

Build to rent development - notice of events

Before you use this form

You must use this form to:

- notify the Commissioner of Taxation of any of the following events
 - an eligible build to rent development you own will be an active build to rent development
 - an existing active build to rent development you own will expand
 - an active build to rent development is sold
 - an active build to rent development is acquired
 - a development ceases to be an active build to rent development.

Who must notify, and when and how to notify of an event is set out in section 43-154 of the *Income Tax Assessment Act 1997* (ITAA 1997).

Who must use this form

Use this form if any of the following apply:

- You want to make a choice that an eligible build to rent development you own commences to be an active build to rent development.
- An active build to rent development you own has expanded.
- You have sold an active build to rent development.
- You have purchased an active build to rent development.
- You own a build to rent development that has ceased to be an active build to rent development.

How to use this form

If you complete:

- an electronic copy, type in each box
- a paper copy, print this form and complete it in BLOCK LETTERS using a black or dark blue pen.

Answer all questions that apply to your situation. For help completing this form, refer to the form instructions in Build to rent development – notice of events form.

After you complete this form

Print or keep an electronic copy of the completed, signed and dated form for your records. Lodge the form with the ATO by emailing the completed, signed and dated form to PGBuildToRent@ato.gov.au. Use the subject line Housing tax incentives for build to rent developments.

For more information on the tax incentives for active build to rent developments, see Incentives to increase the supply of housing.

1	Is this form amending an earlier form?
	Yes No No
S	ection A: Entity details
2	Tax file number (TFN)
	See the Privacy statement in the Declaration section.
3	Australian business number (ABN)
	Legal name of entity
4	Is the entity a stapled entity?
	Yes No
5	Does the entity own assets other than a build to rent development(s)?
	Yes No No

56	ection B: Trust details
6	Trustee
	Individual Name Title: Mr Mrs Miss Ms Other Family name
	First given name Other given names
	Company Name
	ABN CONTRACTOR CONTRAC
7	Type of trust
	Is the trust a managed investment trust (MIT)? Yes No
	Is the trust a withholding MIT?
	Yes No No
Se	ection C: Notice particulars
8	Notice reason
	See the form instructions for the Notice reason codes.
	Notice reason code
^	Duild to yout compliance povied stout date
9	Build to rent compliance period start date
9	Only complete this item if you are notifying a choice to become or expand an active build to rent development.
9	Only complete this item if you are notifying a choice to become or expand an active build to rent development.If you specify a date, the date must not be earlier than the day you lodge this form.
9	 Only complete this item if you are notifying a choice to become or expand an active build to rent development. If you specify a date, the date must not be earlier than the day you lodge this form. Compliance period start date
9	Only complete this item if you are notifying a choice to become or expand an active build to rent development.If you specify a date, the date must not be earlier than the day you lodge this form.
9	 Only complete this item if you are notifying a choice to become or expand an active build to rent development. If you specify a date, the date must not be earlier than the day you lodge this form. Compliance period start date
	 Only complete this item if you are notifying a choice to become or expand an active build to rent development. If you specify a date, the date must not be earlier than the day you lodge this form. Compliance period start date
	 Only complete this item if you are notifying a choice to become or expand an active build to rent development. If you specify a date, the date must not be earlier than the day you lodge this form. Compliance period start date Day / Month / Year ATO build to rent development IDs
	Only complete this item if you are notifying a choice to become or expand an active build to rent development. If you specify a date, the date must not be earlier than the day you lodge this form. Compliance period start date Day / Month / Year ATO build to rent development IDs ATO build to rent development ID 1 ATO build to rent development ID 2
	 Only complete this item if you are notifying a choice to become or expand an active build to rent development. If you specify a date, the date must not be earlier than the day you lodge this form. Compliance period start date Day Month Year ATO build to rent development IDs ATO build to rent development ID 1
	Only complete this item if you are notifying a choice to become or expand an active build to rent development. If you specify a date, the date must not be earlier than the day you lodge this form. Compliance period start date Day
	Only complete this item if you are notifying a choice to become or expand an active build to rent development. If you specify a date, the date must not be earlier than the day you lodge this form. Compliance period start date Day / Month / Year ATO build to rent development IDs ATO build to rent development ID 1 ATO build to rent development ID 2

