



Vehicle Licence Duty – Vehicle Licences – Change of Use Exempt to Non-exempt Purpose

To be completed where there is a change in use of a vehicle from an exempt to non-exempt purpose

Name of dealership _____ **Phone** _____

Address _____ **Postcode** _____

There has been a change of use of the vehicle described below. Vehicle licence duty was not payable on the grant or transfer of the licence under section 246(1) or (2) or 247(1) of the *Duties Act 2008* (Duties Act), but is now payable in accordance with section 229 of the Duties Act.

Vehicle particulars			
Plate number	Chassis/VIN		Licence expiry date
Make	Model	Body type	Year of manufacture
Stock Register number		Date of change of use	

Is the vehicle a new *light* vehicle (gross mass not exceeding 4.5 tonnes)? Yes No
 This includes a demo vehicle that has been licensed for less than two months prior to the change in use (as per section 228 of the Duties Act – see notes).

If 'Yes', provide retail selling price at date of change \$ _____

If 'No', provide dutiable value at date of change of use \$ _____
 (as per section 238 of the Duties Act – see notes)

Complete and lodge this form with the Commissioner of State Revenue. Please retain a copy with your records.

Signature _____ Date _____
(Authorised Officer)

Contact RevenueWA

Online	www.wa.gov.au/organisation/departement-of-finance/duties-online-services		
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		

Retail selling price

The price that has been fixed by the manufacturer, importer or principal distributor as the retail selling price in Western Australia of a vehicle of that make and model.

Duties Act section 228

'new vehicle' means:

- (a) a vehicle that has not been used or
- (b) a vehicle that has only been used for a purpose referred to in section 246(1) or 247(1) of the Duties Act, other than a vehicle that has been used for a purpose referred to in section 246(1)(a)(ii) or 247(1) of that Act for a period of more than two months.

Duties Act section 237

Dutiable value of certain new vehicles

The dutiable value of a vehicle:

- (a) that is a new vehicle and
- (b) that is of a class prescribed for the purposes of this section and
- (c) for which a price has been fixed by the manufacturer, importer or principal distributor as the retail selling price in Western Australia of a vehicle of that make and model,

is the sum of

- (d) the price fixed as described in paragraph (c) and
- (e) for each optional feature in or of the vehicle – the additional amount fixed by the manufacturer, importer or principal distributor for the retail sale in Western Australia of the optional feature.

Duties Act section 238

Dutiable value of certain other vehicles

The dutiable value of a vehicle that is not a vehicle to which section 237 of the Duties Act applies is the amount for which the vehicle might reasonably be sold, free of encumbrances, in the open market.

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.

If a vehicle in respect of which an exemption has been granted under section 246(1) or (2) or 247(1) of the Duties Act is used for a different purpose referred to in section 246(1) or (2) or 247(1), the dealer must notify the Commissioner within one month after the day on which the use of the vehicle changed. The maximum offence penalty for not notifying the Commissioner is \$5,000.

If a vehicle in respect of which an exemption has been granted under section 246(1) or (2) or 247(1) of the Duties Act is used for a purpose other than a purpose referred to in section 246(1) or (2) or 247(1), the dealer must notify the Commissioner within one month after the day on which the use of the vehicle changed. It is an offence to use a vehicle that has been granted an exemption under section 246(1) or (2) or 247(1) of the Duties Act for other purposes, with the exception of minor incidental purposes, unless the Commissioner is notified. The maximum offence penalty is \$20,000.

If a dealer notifies the Commissioner of the change in use, the exemption will be removed and duty will be charged on the dutiable value of the vehicle at the time of the change in use.

If a dealer does not notify the Commissioner of the change in use, the exemption will be removed and duty will be charged on the dutiable value of the vehicle at the time the grant or transfer of the licence was exempted. Penalty tax equal to the amount of duty payable will also be charged.