



On-demand Transport Fact Sheet

On-demand Passenger Transport Levy Exemptions

On-demand Booking Service providers that solely provide on-demand passenger transport services for special events in limousines or other luxury vehicles may apply for an exemption from the On-demand Passenger Transport Levy (the Levy).

Special events

Special events are defined as a:

- tour; or
- wedding, funeral, graduation, birthday party or other ceremony or celebration of religious or personal significance; or
- ball or similar function.

A special event does not include a concert, theatrical performance or sporting event.

Special event booking

A special event booking means a booking for a luxury or vintage vehicle to be used in providing an on-demand passenger transport service for a special event, but does not include a booking that relates to an on-demand passenger transport service:

- for journeys to or from an airport; or
- that is provided for business purposes.





Eligible vehicles

Bookings for the defined special events must be undertaken in limousines or other luxury type vehicles, including vintage vehicles.

A list of factors is used to determine whether a particular vehicle is considered a luxury vehicle, including the age, rarity, value, and the type and level of comfort of the vehicle, and any other relevant matters.

Applying for the exemption

An on-demand booking service provider seeking an exemption must complete and submit an [Application for Exemption On-demand Passenger Transport Levy \(ODT104\)](#) form.

Assessing the application for exemption

The Department of Transport will assess each application based on the information provided by the applicant. Information on the applicant's website and/or social media presence will also be taken into consideration.

On-demand Booking Service authorisation

Service providers that are granted an exemption from the Levy are still required to be authorised as an on-demand booking service.

Levy reporting

Authorised on-demand booking service providers who are granted an exemption from the Levy are not required to lodge Levy returns. If the exemption is withdrawn for any reason, the Levy reporting requirement will be reactivated.

A booking service that is granted an exemption will remain liable for lodging Levy returns and payment of the Levy for all leviable journeys completed prior to the date an exemption is granted.

Further information

Further information on the Levy is available on the [DoT website](#) or by contacting On-demand Transport on 1300 660 147 or email ondemandtransport@transport.wa.gov.au.

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