

# Guideline

## Deceased Estates - Exemption from duty for the transfer of a motor vehicle to a beneficiary.

### Introduction

The [Duties Act 2001](#) allows for a motor vehicle to be transferred without duty to the beneficiary of a deceased estate.

### Entitlement to the exemption where a vehicle is registered jointly

Where a vehicle is owned or registered jointly, and one of the joint owners is deceased, the vehicle may be transferred into the name(s) of the surviving owner(s) or registered operator(s) if the vehicle was owned jointly by all of the registered operators.

To obtain this exemption it may be necessary to provide evidence that:

- the vehicle was owned jointly; and
- one of the registered operators of the vehicle is deceased.

You do not need to provide evidence that an owner is deceased if the Motor Registry already has this information. You can check with Service Tasmania staff to see whether this has occurred.

### Entitlement to the exemption where the vehicle is not registered jointly

To qualify for the exemption, these conditions must be met:

#### **As Executor** *(see top of next page for notes about Executor)*

1. the application to transfer the vehicle registration must be made by the deceased person's "Executor"; and
2. the vehicle must be transferred to the person to whom it is bequeathed under the deceased person's will.

#### **As Personal Representative** *(see top of next page for notes about Personal Representative)*

1. the application to transfer the vehicle registration must be made by the deceased person's "Personal Representative"; and
2. the vehicle must be transferred to the person to whom it is bequeathed under the deceased person's will or to the person entitled to it as a beneficiary under the [Intestacy Act 2010](#).

## Executor

An “Executor” is the person named in a will to carry out the wishes of a person after they die.

## Personal Representative

For a “Personal Representative” to have been appointed one of the following must apply:

- the deceased person must have left a valid will and a grant of probate must have been issued; or
- if the deceased person did not have a will, letters of administration must have been granted; or
- a certificate of administration must have been issued under section 20A of the [Public Trustee Act 1930](#); or
- a certificate of election must have been issued by the Public Trustee under the Public Trustee Act.

## Applying for an exemption

### A. If the vehicle **was** owned and registered in joint names

In these circumstances it is not necessary for the deceased person’s estate to have an official “Personal Representative”. Lodge a completed application to transfer the vehicle registration into the name(s) of the surviving owner(s)/registered operator(s).

The transfer application must be signed by the surviving owner(s)/registered operator(s) and should be accompanied by a completed [“Application for duty exemption on transfer of vehicle registration to surviving registered operator\(s\) statutory declaration”](#) (available from [www.sro.tas.gov.au](http://www.sro.tas.gov.au) or Service Tasmania).

### B. Executor - If the vehicle was **not** registered in joint names

If the vehicle was not owned and registered in joint names, the “Executor” (named in the will) can apply for the exemption of duty on the transfer of the motor vehicle to a beneficiary named in the deceased person’s will. Where the necessary conditions are met, the exemption can be applied even where probate has not been granted.

The transfer application must:

- be signed by the deceased person’s “Executor”;
- transfer the registration into the name of the beneficiary entitled to the vehicle;
- be accompanied by a completed [“Statutory Declaration - Executor - Application for duty exemption on transfer of vehicle registration to a beneficiary of a deceased estate”](#) (available from [www.sro.tas.gov.au](http://www.sro.tas.gov.au) or Service Tasmania); and
- be accompanied by a copy of the last known will of the deceased person.

### *C. Personal Representative - If the vehicle was **not** registered in joint names*

If the vehicle was not owned and registered in joint names, the “Personal Representative” of the estate can apply for the exemption of duty on the transfer of the motor vehicle to a beneficiary named in the deceased person’s will or to a person entitled under the Intestacy Act.

Copies of one of the following types of evidence is required to show that the applicant is the “Personal Representative” of the deceased estate:

- i) grant of probate and the last will and testament of the deceased; or
- ii) grant of letters of administration issued by the Supreme Court; or
- iii) certificate of administration issued under Section 20A of the Public Trustee Act; or
- iv) certificate of election issued by the Public Trustee under the Public Trustee Act.

The transfer application must:

- be signed by the deceased person’s “Personal Representative”;
- transfer the registration into the name of the beneficiary entitled to the vehicle; and
- be accompanied by a completed [“Statutory Declaration - Personal Representative - Application for duty exemption on transfer of vehicle registration to a beneficiary of a deceased estate”](#) (available from [www.sro.tas.gov.au](http://www.sro.tas.gov.au) or Service Tasmania).

The same process for applying for an exemption applies to trustee companies and solicitors acting as the personal representative of the deceased estate or as the agent of the personal representative.

## **Compliance**

The State Revenue Office conducts regular reviews of exemption applications to ensure they comply with the law.

### **Contacting the State Revenue Office**

<b>Website</b>	<a href="http://www.sro.tas.gov.au">www.sro.tas.gov.au</a>
<b>Email</b>	<a href="mailto:dutyhelp@treasury.tas.gov.au">dutyhelp@treasury.tas.gov.au</a>
<b>Phone</b>	(03) 6166 4400 or 1800 001 388 (weekdays, 9:00am to 5:00pm)
<b>Fax</b>	(03) 6173 0217
<b>Post</b>	The Commissioner of State Revenue, GPO Box 1374, HOBART TAS 7001
<b>In person</b>	Ground Floor Salamanca Building Parliament Square 4 Salamanca Place HOBART TAS 7000 (weekdays, 9:00am to 5:00pm)