



FOREIGN LANDHOLDER DUTY – DEVELOPER EXEMPTIONS

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

APPLICATION FOR REASSESSMENT

When should you use this form?

Use this form to apply for a reassessment of landholder duty	<p>Only use this form if all of the following apply:</p> <ul style="list-style-type: none"> A foreign landholder acquisition was assessed with duty based on the landholder, or a linked entity, holding <i>residential property</i>, which the landholder, linked entity or an associate intended to develop. The landholder, linked entity or an associate of the landholder has commenced or completed on the residential property (as relevant): <ul style="list-style-type: none"> The construction or refurbishment of 10 or more dwellings; or The subdivision of the property into 10 or more residential lots.
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What is a developer exemption?

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.

To qualify for an exemption the construction, refurbishment or subdivision of the land must commence or complete within five years of the acquisition, as described in the table below:

Nature of property at date of acquisition	Construction, refurbishment or subdivision	Commencement or completion is:
Land which is vacant or has no building capable of being used as a place of residence	Commence construction of 10 or more dwellings	when foundations for the first dwelling are laid
Land where the building is not capable of being used as a place of residence	Commence refurbishment of 10 or more dwellings	when all licences, approvals, registrations, exemptions or authorisations necessary to refurbish the first dwelling are granted, issued or obtained
Land where construction or refurbishment of 10 or more dwellings has commenced	Complete construction or refurbishment of 10 or more dwellings	when the first dwelling is ready to be used as a place of residence
Vacant or substantially vacant	Commence subdivision of land into 10 or more lots capable of being a dwelling	when the first lot capable of constructing a dwelling is subdivided as defined by the <i>Land Tax Assessment Act 2002</i>
Vacant or substantially vacant where subdivision has commenced	Complete subdivision of land into 10 or more lots capable of being a dwelling	when the certificate of title is issued for the first lot that is capable of a dwelling being constructed on

Where some of the residential property held by the landholder or linked entity qualifies for an exemption under this section, a partial exemption will apply.

Further information about developer exemptions is available in [Commissioner’s Practice DA 44](#).

When must an application for reassessment be made?

An application for reassessment of the foreign landholder duty must be made 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.

What to do next

- Ensure this application is completed in full
- Provide the evidentiary requirements in Part C
- Lodge all documents including this form with the OSR

CONTACT THE OFFICE OF STATE REVENUE

Complete this application form and submit it online if you wish to receive your refund by EFT.

Online: www.finance.wa.gov.au/cms/State_Revenue/Online_Services/Online_Services.aspx

Office: Office of State Revenue
200 St Georges Terrace
PERTH WA 6000

Telephone: (08) 9262 1100
1300 368 364
(WA country callers only – local call charge)

Postal address: Office of State Revenue
GPO Box T1600
PERTH WA 6845

Web Enquiry: www.osr.wa.gov.au/DutiesEnquiry
Website: www.osr.wa.gov.au



APPLICATION

Bundle ID

The Bundle ID can be found on your Duties Document Lodgment and Assessment Form, or through your Online Lodgment portal (for online lodgments)

Bundle ID	<table border="1" style="width: 100%; height: 40px; border-collapse: collapse;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>										

Part A - Details of the foreign landholder acquisition

Date of the acquisition:	/ /	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)	
Street No.	Street Name	Suburb	Postcode

Has all of the residential property held by the landholder or linked entity been developed?	YES <input type="checkbox"/> NO <input type="checkbox"/>
If only some of the land has been developed, a partial reduction in duty will apply	

Part B - The property developed

The landholder or linked entity was entitled to vacant land, or land with no building capable of being used as a place of residence and 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? YES NO

Has construction commenced for at least one of the 10 dwellings? YES NO

What was the date the foundations were laid for the first dwelling? / /

The landholder or linked entity was entitled to land with a building which was not capable of being used as a place of residence, and 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? YES 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? YES NO

What was the latest date all licences, approvals, registrations, exemptions or authorisations necessary to refurbish the first dwelling were granted, issued or obtained? / /

The landholder or linked entity was entitled to land on which 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? YES NO

Is at least one of the 10 dwellings ready for occupation as a principal place of residence? YES NO

What was the date the first dwelling was ready for occupation as a place of residence? / /

The landholder or linked entity was entitled to vacant land on which 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? YES NO

Has the land been subdivided to create at least one of the 10 lots on which a dwelling can be constructed? YES NO

What was the date the first lot capable of constructing a dwelling was subdivided under the *Land Tax Assessment Act 2002*? / /

The landholder or linked entity was entitled to vacant land on which 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? YES NO

Has the land been subdivided to create at least one of the 10 lots on which a dwelling can be constructed? YES NO

What was the date the certificate of title was issued for the first lot that is capable of having a dwelling constructed? / /

Part C – Development of the property

Who commenced or completed (as relevant) the construction, refurbishment or 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 the construction, refurbishment or subdivision of the land. Examples include:

For construction or refurbishment of dwellings:

- approved plans of subdivision under the *Strata Titles Act 1985* or the *Planning and Development Act 2005*
- building permits issued under the *Building Act 2001*
- 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:

- plan of subdivision approved by the Western Australian Planning Commission
- certificates of title

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.

Where the applicant 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)		