



On-demand Transport Reform Fact Sheet

The On-demand Passenger Transport Levy

The On-demand Passenger Transport Levy (the Levy) commenced on Monday 1 April 2019 and funds the buyback of the Perth metropolitan taxi plates.

What is the Levy?

The Levy applies to the bookings for all on-demand trips in vehicles that seat 12 or less people (including the driver) and that start and finish in the Perth, Mandurah or Murray areas.

The Levy is 10% of the levy fare for these trips, to a maximum of \$10 per trip. It is collected from on-demand booking services including taxi dispatch services, ride-sourcing and charter vehicle companies.

The Levy will apply for four years or until the buyback of the Perth metropolitan taxi plates is complete.

What passenger transport trips are not leviable?

The Levy does not apply to on-demand trips:

- in vehicles that seat 13 or more people (including driver);
- that start or finish outside of the Perth, Mandurah or Murray areas; or
- that are conducted in a wholly electric vehicle.

The Levy also does not apply to tourism passenger transport services that are conducted according to a publicly available tour itinerary or regular passenger transport trips conducted according to a regular timetable and route.

The Levy does not apply to bookings that are, for whatever reason, not completed.

What does the Levy mean for booking services?

A booking service may undertake a combination of leviable and non-leviable trips. Booking services such as these will be required to register for the Levy if they expect to conduct any leviable trips.

When applying for authorisation, a booking service is required to register as a taxpayer for the Levy.

If a booking service only does trips that are not leviable, they are not required to register for the levy.

If a booking service solely takes bookings for weddings, balls, funerals, tours or other special events in luxury or vintage vehicles, they may register their intent to apply for an exemption by filling out the Register of Intent form (available on the [DoT website](#)).

Booking services must lodge Levy returns to DoT on a monthly or quarterly basis. Booking services that are authorised to take bookings for a maximum of 50 vehicles must lodge quarterly. Booking services that are authorised to take bookings for more than 50 vehicles must lodge monthly.

Booking services must keep records of all leviable trips, including start and finish dates and times, locations, fare components and amounts, name of driver and vehicle registration.

What does the Levy mean for drivers?

Drivers must report all their fares to their booking service, including rank or hail and cash fares.

Drivers will be directed by their booking services regarding the collection and payment of the fare and any Levy that is passed on to customers.

A booking service will have the power to recover any Levy amounts owing to them from the driver.

The taxi regulations and country taxi fare regulations have been amended to allow for an amount of the fare to be allocated for the levy and the GST payable on the levy.

What happens if a booking service fails to pay the Levy?

If a booking service fails to pay the Levy, their authorisation may be suspended or cancelled, affecting their ability to operate lawfully within WA. DoT may monitor compliance through a range of activities, including:

- Investigations using data analysis and intelligence;
- Engaging specialist auditing firms;
- Use of 'secret shoppers'; and
- On-road checks by DoT Education and Compliance officers.

Penalties may be applied for not paying the Levy.

- Booking service fails to lodge a Levy return: \$5,000.
- Booking service fails to pay the Levy: \$5,000.
- Booking service fails to keep relevant records for Levy: \$20,000.
- Booking service continues to operate without authorisation: \$40,000 for an individual and \$200,000 for a company.

How to calculate the Levy

The Levy fare is based on the metered fare, or the contract fare agreed with the passenger, prior to the imposition of GST on those amounts. Fares that are part of an ongoing contract with a hirer, and do not have an individual levy fare recorded in the contract, are also leviable.

Most other fees that may be imposed in connection with the passenger transport service, such as cleaning fees and airport charges, will be excluded from the Levy fare.

The following amounts are **included** in the Levy fare:

- Base or minimum fare;
- Callout charge;
- The amount of the fare relating to the time and distance of travel;
- Any booking fee; and
- Any other amount payable for the service that is not listed below as an exclusion.

The following amounts are **excluded** from the Levy fare:

- GST;
- Airport fee;
- Payment method charge (e.g. credit card surcharge);
- Cleaning fee;
- Child restraint, booster seat or safety harness fitting charge;
- Charge for carrying oversized or excess luggage using a trailer, roof-rack or similar equipment; and
- Any amount allocated for the Levy as long as it doesn't exceed the lesser of 10% of the Levy fare or \$10.

For fares where a taxi meter has been used, the following items are to be included in the Levy fare:

- The metered fare amount;
- Any callout fee, guaranteed booking fee or surcharge set out in the Taxi Regulations fare schedule; and
- Any other amount payable for the service that is not listed above as an exclusion.

The same **exclusions** as above apply to the metered fare.

For further information about the Levy, including how to calculate for multi-service contracts, visit the [DoT website](#).



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