Passenger Service Levy
User Guide
1. Background

1.1. About this document
This Passenger Service Levy User Guide has been written to assist Service Providers using the Industry Portal to register for the levy, submit their returns, apply for a levy exemption or rebate and manage their levy assessment payments.

1.2. What is the Passenger Service Levy?
The Passenger Service Levy is a temporary $1 levy that applies to service providers.
Service providers are required to register as taxpayers. If they are liable to pay the levy they can choose to pass the cost onto passengers or not, but service providers are still liable to pay the levy.
The levy commenced on 1 February 2018 and will be in place for up to five years, or until it raises $250 million to fund the NSW Government’s industry assistance package. The package is designed to help the taxi and hire vehicle industries adjust to the new regulatory framework.
Service providers 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 service providers.
Service providers will need to estimate the number of passenger service transactions they will carry out on an annual basis. Service providers that carry out more than 600 passenger service transactions per year are required to pay the levy monthly. Each month service providers are required to declare the number of passenger service transactions (trips) completed using the Industry Portal.
Small service providers, those carrying out from 151 up to 600 passenger service transactions in any 12 month period, will have their levy assessments capped and will be able to pay annually.
Read the Passenger Service Levy fact sheet for details.

1.3. Key definitions
All terminology in this user guide is taken to mean the generally accepted or dictionary definition with the exception of the following terms which have a specifically defined meaning.

i. ASP - Authorised Service Provider
ii. TSP – Taxi Service Provider
iii. BSP – Booking Service Provider
iv. PSL – Passenger Service Levy
2. How to Register for the Passenger Service Levy

- From your web browser, go to the Point to Point Transport website at http://www.pointtopoint.nsw.gov.au/

Click on the Industry Portal link, just above the magnifying glass.

Welcome to the Industry Portal

The Industry Portal assists Service Providers and Taxi Licensees to manage their safety obligations under the new regulatory framework.

If you hold an Authorisation and/or Taxi licence, you can login through either the Authorised Service Provider or Taxi Licence gateways below.

1. Register (new applications only)
   - If you already have a login to the portal, you don’t need to register
   - To become an authorised booking and/or Taxi Service Provider.
   - To apply for a Wheelchair Accessible Taxi Licence.

2. Authorised Service Provider Gateway
   - Authorised Service Providers can manage your authorisations, payments, account details and access the Driver Vehicle Dashboard here.

3. Taxi Licence Gateway
   - Taxi Licensees can manage your taxi licence, taxi account details and apply for Wheelchair Accessible Taxi Licence here.
3. Industry Portal – Authorised Service Provider Access

Once you have registered on the Industry Portal and been granted authorisation you will be able to access the functions in the Authorised Service Provider Gateway.

Login to the Authorised Service Provider Gateway to register as a taxpayer for the Passenger Service Levy.

3.1. Log in

Under the Authorised Service Provider Gateway (middle panel) click Login.

The login screen is displayed.

Type in your Username.

Note: This will have been sent to your registered email address. Please save this email for future reference.
Type in your Password.

You must read and agree to the ‘Terms and Conditions’.

If you agree, check the ‘I agree to the Terms and Conditions’ check box.

Click ‘Log in’.

3.2. Forgot your password?

Click the ‘Forgot your password’ link under the ‘Log in’ button.

The Forgot your Password screen is displayed.
Type in your Username. This is the email address you used to register.

Forgot your Password?
Retrieve your password here
Please enter your username below. You will receive a link to reset your password.

Username*

Click Submit.

Check your registered email for a link to reset your password.
4. Managing your Passenger Service Levy

When you have successfully logged into the Authorised Service Provider portal, the following homepage is displayed.

**IMPORTANT NOTE:**

If the Levy link in the top menu or Manage Levy button, and Passenger Service Levy panel do not appear it means you have not provided proof of identity for your contacts to access the levy functions.

Before you can access the Passenger Services Levy functions, you must have provided 100 points of identification.

To provide the 100 points of identification, return to the homepage and go to the ‘Manage Account’ panel. You will need to update your ‘Account’ details and ‘Contact’ details and upload the certified identity documents for the nominated contact people.

Once we have validated your 100 points of identification, you will be able to register for the levy.

**4.1. Registering for the levy**

Go to the Passenger Services Levy panel and click ‘Manage Levy’ to access the levy registration, returns and assessment functions.

Alternatively, you can access the Passenger Service Levy functions using the navigation menu located at the top right hand side of the page under ‘Levy’.
When you click the ‘Manage Levy’ button you will be taken to the Passenger Service Levy section of the Industry Portal, as below:

![Image of Industry Portal]

To register for the levy click the ‘Register Now’ button on the bottom right of the screen.

**Note:** Payment of the levy is a condition of authorisation for service providers. All service providers must register as taxpayers for the levy with the Point to Point Transport Commission.
You will be taken to the Passenger Service Levy registration screen, which will be pre-populated with information from your Authorised Service Provider details, including your Taxi Service Provider number and/or Booking Service Provider number, Australian Business Number, levy notification address and primary contact person.

### Passenger Service Levy
The Passenger Service Levy is a temporary $1 levy. Information about the Passenger Service Levy can be found at [www.pointtopoint.nsw.gov.au](http://www.pointtopoint.nsw.gov.au).

Payment of the levy is a condition of authorisation for Tax Service Providers and Booking Service Providers. Authorised Taxi Service Providers and Booking Service Providers need to register as a taxpayer to pay the levy.

Once you are registered as a taxpayer for the purpose of the Passenger Service Levy, you must notify the Point to Point Transport Commissioner in writing of any change in information as soon as practicable after becoming aware of the change. You can do this via the Point to Point Industry Portal at [www.pointtopoint.nsw.gov.au](http://www.pointtopoint.nsw.gov.au).

