



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 RevenueWA.

Details of the registered owner at the time of purchase

Full name	
Address	
Phone number	

Details of the caravan

Vehicle registration number		Purchase date	
Garaging address of caravan (in case of inspection)			

Details of the primary purpose of the caravan

--

Is the caravan permanently fitted for human habitation, and permanently fitted with facilities for that purpose including at a minimum, sleeping facilities?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the caravan used solely for the purpose of human habitation?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If no, what other purpose is it used for? ¹	
Is the caravan drawn by another vehicle?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you the current owner of the caravan?	<input type="checkbox"/> Yes <input type="checkbox"/> No

¹ The caravan must be used principally for human habitation. If used principally for other purposes such as a horse float, the exemption will not apply.

Has the caravan been modified after the date of transfer of the vehicle licence?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, please provide details of the modifications:	

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 / /
<p>A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the <i>Taxation Administration Act 2003</i>. The penalty for the offence is:</p> <ul style="list-style-type: none"> 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. 	

How to apply

Complete this application form and submit it online if you wish to receive your refund by EFT.	
Online	www.wa.gov.au/organisation/departments-of-finance/duties-online-services
Alternatively, attach this form to a web enquiry.	
Web enquiry	www.osr.wa.gov.au/DutiesEnquiry
<p>Include the following with your application:</p> <ul style="list-style-type: none"> • A copy of the Offer to Purchase a Motor Vehicle contract. • If acquired through a private sale - 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. 	

Contact RevenueWA

Web enquiry	www.osr.wa.gov.au/DutiesEnquiry	Website	WA.gov.au
Office	200 St Georges Terrace Perth WA 6000	Phone	(08) 9262 1100
Postal	GPO Box T1600 Perth WA 6845		1300 368 364 (WA country landline callers)