

Gafisa S.A.
Form 6-K
December 27, 2017

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 6-K

REPORT OF FOREIGN ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16 OF THE
SECURITIES EXCHANGE ACT OF 1934

For the month of December, 2017

(Commission File No. 001-33356),

Gafisa S.A.

(Translation of Registrant's name into English)

Av. Nações Unidas No. 8501, 19th floor
São Paulo, SP, 05425-070
Federative Republic of Brazil
(Address of principal executive office)

Indicate by check mark whether the registrant files or will file
annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting
the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1)

Yes No

Indicate by check mark if the registrant is submitting
the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Yes No

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Indicate by check mark whether by furnishing the information contained in this Form, the Registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934:

Yes _____ No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): N/A

GAFISA S.A.

CNPJ/MF nº 01.545.826/0001-07

NIRE 35.300.147.952

Publicly-held Company

NOTICE TO THE MARKET

São Paulo, SP, Brazil, December 27, 2017 - GAFISA S.A. (BOVESPA: GFSA3) ("Gafisa" or "Company"), makes available to the market the following notice received on this date:

"The Grupo GWI, of which GWI Asset Management S.A., a corporation headquartered in the City and State of São Paulo at Av. Brigadeiro Faria Lima, nº 3900, 6º andar, conj. 602, is a part of, pursuant to CVM Instruction No. 358/2002, amended by CVM Instruction No. 449/07, hereby informs that, by means of direct and indirect vehicles, at trading sessions of BM&FBOVESPA over the last days, ACQUIRED common shares issued by Gafisa S.A. enrolled with the corporate taxpayer's ID (CNPJ/MF) No. 01.545.826/0001-07 ("Company"), and now holds the total amount of six million, seventy seven thousand and five hundred ninety six (6.077.596) common shares, corresponding to 21.67% of the Company's common shares.

The Fund points out that this share acquisition has the sole purpose of investment, also informs that (i) it neither holds warrants nor debentures convertible into shares issued by the Company; and (ii) it has not executed any agreement or contract regulating the exercise of voting right or the purchase and sale of securities issued by the Company.

There being no further matter to discuss, we remain at your disposal for any clarification."

GAFISA S.A.

Carlos Calheiros

Chief Financial and Investor Relations Officer

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: December 27, 2017

Gafisa S.A.

By:

/s/ Sandro Gamba

Name: Sandro Gamba

Title: Chief Executive Officer
