



## VEHICLE LICENCE DUTY – LOAN VEHICLE DEALER’S DECLARATION

### Charitable Organisation/School Driver Training/Philanthropic/ Other Prescribed Purposes

#### SECTION 247 OF THE *DUTIES ACT 2008*

Duty is not chargeable on the grant or transfer of a licence for a vehicle to a dealer if the vehicle is loaned (please tick the appropriate box) –

- to a charitable organisation to be used solely for providing assistance to underprivileged or disadvantaged persons (complete sections 1 and 2); or
- to a charitable organisation to be used solely for providing emergency assistance (complete sections 1 and 2); or
- to a school (within the meaning given in the *School Education Act 1999*) to be used solely for student driver training (complete sections 1 and 2); or
- to an individual solely for a philanthropic purpose approved by the Commissioner (complete section 3); or
- solely for a prescribed purpose in the *Duties Regulations 2008*.

**IMPORTANT:** Refer to notes for more details of section 247 of the *Duties Act 2008*.

To be completed and forwarded to the Commissioner of State Revenue and a copy retained for your record keeping purposes

#### SECTION 1 DEALER TO COMPLETE

Name of Dealership \_\_\_\_\_  
 Address \_\_\_\_\_ Postcode \_\_\_\_\_  
 Telephone number \_\_\_\_\_

I \_\_\_\_\_ being an Authorised Officer of the above dealership, do hereby certify that the motor vehicle described below (for which an application has been or may be made for a licence/transfer of licence under Part 2 of the *Road Traffic (Vehicles) Act 2012*), is to be loaned **solely** to a charitable organisation, or a school for driver training or for other prescribed purposes as described below, and I understand the notification obligations set out below.

Year, Make, Model	_____	Plate number	_____
Body type	_____	Engine number	_____
Date loaned	____ / ____ / ____	Date returned	____ / ____ / ____
Signature	_____	Date	____ / ____ / ____

(Authorised Officer)

**SECTION 2 CHARITABLE ORGANISATION OR SCHOOL TO COMPLETE**

Name of charity or school \_\_\_\_\_

Address \_\_\_\_\_  
 \_\_\_\_\_ Postcode \_\_\_\_\_

I \_\_\_\_\_ of \_\_\_\_\_ being an Authorised Officer of the above organisation/school, do hereby certify that the motor vehicle described above will be used **solely** for the above purpose.

Signature \_\_\_\_\_ Date / / \_\_\_\_\_  
 (Authorised Officer)

**SECTION 3 DEALER AND PARTIES TO THE AGREEMENT FOR A PHILANTHROPIC PURPOSE TO COMPLETE**

Name of dealership \_\_\_\_\_

Address \_\_\_\_\_  
 \_\_\_\_\_ Postcode \_\_\_\_\_

I \_\_\_\_\_ being an Authorised Officer of the above dealership, do hereby certify that the motor vehicle described below (for which an application has been or may be made for a licence/transfer of licence under Part 2 of the *Road Traffic (Vehicles) Act 2012*), is to be loaned **solely** for a philanthropic purpose approved by the Commissioner and I understand the notification obligations set out below.

Year, Make, Model	_____	Plate number	_____
Body type	_____	Engine number	_____
Date loaned	____ / ____ / ____	Date returned	____ / ____ / ____

Reasons for loaning vehicle to individual for philanthropic purposes –  
 (If insufficient space, attach additional pages)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signature \_\_\_\_\_ Date / / \_\_\_\_\_  
 (Authorised Officer)

**Details of individual to whom vehicle is loaned**

Address \_\_\_\_\_ Postcode \_\_\_\_\_

Telephone number \_\_\_\_\_

Signature \_\_\_\_\_ Date / / \_\_\_\_\_  
 (Borrower's Signature)

OFFICE USE ONLY				
Date Received	Date Approved	Revenue Officer	Date Returned	Approval No.
/ /	/ /		/ /	

## Section 247 of the Duties Act

- (1) Duty is not chargeable on the grant or transfer of a licence for a vehicle to a dealer if –
- (a) the vehicle is to be loaned by the dealer –
    - (i) to a charitable organisation to be used solely for providing assistance to underprivileged or disadvantaged persons; or
    - (ii) to a charitable organisation to be used solely for providing emergency assistance; or
    - (iii) to a school (within the meaning given in the *School Education Act 1999*) to be used solely for student driver training; or
    - (iv) to an individual solely for a philanthropic purpose approved by the Commissioner; or
    - (v) solely for a prescribed purpose;
  - and
  - (b) the application for the grant or transfer of the licence is accompanied by, or includes, a declaration in the approved form to the effect that –
    - (i) while the dealer holds the licence the vehicle will not be used for any purpose other than a purpose referred to in paragraph (a) or section 246(1) or (2); and
    - (ii) the dealer understands the effect of sections 248 and 249.
- (2) The Commissioner may approve a philanthropic purpose for the purposes of subsection (1)(a)(iv) for a particular dealer or class of dealer, and the approval may take effect from a day that is earlier than the day on which the Commissioner grants the approval.

**Charitable organisation** means a charitable institution or public benevolent institution endorsed by the Commissioner of Taxation of the Commonwealth under the *Income Tax Assessment Act 1997* (Cth) as a deductible gift recipient or as exempt from income tax.

**Note:** Dealers are required to confirm that the organisation to whom the vehicle is being loaned is a charitable organisation as defined above.

For this purpose, dealers should refer to the webpage at: <https://abr.gov.au/For-Business,-Super-funds---Charities>

## 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.

## CONTACT THE OFFICE OF STATE REVENUE

**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)

<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>