



Vehicle Licence Duty – Loan Vehicle Dealer’s Declaration

Grant or transfer of a vehicle licence to a dealer: charitable organisation/school driver training/philanthropic/other prescribed purposes

Section 247 of the *Duties Act 2008*

Tick	Purpose	Sections to complete
	Vehicle loaned to a charitable organisation to be used solely for providing assistance to underprivileged or disadvantaged persons	Sections 1 and 2
	Vehicle loaned to a school (within the meaning given in the <i>School Education Act 1999</i>) to be used solely for student driver training	Sections 1 and 2
	Vehicle loaned to an individual solely for a philanthropic purpose approved by the Commissioner	Sections 1 and 3

Section 1 Dealer to complete			
Dealership name			
Address			
Authorised officer name		Phone	
<p>I certify that the vehicle described below will be loaned:</p> <ul style="list-style-type: none"> solely to a charitable organisation, a school for driver training or for other prescribed purposes or solely for a philanthropic purpose approved by the Commissioner. <p>I understand the notification obligations.</p>			
Signature		Date	
Year, make, model		Body	
Plate number		Engine number	
Date loaned		Date returned	
If the vehicle is to be loaned to an individual for philanthropic purposes, provide reasons for the loan:			

Section 2 Charitable organisation or school to complete			
Name of charity or school			
Address			
Authorised officer name		Phone	
I certify that the vehicle described above will be used solely for the indicated purpose.			
Signature		Date	

Section 3 Individual to whom the vehicle is loaned to complete			
Name		Phone	
Address			
Signature		Date	

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 a vehicle for which an exemption has been granted under section 246(1), (2) or (3) or 247(1) of the *Duties Act 2008* (Duties Act) is used for another exempt purpose referred to in section 246(1)(a), 2(a) or 3(a) or 247(1), the dealer must notify the Commissioner within one month after the day on which the use of the vehicle changed. It is an offence not to notify the Commissioner, for which the maximum offence penalty is \$5,000.

If a vehicle for which an exemption has been granted under section 246(1) (2) or (3) or 247(1) of the Duties Act is used for a non-exempt purpose, the dealer must notify the Commissioner within one month after the day on which the use of the vehicle changed. It is an offence to use a vehicle that has been granted an exemption under section 246(1), (2) or (3) or 247(1) of the Duties Act for other purposes, with the exception of minor incidental purposes, unless the Commissioner is notified. The maximum offence penalty is \$20,000.

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

Lodge this form with RevenueWA

Submit this form via a [web enquiry](#). Retain a copy for record keeping purposes.

Online	www.wa.gov.au/service/financial-management/taxation-and-duty/use-the-duties-online-services-portal		
Web enquiry	www.osr.wa.gov.au/DutiesEnquiry	Website	WA.gov.au
Office	200 St Georges Terrace Perth WA 6000	Phone	(08) 9262 1100 1300 368 364 (WA country landline callers)
Postal	GPO Box T1600 Perth WA 6845		

OFFICE USE ONLY				
Date Received	Date Approved	Revenue Officer	Date Returned	Approval No.
/ /	/ /		/ /	