



Foreign Landholder Duty - Developer Exemption

Application for Reassessment

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

A foreign landholder acquisition will be exempt from foreign landholder duty where the landholder, a linked entity or associate of the landholder develops the lot to produce 10 or more dwellings, or lots on which 10 or more dwellings can be constructed.

See information about foreign landholder developer exemptions on our website at <https://www.wa.gov.au/government/publications/foreign-landholder-duty>.

When to use this form

Use this form to apply for a reassessment of landholder duty if:

- a foreign landholder acquisition was assessed with duty based on the landholder, or a linked entity, holding residential property, which the landholder, linked entity or an associate intended to develop and
- the landholder, linked entity or an associate of the landholder has commenced or completed on the residential property (as relevant):
 - the construction or refurbishment of 10 or more dwellings or
 - the subdivision of the property into 10 or more residential lots.

When to apply

You must apply for reassessment of the foreign landholder duty within the later of:

- five years after the acquisition occurs or
- 12 months from the date the landholder, linked entity or associate commences or completes (as relevant) the construction, refurbishment or subdivision of the land.

See the [Foreign Landholder Developer Exemptions](#) web page for information about the timeframes for commencing and completing development.

How to lodge this form

Lodge through your [Online Services Portal](#) account to record and track your correspondence with us. If you don't have an account, see [how to create one](#).

If you can't lodge this form through the Online Services Portal, attach it to [a web enquiry](#).

Contact RevenueWA

Web enquiry	www.osr.wa.gov.au/DutiesEnquiry	Website	wa.gov.au
Office	200 St Georges Terrace Perth WA 6000	Phone	(08) 9262 1100 1300 368 364 (WA country landline callers)
Postal	GPO Box T1600 Perth WA 6845		

Bundle ID	
Find the Bundle ID on your Duties Document Lodgment and Assessment Form, or through your Online Lodgment portal (for online lodgments).	

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?			<input type="checkbox"/> All <input type="checkbox"/> Some

Answer the questions for the type of property developed on the land to which the landholder or linked entity was entitled	
The landholder, linked entity or an associate intended to construct 10 or more dwellings on the land	
Will the construction result in 10 or more dwellings being created?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Has construction commenced for at least one of the 10 dwellings?	<input type="checkbox"/> Yes <input type="checkbox"/> No
What was the date the foundations were laid for the first dwelling?	
The landholder, linked entity or an associate intended to refurbish the building to create 10 or more dwellings	
Will the refurbishment result in 10 or more dwellings being created?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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 was the latest date all licences, approvals, registrations, exemptions or authorisations necessary to refurbish the first dwelling were granted, issued or obtained?	
Construction or refurbishment of 10 or more dwellings had begun, and the landholder, linked entity or an associate intended to complete the construction or refurbishment of 10 or more dwellings	
Will the completion of the construction or refurbishment result in 10 or more dwellings being created?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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 was the date the first dwelling was ready for occupation as a place of residence?	

The landholder, linked entity or an associate intended to subdivide the land into 10 or more lots on which dwellings could be constructed	
Will the subdivision of the land result in the creation of 10 or more lots on which dwellings can be constructed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Has the land been subdivided to create at least one of the 10 lots on which a dwelling can be constructed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
What was the date the first lot capable of constructing a dwelling was subdivided under the <i>Land Tax Assessment Act 2002</i> ?	

The landholder, linked entity or an associate intended to complete the subdivision of the land into 10 or more lots on which dwellings could be constructed	
Will the completion of the subdivision of the land result in the creation of 10 or more lots on which dwellings can be constructed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Has the land been subdivided to create at least one of the 10 lots on which a dwelling can be constructed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
What was the date the certificate of title was issued for the first lot that is capable of having a dwelling constructed?	

Development of the property	
Who commenced or completed (as relevant) the construction, refurbishment or subdivision?	
<input type="checkbox"/> The landholder or linked entity <input type="checkbox"/> An associate of the landholder	
Relationship between the landholder and the associate:	
Provide evidence the landholder, linked entity or associate has commenced or completed the construction, refurbishment or subdivision of the land. Examples include:	
For construction or refurbishment of dwellings:	
<ul style="list-style-type: none"> • approved plans of subdivision under the <i>Strata Titles Act 1985</i> or the <i>Planning and Development Act 2005</i> • 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 	
For subdivision of the land:	
<ul style="list-style-type: none"> • plan of subdivision approved by the Western Australian Planning Commission • certificates of title 	

Declaration			
A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the <i>Taxation Administration Act 2003</i> . The penalty for the offence is \$20,000 and 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 declare that the information contained in this application is, to the best of my knowledge and belief, true, accurate and complete in every particular.			
Name		Phone	
Signature		Date	
If the applicant is a corporation, the declaration must be signed by an authorised officer.			
Position of authorised officer			