



## Vehicle Licence Duty – Dealer’s Certificate

### Exemption on grant or transfer of a licence

Section 246(1), (2) or (3) or 247(1) of the *Duties Act 2008*

Dealer details					
Entity name		Business/trading name			
Address					
I am / I represent:					
<input type="checkbox"/>	a person that carries on the business of selling new vehicles				
<input type="checkbox"/>	a person that is the holder of a dealer’s licence under the <i>Motor Vehicle Dealers Act 1973</i> Dealer Licence Number: _____				
<input type="checkbox"/>	a person that carries on the business of acquiring new or used vehicles for resale or disposal under hire purchase or leasing agreements				
<input type="checkbox"/>	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	<input type="checkbox"/>	unlicensed	<input type="checkbox"/>	licensed	
What is the sole purpose of acquiring the vehicle?					
<input type="checkbox"/>	selling or re-selling the vehicle in the ordinary course of business				
<input type="checkbox"/>	demonstrating the vehicle to prospective purchasers				
<input type="checkbox"/>	using the vehicle as a service demonstrator vehicle				
<input type="checkbox"/>	loaning the vehicle to charitable organisations, to schools for driver education, for philanthropic or for other specified purposes. Also complete form FDA37 <u>‘Loan Vehicle Dealer’s Declaration’</u> .				
Vehicle details					
Make and model			Body type		
Manufacture year		VIN		Plate number	
Declaration					
I declare					
<ul style="list-style-type: none"><li>• all particulars in this form are, to the best of my knowledge and belief, true and accurate.</li><li>• I will use the vehicle solely for the purpose I have indicated</li><li>• 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.</li></ul>					
Full name					
Email			Phone		
Signature			Date		
Capacity in which declaration is made		Authorised officer		Appointed agent	

## 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.

## Penalties and notification obligations

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:

- 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.

If an exempt vehicle under the *Duties Act 2008* (Duties Act) is used for another purpose other than what the exemption was granted for, 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](#)' if an exempt vehicle is no longer used for an exempt purpose or
- FDA37 '[Loan Vehicle Dealer's Declaration](#)' if the vehicle was exempt as a stock, demonstrator or service demonstrator vehicle and its use changes to a loan vehicle used for certain charitable, philanthropic and driver training purposes.

If a dealer notifies the Commissioner of the change in use from an exempt to a non-exempt purpose the 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.

- 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.

## Contact RevenueWA

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