



APPLICATION FOR A REASSESSMENT AND REFUND OF DUTY PAID ON THE GRANT OR TRANSFER OF A LICENCE ON OR AFTER 1 JULY 2008 IN RESPECT OF THE ACQUISITION OF A CARAVAN

SECTION 228 OF THE *DUTIES ACT 2008*

The *Duties Act 2008* defines *caravan* to mean 'a trailer (including a camper trailer) permanently fitted for human habitation in the course of a journey'. Revenue Ruling [DA 13 'Commissioner's Interpretation of the Definition of a Caravan'](#) advises the Commissioner's interpretation of the definition of *caravan* provided under section 228 of the Duties Act.

A reassessment and refund of vehicle licence duty can be made within a period of five years after the original assessment of duty was made and will apply where a taxpayer can provide evidence that vehicle licence duty was paid in respect of the grant or transfer of a licence on the acquisition of a caravan. To apply, please complete and return this application to the Office of State Revenue.

Details of the registered owner at the time of purchase

Surname	Given Names
Address	Contact Telephone Number

Details of the Caravan

Vehicle Registration Number	Purchase Date
Garaging Address of Caravan (in case of inspection)	

Provide details of the primary purpose of the caravan:

- | | Yes | No |
|---|--------------------------|--------------------------|
| 1) Is the caravan permanently fitted for human habitation, and permanently fitted with facilities for that purpose including at a minimum, sleeping facilities? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2) Is the caravan drawn by another vehicle? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3) Are you the current owner of the caravan? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4) Has the caravan been modified after the date of transfer of the vehicle licence? | <input type="checkbox"/> | <input type="checkbox"/> |

If the answer to question 4 is yes please provide details of the modifications:



Please forward this application together with:

- A copy of the Offer to Purchase a Motor Vehicle contract.
- If acquired through a private sale, provide a copy of any agreement between the seller and purchaser, and /or a copy of the Notification of Change of Ownership form.
- A copy of the receipt showing Vehicle Licence Duty paid on the grant or transfer of the licence relating to the acquisition of the caravan.

DECLARATION	
I	_____
of	_____
	Telephone () _____
the person making this application, do hereby declare that the information contained herein is, to the best of my knowledge and belief, true, accurate and complete in every particular.	
Dated this	_____ day of _____ 20 _____
Signature	_____

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 <i>Taxation Administration Act 2003</i> . 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.

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/I_am/Online_Services.aspx

Delivery to:

Office Office of State Revenue
 200 St Georges Terrace
 PERTH WA 6000

Enquiries:

Telephone (08) 9262 1100
 1300 368 364
 (WA country STD callers only – local call charge)

Postal address Office of State Revenue
 GPO Box T1600
 PERTH WA 6845

Web Enquiry www.osr.wa.gov.au/DutiesEnquiry

Website www.osr.wa.gov.au
