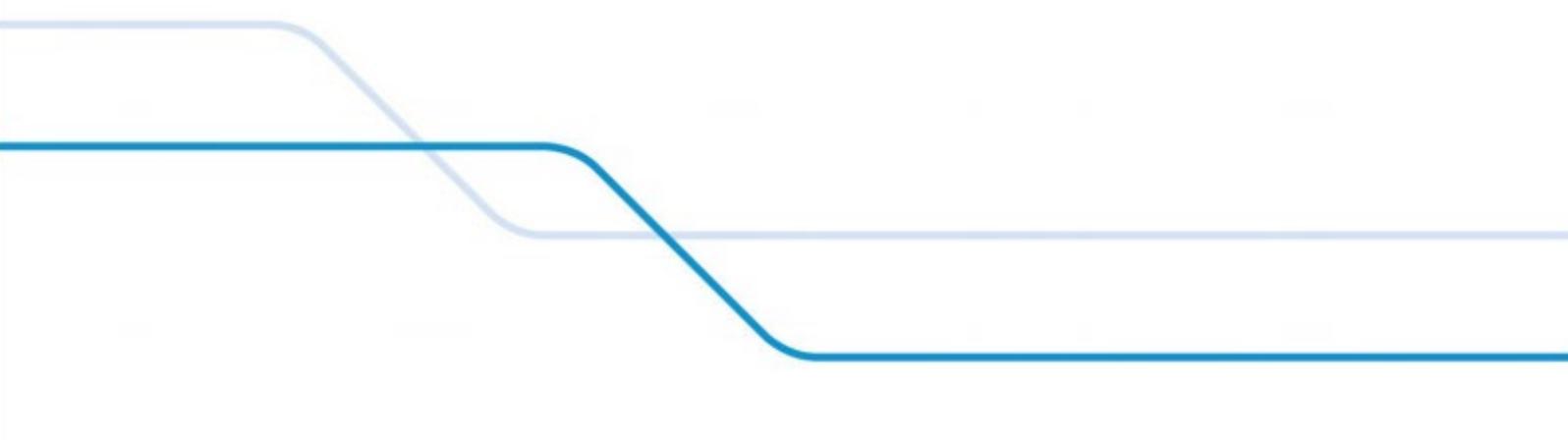




Department of
Transport

User Guide

On-demand Passenger Transport Levy



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Introduction

Background

The *Transport (Road Passenger Services) Act 2018* (Act) and subsidiary legislation, regulates the road passenger transport service industry, including on-demand transport services and the On-demand Passenger Transport Levy.

From 1 April 2019, it is a requirement for all on-demand transport services providers to be authorised, or enter into an association arrangement with an authorised On-demand Booking Service (ODBS). There will also be a requirement for applicable on-demand booking service providers to register for the On-demand Passenger Transport Levy.

What is the On-demand Passenger Transport Levy?

The On-demand Passenger Transport Levy (Levy) is a temporary levy that has been established to fund the Perth metropolitan owned taxi plate Buyback Scheme. The Levy will apply to any relevant journeys that occur during the period in which the Levy is imposed.

What are relevant journeys?

For the purpose of the Levy, a relevant journey is any journey that starts and finishes within the defined levy area, in a vehicle that is equipped to seat 12 adult persons or less (including the driver).

When is the Levy not payable?

An ODBS does not need to register and pay the Levy if the ODBS will solely do one or more of the following:

1. take bookings for journeys that start and finish outside of the defined levy area;
2. take bookings for vehicles that are equipped to seat more than 12 adult persons (including the driver);
3. take bookings for vehicles that are propelled wholly by electricity.

The Levy also does not apply to tourism passenger transport and regular passenger transport trips conducted to a publicly available itinerary.

If your ODBS solely takes bookings for defined special events in limousines or other luxury vehicles, you can apply for an exemption from the Levy.

For more information on applying for this exemption please visit:

<https://www.transport.wa.gov.au/On-demandTransport/levy-requirements-for-booking-services.asp>

Where is the defined Levy area?

