

## Foreign Buyers (only) extra Duty.

For **foreign buyers of residential properties** for transactions executed on or after 1 January 2019, an **additional 7% duty will be chargeable** on the dutiable value of certain acquisitions.

Each person acquiring land in Western Australia must complete a foreign buyers declaration form [HERE](#) declaring whether they are a foreign person.

The Online Duties system will be modified to allow self-assessment of most dutiable transactions that are chargeable with foreign buyers duty.

### ***Residential property***

For the purposes of the foreign buyers duty, residential property is –

1. land in Western Australia that is, or is capable of being, or is intended to be, used solely or dominantly for residential purposes;
2. vacant or substantially vacant land that is zone solely for residential purposes; or
3. any estate of interest in land described in (1) or (2).

### ***Foreign person***

A foreign person includes a foreign individual, corporation or trust.

See the foreign transfer duty [HERE](#) and foreign landholder duty fact sheets [HERE](#) for information about foreign persons and residential property.

### ***Exemptions or nominal transfer duty***

Most dutiable transactions that would be eligible for nominal duty or an exemption from transfer duty will also be exempt from foreign buyers duty. This includes certain transactions involving family court orders and matrimonial agreements, deceased estate transactions and partitions of residential property.

Foreign buyer duty publications, frequently asked questions and other support material is available [HERE](#)

For more information on foreign buyers duty, see the legislation available on the Western Australian Parliament website [HERE](#)

Watch the Video [HERE](#)

Transfer Duty in WA

