

# COMMERCIAL PASSENGER VEHICLE SERVICE LEVY

## What is the levy?

It is a \$1 levy on every taxi and hire car trip, including ride share, originating in Victoria from 1 July 2018.

## Who pays the levy?

If a trip is booked, the business taking the booking is liable for the levy. If a trip starts at a rank or when a vehicle is hailed by a passenger, the driver must pay the levy, unless they are employed by the owner of the vehicle, in which case the owner is liable.

## What do I need to do?

### Register

Taxi and hire car businesses, including ride share, must register with the State Revenue Office (SRO) online. You can register from 1 July 2018 at [sro.vic.gov.au/triplelevyregistration](https://sro.vic.gov.au/triplelevyregistration)

### Lodge returns

Once registered, a business must access the online portal to submit a quarterly return and pay the levy at [sro.vic.gov.au/triplelevyreturn](https://sro.vic.gov.au/triplelevyreturn). The online portal will be available from 1 July 2018.

Completing a return involves reporting the number of trips attracting the levy in each quarter and paying the levy. It is a matter for you to keep a record of all your trips so you can complete your return.

Videos will be available online to help businesses familiarise themselves with registration and quarterly returns.

## Does GST apply to the levy?

GST applies on the full-fare of any trip. If a business passes the cost of the levy on to its customers via increased fares, it is part of the full-fare and is subject to GST.

## How will you ensure everyone pays the levy?

The levy is designed to create a level playing field in the commercial passenger vehicle industry. The SRO will be enforcing the levy and ensuring it is paid by both taxi and hire-car services, including ride share.

Businesses that do not pay the levy when it is due may incur interest and penalties.

## Where can I get more information?

More information is available at [sro.vic.gov.au/triplelevy](https://sro.vic.gov.au/triplelevy)

