



Point to Point Transport Service Transaction Levy FAQs

Information for accreditation holders

The South Australian Government introduced the point to point services transaction levy (\$1 levy) to provide assistance for taxi licence holders and lessees transitioning to a new regulatory model, reduce annual fees for all passenger transport services, fund additional compliance and enforcement resources, and assist with the impacts of introducing a lifting fee for people who use a wheelchair or large mobility device and travel in an accessible taxi.

When is the levy applied?

The \$1 levy applies to all point to point journeys commencing in the Adelaide metropolitan area by a metropolitan accredited point to point service provider from **1 May 2017**. Note this does not include country service providers who operate in the expanded metropolitan Adelaide area (the Adelaide Hills and Mount Barker Council areas). The levy does not apply to bus services.

What is a 'point to point' transport service?

'Point to point' is a passenger transport service where the pick-up time, location and destination are determined by the passenger. This includes taxi, rideshare, and relevant chauffeur services.

What kind of chauffeur vehicle work is not considered 'point to point'?

Work not considered as point to point includes:

- Weddings and associated work;
- Winery tours;
- Funerals;
- Sightseeing tours.

Who has to pay the levy to the Government?

All 'relevant service providers' are responsible for paying the levy to the Government. These can include centralised booking services, transport booking services, and operators that accept direct bookings and may not be affiliated with a booking service.

What about SATSS trips?

The levy will apply to journeys subsidised by the South Australian Transport Subsidy Scheme (SATSS). There will be no impact on the passenger in what they pay to driver. The Government will subsidise the \$1 levy in full, as well as the voucher amount.

Can the levy be charged to the passenger?

Yes. The service provider must collect the \$1 levy from persons using the service. \$1 must be added to the total fare at the end of each journey, regardless of the number of passengers.





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Is the levy subject to GST?

No. The levy will be shown as a separate amount to the total charge so it will not be subject to GST.

Who pays the levy for 'rank' and 'hail' jobs?

The taxi operator must report to the Government on rank and hail jobs and pay the levy to the Government for these journeys as they are not booked through the CBS.

What if the passenger doesn't pay?

The service provider will be responsible for telling the Government how many point to point trips were completed, and must provide an explanation for trips where the levy was not collected as part of the reporting.

What and how must I report information?

You must provide trip data to the Department for Infrastructure and Transport (DIT) within **14 days** of the end of an assessment period. Refer to the 'Point to Point Levy Return' form (MR1592) for further information on what details you need to provide and what records you need to keep on file. Records can be returned either electronically or in hard copy.

What is an 'assessment period'?

An assessment period is a quarter (3 months) unless otherwise determined by the Minister.

What if one of my drivers doesn't pay me the levy they have collected?

It is up to the service provider to establish mechanisms for collection of the levy from drivers or through bookings. You may wish to seek independent legal and/or business advice. An explanation for trips where the levy was not collected will need to be supplied to DIT.

What happens if I don't submit my return on time?

Service providers must submit their quarterly returns within **14 days** after the end of each assessment period. After this time, if you have not made contact with DIT or submitted a return, you may be issued a caution. Further failure to submit a return will result in you receiving an expiation notice. Continual failure to submit a return may result in referral to the Passenger Transport Standards Committee for disciplinary action.

What happens if I don't pay the levy on time?

An invoice issued by DIT for payment of the levy must be paid within 30 calendar days. Failure to pay may result in interest being applied to your invoiced amount on a daily basis, and referral to DIT's debt collection unit.

Enquiries telephone: (08) 7109 8117

Email: DIT.ALCreports@sa.gov.au

Website:

https://dit.sa.gov.au/point_to_point_transport

