VEHICLE LICENCE DUTY – ACQUISITION OF A CARAVAN

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

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

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<tr>
<th>Surname</th>
<th>Given Names</th>
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<tr>
<th>Address</th>
<th>Contact Telephone Number</th>
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Details of the Caravan

<table>
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<tr>
<th>Vehicle Registration Number</th>
<th>Purchase Date</th>
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Garaging Address of Caravan (in case of inspection)

Provide details of the primary purpose of the caravan:

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<th>Yes</th>
<th>No</th>
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1) Is the caravan permanently fitted for human habitation, and permanently fitted with facilities for that purpose including at a minimum, sleeping facilities?

2) Is the caravan drawn by another vehicle?

3) Are you the current owner of the caravan?

4) Has the caravan been modified after the date of transfer of the vehicle licence?

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.

Signature ________________________________

Date / /

**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 *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.

**CONTACT THE OFFICE OF STATE REVENUE**

Complete this application form and submit it online if you wish to receive your refund by EFT


**Office**

Office of State Revenue  
200 St Georges Terrace  
PERTH WA 6000

**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**  

**Website**  