



## Application for Duty Exemption

### Transfer of a vehicle licence between spouses or de facto partners

Section 244A of the *Duties Act 2008*

**Please read the following information before completing the application form**

Duty is not chargeable on the transfer of a vehicle licence if –

- the vehicle is a **car, bus** or **goods vehicle**
- the transfer of the vehicle licence occurred on or after 1 July 2011
- the transferor and transferee are married to each other or are de facto partners of two or more years
- neither transferor or transferee holds, or intends to hold, the vehicle licence as trustee of a trust
- at the date of transfer, the vehicle is to be used exclusively for social, domestic and pleasure purposes and is **not** to be used in any trade, business or industry or for the carrying of passengers or goods, for hire or reward
- the vehicle is not a heavy vehicle as defined in the *Road Traffic (Vehicles) Act 2012* and
- the vehicle does not exceed 3000 kg with an unloaded mass.

**Definitions - Duties Act section 244A(1)**

**car** or **bus** means a motor vehicle, other than a motorcycle, or a motorised wheelchair, built mainly to carry people and includes the type of vehicle known as a utility.

**goods vehicle** means a motor vehicle built or modified to be used primarily to carry goods or materials used in any trade, business or industry.

**motor cycle** means a motor vehicle, other than a motorised wheelchair or a goods vehicle, that is not equipped with a permanent cab and cab roof and that:

- (a) is designed to travel on 2 wheels or, with a sidecar attached, 3 wheels or
- (b) has 3 wheels arranged so that the axis of rotation of 2 wheels lies on the same straight line and each of those 2 wheels is equidistant from the third

**motorised wheelchair** means a chair-type vehicle that is fitted with 3 or more wheels and designed only for the use of persons with a physical disability.

**Parties to the transfer**

**1. Transferor (current licence holder or previous licence holder if applying for a refund)**

	Given names	Surname	Former surname
of	Residential address		

**2. Transferee (proposed licence holder or current licence holder if applying for a refund)**

	Given names	Surname	Former surname
of	Residential address		

**Vehicle licence details**

Plate Number		Chassis/VIN		Licence Expiry Date
Make	Model	Body Type	Year of Manufacture	

1. Is the vehicle a **car, bus or goods vehicle**?
2. Is the transferor the owner or previous owner of the vehicle?
3. At the date of transfer, are the transferor and transferee legally married to each other?
4. If NO to question 3 - at the date of transfer, are the transferor and transferee de facto partners who have been living together in that de facto relationship for at least two years?
5. Has the vehicle been held or is intended to be held by the transferee as trustee of a trust?
6. Will the vehicle be used exclusively for social, domestic and pleasure purposes?  
(not for any trade, business or industry, or for carrying passengers or goods for hire or reward)
7. Is the vehicle a heavy vehicle as defined by the *Road Traffic (Vehicles) Act 2012*?
8. **If you are seeking a refund** of vehicle licence duty, on what date was the vehicle licence transferred from the transferor to the transferee?

### 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 tax that was avoided or might have been avoided if the false or misleading information had been accepted as true.

### Declaration

We do solemnly and sincerely declare that the answers and information that we have given in this application are true, complete and correct.

**Signature of transferor**

**Date**

**Signature of transferee**

**Date**

### Enquiries

<b>Office</b>	RevenueWA Level 3, 200 St Georges Terrace PERTH WA 6000	<b>Telephone</b>	(08) 9262 1100 1300 368 364 (WA country landline callers only – local call charge)
<b>Website</b>	<a href="http://WA.gov.au">WA.gov.au</a>	<b>Web enquiry</b>	<a href="http://www.osr.wa.gov.au/dutiesenquiry">www.osr.wa.gov.au/dutiesenquiry</a>

### How to lodge this form

If the vehicle licence hasn't been transferred yet	If the vehicle licence has been transferred and duty has been paid
<p>Provide this form to the <b>Department of Transport</b> with the 'Notification of Change of Ownership – Vehicle Licence Transfer (MR9)' form (accessible from the Department of Transport website) to:</p> <p>Driver and Vehicle Services GPO Box R1290 PERTH WA 6844</p>	<p>Provide this completed form to <b>RevenueWA</b> only if you are applying for a refund of vehicle licence duty.</p> <p>RevenueWA GPO Box T1600 PERTH WA 6845</p>