The defined Levy area means the area consisting of:

- a) The metropolitan region as defined in the *Planning and Development Act 2005* section 4(1); and
- b) The Mandurah local government district; and
- c) The Murray local government district.

To view a map of the defined levy area please follow this link:

<https://www.transport.wa.gov.au/On-demandTransport/on-demand-passenger-transport-levy.asp#42331>

How much is the Levy?

The Levy is 10 per cent of the fare payable for the on-demand passenger transport provided as a result of the booking - the maximum levy payable on a booking will be \$10.

Who pays the Levy?

Liability for payment of the Levy rests with the authorised ODBS. All fare revenue must be reported to the Department of Transport during the period that the levy is imposed.

How do I register for the Levy?

If you are liable to pay the Levy, under the Act, you will be required register for the Levy through your authorised ODBS DoTDirect account. Through this process you will be registered as a taxpayer for the purpose of the Levy.

How do I deregister from the Levy?

If your authorised ODBS is no longer required to be registered for the Levy (for reasons such as: you no longer undertake any journeys within the Levy area, or you only have vehicles that do not meet the Levy requirements i.e. your ODBS only comprises of vehicles equipped with more than 12 seats, or are all wholly electric vehicles) you must contact the Department of Transport on 1300 660 147 to have your Levy registration cancelled

How do I complete my levy reporting?

Your levy reporting will be completed through your DoTDirect account. Once registered for the Levy, you will be required to lodge a Levy return on either a monthly (for an ODBS authorisation of more than 50 vehicles) or quarterly basis (for an ODBS authorisation of 50 or less vehicles).

Failure to lodge your on-demand passenger transport levy return on a monthly or quarterly basis, depending on your reportable period, may result in a suspension or cancellation pursuant to Section 42(1)(f)(i) of the *Transport (Road Passenger Services) Act 2018* and/or a fine of \$5,000 may apply.

What information do I need to provide when I lodge a Levy return?

To complete a Levy return you will need to provide the total number of individual relevant journeys undertaken in the assessment period:

- With a “Levy fare” of less than \$100, as well as the total value of the Levy fares charged for those journeys; and
- With a “Levy fare” of \$100 or more.

What is a Levy fare?

A Levy fare is for each relevant journey, is the amount of the fare charged to the passenger which includes:

- any base or minimum fare amount or the metered fare amount;
- any call out charge, guaranteed booking fee or surcharge;
- any fare amounts calculated by reference to the actual or expected time, location, duration or distance of the journey (including any charges payable during peak periods);
- any other amount payable for the service.

What amounts are excluded from the Levy fare?

The following amounts are excluded from the Levy fare:

- any amount allocated for the Levy;
- any amount of GST;
- any airport fee;
- any charge for using a particular payment method;
- any charge for cleaning the vehicle because it was soiled by a passenger;
- any charge for parking the vehicle as the request of a passenger;
- any charge for providing or fitting a child restraint, booster seat or child safety harness;
- any charge for carrying oversized luggage, using a trailer, roof rack or similar equipment.

Does GST apply to the Levy?

If an ODBS chooses to pass the Levy onto customers (for example, as an addition to their fare), the Levy will attract GST.

How does the Levy apply under a multiple service agreement?

A multiple service agreement means an agreement if two or more on-demand passenger transport services may be carried out under the agreement during one or more periods specified in the agreement, and it is not possible under the terms of the agreement to determine a separate amount payable that applies to each separate on-demand passenger transport service.

The Levy fare for a multiple service agreement is to be calculated as follows:

- a) first, calculate the percentage (X%) of the agreement period that falls during the relevant assessment period;
- b) second, calculate X% of the total amount payable under the agreement;
- c) third, divide the amount calculated under b) by the number of trips completed under the agreement.

The agreement period, means the period specified in the multiple service agreement during which the on-demand passenger service was completed.

Calculation of the amount of Levy payable on an estimated basis

Under section 247 of the Act, the CEO may allow an ODBS to calculate the amount of levy payable by estimate if it is not reasonably practicable to determine the whole or part of the amount of levy payable based on actual levy fares or leviable passenger service transactions during an assessment period.