#### Name of person registering as a taxpayer

| JOHN CITIZEN |

#### Service Provider Authorisation Number(s)

<table>
<thead>
<tr>
<th>Authorisation</th>
<th>Number</th>
<th>Expire Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSP</td>
<td>TSP-40955G6</td>
<td>11-Jan-2023</td>
</tr>
<tr>
<td>BSP</td>
<td>BSP-409657</td>
<td>11-Jan-2023</td>
</tr>
</tbody>
</table>

#### Australian Business Number (ABN)

| 14199522518 |

#### Registered Business Name

| TEST COMPANY PTY LTD |

#### Levy Notification Address

For the purpose of serving documents

200 BOTANY RD, ALEXANDRIA NSW 2015

Enter your street address starting with the street number and name, suburb and state.

#### Primary Contact Person

Person authorised to speak on behalf of the taxpayer in relation to the Passenger Service Levy. The email address associated with this contact will be used for the purposes of serving an assessment and other matters related to the Passenger Service Levy.

**Add a new Levy Contact?**

- Yes
- No

<table>
<thead>
<tr>
<th>First Given Name</th>
<th>Family Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>John</td>
<td>jcitizen</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Daytime Phone Number</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>0280000071</td>
<td><a href="mailto:jcitizen@testcompany.com">jcitizen@testcompany.com</a></td>
</tr>
</tbody>
</table>

#### Can this person enter returns for the passenger service levy?

- Yes
- No

#### Passenger Service Transactions

Please indicate the number of Passenger Service Transactions you estimate that you will provide over the next 12 months

- Over 600

Please indicate which trip range applies to you:
The range you indicate may be used by the Point to Point Transport Commissioner to calculate an estimate assessment if you do not submit a passenger service transactions return at the end of an assessment period or it is incomplete or appears to contain an error.

<table>
<thead>
<tr>
<th>Estimated BSP Transactions</th>
<th>Estimated TSP Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,001 to 10,000</td>
<td>50,001 to 100,000</td>
</tr>
</tbody>
</table>
Check the details of the primary contact person listed and confirm by clicking ‘Yes’ or ‘No’.

If you select No, then you will be presented with an option to add another primary contact with authority to enter returns for the Passenger Service Levy.

On the screen there is a section with the heading ‘Passenger Service Transactions’ this is where you are required to select a trip range from the drop down menu which best estimates the number of passenger service transactions (trips) you expect to provide over the next 12 months.

The range you indicate may be used by the Point to Point Transport Commissioner to calculate an estimated assessment if you fail to submit a passenger service transaction return for the month or if the return is incomplete or contains errors.

You need to provide an estimated range for the number of passenger service transactions you expect to deliver during the year whether you are a Booking Service Provider, Taxi Service Provider or both.

Click the ‘Continue’ button when you complete the form. This will take you to the banking details screen.
4.2. Banking details

Enter the details of the bank account which Revenue NSW will debit for levy payments. If you are entitled to a rebate your bank account will be debited annually.

Read the direct debit service agreement which explains your obligations governing the debit arrangements between you and Revenue NSW.

Check the checkbox under ‘Declaration’ to authorise the direct debit request and then click ‘Continue’. This will take you to the Privacy Statement and Declaration.
Read the Privacy Statement and check the checkbox next to the ‘I declare that’ heading if you agree that you are:

- authorised to complete the form
- have read and understood the privacy statement
- the information provided is true and complete, and
- it is your responsibility to ensure that there is sufficient funds in the bank account on or before the payment date.

Click ‘Continue’ at the bottom of the page which will take you to a banking confirmation page.
4.3. Direct Debit Request Confirmation

You will be presented with a screen containing your direct debit request bank account details, the direct debit service agreement and a declaration statement. Carefully review the details on the form and if there is an error, you can update the details on the form by clicking the 'Edit' button. Check the checkbox next to the Declaration heading if you agree to the terms and conditions governing the debit arrangements with Revenue NSW and then click the ‘Submit’ button located on the lower bottom right hand side of the form to submit it to the Commission.
4.4. Submitting your Levy Registration

You will receive an on screen message asking you to confirm before continuing. Once you click ‘Confirm’ you will not be able to edit the registration form.

After you click ‘Confirm’ you will be taken to the Passenger Service Levy registration page. If needed, you can update your details by clicking the ‘Update’ button under each section.
4.5. Levy Exemption

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

- 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 (supporting evidence will need to be provided). See map.
From the Passenger Service Levy registration page, you can apply for an exemption by going to the Passenger Service Transactions section at the bottom of the page.

In the drop down menu under the heading ‘Please indicate the number of Passenger Service Transactions you estimate you will provide over the next 12 months’ select ‘Up to 150’.

You will be taken to an Exemption or Rebate page.
If you are requesting an exemption you will need to answer ‘Yes’ to the question ‘Are you seeking to apply for an exemption from the Levy?’. You will need to provide reasons why you think you are entitled to an exemption and attach any supporting documents. For example, if you operate in a remote region of NSW that qualifies for an exemption you should upload the registered business address of your company and evidence you operate in that town or surrounding region.

You will be required to produce and upload supporting documents and evidence about recent passenger service bookings including:

- a statutory declaration detailing your business model such as ‘providing transport for weddings on weekends’ or ‘providing transport for specifically themed functions’
- the number of drivers and vehicles associated with your service
- the number of passenger service transactions carried out in the preceding 12 month period
- evidence which supports your statutory declaration such as copies of advertisements on social media, a printout from your website or copies of the actual journeys carried out
- evidence of operating in a remote or very remote area of NSW.
Choose the supporting evidence files to attach and then click the ‘Upload’ button.

