



# 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](mailto: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

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## Section 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

## Section B: Trust details

### 6 Trustee

**Individual** ▶ Name  
Title: Mr  Mrs  Miss  Ms  Other   
Family name   
First given name  Other given names

**Company** ▶ Name   
ABN

### 7 Type of trust

Is the trust a managed investment trust (MIT)?

Yes  No

Is the trust a withholding MIT?

Yes  No

## Section C: Notice particulars

### 8 Notice reason

[▶](#) See the form instructions for the Notice reason codes.

Notice reason code

### 9 Build to rent 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

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### 10 ATO build to rent development IDs

ATO build to rent development ID 1

ATO build to rent development ID 2

ATO build to rent development ID 3

ATO build to rent development ID 4





## Section G: Declaration – entity or agent

**!** Only an individual authorised by the entity can sign this declaration.

### 23 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

### Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this 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.

### Declaration

Place **X** at the appropriate statement:

**Authorised officer of the entity**

*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
- 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.

Signature

Date

Day / Month / Year  
 /  /

### Privacy statement

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of TFNs. We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN, the processing of this form may be delayed.

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](http://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](mailto:PGBuildToRent@ato.gov.au). Use the subject line **Housing tax incentives for build to rent developments**.