To apply for your ODBS to receive direction from the CEO setting out how the whole or the part of the amount of levy payable is to be calculated, please email Ondemandtransport@transport.wa.gov.au detailing the reason why an estimate is required and any other relevant details.

How is the Levy paid?

During the Levy registration process you will be required to nominate a bank account that will be accessed by the Department of Transport to direct debit the required levy payment as reported through the lodgement of data on fares payable for bookings you have taken.

Failure to pay your on-demand passenger transport levy by the due date may result in a suspension or cancellation pursuant to Section 42(1)(f)(ii) of the *Transport (Road Passenger Services) Act 2018* and/or a fine of \$5,000 may apply.

What are my rights in relation to a reassessment, objections and review of the Levy?

You have a right to apply for:

- a reassessment of the Levy;
- to object when you are dissatisfied with a levy assessment or a decision that affects your liability for the Levy; or,
- if you are dissatisfied with the outcome of an objection or other reviewable decision, an external review by the State Administrative Tribunal.

Details of these process can be located in Section 4 of this document.

What records need to be kept in relation to the Levy?

Booking services must keep certain prescribed records which may be requested by the CEO or an authorised officer. For further information regarding record keeping requirements, refer to regulations 55 to 57 of the *Transport (Road Passenger Services) Regulations 2019*:

https://www.legislation.wa.gov.au/legislation/statutes.nsf/law_s51609.html

An example of a record keeping template is available on the Department of Transport website: <https://www.transport.wa.gov.au/On-demandTransport/responsibilities-for-authorised-booking-services.asp#42802>

On-demand Passenger Transport Levy

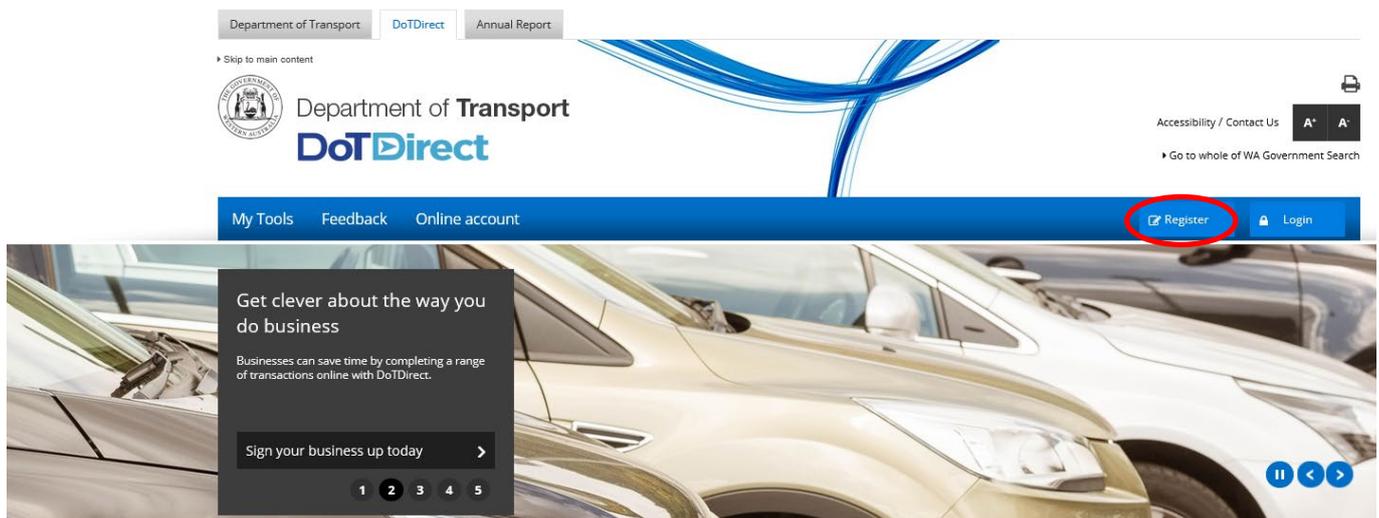
Registering for the Levy

If you are not currently an authorised ODBS you can register for the Levy when lodging your ODBS authorisation application. For further information on applying for an ODBS authorisation, please visit:

