

# Meeting your record keeping requirements



This fact sheet provides information about the responsibilities that authorised service providers have regarding record keeping requirements under the law, specifically the recording and reporting of passenger service transactions.

It is important that service providers have a clear understanding of their legal obligations relating to passenger service transactions. Complying with them will help you meet your administrative obligations including the payment of the Passenger Service Levy (PSL).

## What is a passenger service transaction and why are they important?

A passenger service transaction is a record of the key information relating to a point to point passenger journey (or trip).

If it is a rank or hail passenger service in a taxi vehicle, the passenger service transaction is created when the trip begins.

If it is a booked passenger service in a taxi, hire or rideshare vehicle, the passenger service transaction is created when the booking for the trip is made.

Service providers have several obligations regarding passenger service transactions and the records for such transactions. You must:

1. Keep a record of all passenger service transactions in an approved document and keep those records for at least five years under the Taxation Administration Act 1996 (NSW).
2. Provide records of passenger service transactions to the Point to Point Transport Commissioner (Commissioner) if requested.
3. Register as a taxpayer on the Industry Portal and lodge 'Passenger Service Levy Returns' for each assessment period using your passenger service transaction records.

Passenger service transaction records are important because they are used by service providers to calculate their PSL payment.

## Why do I need to record passenger service transactions for the PSL?

The PSL is a fee per passenger service transaction that taxi and booking service providers must pay. Payment of the levy is a condition of authorisation.

Service providers are responsible for paying a PSL of \$1.20 (ex GST) for every journey (passenger service transaction) provided under their authorisation.

The levy is calculated on each passenger service transaction. This means there is a fee for every rank or hail trip taken in a taxi vehicle and a fee for every booking which results in a trip in a taxi, hire or rideshare vehicle.

It is up to each service provider to decide whether to absorb the levy or to pass it on to customers. If you choose to pass the levy on to customers (as an addition to their fare), it will attract GST.

Service providers that carry out more than 600 trips per year are required to advise the Commissioner how many trips they provided each month by lodging a monthly return in the Industry Portal. Service providers who carry out 600 or less trips per year that rely on a rebate or exemption from the PSL must advise the Commissioner annually.

If you are a service provider and believe you will be providing 600 or less trips in a year or you provide passenger services in remote or very remote areas of NSW, you may wish to advise the Commissioner that you are exempt (150 trips or less in a year) or that you wish to rely on a rebate (between 151 and 600 trips in a year) from the PSL.

Service providers that provide 600 or less trips are required to lodge their trip count and pay their levy liability (if applicable) annually.

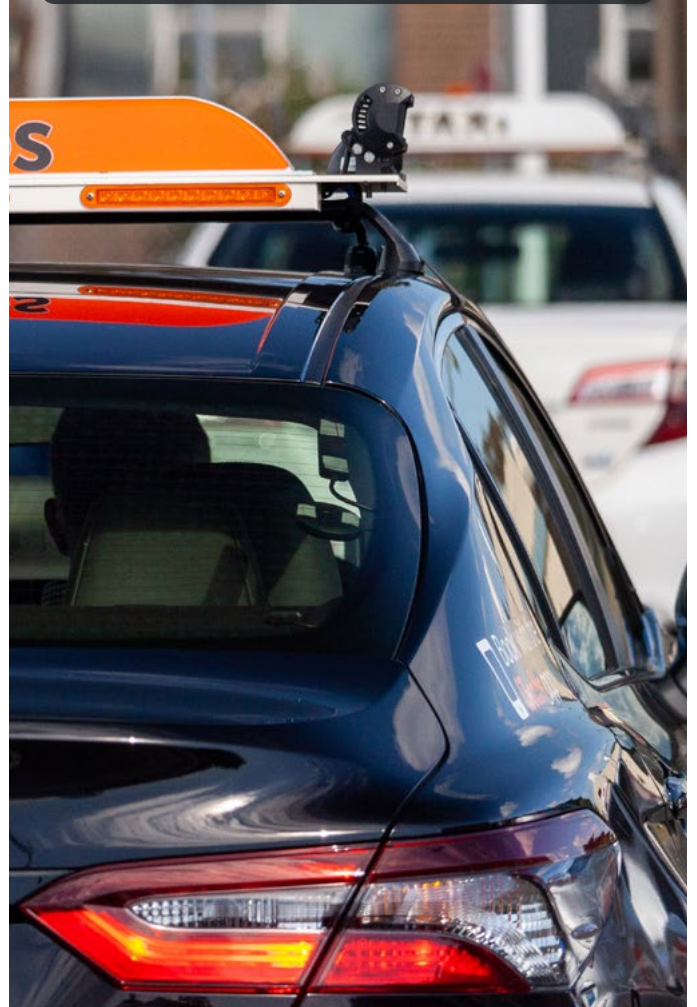
Service providers who under-report their passenger service transactions will be required to pay any outstanding amounts to Revenue NSW and may be subject to further penalties under NSW taxation laws.

