



**CIRCULAR V.L.D. 2      VEHICLE LICENCE DUTY**  
**REVENUE LAWS AMENDMENT ACT 2008**  
**THRESHOLD CHANGE**

The *Duties Act 2008* ("Duties Act") has been amended by the *Revenue Laws Amendment Act 2008*.

The information provided in this circular is not an exhaustive explanation of the amendments. Reference should also be made to the amending Act and the Explanatory Memoranda.

A general summary of the amendments to the Duties Act follows.

**VEHICLE LICENCE DUTY THRESHOLD CHANGE**

From 1 July 2008, the amount of duty for the grant or transfer of a licence for a vehicle that is not a heavy vehicle is:

- (a) If the dutiable value of the motor vehicle does not exceed \$25,000, 2.75% of the dutiable value.
- (b) If the dutiable value of the motor vehicle exceeds \$25,000 but does not exceed \$50,000:

The rate of:

$$[2.75 + ( \frac{DV - 25,000}{6,666.66} )] \%$$

of the dutiable value (DV).

- (c) If the dutiable value of the motor vehicle exceeds \$50,000, 6.5% of the dutiable value.

The duty payable is rounded down to the nearest 5 cents.

For the latest tax information and links to legislation, please visit the website at [www.finance.wa.gov.au](http://www.finance.wa.gov.au)

June 2008