Government of **Western Australia**
Department of **Treasury and Finance**
RevenueWA

Form
FDA39

Vehicle Licence Duty – Transfer of a Motor Vehicle Licence

Nominal duty transactions

Reassessment of vehicle licence duty under section 16 of the
Taxation Administration Act 2003
or
Assessment of vehicle licence duty under section 250 of the *Duties Act 2008*

The transferee must complete this application and lodge it with RevenueWA.

The transferee is the person to whom the motor vehicle licence is to be/has been transferred.

If more than one person or entity is appointed to act as a replacement trustee for a trust, the trustees must nominate one of them to be the transferee.

Lodge this application with all of the following:

a) sufficient information to show the eligibility criteria (listed in Part 2) have been satisfied
* see the Duties Information Requirements.
b) a completed 'Notification of Change of Ownership – Vehicle Licence Transfer (MR9)' form for the vehicle
c) if you have already paid duty and are seeking a reassessment – a copy of the licence transfer papers and the paid invoice. The application for reassessment must be within five years after the original assessment of duty was made.

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.

Regardless of whether the offence penalty above is applied, the transferee may also be liable for paying the shortfall of duty as a result of the false statement, together with a fine equal to the shortfall.

Part 1

Has vehicle licence duty been paid?	☐ Yes	☐ No

Parties

Transferor (full name)			
Transferee(s) (full names)			
Transferee's address			
		Postcode	

Vehicle

Plate number		Make & Model	
Body type		Year of manufacture	

Part 2

Indicate the reason you are seeking an assessment or reassessment of vehicle licence duty:

☐ A transfer from a liquidator for a corporation to a shareholder or the trustee of a unit trust to a unit holder on the winding up of the corporation or unit trust.

☐ A transfer from a trustee of a discretionary trust to a beneficiary otherwise than in exercise of any power of appointment.

☐ A transfer from a trustee of a discretionary trust to a beneficiary who is a natural person in exercise of a power of appointment.

☐ A transfer to a beneficiary by a trustee of a trust (not a unit trust or discretionary trust).

☐ A transaction involving an apparent purchaser.

☐ Appointment of a new trustee or retirement of a trustee.

See the Duties Information Requirements for the evidence required to support your claim for nominal duty: https://www.wa.gov.au/government/multi-step-guides/duties-information-requirements

Declaration by transferee

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.

Capacity in which application is made: ______________________________

(owner, partner, public officer, agent, trustee etc.)

Signature: ______________ Date: / /

If your application is approved:

- if you have applied before the licence is transferred – we will forward a certificate of duty to the Department of Transport who will issue an invoice for nominal duty of $20.
- if you have applied after you transferred the licence and paid duty – we will refund you the difference between the amount of duty paid and the nominal duty of $20.

Contact RevenueWA

Complete this application form and submit it online to receive your refund by EFT.

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		

Privacy statement

The Commissioner of State Revenue collects personal information under the authority of the *Taxation Administration Act 2003* and the *First Home Owner Grant Act 2000* (Acts) for the purposes of administering and enforcing those Acts and the State revenue laws. The collected information is protected by the confidentiality provisions in the Acts. We will not use your information outside of revenue administration purposes or share your information without your consent except in circumstances required or authorised by law.

See www.wa.gov.au/organisation/department-of-treasury-and-finance/revenuewa-privacy-and-personal-information for details about how your personal information is handled.