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:

\[
\frac{[2.75 + \left( \frac{DV - 25,000}{6,666.66} \right)] \times DV}{100}
\]

(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

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