Note: Supporting document filenames cannot be longer than 80 characters, including spaces and the file extension.

If the supporting documentation has been successfully uploaded you will see the message in green as per the screen shot below.

Read and check the declaration checkbox when you have uploaded your supporting documentation.
Note: It is a criminal offence to make false or misleading statements in connection with registering as a taxpayer.

Click ‘Continue’ to submit your application for levy exemption. The next screen will advise you will not need to provide banking details.

When you click ‘Continue’, you will be taken to the Privacy Statement and Declaration. Read the Privacy Statement and Declaration and check the checkbox to confirm you have read and understood the statement and the information provided is true and complete.

Once you click ‘Continue’ you will be presented with a summary of the ‘Registration Checklist’ to review and update if necessary before submitting.
Review and confirm your details are correct, if not you can update your details by clicking on the ‘Edit’ buttons in the relevant sections.

<table>
<thead>
<tr>
<th>Name of person registering as a taxpayer</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Citizen</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Service Provider Authorisation Number(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration Business Number (ABN) *</td>
</tr>
<tr>
<td>60980664467</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Levy Notification Address *</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 GEORGE ST GLADSTONE NSW 2011</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Primary Contact Person</th>
</tr>
</thead>
<tbody>
<tr>
<td>Person authorized to speak on behalf of the taxpayer in relation to the Passenger Service Levy. The email address associated with this contact will be used for the purposes of serving an assessment and other matters related to the Passenger Service Levy.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Can this person also returns for the passenger service levy? *</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Passenger Service Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please indicate the number of Passenger Service Transactions you estimate that you will provide over the next 12 months *</td>
</tr>
<tr>
<td>Fewer than 150</td>
</tr>
</tbody>
</table>

### Exemption or Rebate

**Request for Exemption**

A last service provider or booking service provider who carries out 150 or fewer passenger service transactions in any period of 12 months is exempt under schedule 3 of the Point to Point Transport (Taxis and Hire Vehicles) Regulation 2017 from the requirement to pay the levy, calculation of the levy and requirement to lodge a return.

**Are you seeking to apply for an exemption from the Levy? ***

- Yes
- No

**Why do you believe you are entitled to an exemption? ***

Most of my bookings bookings are arranged through an Authorised Role Share company, I complete less than 5 private bookings per month. Please find supporting documents attached.

**Declaration**

It is a serious criminal offence to make a false or misleading statement in connection with an application to register as a taxpayer.

- I declare that *
  - I am authorised to complete the form (if acting on behalf of an Authorised Service Provider).
  - I have read and understood the privacy statement.
  - The information provided in the application is true and complete.
  - I understand that I am required to notify the transport commission in writing if I am no longer eligible to an exemption from the levy (if applicable).

### Banking Details

**As you are applying for an exemption, you do not need to provide banking details.**

**All Attached Documents**

- TTR Exemption Supporting documents.pdf
- TTR Exemption Supporting documents.pdf
Once you click the ‘Submit’ button on the bottom right of the ‘Registration Checklist’ page you will see a ‘Registration Submission’ confirmation pop up asking you to confirm that the details are correct.
4.6. Levy Rebate

From the Passenger Service Levy Registration page, you can apply for a levy rebate by going to the Passenger Service Transactions section at the bottom of the page.

From the drop down menu under the heading ‘Please indicate the number of Passenger Service Transactions (trips) you estimate you will provide over the next 12 months’.

Levy rebates only apply if your Passenger Service Transactions are in the range of 151 to 400, or 401 to 600 trips. Select one of the ranges where the levy rebate applies and then click the ‘Continue’ button where you will be taken to the ‘Exemption or Rebate’ screen.
If you wish to seek a levy rebate, select the ‘Yes’ check button under the question ‘Are you seeking to apply for a rebate from the Levy?’.

You will need to provide reasons why you believe you are entitled to a levy rebate, and produce and upload supporting documents and evidence in relation to recent passenger service transactions.
You will be required to upload the following supporting documents:

- a statutory declaration detailing your business model such as ‘a community transport service supplemented by other types of passenger services’
- the number of drivers and vehicles associated with the service provider
- the number of passenger service transactions carried out in the preceding 12 month period, and
- evidence which supports your statutory declaration such as copies of advertisements on social media, a printout from the provider’s website or copies of the actual journeys carried out.

When the supporting documents have been successfully uploaded, you will see the message ‘File name of document and extension uploaded successfully’ in green.

**Note:** Supporting document filenames cannot be longer than 80 characters including spaces and the file extension.

Read the Declaration, check the checkbox acknowledgement and then click the ‘Continue’ button to proceed.
Enter your banking details in the Banking Details screen, as shown below, to allow Revenue NSW to direct debit your levy liability.

**Note:** Rebates and Exemptions are debited annually.

Read the Direct Debit Service Agreement and Declaration, check the checkbox Declaration acknowledgement and then click the ‘Continue’ button to proceed.
You will be presented with the Point to Point Transport Commission Privacy Statement. Read the Privacy Statement and Declaration, select the checkbox Declaration acknowledgement and then click the ‘Continue’ button to proceed.
You will then be presented with a ‘Registration Checklist’ summarising your taxpayer details.

Taxpayer Details

- **Name of person registering as a taxpayer**: John Citizen
- **Service Provider Authorisation Number(s)**
  - Authorisation: ISP
  - Number: ISP010467
  - Expiry Date: 01-Nov-2022
- **Australian Business Number (ABN)**: 42188886618
- **Registered Business Name**: TEST CUSTOMER PTY LTD
- **Levy Notification Address**: 12 GEORGE ST GLADESVILLE NSW 2111

Primary Contact Person

Person authorised to speak on behalf of the taxpayer in relation to the Passenger Service Levy. The email address associated with this contact will be used for the purposes of serving an assessment and other matters related to the Passenger Service Levy.

