



Application for Duty Exemption

Transfer of a vehicle licence between spouses or de facto partners

Section 244A of the *Duties Act 2008*

Please read the following information before completing the application form

Duty is not chargeable on the transfer of a vehicle licence if –

- the vehicle is a **car**, **bus** or **goods vehicle**
- the transfer of the vehicle licence occurred on or after 1 July 2011
- the transferor and transferee are married to each other or are de facto partners of two or more years
- neither transferor or transferee holds, or intends to hold, the vehicle licence as trustee of a trust
- at the date of transfer, the vehicle is to be used exclusively for social, domestic and pleasure purposes and is **not** to be used in any trade, business or industry or for the carrying of passengers or goods, for hire or reward
- the vehicle is not a heavy vehicle as defined in the *Road Traffic (Vehicles) Act 2012* and
- the vehicle does not exceed 3000 kg with an unloaded mass.

Definitions - Duties Act section 244A(1)

car or **bus** means a motor vehicle, other than a motorcycle, or a motorised wheelchair, built mainly to carry people and includes the type of vehicle known as a utility.

goods vehicle means a motor vehicle built or modified to be used primarily to carry goods or materials used in any trade, business or industry.

motor cycle means a motor vehicle, other than a motorised wheelchair or a goods vehicle, that is not equipped with a permanent cab and cab roof and that:

- (a) is designed to travel on 2 wheels or, with a sidecar attached, 3 wheels or
- (b) has 3 wheels arranged so that the axis of rotation of 2 wheels lies on the same straight line and each of those 2 wheels is equidistant from the third

motorised wheelchair means a chair-type vehicle that is fitted with 3 or more wheels and designed only for the use of persons with a physical disability.

Parties to the transfer

1. Transferor (current licence holder or previous licence holder if applying for a refund)

_____ of _____
Given names Surname Former surname
Residential address

2. Transferee (proposed licence holder or current licence holder if applying for a refund)

_____ of _____
Given names Surname Former surname
Residential address

Vehicle licence details

Plate Number		Chassis/VIN		Licence Expiry Date
Make	Model	Body Type		Year of Manufacture

1. Is the vehicle a **car, bus or goods vehicle**? Y / N
2. Is the transferor the owner or previous owner of the vehicle? Y / N
3. At the date of transfer, are the transferor and transferee legally married to each other? Y / N
4. If NO to question 3 - at the date of transfer, are the transferor and transferee de facto partners who have been living together in that de facto relationship for at least two years? Y / N
5. Has the vehicle been held or is intended to be held by the transferee as trustee of a trust? Y / N
6. Will the vehicle be used exclusively for social, domestic and pleasure purposes?
(not for any trade, business or industry, or for carrying passengers or goods for hire or reward) Y / N
7. Is the vehicle a heavy vehicle as defined by the *Road Traffic (Vehicles) Act 2012*? Y / N
8. **If you are seeking a refund** of vehicle licence duty, on what date was the vehicle licence transferred from the transferor to the transferee? Y / N

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 tax that was avoided or might have been avoided if the false or misleading information had been accepted as true.

Declaration

We do solemnly and sincerely declare that the answers and information that we have given in this application are true, complete and correct.

Signature of transferor

Date

Signature of transferee

Date

Enquiries

Office	RevenueWA Level 3, 200 St Georges Terrace PERTH WA 6000	Telephone	(08) 9262 1100 1300 368 364 (WA country landline callers only – local call charge)
Website	WA.gov.au	Web enquiry	www.osr.wa.gov.au/dutiesenquiry

How to lodge this form

If the vehicle licence hasn't been transferred yet	If the vehicle licence has been transferred and duty has been paid
Provide this form to the Department of Transport with the 'Notification of Change of Ownership – Vehicle Licence Transfer (MR9)' form (accessible from the Department of Transport website) to: Driver and Vehicle Services GPO Box R1290 PERTH WA 6844	Provide this completed form to RevenueWA only if you are applying for a refund of vehicle licence duty. RevenueWA 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/departments-and-agencies/revenue/wa-privacy-and-personal-information for details about how your personal information is handled.