



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. Before you begin, you should read the 'Guide to making a Vehicle Dealer disclosure for vehicle registration duty' to make sure that you understand the meaning of terms used in this form and your future obligations.

Part A – Your details

1. Name
For individuals, enter surname and given names
2. ABN
3. Client number

Part B – Correspondence address

4. C/o
- Unit/Flat/Building
- House no./Street/PO Box
- Suburb
- State
- Postcode
- Email address

Part C – Contact person

5. Contact person's name
- Contact person's telephone number

Part D – Exemption details

6. Motor vehicle registration number
7. Date of registration or transfer of the motor vehicle to the person shown at question 1 / /
8. Dutiable value of the motor vehicle as at date of registration or transfer to the person shown at question 1
\$
9. The vehicle:
- | | | |
|--------------------------|---|--|
| <input type="checkbox"/> | has stopped being used as trading stock; or | Date of occurrence
<input type="text"/> / <input type="text"/> / <input type="text"/> |
| <input type="checkbox"/> | has stopped being used as a demonstrator; and | <input type="text"/> / <input type="text"/> / <input type="text"/> |
- has not been sold in the ordinary course of business within 1 year of the date of registration or transfer shown in item 7.

10. Is the vehicle either a hybrid or an electric vehicle: Yes No
11. The number of cylinders the vehicle has:
12. The Vehicle Identification Number (VIN number):
13. The year, make and model of the vehicle:
14. Diesel/petrol/other (if other please state):
15. Automatic/manual:

Part E – Verification

I verify that the information supplied is true and correct.

Authorised person's signature

Name

Date

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

Office of State Revenue
GPO Box 2593
Brisbane Qld 4001
Client Contact Centre Ph: 1300 300 734

Visit our website at www.osr.qld.gov.au for service centre locations and to obtain public rulings, information and approved forms relating to this and other State taxation subjects.

Guide to making a Vehicle Dealer disclosure for vehicle registration duty

Do not return this Guide with the completed form. Retain the Guide for future reference.

Am I required to complete a Vehicle Dealer disclosure?

You are required to complete and lodge a Vehicle Dealer disclosure (Form OSR – D9.2) if you are a vehicle dealer who has claimed an exemption from vehicle registration duty under the *Duties Act 2001* and other than because of the sale of the vehicle in the ordinary course of business, you have:

- stopped using the vehicle as trading stock, or
- stopped using the vehicle as a demonstrator.

The vehicle is taken to stop being trading stock, and to stop being used as a demonstrator if the vehicle dealer does not sell the vehicle in the ordinary course of business within a 1 year period from the date the vehicle was registered or transferred to the vehicle dealer.

What are my obligations?

You are required under section 393A(2) of the *Duties Act 2001* to lodge your Vehicle Dealer disclosure form within 28 days after either of the events listed above happen.

If you have not complied with the exemption requirements you will be required to pay additional vehicle registration duty. 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 Revenue Ruling Tax Administration 1.2 – *Remission of unpaid tax interest*. Failure to lodge your Vehicle Dealer disclosure in the approved form when required is an offence under the *Taxation Administration Act 2001*. *Maximum penalty - \$7,500.*

How to complete a Vehicle Dealer disclosure

This form has 5 parts (labelled A-E) and smaller questions within each part numbered individually. When completing this form, please print or type all responses in boxed spaces and tick appropriate boxes. If there is insufficient space, please attach additional forms or pages.

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