Section D: Build to rent development information Only complete this section if you are notifying a choice to become or expand an active build to rent development. 11 The development Development name Street address Suburb/town/locality State/territory Postcode Title identifier(s) 12 Dwellings details Number of dwellings to form the development Minimum total number of affordable dwellings Number of dwelling types 13 Build to rent common areas Are the common areas of the development open to use by non-tenants of the building? Yes 14 Build to rent development area details Construction start date

Day Month Year Year
Construction completion date Day Month Year Year
Construction expenditure area of capital works that are or include the active build to rent area, as of the construction date
Construction expenditure of capital works \$
Portion of construction expenditure that is attributable to the active build to rent area

Se	Section E: Ownership change		
15	Contract date		
	Day Month Year		
16	Transaction completion date		
	Day Month Year Year		
17	Amount paid (totals inclusive of GST) for ownership interest acquired or disposed of		
	\$00		
18	If seller,		
	What is your cost base for the CGT event?		
	\$00		
	What are your capital proceeds for the CGT event? \$ 00		
	Portion of CGT asset that is attributable to the active build to rent area?		
	Amount of capital gain for the sale or disposal of the interest that relates to the build to rent development		
	\$00		
	Amount of fund payment withholding that relates to the above capital gain \$ \int \int \int \int \int \int \int \int		
	\$		
	otion F. Connetion around		
26	ection F: Cessation event		
19	Cessation date		
	Day Month Year Year		
20	Owner at the date of cessation		
21	Eligibility criteria not met code		
	See the form instructions for the Eligibility criteria not met codes.		
	Eligibility criteria not met code		
22	Has the breach been rectified?		
	Yes Explain how		
	TOO LIFE CAPITALITIES		
	No No		

!	Only an individual authorised by the entity can sign this declaration.
:3	Who is the authorised person signing this declaration?
	Full name of signatory (print in BLOCK LETTERS)
	Position held (for example, public officer, trustee or authorised agent)
	Registered tax agent number (if applicable)
	Business hours phone number
le1	ore you sign this form
	se sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date page. An incomplete form may delay processing of your request and we may ask you to complete a new form.
	Penalties may be imposed for giving false or misleading information.
)e	claration
lac	ee X at the appropriate statement:
	Authorised officer of the entity
	 this is a notification of making a choice or an event that must be notified under section 43-154 of the ITAA 1997 all active build to rent developments owned by the entity meet the eligibility criteria in section 43-153 of the ITAA 1997 any build to rent developments owned or previously owned by the entity that have been subject to a cessation event (that is, failed to meet the eligibility criteria) have been notified to the Commissioner the entity is maintaining appropriate records that demonstrate the ongoing eligibility of its active build to rent developments the information I have provided is true and correct I am authorised to make this declaration.
	Authorised agent
	 I declare that: this is a notification of making a choice or an event that must be notified under section 43-154 of the ITAA 1997 all active build to rent developments owned by the entity meet the eligibility criteria in section 43-153 of the ITAA 1997 any build to rent developments owned or previously owned by the entity that have been subject to a cessation event (that is, failed to meet the eligibility criteria) have been notified to the Commissioner the entity is maintaining appropriate records that demonstrate the ongoing eligibility of its active build to rent developments this form has been prepared in accordance with information supplied by the entity I have received a declaration in writing from the entity stating that the information is true and correct I am authorised by the entity to make this declaration.
Sigr	nature
	Date Day Month Year
he าe	ATO is authorised by the <i>Taxation Administration Act 1953</i> to request the provision of TFNs. We will use the TFN to identify entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN, the processing his form may be delayed.

Section G: Declaration - entity or agent

Taxation law authorises the ATO to collect information and to disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For important information about your privacy, view our privacy notice or go to ato.gov.au/privacy.

Lodging this form

Print or keep an electronic copy of the completed, signed and dated form for your records. Lodge the form with the ATO by emailing the completed, signed and dated form to PGBuildToRent@ato.gov.au. Use the subject line Housing tax incentives for build to rent developments.