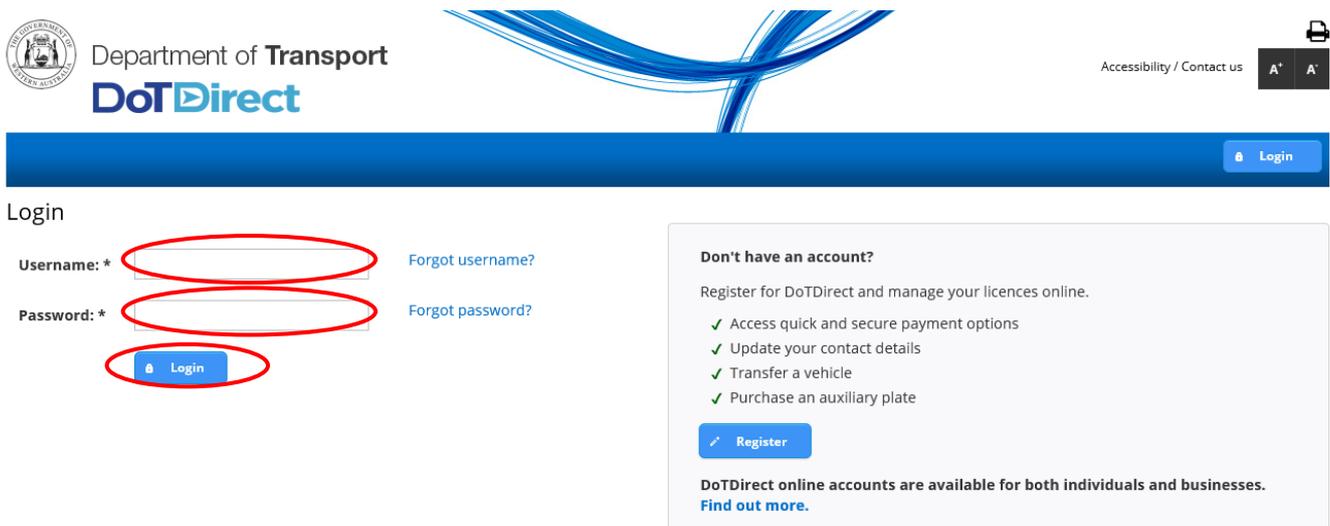
<https://www.transport.wa.gov.au/On-demandTransport/become-an-authorised-on-demand-booking-service.asp>

If you are an authorised ODBS and need to register for the Levy, please complete the following steps.

- From your web browser, go to <https://www.transport.wa.gov.au/dotdirect/dotdirect.asp> on the Department of Transport WA website <https://www.transport.wa.gov.au/>
- Select “Login” on the DoTDirect home page.



- Enter your user name and password and select “Login”.



- The overview of your DoTDirect account profile will display. Select the DoTDirect profile for the booking service for which you want to register for Levy.

Department of Transport
DoTDirect

Accessibility / Contact us A⁺ A⁻

Welcome Kristin

Logout

Select Profile

Personal FICTITIOUS TOUR AND TRAVEL

- To register for the Levy, select "On-demand Transport" from the drop menu and select "On-demand Passenger Transport Levy" from the drop-down list.

Representing FICTITIOUS TOUR AND TRAVEL

Overview Profile My Work Details **On-demand Transport** Vehicles Tools Help

Did you know? You can now register your o Booking Services er.

Overview - FICTITIOUS TOUR AND **On-demand Passenger Transport Levy**

Event timeline

Booking service authorisation expiry
Booking service Levy return request

Events

AUG 2018 SEP 2018 OCT 2018 NOV 2018 DEC 2018 JAN 2019 FEB 2019 MAR 2019 APR 2019 MAY 2019 JUN 2019 JUL 2019 AUG 2019 SEP 2019 OCT 2019 NOV 2019 DEC 2019 JAN 2020 FEB 2020 MAR 2020 APR 2020 MAY 2020 JUN 2020 JUL 2020 AUG 2020

All events

- Your levy registration status will now display. If you are not registered for the Levy, your status will display as "You are not registered for the On-demand Passenger Transport Levy".

