



Foreign Transfer Duty – Build-to-sell Exemption

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

When to use this form

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

Only use this form if:

- a foreign person entered into a transaction to acquire residential property on or after 7 May 2026 and
- the foreign person will add to the housing supply by constructing or substantially refurbishing a dwelling or dwellings on the land.

What is foreign transfer duty?

Foreign transfer duty is charged on certain property transactions in WA 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 build-to-sell exemption?

Residential property is exempt if, within two years of the completion date of the transaction (generally the date the land was acquired):

- the foreign person will -
 - construct a new dwelling or dwellings on the land for sale or
 - create a new dwelling or dwellings on the land for sale by substantially refurbishing an existing building, or part of a building, that is not otherwise capable of being used solely or dominantly as a place of residence (for example, converting a warehouse into apartments).
- the constructed or refurbished dwelling or dwellings add to the housing supply so there is at least one additional dwelling on the land than before the land was acquired
- the new dwelling or dwellings are sold after construction or refurbishment is completed and must not have previously been used for any purpose (such as a residence) before being sold and
- All the land purchased under the exempt transaction, including any existing dwellings that remain after construction or refurbishment, are disposed of.

Definitions

A *dwelling* is a building, or part of a building that may lawfully be used as a place of residence, in the Commissioner’s opinion, is suitable to be used as a place of residence and is intended to be used as a place of residence. This can be a house, apartment building or other residential building type.

A *non-residential building* is a building, or part of a building, that is not lawfully able to be used as a place of residence. Examples include a warehouse, shop, studio, factory and shed.

When to lodge this form

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

- five years of the date of assessment of the transaction or
- 12 months from the date you meet all requirements of the exemption.

How to lodge this form

Upfront exemption	Reassessment and refund
Provide this form and the evidentiary requirements in Part D to your settlement agent. or If you are self-represented, submit this form and the evidentiary requirements in Part D through the Online Services Portal via RevenueWAConnect.	Log in to RevenueWAConnect, then click on the Online Services Portal to submit this form and: • the evidentiary requirements in Part D and • a copy of the Certificate of Duty for the transactions.

If requirements won't be met

If the conditions for the exemption cannot be met within the two-year timeframe due to exceptional circumstances beyond your control, submit [Form FDA60](#) to apply for a 12-month extension of time to complete the development. The form must be submitted before the two-year timeframe expires.

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.

If the exemption conditions won't be met for any other reason, or if an extension of time was already provided, 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.

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)



Application – Build-to-sell Exemption

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 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 transaction

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

Part C - The property acquired

Are you a registered builder in Western Australia or related to a registered builder in Western Australia?	☐ Yes ☐ No
If yes, will you or your related builder be responsible for the construction of the dwelling(s)?	☐ Yes ☐ No

Answer the questions relevant to the type of property you purchased.

Vacant land	
Have you constructed, or will you construct, at least one dwelling on the land?	☐ Yes ☐ No
If yes, what is the date or estimated date the dwelling is or will be ready for occupation?	
Have you lived in or used the new dwelling(s) for any other purposes, or do you intend to live in or use the new dwelling(s) for any other purposes, before selling them?	☐ Yes ☐ No
If yes, what purposes:	
Have you sold, or do you intend to sell, the building(s) and all land acquired under the acquisition within two years of entering into the agreement to purchase?	☐ Yes ☐ No

Land with one or more existing buildings	
At the time of sale, the land must contain at least one additional dwelling to the number of dwellings that existed on the land at the time of purchase.	
If the land contains a dwelling	
Have you constructed, or do you intend to construct, at least one additional residential dwelling on the land?	☐ Yes ☐ No
If yes, what is the date (or estimated date) the residential dwelling is or will be ready for occupation?	
Have you lived in or used the new dwellings for any other purposes, or do you intend to live in or use the new dwellings for any other purposes, before selling them?	☐ Yes ☐ No
If yes, what purposes:	
Have you sold, or do you intend to sell, the building(s) and all land acquired under the acquisition within two years of entering into the agreement to purchase?	☐ Yes ☐ No

If the land contains a non-residential building	
Have you constructed, or do you intend to construct, at least one dwelling on the land?	☐ Yes ☐ No
If yes, what is the date or estimated date the dwelling is or will be ready for occupation?	
Have you substantially refurbished, or will you substantially refurbish, the building to convert it into a residential dwelling?	☐ Yes ☐ No
Have you lived in or used the new dwelling(s) for any other purposes, or do you intend to live in or use the new dwelling(s) for any other purposes, before selling them?	☐ Yes ☐ No
If yes, what purposes:	
Have you sold, or do you intend to sell, the building(s) and all land acquired under the acquisition within two years of entering into the agreement to purchase?	☐ Yes ☐ No

Part D – Supporting evidence

Provide the following documents with your application.

If the sale of the newly constructed dwelling has already occurred
- The transaction record relating to the purchase of the land, such as the contract for sale. - The notice of practical completion for the new dwelling. - The contract for sale in relation to the disposal of the new dwelling and any other land originally acquired. - Evidence that the newly constructed dwelling has been transferred to a purchaser (e.g. Certificate of Title).
If the construction and sale is yet to occur, provide:
- The transaction record relating to the purchase of the land, such as the contract for sale and at least one of the following: - A contract to build a home on the land or preliminary agreement to enter into a building contract - Plans of subdivision (if relevant) and development approval applications to build on the land, including building permits. - 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 foreign person has not completed the construction or substantial refurbishment and sale of a new residence

- ☐ I understand that, if the foreign person does not complete the construction or substantial refurbishment of a new dwelling or dwellings and dispose of all the land they acquired within two years of the date they acquired the land (or three 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 substantial refurbishment of a new dwelling or dwellings and dispose of all the land they acquired within two years of the date they acquired the land (or three 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 for details about how your personal information is handled.