

Commercial Passenger Vehicles Information Bulletin – CPV25

Passenger services levy on point-to-point transport services

Introduction

In accordance with the Part 5 of the [Commercial Passenger \(Miscellaneous\) Regulations 1992](#) a \$1.00 per trip levy applies to all passenger service transactions (trips) undertaken in taxis, minibuses, private hire cars and rideshare vehicles. Only 91 cents is payable to the Northern Territory Government, the remaining 9 cents is payable to the Australian Taxation Office (ATO).

For example, if your point-to-point vehicle completed 100 trips during a month then you will only be required to pay the Government \$91 (100 x 0.91) in levy fees. The remaining \$9 is the GST component and is payable to the ATO. It is the operator's responsibility to calculate and pay to the ATO, the correct amount of GST applicable to their business.

GST is a broad-based Federal tax of 10% on most goods, services and other items sold or consumed in Australia. For further information please refer to the link to the ATO website ato.gov.au.

Levy payments are reinvested back into the Commercial Passenger Vehicle (CPV) industry and help cover costs associated with regulating the point-to-point industry as well as assisting Territorians with disabilities through Transport Subsidy and Lift Incentive Scheme payments.

Who pays the passenger services levy to Government

Responsibility for paying the levy to Government is outlined below for each point-to-point transport service:

Industry	Who makes payment
Taxi	Taxi Operator
Minibus	Minibus Operator
Private Hire Car	Private Hire Car Operator
Rideshare	Communications and Dispatch Network (the Rideshare platform)

Options are available for each industry sector on how the levy is collected and who pays the levy. These include:

- **Taxi Industry** – The levy is included in the flagfall as part of the metered fare. The taxi operator will be required to implement a process with their drivers on how the levy will be collected, allowing the operator to pay the monthly levy debt. Please note Government regulated taxi fares are the maximum amount that can be charged and operators are permitted to charge the customers less.
- **Minibus Industry** – The levy may be incorporated into the advertised fare structure or absorbed by the transport provider. Operators are required to pay to Government the levy amount per each

hiring, for example; if a group hires the minibus and pays a single amount for the journey, the group is charged a single levy amount; if the group pays separately as individuals, the levy is payable for each passenger.

- **Private Hire Car Industry** – The levy may be incorporated into the negotiated fare or absorbed by the transport provider.
- **Rideshare Industry** – The levy may be included in the fare paid by the passenger through its app or absorbed by the transport provider.

When and how to pay the passenger services levy

It is a condition of licence for taxis, minibuses and private hire cars that the operator must, by the end of the following month, advise the Department of Infrastructure, Planning and Logistics (the Department) of the number of trips undertaken and pay the levy.

It is a condition of the rideshare network approval that the manager must, by the end of the following month, advise the Department of the number of trips undertaken and pay the levy.

Levy payments are due by the end of the following month, for example, the levy for the month of February is payable by the last day of March.

If there are no trips conducted during the month due to the vehicle not operating, the operator or rideshare network is still required to lodge the monthly trip data within the prescribed timeframe. If no trips were complete, then the operator or network must submit '0' trips for the reporting month.

Operators and network managers are required to use the online levy system nt.gov.au/cpv/levypayment to lodge and pay the levy.

The online levy system will automatically calculate the levy payable to the Northern Territory Government once the user has lodged the total number of trips completed in a month. It is the operator's responsibility to work out and pay the GST component to the ATO at the end of each month.

Attachment A provides an outline of the process.

Industry obligations

It is the responsibility of each operator and rideshare network to maintain records necessary to the operator's liability relevant to the levy. These records must be kept for a minimum of three years. Please note other laws may require records to be kept for longer periods.

The Department undertakes regular auditing of records and submitted data to ensure operators and rideshare networks are meeting their legislative responsibilities. Penalties apply if records are not kept and maintained, or where operators have knowingly submitted false or misleading data.

Operators and rideshare networks are required to comply with any lawful request made by the Department, including obtaining access to relevant records.

Significant penalties apply to operators and networks which fail to meet their Levy obligations, including fines, prosecution and / or administrative action such as cancellation or suspension of their commercial vehicle licence or network approval.

If your mobile number or email address has changed, you can update your details via the Motor Vehicle Registry (MVR) Quick pay website mvr.nt.gov.au/mvrquickpay/ or visit your nearest MVR office. The

online levy system collects information from the MVR database. As such mobile phone and email details are the same as those collected for licensing and registration purposes.

If you are planning to travel overseas, you are still obligated to meet your monthly levy obligations, including submitting zero jobs where your vehicle does not operate. The online levy system cannot be accessed without an Australian mobile number or outside of Australia. It is recommended industry contacts the CPV office on telephone 8924 7580 prior to travel to discuss options for maintaining their levy obligations while overseas.

General Information

For further information on Commercial Passenger Vehicles, visit www.nt.gov.au/driving/industry.

For Northern Territory legislation visit www.legislation.nt.gov.au

This Information Bulletin is a guide only and contains general information and requirements in relation to the CPV industry. This document should not be regarded as a strict interpretation of Northern Territory law.

Contact Details	
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Attachment A – Passenger Services levy payment process

