



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*

DEALER DETAILS

Entity Name _____

Name of Business
/ Trading Name _____

Address _____

Postcode _____

I am / I represent:

- a person that carries on the business of selling new vehicles
- a person that is the holder of a dealer's licence under the *Motor Vehicle Dealers Act 1973*
Dealer Licence Number: _____
- a person that carries on the business of acquiring new or used vehicles for resale or disposal under hire purchase or leasing agreements
- a person that, in the course of the person's business, takes possession of and resells vehicles that are the subject of mortgages, charges or hire purchase or leasing agreements

USE OF VEHICLE

The vehicle is currently: Unlicensed Licensed

What is the sole purpose of acquiring the vehicle?

- selling or re-selling the vehicle in the ordinary course of business
- demonstrating the vehicle to prospective purchasers
- loaning the vehicle to charitable organisations, to schools for driver education, for philanthropic or for other specified purposes

If loaning the vehicle, please also complete form FDA37 '[Loan Vehicle Dealer's Declaration](#)' and submit that form to the Commissioner of State Revenue.

VEHICLE DETAILS

Make _____	Model _____
Year of Manufacture _____	Body Type _____
VIN _____	Plate Number _____

DECLARATION

I declare that all particulars in this form are, to the best of my knowledge and belief, true and accurate.

I declare I will use the vehicle solely for the purpose I have indicated, and I will notify the Commissioner of State Revenue of any change of use within one month after the day on which use of the vehicle changed.

Full name: Signature: Date: / /

(Please print using **BLOCK LETTERS**)

Capacity in which declaration is made: Authorised Officer Appointed Agent

Telephone number: () Email:

SUBMIT YOUR APPLICATION

Submit your completed application form and the Department of Transport's 'Notification of Change of Ownership - Vehicle Licence Transfer (MR9)' to the Department of Transport:

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

Telephone: 13 11 56

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

If you are acquiring the vehicle for loaning purposes, you must also complete form FDA37 '[Loan Vehicle Dealer's Declaration](#)' and submit that form to the Commissioner of State Revenue.

IMPORTANT

A person who provides information to the Commissioner of State Revenue 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 –

- \$20,000; and
- 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 for which an exemption has been granted under the *Duties Act 2008* ('Duties Act') is used for a different purpose to that indicated on this form, **the dealer must notify the Commissioner within one month after the day on which the use of the vehicle changed.**

- Notify the Commissioner using form FDA34 '[Change of Use: Exempt to Non-exempt Purposes](#)'.
- Failure to notify the Commissioner of change of use is an offence for which the maximum penalty is \$5,000.
- Use of a vehicle for purposes other than that for which an exemption has been granted, with the exception of minor incidental purposes, unless the Commissioner is notified is an offence for which the maximum 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

Website	www.osr.wa.gov.au	Telephone	(08) 9262 1100
Web Enquiry	www.osr.wa.gov.au/DutiesEnquiry		1300 368 364 (WA country STD callers only – local call charge)