Overview Profile My Work Details **On-demand Transport** Vehicles Tools Help

On-demand Passenger Transport Levy The information provided is only current as at 29/01/2019 12:38 PM

In order to fund the Perth metropolitan owned taxi plate Buy-back Scheme, a 10 per cent On-demand Passenger Transport Levy (the Levy) is payable on any taxi or charter trip undertaken in a vehicle with 12 seats or less, that start and finish within the defined Levy area. The maximum Levy payable on a single fare or booking will be \$10.

For full details on the On-demand Passenger Transport Levy requirements, please refer to the [On-demand booking services](#) page on the Department of Transport website.

Levy registration

You are not registered for the On-demand Passenger Transport Levy.

- After reading the Levy registration information page, if you wish to register for the levy select “Register for On-demand Passenger Transport Levy”.

Levy registration

You are not registered for the On-demand Passenger Transport Levy.

It is a legislative requirement for all on-demand booking services that take bookings for on-demand passenger transport journeys that start and finish within the defined levy area to register as a taxpayer for the purposes of the on-demand passenger transport levy.

You are not required to register for the levy if your booking service will solely do one or more of the following:

1. take bookings for journeys that start and finish outside of the defined levy area;
2. take bookings for vehicles that are equipped to seat more than 12 adult persons (including the driver);
3. take bookings for vehicles that are propelled wholly by electricity.

All other on-demand booking services must register as a levy taxpayer.

If your booking service solely takes bookings for weddings, balls, funerals, tours or other special events in limousines or other luxury vehicles you can apply for an exemption from the levy. Please [click here](#) to access the application form if you wish to apply for an exemption from the levy.

Please note that until your application for an exemption has been assessed, you will need to register for the levy to continue your on-demand booking service authorisation application.

For full details on the on-demand passenger transport levy requirements, please refer to the [On-demand booking services](#) page on the Department of Transport website.

If you are required to register for the levy and fail to do so significant penalties may apply, your on-demand booking service authorisation may not be granted and you may be required to repay any levy amounts deemed to have accrued.

Declaration:

Having read the above I am required to register for the on-demand passenger transport levy.

[Register for on-demand passenger transport levy](#)

- You are now required to enter into a direct debit agreement with the Department of Transport for Levy payments. Please enter your bank account details, read the direct debit agreement and tick the declaration to confirm you have read and agreed to the terms and conditions. You will also need to tick the authorisation box agreeing to the authorisation declaration and select “Register”.

Direct debit bank account details

Bank account for On-demand Passenger Transport Levy payments

Account name: *

BSB number: *

Account number: *

Financial institution: *

Request and authority to debit:

I, **FICTITIOUS TOUR AND TRAVEL**, have read and agree to the terms and conditions governing direct debit arrangements between the Department of Transport and **FICTITIOUS TOUR AND TRAVEL** as set out in this Request and in the [Direct Debit Request Service Agreement On-demand Booking Services - Levy Payments](#).

I authorise the following:

1. The Department of Transport (User Id: 028423) to arrange for funds to be debited from the above mentioned account through the Bulk Electronic Clearing System (BECS).
2. The Department of Transport to verify the details of the above mentioned account with the Financial Institution.
3. The Financial Institution to release information allowing the Department of Transport to verify the above account details.

[Register](#) [Cancel](#)

- A message will display requesting you to confirm your Levy registration including the bank account details provided. Select “Continue” to register for the Levy.

Please confirm your registration for the On-demand Passenger Transport Levy

On-demand Passenger Transport Levy payments will be directly debited from account:

Account name: Fictitious Tours
BSB number: 036-123
Financial institution: Westpac Banking Corporation
Account number: 123456789

NB: The account details above will take effect on the next business day.

If you are satisfied the information is correct then press *Continue*.
 If you would like to amend any of the above details then press *Cancel*.

[Cancel](#) [Continue](#)

- You are now registered for the Levy. An information message will display confirming that you are now registered for the Levy. Your Levy collection period will also be provided, this indicates the frequency of your Levy reporting requirement, which is based on the number of vehicles you nominated in your original ODBS authorisation application.

