

# Commercial passenger vehicle service levy

## What is the levy?

The commercial passenger vehicle service levy is a \$1.20 levy on every taxi, hire car and ride share trip originating in Victoria.

## 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 passenger hails a vehicle, the driver (or the vehicle's owner if they employ the driver) must pay the levy.

## What do I need to do?

### REGISTER

If you are liable for the levy, you must register with the State Revenue Office (SRO) through our website: [sro.vic.gov.au/triplelevyregistration](https://sro.vic.gov.au/triplelevyregistration).

### LODGE

Once registered, you must lodge a quarterly return and pay the levy through our online portal: [sro.vic.gov.au/triplelevyreturn](https://sro.vic.gov.au/triplelevyreturn).

You need to report the number of leviable trips you took that quarter in your return. You are responsible for keeping a record of all your trips so you can complete your return.

**This video** helps you understand how to lodge and pay your quarterly return.

## Does GST apply to the levy?

GST applies to the full fare of any trip. If you pass the cost of the levy on to your customers via increased fares, it is part of the full fare and is subject to GST.

## How will you ensure everyone who is liable pays the levy?

The levy is designed to create a level playing field in the commercial passenger vehicle industry. The SRO enforces the levy and ensures it is paid by taxi, hire car and ride share services and drivers who are liable.

Liable businesses and drivers 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).

