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

Form
FDA52

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?		☐ Dealer ☐ Private seller	
Full name			
Address			
Phone		Email	

Transaction details	
After taking possession of the vehicle, did the purchaser:	
☐ return the vehicle for a refund	☐ return the vehicle for a replacement vehicle *Provide a copy of the Contract for Sale for the replacement vehicle*
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.) *Include supporting documents between the purchaser and seller that set out why the vehicle was returned.*	
Did the purchaser receive a full refund of the purchase price? *Provide evidence*	☐ Yes ☐ 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:

- 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

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 –

- $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 *Duties Act 2008*

Duty is not chargeable on the grant or transfer of a licence for a vehicle if:

- 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

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.

Time limits to apply for a reassessment of duty

Section 244B of the *Duties Act 2008* 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.

Contact RevenueWA

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.

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.