



VEHICLE LICENCE DUTY EXEMPTION ON GRANT OR TRANSFER OF LICENCE

DEALER'S CERTIFICATE

SECTION 246(1) OR (2) OR 247(1) OF THE *DUTIES ACT 2008*

Name of Business _____

Address _____

 _____ Postcode _____

I _____ being an Authorised Officer/Appointed Agent of the above business, do hereby certify that the motor vehicle hereunder described, for which an application is being made for a licence/transfer of licence under Part 2 of the *Road Traffic (Vehicles) Act 2012*, has been acquired solely for the purpose of (please tick) –

- selling or re-selling the vehicle in the ordinary course of business; or
- demonstrating the vehicle to prospective purchasers; or
- loaning the vehicle to charitable organisations, to schools for driver education, for philanthropic or for other specified purposes; or
- acquiring new or used vehicles for resale or disposal under hire purchase or leasing agreements; or
- taking possession of and reselling vehicles that are the subject of mortgages, charges or hire purchase or leasing agreements,

and understand the obligations in relation to notification set out below.

I am an: Authorised Officer Appointed Agent
 This application is being made for: a licence transfer of a licence

If loaning the vehicle to charitable organisations, to schools for driver education, for philanthropic or for other specified purposes, please complete the appropriate section in form FDA37 '[Loan Vehicle Dealer's Declaration](#)', and forward to the Commissioner of State Revenue and retain a copy for your record keeping purposes.

VEHICLE DETAILS

Make _____ Plate Number _____
 Body Type _____ Year of Manufacture _____
 Manufacturer's Model _____ Engine Number _____

Signature _____ Date _____ / ____ / ____

(Authorised Officer/Appointed Agent)

IMPORTANT

A person who provides information to the Commissioner of State Revenue ('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 2008* ('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 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.

ADDITIONAL INFORMATION

The completed application form should accompany the Department of Transport's 'Notification of Change of Ownership - Vehicle Licence Transfer (MR9)' form ('MR9 form') when applying for a vehicle licence duty exemption on the grant or transfer of a licence.

The Department of Transport will determine whether or not an exemption applies and will notify the applicant if there is an amount of duty payable for the grant or transfer of a licence.

The completed application form and MR9 form should be directed to –

Chief Executive Officer
Department of Transport
GPO Box R1290
PERTH WA 6844

Telephone: 13 11 56

CONTACT THE OFFICE OF STATE REVENUE

Online www.finance.wa.gov.au/cms/State_Revenue/Online_Services/Online_Services.aspx

Office	Office of State Revenue 200 St Georges Terrace PERTH WA 6000	Telephone	(08) 9262 1100 1300 368 364 <small>(WA country STD callers only – local call charge)</small>
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