- **Select an existing Levy Contact**: John Citizen | jcitizen@testcompany.com | 04101234567
- **Add a new Levy Contact**: Yes ☐ No ☐

Can this person enter returns for the passenger service levy?

- Yes ☐ No ☐

Passenger Service Transactions

Please indicate the number of Passenger Service Transactions you estimate that you will provide over the next 12 months:

- Between 151 and 400

Exemption or Rebate

Request for Rebate

A taxi service provider or booking service provider who carries out between 90 and 400 passenger service transactions in any period of 12 months may be entitled to a rebate of the levy.

- The amount of rebate is the amount required so that the amount of levy payable is $0.
- If the number of passenger service transactions carried out is more than 150 but not more than 400 the levy payable is $300, or
- If the number of passenger service transactions carried out is more than 400 but not more than 600 the levy payable is $450.

- **Are you seeking to apply for a rebate from the Levy?**
  - Yes ☐ No ☐

- **Why do you believe you are entitled to a rebate?**

  I am a small town taxi operator in a remote part of NSW and only do around 300 trips per year.

Declaration

It is a serious criminal offence to make a false or misleading statement in connection with an application for rebate as a taxpayer.

- I declare that:
  - The information I provided in this request for rebate is true and complete.
  - I understand that I am required to notify the Point to Point Transport Commissioner in writing if I am no longer eligible for a rebate for the levy.
Once you have submitted the rebate registration form you will be presented with a ‘Registration Details’ screen summarising your levy registration details.

Carefully review the information in this form. If any of the details are incorrect you can edit the field by clicking the ‘Edit’ button on the right.
5. Updating your Levy Estimate

From time to time your personal or business circumstances may change and you may need to update your Annual Trip Estimates. For example, your fleet may increase or decrease, acquire an additional taxi licence, you may take an extended overseas trip, shut down your business, or purchase a new passenger service business.

If your Annual Trip Estimates, including your Estimated BSP Transactions, and your Estimated TSP Transactions, are inaccurate or out of date you will need to update them. To do so you will need to click on 'Registration' from the left navigation menu, on the Passenger Service Levy homepage.,
You will be taken to the ‘Levy Registration page. Under the heading ‘Registration Details’ you will see the number of Passenger Service Transactions you estimated which you will provide over the next 12 months. Click the ‘Update’ button to edit your annual trip estimates, that is, the estimated BSP and TSP transaction fields.

<table>
<thead>
<tr>
<th>Service Provider Authorisation Number(s)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Authorisation</td>
<td>Number</td>
</tr>
<tr>
<td>BSP</td>
<td>BSP-409718</td>
</tr>
<tr>
<td>TSP</td>
<td>TSP-409717</td>
</tr>
</tbody>
</table>

**ABN Details**

<table>
<thead>
<tr>
<th>Australian Business Number ABN</th>
<th>Registered Business Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>8608888124</td>
<td>Test Taxi Company</td>
</tr>
</tbody>
</table>

The number of Passenger Service Transactions you estimate that you will provide over the next 12 months.

<table>
<thead>
<tr>
<th>Annual Trip Estimates</th>
<th>Levy Notification Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over 600</td>
<td>CRANE ST HOMEBUSH NSW 2140</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Estimated BSP Transactions</th>
<th>Estimated TSP Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,001 to 10,000</td>
<td>50,001 to 100,000</td>
</tr>
</tbody>
</table>

**Levy Contact Person**

- **First Name**: John
- **Last Name**: Citizen
- **Email**: John.citizen@taxi.com.au
- **Contact’s Phone**: 0817652333
- **Can Enter Passenger Service Levy Returns**: Yes

**Banking Details**

- **Bank Account Holder’s Name**: John Citizen
- **BSB Number**: 062-111
- **Financial Institution**: CBA
- **Account Number**: 1122334

**Tip**: Ensure the pop-up blocker on your web browser is disabled. The update function uses a pop-up box which needs to be enabled for you to edit the fields.
If you are applying for an exemption or rebate select the appropriate trip range from the Annual Trip Estimate drop down menu.
In the edit mode, you can select a new trip range for the estimated BSP transactions and estimated TSP transactions (if you are a taxi service provider) from the drop down menus.
Note: the Annual Trip Estimate must be ‘Over 600’ before you can select a new estimate range for BSP and/or TSP transactions.
Once you are satisfied with your new estimated BSP and/or TSP transactions click the ‘Continue’ button.

Follow the instructions on the following screens which will ask you to confirm your banking details.
You must agree to the privacy statement and declaration before you to submit your updated transaction estimates.
6. Managing your Levy Returns

6.1. How much levy to pay

The table below details the total Passenger Service Levy payable based on the annual passenger service transactions.

Monthly levy payments are calculated on the basis of your return, or an estimated assessment. You will be issued with a Notice of Assessment with your levy liability and how much will be debited from your nominated bank account.

<table>
<thead>
<tr>
<th>Annual Passenger Service Transactions</th>
<th>Total Levy Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-150 passenger service transactions</td>
<td>$0</td>
</tr>
<tr>
<td>151-400 passenger service transactions</td>
<td>$150 paid annually</td>
</tr>
<tr>
<td>401-600 passenger service transactions</td>
<td>$400 paid annually</td>
</tr>
<tr>
<td>600+ passenger service transactions</td>
<td>$1 per trip paid monthly</td>
</tr>
</tbody>
</table>

6.2. Managing Levy Returns

From the Levy homepage, go to the left navigation menu and click ‘Returns’.

Note: If you need to update your details because your circumstances or bank account details have changed by clicking the ‘Update’ button, before you navigate to the ‘Returns’ page.
You will be taken to the ‘Returns Lodgement’ page.

