



# On-demand Passenger Transport Levy Audit Process

## Audit notification

- Department of Transport (DoT) emails a letter to the on-demand booking service (ODBS) advising of audit and requesting levy records.

## Records sent to DoT

- ODBS provides levy records to DoT in the requested format within 10 business days of receiving the email.
- Complete levy records must be provided for an audit to be done.\*

## Audit conducted

- DoT will contact the ODBS within 10 days if there are any queries about the records.
- ODBS must respond within 10 business days to any request for further information.

## Audit outcomes

- DoT will provide a letter with audit findings within 15 business days of receiving complete levy records.
- Findings may include:
  - levy processes meet requirements and are being correctly applied - no further action
  - improvements to levy record keeping and/or processes are required
  - levy being incorrectly applied - refund due to over-payment
  - levy being incorrectly applied - DoT imposed levy assessment notice due to under-payment.

\* Penalties may be applied for non-provision of, or incomplete, records pursuant to Section 57 of the *Transport (Road Passenger Services) Act 2018*