



Understanding the Passenger Service Levy

The Passenger Service Levy is a temporary \$1 levy that applies to authorised taxi and booking service providers.

The levy will be in place for up to five years to fund the NSW Government’s \$250 million industry assistance package designed to help the taxi and hire car industries adjust to the new regulatory framework. Authorised Taxi Service Providers and Booking Service Providers will need to register as a taxpayer through the Industry Portal on the Point to Point Transport Commission website to pay the levy. Payment of the levy is a condition of authorisation for Taxi Service Providers and Booking Service Providers.

Who pays?

Authorised Taxi Service Providers and Booking Service Providers are required to pay the levy and can opt to pass the charge on to their customers.

How is the levy calculated?

Authorised Taxi Service Providers and Booking Service Providers will need to pay a \$1 levy for each passenger service transaction.

For Taxi Service Providers, it means \$1 for every passenger service provided where a customer hails down a taxi in the street, takes a taxi from a taxi rank, or books a taxi service. For Booking Service Providers, it means \$1 for every booking which results in the provision of a passenger service.

Special circumstances and exemptions

The Passenger Service Levy doesn’t apply in the following cases

- When a passenger service isn’t provided
- When the trip starts in another State or Territory
- If you carry out fewer than 150 passenger service transactions per year (supporting evidence will need to be provided)
- If the passenger service is carried out in remote and very remote areas of NSW (please refer to pointtopoint.nsw.gov.au and supporting evidence will need to be provided)

How do I pay and when?

If you carry out more than 600 passenger service transactions per year you will be required to pay the levy each month. You will need to tell us how many passenger service transactions were completed via the Industry Portal on the Point to Point Transport Commission website.

Special consideration has been made for smaller service providers, which will have their levy assessments capped and payable on an annual basis. These providers will need to produce evidence to the Commission to support their case for special consideration.

Passenger Service Transactions made per year	Levy payable
1 - 150 passenger service transactions	\$0
151 - 400 passenger service transactions	\$150 total, payable annually
401 - 600 passenger service transactions	\$400 total, payable annually
600+ passenger service transactions	\$1 per passenger service transaction, calculated and paid monthly

Service providers that are unable to calculate the number of passenger service transactions, or fail to provide details of the number of transactions carried out, will receive an assessment based on an estimate determined by the Point to Point Transport Commissioner.

Payment collection will be managed by Revenue NSW. Providers will be required to nominate a bank account and ensure enough funds are available to allow for the payment to be collected.

How the levy is collected

This example is for a service provider making more than 600 passenger service transactions per year.

1. All trips are recorded for the month of April
2. Trip data for April is submitted to the Industry Portal on the Point to Point Transport Commission's website by 31 May
3. A levy assessment from the Commissioner will be sent to the authorised service provider and Revenue NSW
4. Payment is automatically collected by Revenue NSW from nominated bank account on 26 June

Questions about levy assessments

Authorised service providers with objections to their levy assessments are able to have the decision reviewed by writing to the Point to Point Transport Commissioner within 30 days of the initial assessment.

Objections may only be lodged in certain circumstances, such as if:

- a mistake was made in your return
- you believe an estimate-based assessment exceeds what would have been determined if the assessment had been based on actual passenger service transactions
- a levy amount could not be obtained because a person has died or is no longer in Australia, a person has become bankrupt, or has become mentally incapacitated

If you remain dissatisfied with the outcome of an internal review, you can appeal to the NSW Civil and Administrative Tribunal for further review.

Key Resources

For more information visit pointtopoint.nsw.gov.au.