Representing FICTITIOUS TOUR AND TRAVEL

Overview Profile My Work Details On-demand Transport Vehicles Tools Help 0 Logout

On-demand Passenger Transport Levy The information provided is only current as at 15/02/2019 10:54 AM

You are now registered with the On-demand Passenger Transport Levy and a confirmation email has been sent. *

In order to fund the Perth metropolitan owned taxi plate Buy-back Scheme, a 10 per cent On-demand Passenger Transport Levy (the Levy) is payable on any taxi or charter trip undertaken in a vehicle with 12 seats or less, that start and finish within the defined Levy area. The maximum Levy payable on a single fare or booking will be \$10.

For full details on the On-demand Passenger Transport Levy requirements, please refer to the [On-demand booking services](#) page on the Department of Transport website.

Levy registration

You are registered for the On-demand Passenger Transport Levy.

On-demand Passenger Transport Levy collection period: **monthly**

If you no longer wish to be registered for the On-demand Passenger Transport Levy please contact the Department of Transport, On-demand Transport on free call on 1300 660 147 during business hours, between 8:00am and 5:00pm, Monday to Friday or email: ondemandtransport@transport.wa.gov.au

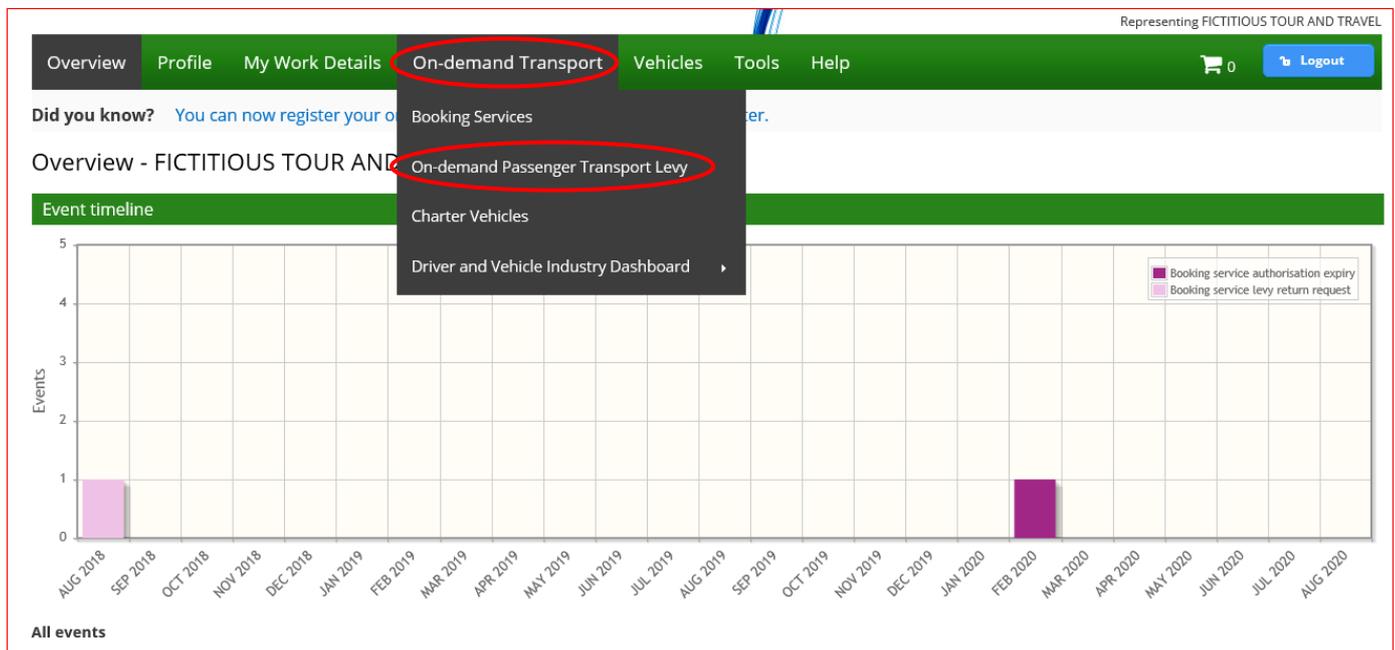
Levy Returns

Authorised ODBS providers that are registered for the Levy are required to lodge Levy returns. The requirement to lodge Levy returns on either a monthly or quarterly basis is determined by the authorisation vehicle fleet size band that you selected during the ODBS authorisation application process.

