



Application for duty exemption on transfer of vehicle registration as the consequence of the breakdown of a domestic or caring relationship

## Statutory Declaration

State Revenue Office  
Department of Treasury and Finance

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### **About the duty exemption and the use of this statutory declaration**

Sections 199(1)(c), (ca) and (d) of the *Duties Act 2001* provide for duty exemptions on an Application to Transfer Vehicle Registration as a consequence of the breakdown of a domestic or caring relationship.

A request for an exemption (using this statutory declaration) can be made by any of the parties to a relationship that has broken down or terminated if they are:

- a) entitled to become the registered operator of a vehicle that was owned by a party (or the parties) to the relationship; and
- b) able to provide the supporting evidence (see below).

This statutory declaration should be completed by the proposed registered operator of a registered motor vehicle only if the transfer of the vehicle's registration:

- a) is occurring as a result of a breakdown of a domestic relationship; and
- b) has been ratified by a document issued under either the *Family Law Act 1975* or the *Relationships Act 2003*, and a certified copy of the document (as set out below) is attached with this statutory declaration.

### **Applying for the exemption with supporting evidence**

In support of this statutory declaration, please **attach one** of the following documents (from the relationship category below that is most relevant to your situation):

#### **Marriage**

*Duty Exemption under Section 199 (1)(c) of the Duties Act – Relationship was a marriage under the Marriage Act 1961:*

- certified copy of a document registered/approved under the *Family Law Act 1975* (Act); or
- certified copy of a financial agreement made under section 90(B), (C) or (D) of the Act; or
- certified copy of an order of a court under the Act.

#### **De Facto**

*Duty Exemption under Section 199 (1)(ca) of the Duties Act – Relationship was de facto:*

- certified copy of a document registered/approved under the *Family Law Act 1975* (Act); or
- certified copy of a financial agreement made under section 90(BU), (UC) or (UD) of the Act; or
- certified copy of an order of a court under the Act.

#### **Personal relationship**

- *Duty Exemption under Section 199 (1)(d) of the Duties Act – Personal relationship (as defined in the Relationships Act 2003):* Certified copy of an order made under the Relationships Act.
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## My circumstances are different to those shown on the previous page

If your circumstances and/or supporting documents do not meet the relationship requirements set out on the previous page, an exemption from duty cannot be granted. Therefore, duty will be payable by the proposed registered operator when the registration is transferred.

## When does the duty exemption not apply?

- a) A duty exemption does **not** apply where a vehicle is owned by a family company or family trust. The exemption only applies to vehicles that are owned by either or both parties to the relationship in their own right, i.e. not as directors, shareholders, trustees or beneficiaries; or
- b) A duty exemption would **not** apply if your supporting statements or evidence do not sufficiently identify the vehicle. See below for examples of what is acceptable and what is not:

### About the vehicle ...

#### Acceptable

“The vehicle’s registration number and/or the vehicle identification number (VIN) are...”; or  
“The vehicle’s make, model and year of manufacture are...”

#### Not acceptable

“The vehicle is used by <name of person> for business.”

*Simply saying that the vehicle is used by the person for their business is not sufficient, unless balance sheets and depreciation schedules are included that show the business is operated by a party to the relationship (not by a company or a trust).*

### About the registered joint ownership of a vehicle.

#### Acceptable

“My former partner’s blue <make and model of vehicle>.”

*If the vehicle is similar (say in make/model and colour) to another one also jointly owned, the vehicle in question must be adequately identified as set out above.*

#### Not acceptable

“The vehicle is my former partner’s car.”

## Applying for the duty exemption

1. Complete this statutory declaration, attach the requested supporting evidence, and mail or deliver the documents to the State Revenue Office (SRO):

#### Mail

GPO Box 1374  
HOBART TAS 7001

#### Deliver

Ground floor  
Salamanca Building Parliament Square  
4 Salamanca Place HOBART TAS 7000

*Duty exemption **approved**: the SRO will send you an approval letter.*

*Duty exemption **not approved**: the SRO will send you a letter setting out the reasons.*

2. Successful applicants should lodge the SRO approval letter and a completed ‘Transfer of Vehicle Registration’ form with Service Tasmania. The transfer will be exempted from duty but the transfer of registration fee will be payable (see the fee schedule at [www.transport.tas.gov.au](http://www.transport.tas.gov.au)).

## More information from the State Revenue Office

Phone: (03) 6166 4400 (select option 4 then option 3)  
or 1800 001 388  
(weekdays, 9:00am to 5:00pm)

Email: [dutyhelp@treasury.tas.gov.au](mailto:dutyhelp@treasury.tas.gov.au)

## About statutory declarations and authorised persons

A statutory declaration is a written statement declared to be true in the presence of an authorised person, who include the following:

- Legal practitioner;
- Registered health practitioner (such as a doctor, nurse, pharmacist);
- Bank officer, credit union officer, or finance company officer with five or more years of continuous service;
- Judge or magistrate of a court;
- Police officer;
- Teacher employed full-time at a school or tertiary education institution;
- Veterinary surgeon;
- Pharmacist;
- Justice of the peace.

See [this list of all authorised persons](#), or visit the Department of Justice website at [www.justice.tas.gov.au](http://www.justice.tas.gov.au).

### Personal Information Protection Statement

Personal information is collected by the Commissioner of State Revenue and used for the purpose of administering the *Taxation Administration Act 1997*. You are required to provide this information under the relevant provisions of that Act.

Your personal information may only be disclosed in accordance with the provision of the Taxation Act, and will be managed in accordance with the *Personal Information Protection Act 2004*. You may access your personal information on request to the Commissioner of State Revenue. A fee may be charged for this service.

## Statutory declaration

I,

Full name of proposed registered operator or their agent

of

Street address

occupation

do solemnly and sincerely declare that

Name of proposed registered operator of the vehicle/s

of

Street address

is/are entitled to   
motor vehicle/s

Make, model and registration number of vehicle/s

My supporting evidence is attached:  Yes  No

Please tick

### I make this solemn declaration under the *Oaths Act 2001*

Declared at

Place

in  on

State or Territory

Day

Month

Year

signed

Signature of the proposed registered operator

before me

Authorised person – see list on the previous page

Important: There may be court-imposed penalties for giving false or misleading information.