The ‘Returns Lodgement’ page contains details of when the return needs to be lodged and the assessment period in question.

Depending on whether the organisation is a Booking Service Provider, Taxi Service Provider or both, your authorised person is required to enter the number of passenger service transactions provided for the specified assessment period.

Check the number of passenger service transactions entered is correct. For guidance on how to count booked passenger service transactions, see section 7.1 in this user guide.

Read the Privacy Statement and check the Declaration check box if you are authorised to complete the form and the information provided is true and complete.

Click the ‘Submit’ button on the bottom right corner of the page to lodge the return.
If your information has been lodged successfully, you will see the “Success” message in green at the top of your screen.

If you wish to amend your return, you can update the information by clicking the ‘Edit’ button which will take you to the Returns lodgement page.
7. Booked passenger service transactions

7.1. How do I count booked passenger service transactions?

Booking service providers must pay a $1 levy for each passenger service transaction provided in an assessment period. For most booking service providers an assessment period is one month, unless you carry out fewer than 600 passenger service transactions, which means an assessment period is one year.

In determining how many passenger service transactions have been completed in an assessment period, it would be reasonable to expect to have to pay a $1 levy for each booked trip undertaken. The law makes it clear that if a booking is cancelled, then the levy is not payable.

The following examples illustrate how you may calculate the number of passenger service transactions you have done. These examples do not cover all possible scenarios and you may need to seek independent advice.

- If a single booking is taken to transport more than 1 passenger from a single pick up point, then a $1 levy is payable for that trip, even if the passengers are transported to different destinations, such as friends booking a shared taxi to their respective homes on a night out.
- A single event, such as a phone call or email, may include multiple bookings and therefore multiple passenger service transactions and the levy would need to be paid for each separate transaction. For example:
  - i. A hotel makes bookings in the same phone call for two separate groups to be transported from the hotel to the White Bay cruise terminal. In this case, the booking service provider has to pay $2, even though transport is being provided from a common pick up point to a common destination at the same time.
  - ii. A limousine company takes bookings from a regular client who emails through a list of advance bookings for 20 separate trips over several months. In this case, the limousine company has to pay $20.
  - iii. Similarly, if a client is booking a return trip to and from the airport, then $2 is payable ($1 for each leg), regardless of whether the return trip is on the same or different days.
- If a booking is for a round trip, including if there are a number of stops along the way, and the vehicle is not available for hire to provide passenger services to anyone else during that time, then a $1 levy is payable for the whole trip. An example might be someone booking a taxi or hire vehicle to run errands and then return home.
- Similarly, if a booking is made on a time basis, for example for an hour, half a day or for a whole day, such that the vehicle is not available for hire to anyone else, then a $1 levy is payable for that booking. An example of this would be a company booking a limousine for use by business executives for their exclusive use to travel from the airport to various meetings throughout the day.
- However, if a booking on a time basis spans multiple days (whether or not consecutive), then the pick up on each day of the booking constitutes a separate passenger service transaction, and $1 needs to be paid for each day. This is because it would be possible to cancel individual days.

In all of the examples above, if more than one vehicle is dispatched to fulfil the passenger service, then the $1 levy is payable for each vehicle noting that those vehicles are not available for any other hire during that period of time.
7.2. When do I count a passenger service transaction for an advance booking?

The passenger service transaction should be included in your return for the month in which the trip occurs. For example, if you take a booking on 23 April for a passenger service that takes place on 4 May, you should include this passenger service transaction in your return for the month of May (which you would be submitting in June).

1. Booking received 23 April, for a passenger service taking place on 4 May
2. Trip data for May (including this booking) is submitted on the Point to Point Transport Industry Portal by 30 June
3. A levy assessment will be sent to the taxpayer and Revenue NSW
4. Payment is automatically collected by Revenue NSW from the nominated bank account on 26 July.

7.3. What happens if I take a booking referral from another booking service provider?

If a booking is passed on, the booking service provider who ultimately provides the passenger service, or communicates the booking to the driver, is liable to pay the levy.

Each booking service provider will need to maintain passenger service transaction records that accurately reflect the referral.
8. Managing your Levy Assessment

8.1. Levy Assessment
You will receive a Notice of Assessment 14 calendar days prior to the date of the sweep of your nominated bank account. Once the Notice of Assessment has been issued, you will be able to view the current assessment or any previous assessments.

8.2. Accessing your Levy Assessment
On the Passenger Service Levy homepage, go to the left navigation menu and click ‘Assessments’.
You will be taken to a new ‘Assessments’ page, see screen shot below, containing details of the:

- assessment period (in the example, the assessment period is February 2018)
- date assessment issued (in the example, the assessment was issued on 12 April 2018)
- assessed liability (in the example, the assessed liability is $8,000)
- status (in the example, the status is pending payment)
- any objection raised (in the example, no objection raised)

To view an individual assessment, click the assessment period in blue under the ‘PERIOD’ column.
9. How to Raise an Objection

On the Passenger Service Levy homepage, go to the left navigation menu and select ‘Assessments’.

There are four reasons upon which you can object to an assessment of liability for the Passenger Service Levy.

- There was a mistake in the return which resulted in a higher assessed liability than would have been assessed if the mistake had not been made.
- The assessment was based on an estimate and has resulted in a higher assessed liability than would have been assessed if the assessment was determined on the basis of the actual passenger service transactions.
- The levy amount was collected by a person and the amount was not paid by that person to the taxpayer or otherwise as agreed with the taxpayer, and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.
- The taxpayer gave the person reasonable directions as to the collection of a levy amount and the amount was not collected by the person as directed by the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.

To raise an objection to a levy assessment, click the blue objection form icon under the ‘Raise an Objection’ column on the right of the page.

