



Vehicle Licence Duty

Reassessment for Vehicles Returned for Refund or Replacement

Section 244B of the *Duties Act 2008*

| Purchaser's details | | | |
|-------------------------------------|--|---|--|
| Who was the vehicle purchased from? | | <input type="checkbox"/> Dealer <input type="checkbox"/> Private seller | |
| Full name | | | |
| Address | | | |
| Phone | | Email | |

| Transaction details | |
|--|---|
| After taking possession of the vehicle, did the purchaser: | |
| <input type="checkbox"/> return the vehicle for a refund | <input type="checkbox"/> return the vehicle for a replacement vehicle <i>Provide a copy of the Contract for Sale for the replacement vehicle</i> |
| When was the initial agreement entered into? |/...../..... |
| What was the purchase price of the vehicle? | \$ |
| When did the purchaser take possession of the vehicle? |/...../..... |
| When did the purchaser return the vehicle? |/...../..... |
| Why was the vehicle returned? (e.g. significant mechanical faults etc.) <i>Include supporting documents between the purchaser and seller that set out why the vehicle was returned.</i> | |
| | |
| Did the purchaser receive a full refund of the purchase price? <i>Provide evidence</i> | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| What was the refund amount? | \$ |
| If the purchaser didn't receive a full refund, why not? | |
| | |

| Details of returned vehicle | | | |
|-----------------------------|--|--------------|--|
| Make and model | | | |
| Manufacture year | | Plate number | |

| Purchaser's declaration | | | |
|--|--|------|-------------------|
| I declare all particulars in this form are, to the best of my knowledge and belief, true and accurate. | | | |
| Full name | | | |
| Signature | | Date |/...../..... |

| Seller's details and declaration | | | |
|---|--|------|-------------------|
| Seller's name | | | |
| Business/trading name (if not an individual) | | | |
| Address | | | |
| I declare: | | | |
| <ul style="list-style-type: none"> the vehicle has been returned for a full refund or replacement vehicle and the return is not the result of an agreement for the sale of the vehicle from the purchaser to the seller | | | |
| Signature | | Date |/...../..... |

| Important |
|---|
| <p>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 <i>Taxation Administration Act 2003</i>. The penalty for the offence is –</p> <ul style="list-style-type: none"> \$20,000 and 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. |

| Section 244B of the <i>Duties Act 2008</i> |
|--|
| <p>Duty is not chargeable on the grant or transfer of a licence for a vehicle if:</p> <ul style="list-style-type: none"> a purchaser enters into an agreement to purchase a vehicle and after the purchaser takes possession of the vehicle, the purchaser returns the vehicle for a refund or a replacement vehicle and the return is accepted <p>This exemption only applies to genuine returns of the vehicle for a refund of the purchase price or replacement vehicle. It does not apply to the subsequent purchase of the same vehicle by the seller from the purchaser, or a trade-in associated with the subsequent purchase of another vehicle from the seller.</p> |

| Time limits to apply for a reassessment of duty |
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| <p>Section 244B of the <i>Duties Act 2008</i> provides that a taxpayer can apply for a reassessment of an agreement to purchase a vehicle as a cancelled vehicle transaction within five years after the vehicle licence was granted or transferred to the purchaser.</p> |

| Contact RevenueWA | | | |
|---|--|---------|---|
| <p>Complete this application form and submit it through the Online Services Portal to receive your refund by EFT. Access the Online Services Portal via RevenueWAConnect.</p> | | | |
| 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 | | |