



FOREIGN LANDHOLDER DUTY DECLARATION

CHAPTER 3A of the *DUTIES ACT 2008*

This declaration form must be completed for each relevant acquisition in a landholder in Western Australia unless Form FDA22 'Landholder Acquisition Statement and Foreign Duty Declaration' is lodged instead.

INSTRUCTIONS

Chapter 3A of the Duties Act imposes foreign landholder duty on any relevant acquisition by a foreign acquirer in a landholder that holds residential land in Western Australia.

For further information about landholder duty, foreign landholder duty and the definitions of terms used in this form, see the Duties Act, Duties Fact Sheet '[Landholder Duty](#)', and Duties Fact Sheet '[Foreign Landholder Duty](#)' which are available on the Office of State Revenue website at www.osr.wa.gov.au

This form must only be used when lodging an agreement for an acquisition instead of a Landholder Acquisition Statement. A copy of the agreement for the acquisition must accompany this declaration.

GENERAL REQUIREMENTS

1. Details of the entity in which an interest was acquired (the landholder)

(a) (i) Name of Corporation _____
 ACN _____ Date of Incorporation ____ / ____ / ____ State of Registration _____
 OR
 (ii) Name of Unit Trust Scheme _____
 Date of Establishment ____ / ____ / ____ Name of Trustee _____
 ACN _____

2. Details of the person who acquired the interest If more than one person, provide a separate document with the relevant information outlined below.

(a) (i) Name of Individual _____ Date of Birth _____
 Is the individual a foreign individual?
An individual is foreign if they are not an Australian citizen, an Australian permanent resident or a New Zealand citizen holding a special category visa Yes/No

If no, please select one of the following:
 an Australian citizen an Australian permanent resident
 a New Zealand citizen holding a special category visa

OR
 (ii) Name of Corporation _____
 ACN _____
 Is the corporation a foreign corporation? (A corporation is foreign if it is incorporated outside Australia or if foreign persons have a controlling interest)
Yes/No

OR

(iii) Name of Trustee _____

ACN _____

Name of Trust _____

Is the trust a foreign trust?

(For the definition of a foreign trust please see the [State Revenue website](#))

Yes/No

(b) Address/registered office of individual/corporation/trustee _____

Postcode _____

3. Is the landholder entitled to any land asset that is 'residential property' as defined in section 205E of the Duties Act, either directly or through a linked entity?

Yes/No

4. Provide Certificate of Title references for all residential property owned by the entity

(Attach another page if insufficient space)

IMPORTANT

A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the *Taxation Administration Act 2003*. The penalty for the offence is:

- a) \$20,000; and
- b) 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.

DECLARATION

I _____
of _____
Telephone () _____

declare that the information contained in this form is, to the best of my knowledge and belief, true, accurate and complete in every particular.

Official capacity in which declaration is made _____

Dated / / _____

Signature _____

CONTACT THE OFFICE OF STATE REVENUE

This form can be lodged electronically, as an attachment to a web enquiry, or in person.

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

Delivery to:

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

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

Enquiries:

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

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

Website www.osr.wa.gov.au