**Note:** An objection can be raised up to 60 days from the creation of your initial Notice of Assessment. If the 60 days has expired the ‘Raise an Objection’ icon above will not be displayed and you will not be able to raise an objection for that assessment period.
You will be presented with the Raise an Objection screen
Check the ‘Reason for objection’ that applies to your circumstances.

<table>
<thead>
<tr>
<th>Reason for objection</th>
</tr>
</thead>
<tbody>
<tr>
<td>There was a mistake in the return which resulted in a higher assessed liability than would have been assessed if the mistake had not been made.</td>
</tr>
<tr>
<td>The assessment was based on an estimate and has resulted in a higher assessed liability than would have been assessed if the assessment was determined on the basis of the actual passenger service transactions.</td>
</tr>
<tr>
<td>The levy amount was collected by a driver, affiliated provider or other person and the amount was not paid by that person to the taxpayer or otherwise as agreed with the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.</td>
</tr>
<tr>
<td>The taxpayer gave a driver, affiliated provider or other person reasonable directions as to the collection of a levy amount and the amount was not collected by the person as directed by the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.</td>
</tr>
</tbody>
</table>

State briefly why you are raising this objection? *
I accidentally entered the incorrect number of passenger transport transactions for booked services. I submitted the Returns Lodgement form before checking and realising my mistake. The system locked me out so I...

Grounds for objection
Enter the number of actual passenger service transactions for assessment period.

<table>
<thead>
<tr>
<th>Booked Services BSP-409718</th>
<th>Taxi Services TSP-409717</th>
</tr>
</thead>
<tbody>
<tr>
<td>700</td>
<td>7,000</td>
</tr>
</tbody>
</table>

Attach copies of supporting documents
Attachments can’t be deleted from the application process. See Known issues for further details.

Supporting Documents *
Choose File No file chosen
Upload
9.1. Reason One – Mistake in the Return

If you selected the first reason that there was a mistake in the return you will be presented with the following screen:

![Raise an Objection Form]

- **Reason for objection**
  - There was a mistake in the return which resulted in a higher assessed liability than would have been assessed if the mistake had not been made.
  - The assessment was based on an estimate and has resulted in a higher assessed liability than would have been assessed if the assessment was determined on the basis of the actual passenger service transactions.
  - The levy amount was collected by a driver, affiliated provider or other person and the amount was not paid by that person to the taxpayer or otherwise as agreed with the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.
  - The taxpayer gave a driver, affiliated provider or other person reasonable directions as to the collection of a levy amount and the amount was not collected by the person as directed by the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.

- **State briefly why you are raising this objection?**
  - I accidentally entered the incorrect number of passenger transport transactions for booked services. I submitted the Returns Lodgement form before checking and realising my mistake. The system locked me out so I...

- **Grounds for objection**
  - Enter the number of actual passenger service transactions for assessment period.

<table>
<thead>
<tr>
<th>Booked Services BSP-409718</th>
<th>Taxi Services TSP-409717</th>
</tr>
</thead>
<tbody>
<tr>
<td>700</td>
<td>7,000</td>
</tr>
</tbody>
</table>

- **Attach copies of supporting documents**
  - Attachments can't be deleted from the application process. See Known issues for further details.
  - Supporting Documents
  - Choose File: No file chosen
  - Upload
In the text box ‘State briefly why you are raising the objection?’ Enter the reason why you are objecting.

Under ‘Grounds for objection’ you will be asked to enter the actual passenger service transactions (trips) for the assessment period for the corresponding Booked Service and/or Taxi Service.

The example above shows 700 passenger service transactions entered for Booked Services and 7,000 trips entered for Taxi Services.

For assistance go to the Point to Point Transport website FAQ section, see the question: How do I lodge an objection to a passenger service levy assessment?

Next you will need to attach copies of supporting documents as evidence.

Click the ‘Choose File’ button. Navigate to the files you wish to upload. Select the files and click ‘Open’ to attach the files.

When you selected files you wish to upload, then click the blue ‘Upload’ button.
You will see “File ‘name of file’ uploaded successfully” in green if the files have been successfully uploaded.

To submit the assessment objection request to the Commission, read the Privacy Statement and Declaration.

Check the declaration checkbox if you are the officer authorised to complete the form, have read and understood the privacy statement and the information provided is true and complete.

To submit the form, click the blue ‘Submit’ button on the right.
9.2. Reason Two – Estimated Assessment higher than Actual

If you selected the second reason that the estimated assessment received was higher than the actual passenger service transactions conducted during the assessment period you will be presented with the following screen:

The following example shows 800 passenger service transactions entered for Booked Services and 1,200 trips entered for Taxi Services.

---

Raise an Objection

Reason for objection *
- There was a mistake in the return which resulted in a higher assessed liability than would have been assessed if the mistake had not been made.
- The assessment was based on an estimate and has resulted in a higher assessed liability than would have been assessed if the assessment was determined on the basis of the actual passenger service transactions.
- The levy amount was collected by a driver, affiliated provider or other person and the amount was not paid by that person to the taxpayer or otherwise as agreed with the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.
- The taxpayer gave a driver, affiliated provider or other person reasonable directions as to the collection of a levy amount and the amount was not collected by the person as directed by the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.

State briefly why you are raising this objection? *
I was unable to lodge a levy Return in March 2018 because I had to go overseas. The Point to Point Transport Commissioner sent me an assessment based on an estimate for March which is twice the size I would...

Grounds for objection
Enter the number of actual passenger service transactions for assessment period.

