

FORM QRO—D9.2

Version 2—Effective 10 August 2012

Duties Act 2001 section 393A



Guide to making a vehicle dealer disclosure for vehicle registration duty

Retain the guide for future reference.

Am I required to complete a *Vehicle dealer disclosure form*?

If you claimed the vehicle dealer exemption for a vehicle, you must complete and submit this form within 28 days if you:

- are still the registered operator after one year, irrespective of whether or not the vehicle is used for an exempt purpose (see below)
or
- stop using the vehicle for an exempt purpose in the first year of registration, excluding if the vehicle is sold.

Note: This form is only required to be completed once for each exemption claimed.

What happens if I do not complete this form and one of the above has occurred?

If you do not notify us that you have not met the exemption requirements, unpaid tax interest and penalty tax will also be calculated and imposed. In certain circumstances, unpaid tax interest and penalty tax may be reduced. Refer to Public Ruling TAA060.1—Remission of unpaid tax interest and Public Ruling TAA060.2—Penalty tax.

Failure to lodge your disclosure in the approved form when required is an offence under the *Taxation Administration Act 2001*.

How to complete a vehicle dealer disclosure form

When completing this form, please print or type all responses in the spaces provided and tick the appropriate boxes. If more than one vehicle is being disclosed please attach a schedule outlining the corresponding information as asked for under Part C—Exempt vehicle details.

What is an exempt purpose?

Where the vehicle dealer is the registered operator for less than 1 year, an exempt purpose is:

- an acquired vehicle that is used as trading stock
or
- a new acquired vehicle that is used as a demonstrator.

What is dutiable value?

The calculation of the dutiable value for a vehicle depends on whether or not the vehicle is new or used.

- For new vehicles, the dutiable value is the list price plus the price for any items of optional equipment included in the purchase.
- For used vehicles, the dutiable value is either the total consideration for the sale or the market value—**whichever is the higher**.

Who is the registered operator?

The registered operator is the person in whose name the vehicle is registered.

Queensland Revenue Office is collecting the information on this form for the purposes of administering state revenue. This is authorised by the *Duties Act 2001*. Your personal information will not be disclosed without your consent, except in circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

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Visit qro.qld.gov.au for information about duties and other state taxes.

Vehicle dealer disclosure

About this form

Complete this form if you are a vehicle dealer who has claimed an exemption from vehicle registration duty and you have failed to comply with the exemption requirements relating to the vehicle.

Before you begin, you should read the 'Guide to making a vehicle dealer disclosure for vehicle registration duty'.

Part A—Vehicle dealer details

1. Dealer name
2. ABN
3. Client number (if known)

Part B—Contact details

4. Contact name
5. Telephone number
6. Email address
7. Postal address

Part C—Exempt vehicle details

8. Date of registration or transfer to vehicle dealer / /
9. Exempt purpose claimed Demonstrator Trading stock Both
10. Dutiable value of the vehicle at date of registration or transfer \$
11. Vehicle registration number
12. Vehicle identification number (VIN)
13. Year, make and model
14. Is the vehicle hybrid or electric? No Yes
15. How many cylinders? Not applicable 1–4 5–6 7+
16. How many rotors? Not applicable 2 3
17. Fuel type Petrol Diesel Other

18. Transmission type Automatic Manual

19. Did you stop using the vehicle for an exempt purpose within the first year of registration?

No Yes If Yes, on what date did this occur? / /

20. Have you been the registered operator of this vehicle for more than 12 months?

No Yes

Part D—Verification

I verify that the information supplied is true and correct.

Authorised person's signature

Name and position

Date

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