



## VEHICLE LICENCE DUTY – VEHICLE LICENCES – CHANGE OF USE

### EXEMPT TO NON-EXEMPT PURPOSE

To be completed where there is a change in use of a vehicle from an exempt to non-exempt purpose

**Name of Dealership** \_\_\_\_\_

**Address** \_\_\_\_\_

**Postcode** \_\_\_\_\_ **Telephone no** \_\_\_\_\_

There has been a change of use of the vehicle described below. Vehicle licence duty was not payable on the grant or transfer of the licence under section 246(1) or (2) or 247(1) of the *Duties Act 2008* ('Duties Act'), but is now payable in accordance with section 229 of the Duties Act.

### Vehicle Particulars

1. Plate / Reg No. \_\_\_\_\_

2. VIN/Chassis No. \_\_\_\_\_

3. Stock Register No. \_\_\_\_\_

4. Date of change of use \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

5. Is the vehicle new? (as per section 228 of the Duties Act – see notes)  Yes  No

If 'Yes', provide retail selling price ('RSP')\* at date of change \$ \_\_\_\_\_

(includes a demo vehicle that has been licensed for less than two months prior to change in use)

If 'No', provide dutiable value at date of change of use \$ \_\_\_\_\_

(as per section 238 of the Duties Act – see notes)

This form is to be completed and lodged with the Commissioner of State Revenue. A copy should be retained with your records.

Signature \_\_\_\_\_ Date \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

(Authorised Officer)

\* **Retail Selling Price** (the price that has been fixed by the manufacturer, importer or principal distributor as the retail selling price in Western Australia of a vehicle of that make and model.)

## Duties Act section 228

**'new vehicle'** means:

- (a) a vehicle that has not been used; or
- (b) a vehicle that has only been used for a purpose referred to in section 246(1) or 247(1) of the Duties Act, other than a vehicle that has been used for a purpose referred to in section 246(1)(a)(ii) or 247(1) of that Act for a period of more than two months.

## Duties Act section 237

### **Dutiable value of certain new vehicles**

The dutiable value of a vehicle:

- (a) that is a new vehicle; and
- (b) that is of a class prescribed for the purposes of this section; and
- (c) for which a price has been fixed by the manufacturer, importer or principal distributor as the retail selling price in Western Australia of a vehicle of that make and model,

is the sum of

- (d) the price fixed as described in paragraph (c); and
- (e) for each optional feature in or of the vehicle – the additional amount fixed by the manufacturer, importer or principal distributor for the retail sale in Western Australia of the optional feature.

## Duties Act section 238

### **Dutiable value of certain other vehicles**

- (1) The dutiable value of a vehicle that is not a vehicle to which section 237 of the Duties Act applies is the amount for which the vehicle might reasonably be sold, free of encumbrances, in the open market.
-

## IMPORTANT

A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the *Taxation Administration Act 2003*. The penalty for the offence is:

- a) \$20,000 and
- b) 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.

If a vehicle in respect of which an exemption has been granted under section 246(1) or (2) or 247(1) of the Duties Act is used for a different purpose referred to in section 246(1) or (2) or 247(1), the dealer must notify the Commissioner of State Revenue ('the Commissioner') within one month after the day on which the use of the vehicle changed. It is an offence not to notify the Commissioner, for which the maximum offence penalty is \$5,000.

If a vehicle in respect of which an exemption has been granted under section 246(1) or (2) or 247(1) of the Duties Act is used for a purpose other than a purpose referred to in section 246(1) or (2) or 247(1), the dealer must notify the Commissioner within one month after the day on which the use of the vehicle changed. It is an offence to use a vehicle that has been granted an exemption under section 246(1) or (2) or 247(1) of the Duties Act for other purposes, with the exception of minor incidental purposes, unless the Commissioner is notified. The maximum offence penalty is \$20,000.

If a dealer notifies the Commissioner of the change in use, the exemption will be removed and duty will be charged on the dutiable value of the vehicle at the time of the change in use.

If a dealer does not notify the Commissioner of the change in use, the exemption will be removed and duty will be charged on the dutiable value of the vehicle at the time the grant or transfer of the licence was exempted. Penalty tax equal to the amount of duty payable will also be charged.

## CONTACT THE OFFICE OF STATE REVENUE

This form can be lodged electronically, as an attachment to a web enquiry, or in person.

**Online:** [www.finance.wa.gov.au/cms/State\\_Revenue/Online\\_Services/Online\\_Services.aspx](http://www.finance.wa.gov.au/cms/State_Revenue/Online_Services/Online_Services.aspx)

Delivery to:	Enquiries:		
<b>Office</b>	Office of State Revenue 200 St Georges Terrace PERTH WA 6000	<b>Telephone</b>	(08) 9262 1100 1300 368 364 <small>(WA country STD callers only – local call charge)</small>
<b>Postal address</b>	Office of State Revenue GPO Box T1600 PERTH WA 6845	<b>Web Enquiry</b>	<a href="http://www.osr.wa.gov.au/DutiesEnquiry">www.osr.wa.gov.au/DutiesEnquiry</a>
		<b>Website</b>	<a href="http://www.osr.wa.gov.au">www.osr.wa.gov.au</a>