



# VEHICLE LICENCE DUTY – TRANSFER OF A MOTOR VEHICLE LICENCE

## TRANSACTIONS FOR WHICH NOMINAL DUTY IS CHARGEABLE

### ASSESSMENT OF VEHICLE LICENCE DUTY UNDER SECTION 250 OF THE *DUTIES ACT 2008* OR REASSESSMENT OF VEHICLE LICENCE DUTY UNDER SECTION 16 OF THE *TAXATION ADMINISTRATION ACT 2003*

A nominal vehicle licence duty assessment will be authorised by the Commissioner of State Revenue with respect to the transfer of a motor vehicle licence when the transfer meets one of the eligibility criteria described in Part 2.

This application must be completed by the person to whom the motor vehicle licence is to be/has been transferred ('the Transferee') and presented to the Office of State Revenue.

Where duty has already been paid and a reassessment is being sought, the original motor vehicle licence transfer papers must accompany this application for reassessment of duty.

## PART 1

### (A) Details of the parties to the motor vehicle licence transfer

Transferor (Full Name): \_\_\_\_\_

Transferee(s) (Full Name(s)): \_\_\_\_\_  
 (See note 2)

Nominated transferee for the purposes of the *Road Traffic (Vehicles) Act 2012*:  
 \_\_\_\_\_

Transferee's Address: \_\_\_\_\_  
 \_\_\_\_\_ Postcode \_\_\_\_\_

Has vehicle licence duty been paid? If yes, refer to note 3 for details   
Yes/No

### (B) Details of the motor vehicle subject of the licence transfer

Plate number: \_\_\_\_\_ Make & Model: \_\_\_\_\_

Body type: \_\_\_\_\_ Year of manufacture: \_\_\_\_\_

## PART 2

I \_\_\_\_\_, as the nominated transferee, do hereby apply for authorisation of a nominal assessment of vehicle licence duty under the provisions of section 250 of the *Duties Act 2008* ('Duties Act') or a reassessment of vehicle licence duty under section 16 of the *Taxation Administration Act 2003* in respect of the transfer of the above motor vehicle licence to me on the grounds that the transfer has been effected for the following reason:

- a transfer from a corporation to a shareholder or the trustee of a unit trust to a unit holder on the winding up of the corporation or unit trust (section 29);
- a transfer from a trustee of a discretionary trust to a beneficiary otherwise than in exercise of any power of appointment (section 114);
- a transfer from a trustee of a discretionary trust to a beneficiary who is a natural person in exercise of a power of appointment (section 115);
- a transfer to a beneficiary by a trustee of a trust, other than a unit trust or discretionary trust (section 116);
- transactions involving an apparent purchaser (section 117);
- appointment of a new trustee or retirement of a trustee (section 119);
- a transfer that does not pass a beneficial interest that is prescribed (section 250(3)(b)).

The transferor held the motor vehicle licence as trustee for and on behalf of:

[Name] \_\_\_\_\_

### 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.

## 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.

Capacity in which application is made \_\_\_\_\_  
( owner, partner, public officer, agent, trustee etc.)

Signature \_\_\_\_\_ Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_

## TRANSFER OF A MOTOR VEHICLE LICENCE - TRANSACTIONS FOR WHICH NOMINAL DUTY IS CHARGEABLE

ASSESSMENT OF VEHICLE LICENCE DUTY UNDER SECTION 250 OF THE *DUTIES ACT 2008*

OR

REASSESSMENT OF VEHICLE LICENCE DUTY UNDER SECTION 16 OF THE  
*TAXATION ADMINISTRATION ACT 2003*

For a detailed explanation of whether nominal vehicle licence duty is applicable, please refer to section 250 of the Duties Act.

### 1. Nomination of one trustee only

Where more than one person or entity is appointed to act as a replacement trustee for a trust, upon application for the transfer of the motor vehicle licence, the trustees must nominate one of them to be the nominated transferee to comply with the licensing provisions of the *Road Traffic (Vehicles) Act 2012*.

### 2. Application

The application should be submitted, along with:

- a) sufficient information to show that the eligibility criteria have been satisfied; and
- b) a completed 'Notification of Change of Ownership – Vehicle Licence Transfer (MR9)' form for the relevant motor vehicle,

to the Commissioner of State Revenue ('the Commissioner'). If approved, a certificate will be issued and forwarded to the Department of Transport who will issue an invoice for nominal duty.

### 3. Applications for reassessment

Where duty has been paid on the transfer of the licence, the taxpayer may, within a period of five years after the original assessment of duty was made, make application for duty to be reassessed in accordance with section 250 of the Duties Act. The original motor vehicle licence transfer paper should be submitted with the application.

If the Commissioner is satisfied that the application is one which would have satisfied the provisions of section 250 of the Duties Act at the time of transfer of the licence, the Commissioner will reassess the duty.

### 4. Vehicle licence duty

Where an applicant satisfies the eligibility criteria, nominal duty of \$20 will be charged under section 250 of the Duties Act.

### 5. Offences

A person who, in an application or in providing a record or information, provides a false record or makes a statement which is false in any material particular, commits an offence under the *Taxation Administration Act 2003* and is liable to a maximum penalty of \$20,000.

The transferee is also liable for the payment of the shortfall of vehicle licence duty as a result of the false statement, together with a fine equal to that duty.

## CONTACT THE OFFICE OF STATE REVENUE

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

**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>