An email will be sent to you on the first day following the relevant assessment period to lodge your returns. You can only lodge online through DoT Direct.

Lodging Levy Returns

- To lodge a Levy return, select “On-demand Transport” from the drop menu and select “On-demand Passenger Transport Levy” from the drop-down list.



- Select “Outstanding levy returns” from the Levy landing page

The screenshot shows the 'On-demand Passenger Transport Levy' landing page. The navigation menu is the same as in the previous screenshot. The page title is 'On-demand Passenger Transport Levy' and it includes a timestamp: 'The information provided is only current as at 18/02/2019 07:15 AM'. The main content area contains introductory text about the levy, a link to 'On-demand booking services', and a 'Levy registration' section. The 'Levy registration' section includes a dropdown menu with the following options: 'Outstanding levy returns', 'Levy assessments', 'Levy statement', and 'Direct debit bank account details'. The 'Outstanding levy returns' option is circled in red.

- Any levy returns that are due or outstanding will display. To lodge a Levy return, select “Lodge”.

Outstanding levy returns			
Assessment period	Created date ^	Due date ^	Action
1/1/2019 - 31/1/2019	1/2/2019	28/2/2019	Lodge

- Levy assessments
- Levy statement
- Direct debit bank account details

- The “Lodge On-demand Passenger Transport Levy return” page will now display. Please read the information regarding the Levy and relevant journeys prior to commencing your Levy Return.
- To commence lodging your Levy return you will be required to enter the number of individual journeys with a Levy fare and the total value of the fares for journeys will a value of less than \$100 per journey.
- You will also be required to enter the number of individual journeys with a levy fare with a value of \$100 or more.

NOTE: you will still be required to lodge a Levy return even if there were not any leviable journeys completed within the assessment period. If there were no leviable journeys with for either fares less than or more than \$100, or both, you will be required to enter values of 0s in each field.

Overview Profile My Work Details **On-demand Transport** Vehicles Tools Help
0 Logout

Lodge On-demand Passenger Transport Levy return

As an authorised on-demand booking service provider who is registered for the on-demand passenger transport levy, you are required to lodge levy returns on a monthly basis for all 'relevant journeys' completed in each assessment period, for which you took the booking. For the purposes of the levy, this includes any bookings for relevant journeys taken by an associated on-demand booking service provider that are subject to an association arrangement to which you are a party. A booking also includes on-demand journeys that are secured through rank and hail.

A 'relevant journey' is any journey undertaken that starts and finishes within the defined levy area, in a vehicle that is equipped to seat 12 adult persons or less (including the driver).

To complete a levy return you will need to provide:

- the total number of individual journeys undertaken in the assessment period with a 'levy fare' of less than \$100, as well as the total value of the levy fares charged for those journeys; and
- the total number of individual journeys undertaken in the assessment period with a 'levy fare' of \$100 or more.

The 'levy fare' for each relevant journey is the amount of the fare charged to the passenger, excluding the airport fee, any amount allocated to the fare to recover the cost of the levy, and excluding GST.

For full details on the on-demand passenger transport levy requirements, please refer to the [On-demand booking services](#) page on the Department of Transport website.

Relevant journeys that started and finished within the defined levy area

Levy assessment period: 1/1/2019 - 31/1/2019

Individual journeys with a 'levy fare' with a value of less than \$100 per journey

Number of journeys: *

Total value of levy fares for journeys: * \$

Individual journeys with a 'levy fare' with a value of \$100 or more

Number of journeys: *

- Once the applicable information has been entered, select “Calculate levy”.