<table>
<thead>
<tr>
<th>Booked Services BSP-409718 *</th>
<th>Taxi Services TSP-409717 *</th>
</tr>
</thead>
<tbody>
<tr>
<td>800</td>
<td>1,200</td>
</tr>
</tbody>
</table>

Attach copies of supporting documents
*Attachments can't be deleted from the application process. See Known issues for further details.*

Supporting Documents *
Choose File No file chosen

Privacy Statement
The Point to Point Transport Commissioner is committed to protecting the privacy of your personal information in accordance with the Privacy and Personal Information Protection Act 1998 (NSW) and the Health Records and Information Privacy Act 2002 (NSW). You may choose not to provide your personal or health information. However, this may mean that it is not possible or practicable for us to assist you.

Information supplied on this form will be used by officers of the Point to Point Transport Commissioner to assess your objection. If you do not provide this information your objection cannot be processed. Information collected by the Point to Point Transport Commissioner may be disclosed to third parties for the purposes of confirming information provided in this objection. These agencies may include Revenue NSW, and NSW Police. Otherwise, we will not disclose your personal information without your consent unless authorised or required by law.

Personal information collected by the Point to Point Transport Commissioner will be stored securely. We will keep your information at 241 O'Riordan Street, Mascot 2020. An individual has a right of access to
In the text box ‘State briefly why you are raising the objection?’ Enter the reason why you are objecting.

Under ‘Grounds for objection’ you will be asked to enter the actual passenger service transactions (trips) for the assessment period for the corresponding Booked Service and/or Taxi Service. 

Next you will need to attach copies of supporting documents as evidence.

Click the ‘Choose File’ button, navigate to the files you wish to upload. 

Select the files and click ‘Open’ to attach the files.

When you are satisfied that these are the correct files you wish to upload, then click the ‘Upload’ button.
Similarly, if you are a BSP you will be presented with the following screen:

### Raise an Objection

#### Details of applicant

- **Date of Objection**: 23-May-2018
- **Name of Authorised Service Provider**: LEYVINDOY
- **BSP Authorisation No.**: BSP-409987
- **Assessment period relevant to objection**: 01-Mar-2018 to 31-Mar-2018
- **Assessed levy payment relevant to objection**: $8,300.00

#### Reason for objection *

1. There was a mistake in the return which resulted in a higher assessed liability than would have been assessed if the mistake had not been made.
2. The assessment was based on an estimate and has resulted in a higher assessed liability than would have been assessed if the assessment was determined on the basis of the actual passenger service transactions.
3. The levy amount was collected by a driver, affiliated provider or other person and the amount was not paid by that person to the taxpayer or otherwise as agreed with the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.
4. The taxpayer gave a driver, affiliated provider or other person reasonable directions as to the collection of a levy amount and the amount was not collected by the person as directed by the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.

#### State briefly why you are raising this objection? *

I was unable to lodge my return because I was overseas. My estimate levy return was twice what it should have been.

#### Grounds for objection

Enter the number of actual passenger service transactions for assessment period.

**Booked Services BSP-409987**

- 4,350

#### Attach copies of supporting documents

*Supporting Documents*  
No file chosen

#### Privacy Statement

The Point to Point Transport Commissioner is committed to protecting the privacy of your personal information in accordance with the Privacy and Personal Information Protection Act 1998 (NSW) and the Health Records and Information Privacy Act 2002 (NSW). You may choose not to provide your personal or health information; however, this may mean that it is not possible or practicable for us to assist you.

Information supplied on this form will be used by officers of the Point to Point Transport Commissioner to assess your objection. If you do not provide this information your objection cannot be processed. Information collected by the Point to Point Transport Commissioner may be disclosed to third parties for the purposes of confirming information provided in this objection. These agencies may include Revenue NSW, and NSW Police. Otherwise, we will not disclose your personal information without your consent unless authorised or required by law.

Personal information collected by the Point to Point Transport Commissioner will be stored securely. We will keep your information at 241 O’Riordan Street, Mascot 2020. An individual has a right of access to modify and/or update their personal information. If you wish to do this or require any further information about your privacy please go to the Point to Point Transport Commissioner’s website.

#### Declaration

It is a serious criminal offence to make a false or misleading statement in connection with an objection.

- I declare that *:
  - I am authorised to complete this form
  - I have read and understood the privacy statement.
  - The information I provided in support of my Objection is true and complete.
As previously mentioned you will need to enter the reason why you are objecting in the ‘State briefly why you are raising the objection?’ text box.

Provide your actual passenger service transactions (trips) for the assessment period for the Booked Service in the ‘Grounds for objection’ text box. In the above example you will see 4,150 entered.

Attach copies of your supporting documents as evidence by clicking the ‘Choose File’ button, navigating to the files you wish to upload, select the files and click ‘Open’ to attach the files.

You will see “File ‘name of file’ uploaded successfully” in green if the files have been successfully uploaded.

To submit the assessment objection request to the Commission, read the Privacy Statement and Declaration.

Check the declaration checkbox if you are the officer authorised to complete the form, have read and understood the privacy statement and that the information provided is true and complete.

To submit the form, click the blue ‘Submit’ button on the right.

For assistance go to the Point to Point Transport website FAQ section, see the question: How do I lodge an objection to a passenger service levy assessment?
9.3. Reason Three – Levy collected by third party but not paid

If you selected the third reason that the assessment was collected by a third party but not paid to the taxpayer or as otherwise agreed and the taxpayer has taken all reasonable steps to recover the amount or have it paid you will be presented with the following screen:

Reason for objection *
- There was a mistake in the return which resulted in a higher assessed liability than would have been assessed if the mistake had not been made.
- The assessment was based on an estimate and has resulted in a higher assessed liability than would have been assessed if the assessment was determined on the basis of the actual passenger service transactions.
- The levy amount was collected by a driver, affiliated provider or other person and the amount was not paid by that person to the taxpayer or otherwise as agreed with the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.
- The taxpayer gave a driver, affiliated provider or other person reasonable directions as to the collection of a levy amount and the amount was not collected by the person as directed by the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.

