



Vehicle Licence Duty – Concession

Specialised Equipment on Specialised Vehicles

Under section 239 of the *Duties Act 2008*

Details of applicant			
Full name			
Address			
Postcode		Phone	

Motor vehicle details			
Initial Vehicle ('Vehicle A')			
Plate number		Make	
Body type		Date of sale	
Subsequent Vehicle (subject to this declaration) ('Vehicle B')			
Plate number		Make	
Body type		Engine number	
Year of manufacture		Date of purchase	
Purchase price		Dutiable value	
Details of specialised equipment (include serial or model identification number)			

Declaration			
<p>I _____ the above named applicant hereby certify that –</p> <ul style="list-style-type: none"> the eligibility criteria for the concession have been satisfied and if the original equipment is removed from the vehicle described as vehicle B above and vehicle B is used with other specialised equipment, the original equipment will not be attached to another vehicle for which I intend to be the licensed holder and I understand that if the original equipment is attached to another vehicle, the grant or transfer of the licence for the vehicle described as vehicle B above will be reassessed as if section 239 did not apply to the grant or transfer and penalty tax will be imposed. <p>I do solemnly and sincerely certify that the information shown is true in every particular.</p>			
Signature		Date	

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.

Where a person paid duty on the grant or transfer of a licence for a specialised vehicle on the dutiable value of the vehicle as if the specialised equipment were not attached to it, and while that person holds the licence for the vehicle it is used with other specialised equipment and the original equipment is attached to another vehicle for which the person intends to become licensee, an offence is committed pursuant to section 239(2) of the *Duties Act 2008*. A maximum offence penalty of \$20,000 applies.

In addition, duty will be reassessed on the dutiable value of the vehicle, including the value of the specialised equipment, as at the time of grant or transfer of the licence together with penalty tax.

Contact RevenueWA

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

Postal

GPO Box T1600
Perth WA 6845

1300 368 364

(WA country landline callers)

Vehicle Licence Duty Concession in respect of Specialised Equipment on Specialised Vehicles

Under section 239 of the *Duties Act 2008*

A concession from vehicle licence duty is available upon the grant or transfer of a motor vehicle licence in respect of a specialised vehicle ('vehicle B'), where vehicle B has specialised equipment attached thereto.

That specialised equipment must have been attached to a vehicle ('vehicle A') licensed or last licensed by the applicant. In addition, the value of the specialised equipment must have been taken into account when vehicle licence duty was assessed on the dutiable value of vehicle A.

If approved, vehicle licence duty will be assessed on the dutiable value of vehicle B determined as if the specialised equipment were not attached to that vehicle.

These explanatory notes are for guidance only. They are not an exhaustive explanation of the provisions of the *Duties Act 2008* (Duties Act) and the *Road Traffic (Vehicles) Act 2012*, and reference should be made to both Acts for complete details.

Eligibility

Concessional vehicle licence duty will only apply if –

- (a) the applicant holds, or previously held, the licence for vehicle A and
- (b) the applicant is the last person to hold a licence for vehicle A and
- (c) the duty paid by the applicant on the grant or transfer of the licence for vehicle A was assessed on the dutiable value of vehicle A, including the value of the specialised equipment that was then attached to it and
- (d) the specialised equipment referred to in paragraph (c) has been removed from vehicle A and attached to vehicle B and
- (e) the application for the grant or transfer of the licence for vehicle B is accompanied by, or includes, a declaration in the approved form to the effect that, in the applicant's opinion, the circumstances in paragraphs (a) to (d) apply and that the applicant understands that the original equipment must not be attached to any other vehicle for which the licensee intends to become the licence holder as set out in section 239(2) of the Duties Act, and that duty and penalty tax will be imposed in accordance with section 239(3) of the Duties Act if it is so attached.

Definitions

Section 231 of the Duties Act defines a **specialised vehicle** as a motor vehicle (as defined in the *Road Traffic (Administration) Act 2008*) but not including a trailer, semi-trailer or caravan, that –

- (a) is constructed or designed, or has been modified, to include or have specialised equipment permanently attached to it and
- (b) is designed to be driven or controlled by a person carried in or on the vehicle.

Dutiable value, in relation to a specialised vehicle, means the dutiable value of the vehicle as if the specialised equipment attached to it at the time the application for the grant or transfer of the licence for the vehicle was made was not attached to it.

Specialised equipment means –

- a) a crane
- b) an excavator, road roller, road grader, bulldozer, mechanical shovel, plough, rotary hoe or similar plant
- c) hoisting equipment for lifting, partial lifting or towing other vehicles
- d) bitumen spraying equipment
- e) a cement agitator
- f) garbage collection equipment
- g) road sweeping equipment
- h) a refrigeration unit
- i) a stock crate
- j) a tank for transportation of liquids
- k) equipment to make the vehicle habitable by a person in the course of a journey or
- l) any similar plant or equipment.

Additional information

If vehicle licence duty has not been paid, a completed declaration should accompany the Department of Transport's 'Notification of Change of Ownership - Vehicle Licence Transfer (MR9)' form (MR9 form) when applying for a motor vehicle licence or transfer of licence.

An applicant should submit the MR9 form with the declaration for an assessment to the Department of Transport.

The Department of Transport will determine the amount of duty payable on the licence or transfer and will notify the applicant of the amount of duty payable.

The completed application form and MR9 form should be directed to –

Chief Executive Officer
Department of Transport
GPO Box R1290
PERTH WA 6844
Telephone: 13 11 56

Reassessment applications

If duty has been paid on the grant or transfer of a licence and the assessment of that duty was based on a determination of the dutiable value including the specialised equipment, the taxpayer may, within a period of five years after the original assessment of duty was made, seek a reassessment of the duty on the licence on the basis of the dutiable value of the vehicle determined in accordance with section 239 of the Duties Act, excluding the value of the specialised equipment.

A request for reassessment under section 16 of the *Taxation Administration Act 2003* must be accompanied by the original receipted invoice and should be provided to the Commissioner of State Revenue at the address below.