Here are some helpful tips:

- Put a recurring reminder in your business calendar so you don't forget to lodge your return.
- Bookmark the [Industry Portal link](#) in your browser for easy access.
- Visit the '[Key Levy Dates](#)' calendar on the website to see what is coming up.

For more information and how to lodge a levy return, visit the [Passenger Service Levy webpage](#).

For example, taxis affiliated with Clean Cabs who are authorised as both a taxi service provider and a booking service provider carried out 1000 rank and hail trips and 500 booked taxi (passenger) services in July. That adds up to 1500 passenger service transactions. Clean Cabs will need to pay \$1800 in PSL for July.



# What information must be kept in a passenger service transaction record?

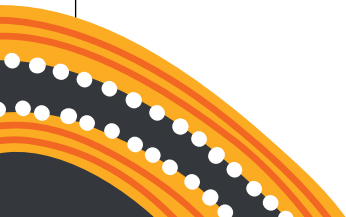
The information which Taxi Service Providers (TSPs) and Booking Service Providers (BSPs) are required to keep is slightly different. In the table, the symbol:

●	indicates the service provider must keep a record of the specified information
○	indicates the service provider does not need to record the specified information

Information type	TSP providing a rank or hail taxi service	BSP who takes a booking for a taxi or hire vehicle (including rideshare) to provide a passenger service
Date / time the booking was made	N/A	●
Date / time the journey began	●	●
Date / time the journey ended	●	●
Where the journey began	●	●
Where the journey ended	●	●
Driver ID number	●	N/A
Driver's full name	●	●
Vehicle registration number	●	●
Amount of the fare	●	○
If the vehicle is wheelchair accessible, whether the passenger used a wheelchair	○	●
Contact information for either: <ul style="list-style-type: none"><li>• a passenger</li><li>• the person who made the booking</li><li>• the person to whose account the booking was charged</li></ul>	○	●
Name of the referring BSP if the booking was passed on by another BSP	N/A	●

If a BSP passes on a booking to second BSP and that second BSP takes on the responsibility of paying the associated PSL, then the first BSP only needs to keep a record of the:

- Contact information for either:
  - ☐ a passenger
  - ☐ the person who made the booking
  - ☐ the person to whose account the booking was charged
- Date / time of the booking referral
- Name of the BSP to which the booking was passed onto.





## For how long do I need to keep passenger service transaction records?

Records of passenger service transactions must be kept for a period of five years. In the case of:

- taxi services (rank and hail), the five year period begins on the date of the trip
- bookings for passenger services, the five year period begins on the date the booking was taken.

## How should I record my passenger service transactions?

Service providers must keep passenger service transaction records in a form approved by the Commissioner. If you have any questions about this, please call the Industry Contact Centre on 131 727.

Please note that the Commission regularly reviews passenger service transaction records.

## What happens if my passenger service transaction records are incomplete, or I can't provide them when asked?

It is a condition of authorisation that service providers keep accurate records of passenger service transactions. It is an offence to breach a condition of authorisation with a penalty of up to \$110,000.

Failure to keep accurate records of all passenger service transactions for a period means that a service provider will probably not pay the correct PSL. If a service provider fails to pay the correct PSL, it may result in a levy investigation, and the Commissioner will determine what levy liability the service provider has – what they must pay. As well as attracting interest and penalty tax, it could also result in the Commissioner varying, suspending or cancelling a service provider's authorisation.

## Further education

Related resources are available from the [Learning Centre](#) and the following links:

- [Point to Point Transport \(Taxi and Hire Vehicle\) Regulation 2017](#)
- [Passenger Service Levy webpage](#)
- [Annual Authorisation Fees webpage](#)

If you have any questions or need further information, please visit the Point to Point Transport Commissioner's website [pointtopoint.nsw.gov.au](http://pointtopoint.nsw.gov.au) or call the Industry Contact Centre on 131 727.