State briefly why you are raising this objection? *

The levy was collected by our casual driver, Mr John Citizen, on the company’s behalf. He works as a casual driver. However, he has not not passed on the levy payments he has collected to us as he has been.

Grounds for objection

Enter the details of third party who collected the levy. *

Mr John Smith Citizen. Date of birth 18 May 1980. Address: 245 Homebush Drive, Homebush NSW 1122. Passenger Transport driver code 11223344 Phone: 040 111 2222

Enter the details of agreement for third party payment of the levy. *

The contract with Mr Citizen is attached. The contract describes how the driver is meant to pass on the levy payments that he has collected including the account details of the bank account and how the electronic direct debit.

Attach copies of supporting documents

Attachments can't be deleted from the application process. See Known issues for further details.

Supporting Documents *

Choose File No file chosen

Upload
In the text box ‘State briefly why you are raising the objection?’ Enter the reason why you are objecting.

Under ‘Grounds for objection’, enter the details of the third party who collected the levy.

And in the next text box, enter the details of the agreement for the third party payment of the levy.

You will need to upload supporting evidence to support your objection.

For assistance go to the Point to Point Transport website FAQ section, see the question: How do I lodge an objection to a passenger service levy assessment?
Next you will need to attach copies of supporting documents as evidence.

Click the ‘Choose File’ button, navigate to the files you wish to upload.

Select the files and click ‘Open’ to attach the files.

When you are satisfied that these are the correct files you wish to upload, then click the blue ‘Upload’ button.
You will see “File 'name of file' uploaded successfully” in green if the files have been successfully uploaded.

To submit the assessment objection request to the Commission, read the Privacy Statement and Declaration.

Check the declaration checkbox if you are the officer authorised to complete the form, have read and understood the privacy statement and that the information provided is true and complete.

To submit the form, click the ‘Submit’ button on the right.
9.4. Reason Four – Levy was not Collected by the Person as Directed

If you selected the fourth reason you will be presented with the following screen:

<table>
<thead>
<tr>
<th>Raise an Objection</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Reason for objection</strong> *</td>
</tr>
<tr>
<td>✗ There was a mistake in the return which resulted in a higher assessed liability than would have been assessed if the mistake had not been made.</td>
</tr>
<tr>
<td>✗ The assessment was based on an estimate and has resulted in a higher assessed liability than would have been assessed if the assessment was determined on the basis of the actual passenger service transactions.</td>
</tr>
<tr>
<td>✗ The levy amount was collected by a driver, affiliated provider or other person and the amount was not paid by that person to the taxpayer or otherwise as agreed with the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.</td>
</tr>
<tr>
<td>✗ The taxpayer gave a driver, affiliated provider or other person reasonable directions as to the collection of a levy amount and the amount was not collected by the person as directed by the taxpayer and the taxpayer took all reasonable steps to recover the amount, or to have the amount paid.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State briefly why you are raising this objection? *</th>
</tr>
</thead>
<tbody>
<tr>
<td>The levy was not collected by our casual driver, Mr John Citizen, on the company’s behalf. He works as a casual driver. Unfortunately, he was involved in a serious hit and run on 4 April 2018 and is in intensive care at St John’s Hospital.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Grounds for objection</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Enter the details of third party who collected the levy.</strong> *</td>
</tr>
<tr>
<td>Mr John Smith Citizen. Date of birth 18 May 1980. Address: 245 Homebush Drive, Homebush NSW 1122. Passenger Transport driver code 11223344. Phone: 040 111 2222</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Enter the details of agreement for third party payment of the levy.</strong> *</th>
</tr>
</thead>
<tbody>
<tr>
<td>The contract with Mr Citizen is attached. The contract describes how the driver is meant to pass on the levy payments that he has collected including the account details of the bank account and how the electronic direct debit...</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Attach copies of supporting documents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attachments cannot be deleted from the application process. See Known issues for further details.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>✅ Supporting Documents *</th>
</tr>
</thead>
<tbody>
<tr>
<td>Choose File: No file chosen</td>
</tr>
</tbody>
</table>

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Information supplied on this form will be used by officers of the Point to Point Transport Commissioner to assess your objection. If you do not provide this information your objection cannot be processed. Information collected by the Point to Point Transport Commissioner may be disclosed to third parties for the purposes of confirming information provided in this objection. These agencies may include Revenue NSW, and NSW Police. Otherwise, we will not disclose your personal information without your consent unless authorised or required by law.
In the text box ‘State briefly why you are raising the objection?’ Enter the reason why you are objecting.

Under ‘Grounds for objection’, enter the details of the third party who collected the levy.

Enter the details of the agreement for the third party payment of the levy in the following text box.

Next you will need to attach copies of supporting documents as evidence.

Click the ‘Choose File’ button, navigate to the files you wish to upload.

Select the files and click ‘Open’ to attach the files you wish to upload, then click the ‘Upload’ button.

You will see “File ‘name of file’ uploaded successfully” in green if the files have been successfully uploaded.

To submit the assessment objection request to the Commission, read the Privacy Statement and Declaration.

Check the declaration checkbox if you are the authorised person to complete the form, have read and understood the privacy statement and the information provided is true and complete.

To submit the form, click the ‘Submit’ button on the bottom right of the screen.

For assistance go to the Point to Point Transport website FAQ section, see the question: How do I lodge an objection to a passenger service levy assessment?
10. Help

Use the Help screen to search for and view help articles.
Click the Help tab on the top navigation menu and the Help screen will be displayed.

Type what you are looking for into the Search Articles field and click the magnifying glass icon to search.

Articles matching your search criteria are displayed.