and:</p> <ul style="list-style-type: none"> <li>the evidentiary requirements in Part D and</li> <li>a copy of the Certificate of Duty for the transactions.</li> </ul> |

| If requirements won't be met                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><i>Extending the exemption timeframe</i></p> <p>If you entered into the transaction on or after 7 May 2026, you can apply to extend the timeframe for up to one year. The Commissioner must be satisfied that there have been delays beyond the developer's control.</p> <ul style="list-style-type: none"> <li>The extension may only be applied once per development.</li> <li>You must apply for the extension before the end of the five-year period.</li> </ul> <p>See Commissioner's Practice <a href="#">DA 55 'Foreign Transfer and Landholder Duty – Extension of Time to Construct, Refurbish, Subdivide or Sell Dwellings'</a>.</p> <p>Apply for an extension using Form <a href="#">FDA60 'Foreign Transfer and Landholder Duty – Extension of Time to Meet Conditions'</a>.</p> <p><i>If you fail to meet the exemption requirements</i></p> <p>The exemption will be revoked and the previously exempted duty will become payable if you:</p> <ul style="list-style-type: none"> <li>dispose of the exempted land prior to completion of the construction or refurbishment of 10 or more dwellings or</li> <li>don't complete construction or refurbishment of 10 or more dwellings within five years (or six years if an extension has been approved) of acquiring the land.</li> </ul> <p>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.</p> <p>Notify the Commissioner using Form <a href="#">FDA61 'Foreign Transfer and Landholder Duty – Notifying the Commissioner - Conditions Not Met'</a>.</p> |

| Contact RevenueWA |                               |                    |                                                 |
|-------------------|-------------------------------|--------------------|-------------------------------------------------|
| <b>Website</b>    | <a href="#">WA.gov.au</a>     | <b>Web enquiry</b> | <a href="#">www.osr.wa.gov.au/DutiesEnquiry</a> |
| <b>Office</b>     | 200 St Georges Terrace, Perth | <b>Phone</b>       | (08) 9262 1100                                  |
| <b>Postal</b>     | GPO Box T1600, Perth WA 6845  |                    | 1300 368 364<br>(WA country landline callers)   |



## Construction or Refurbishment Exemption Application

### 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)

|                  |  |  |  |  |  |  |  |  |
|------------------|--|--|--|--|--|--|--|--|
| <b>Bundle ID</b> |  |  |  |  |  |  |  |  |
|------------------|--|--|--|--|--|--|--|--|

### Part A - Details of foreign person(s) who acquired the property

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

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

### Part B - Details of the transaction charged with foreign transfer duty

|                                                                           |             |                                             |                          |
|---------------------------------------------------------------------------|-------------|---------------------------------------------|--------------------------|
| Date of the transaction<br>(e.g. date the contract for sale was executed) |             |                                             |                          |
| Date transaction was completed<br>(e.g. date the land was transferred)    |             | Tick if transaction<br>hasn't completed yet | <input type="checkbox"/> |
| Dutiable value<br>(e.g. consideration paid or value of<br>the property)   | \$          | Foreign transfer duty paid<br>(if any)      | \$                       |
| Land ID<br>(Lot and plan/survey number)                                   |             | Certificate of Title (Volume / Folio)       |                          |
| Street no.                                                                | Street name | Suburb                                      | Postcode                 |
|                                                                           |             |                                             |                          |

|                                                                                                                             |                                                          |
|-----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| Was there more than one lot acquired as part of the transaction or acquisition that was charged with foreign transfer duty? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If YES, are all the lots adjacent to one another?                                                                           | <input type="checkbox"/> Yes <input type="checkbox"/> 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?                                                           | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Transactions entered into on or before 6 May 2026                                                                                                                       |                                                          |
| <b>Construction on vacant land</b>                                                                                                                                      |                                                          |
| Has construction commenced for at least one of the 10 dwellings?                                                                                                        | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| What date were the foundations laid for the first new dwelling?                                                                                                         |                                                          |
| <b>Substantial refurbishment</b>                                                                                                                                        |                                                          |
| Have all the licences, approvals, registrations, exemptions or authorisations necessary to refurbish at least one of the 10 dwellings been granted, issued or obtained? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| What date were all licences, approvals, registrations, exemptions or authorisations necessary to refurbish the first new dwelling granted, issued or obtained?          |                                                          |
| <b>If construction or substantial refurbishment had already commenced when the land was acquired</b>                                                                    |                                                          |
| Is at least one of the 10 dwellings ready for occupation as a principal place of residence?                                                                             | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| What date was the first new dwelling lawfully able to be used as a place of residence?                                                                                  |                                                          |
| Transactions entered into on or after 7 May 2026                                                                                                                        |                                                          |
| <b>If the construction or refurbishment of ten dwellings has already been completed</b>                                                                                 |                                                          |
| What date was the 10 <sup>th</sup> new dwelling lawfully able to be used as a place of residence?                                                                       |                                                          |
| <b>If the construction or refurbishment of ten dwellings has not yet been completed</b>                                                                                 |                                                          |
| Does the foreign person intend to complete the construction or refurbishment within 5 years of the date they acquired the land?                                         | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| What is the estimated date the 10 <sup>th</sup> 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?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                      |
| <input type="checkbox"/> The foreign person                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <input type="checkbox"/> An associate of the purchaser (if the transaction was entered into on or before 6 May 2026) |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | What is the relationship between the purchaser and the associate?                                                    |
| <p>Provide evidence the foreign person or their associate has or will (as relevant) commence or complete construction or refurbishment.</p> <p><i>Examples of evidence</i></p> <p>For construction or refurbishment of dwellings:</p> <ul style="list-style-type: none"><li>• a copy of the transaction record (e.g. Offer &amp; Acceptance)</li><li>• building permits or development approval applications to build on the land</li><li>• any approvals necessary from local councils or the Heritage Council</li><li>• finance applications or loan approvals to fund the cost of construction or refurbishment</li><li>• detailed due diligence investigations in relation to building on the land and</li><li>• contracts entered into for the construction or refurbishment of dwellings on the land.</li></ul> <p>If the foreign person or associate acquired the property after construction or refurbishment had begun:</p> <ul style="list-style-type: none"><li>• any agreement, assignment or novation of contracts to the foreign person or associate, for the construction or refurbishment of dwellings on the land.</li></ul> |                                                                                                                      |

**Complete the declaration on the next page**

## 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 transaction was entered into on or after 7 May 2026 and the foreign person has not completed the construction or refurbishment:

- ☐ I declare that the foreign person will construct or refurbish 10 or more dwellings on the land within five years of the date they acquired the land.
- ☐ I understand that, if the foreign person does not complete the construction or refurbishment of 10 or more dwellings within five years of the date they acquired the land (or six years if an extension has been approved), the exemption from foreign transfer duty does not apply.
- ☐ I declare that, if the foreign person does not complete the construction or refurbishment of 10 or more dwellings within five years (or six years if an extension has been approved), they 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 person becomes aware that any of the exemption requirements will not be satisfied within the required period.
- ☐ I acknowledge that the foreign person 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 purchaser or 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-of-treasury-and-finance/revenue-wa-privacy-and-personal-information](http://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.