

Foreign Transfer Duty – Change in Foreign Status

Section 205Z (2) of the Duties Act 2008 (WA), (CI), (CKI)

Application for Assessment or Reassessment

all of the following apply :

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 transactions which:

- were entered into on or after 1 January 2019
- at least one of the persons liable to pay duty on the transaction is a foreign person and
- the property acquired is residential property.

A foreign person can be:

- a foreign individual
- a foreign corporation or
- a foreign trustee.

For further information about the definitions of these terms, please see [Duties Fact Sheet](#) 'Foreign Terms'.

Where the purchaser was a foreign individual

The individual is no longer foreign because the individual became: (please tick)

an Australian citizen

an Australian permanent resident

a New Zealand citizen holding a special category visa

Provide a copy of the Certificate of Australian citizenship, or the grant letter for a permanent residency or special category visa.

Where the purchaser was a foreign corporation

Foreign persons and their associates no longer have a controlling interest in the corporation because: (please tick)

foreign persons and their associates no longer hold at least 50 per cent of the issued shares in the corporation

foreign persons and their associates no longer hold at least 50 per cent of the voting power, or potential voting power of the corporation

Provide information to support the change in status. Examples of evidence include:

- a copy of the corporate constitution or articles of association and any amendments
- minutes of meetings and directors resolutions outlining changes to shareholders or voting rights
- share transfers or certificates issued
- ASIC extract detailing shareholdings of the corporation as at the transfer date
- a written statement from the director(s) of the corporation confirming that foreign persons and their associates do not hold a controlling interest in the corporation at the date of the transfer.

Where the purchaser was a foreign trustee

The trustee is no longer foreign because: (please tick)

the trust is a discretionary trust which is no longer controlled by a foreign person

the trust is a discretionary trust in which foreign persons and their associates no

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 purchaser / 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)		