



## 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"> <li>the vehicle has been returned for a full refund or replacement vehicle and</li> <li>the return is not the result of an agreement for the sale of the vehicle from the purchaser to the seller</li> </ul>			
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"> <li>\$20,000 and</li> <li>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.</li> </ul>

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"> <li>a purchaser enters into an agreement to purchase a vehicle and</li> <li>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</li> </ul> <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
<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 <a href="#">submit it online</a> to receive your refund by EFT.</p>			
Online	<a href="http://www.wa.gov.au/organisation/departments-of-finance/duties-online-services">www.wa.gov.au/organisation/departments-of-finance/duties-online-services</a>		
Web enquiry	<a href="http://www.osr.wa.gov.au/DutiesEnquiry">www.osr.wa.gov.au/DutiesEnquiry</a>	Website	<a href="http://WA.gov.au">WA.gov.au</a>
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		