Relevant journeys that started and finished within the defined levy area

Levy assessment period: 1/1/2019 - 31/1/2019

Individual journeys with a 'levy fare' with a value of less than \$100 per journey

Number of journeys: *

Total value of levy fares for journeys: *

Individual journeys with a 'levy fare' with a value of \$100 or more

Number of journeys: *

- The “Levy amount payable summary” will now be displayed. If you need to change any of the information you have entered, select “Change values” and enter the revised information.

Relevant journeys that started and finished within the defined levy area

Levy assessment period: 1/1/2019 - 31/1/2019

Individual journeys with a 'levy fare' with a value of less than \$100 per journey

Number of journeys: * 1056

Total value of levy fares for journeys: * \$4,250.00

Individual journeys with a 'levy fare' with a value of \$100 or more

Number of journeys: * 75

Levy amount payable summary

Levy amount payable for journeys with a value of less than \$100 per journey:	\$425.00
Levy amount payable for journeys with a value of \$100 or more per journey:	\$750.00
Total levy amount payable:	\$1,175.00

Is any of the information provided above based on estimates of the levy fare or relevant journeys completed? * Yes No

I certify the information provided in this levy return is true and correct and I am authorised to submit this return.

- Once you are satisfied that the information you have entered is correct, please advise if any of the information that you have provided has been based on estimates of the Levy fare or relevant journeys completed by selecting either “Yes” or “No”.

If you select “Yes” you will need to provide an explanation detailing the reason why an estimate is required and any other relevant details to DoT via email:

Ondemandtransport@transport.wa.gov.au

- You will then need to tick the “I certify the information provided in this levy return is true and correct and I am authorised to submit this return”. If you wish to proceed with lodging the return, select “Lodge levy”.

Relevant journeys that started and finished within the defined levy area

Levy assessment period: 1/1/2019 - 31/1/2019

Individual journeys with a 'levy fare' with a value of less than \$100 per journey

Number of journeys: * 1056
 Total value of levy fares for journeys: * \$4,250.00

Individual journeys with a 'levy fare' with a value of \$100 or more

Number of journeys: * 75

Levy amount payable summary

Levy amount payable for journeys with a value of less than \$100 per journey:	\$425.00
Levy amount payable for journeys with a value of \$100 or more per journey:	\$750.00
Total levy amount payable:	\$1,175.00

Is any of the information provided above based on estimates of the levy fare or relevant journeys completed? * Yes No

I certify the information provided in this levy return is true and correct and I am authorised to submit this return.

- A confirmation message will now display. If you are satisfied that the information in the message is correct, select “Continue”. If you would like to amend the details, select “Cancel”.

Please confirm your levy return lodgement for the On-demand Passenger Transport Levy

You are about to lodge your levy return of amount **\$1,175.00** for the assessment period 1/1/2019 - 31/1/2019.

If you are satisfied the information is correct then press *Continue*.
 If you would like to amend any of the above details then press *Cancel*.

- By selecting “Continue”, the “Lodge On-demand Passenger Transport Levy return” screen will be displayed, advising that the Levy return has been lodged, and that a Notice of Assessment has been generated. The Notice of Assessment includes details regarding payment of the Levy.

Overview Profile My Work Details **On-demand Transport** Vehicles Tools Help 0 Logout

Lodge On-demand Passenger Transport Levy return

Levy return for the period of 1/1/2019 - 31/1/2019 was lodged.

Thank you for lodging your levy return for the period of 1/1/2019 - 31/1/2019. A Notice of Assessment has been generated and is available in your booking service's DoTDirect account. The Notice of Assessment includes details regarding payment of the levy.

Submitted levy return details

Total levy amount payable:	\$1,175.00
Outstanding balance:	\$1,175.00
Payment due:	\$1,175.00

- To view the Notice of Assessment, select “On-demand Transport” from the menu and select “On-demand Passenger Transport Levy” from the drop-down list.

The screenshot shows the top navigation bar with 'On-demand Transport' highlighted. A dropdown menu is open, showing 'On-demand Passenger Transport Levy' as the selected option. Below the menu, a notification banner reads 'Levy return for the period of 1/7/2018 - 31/7/2018'. A message below states: 'Thank you for lodging your levy return for the period of 1/7/2018 - 31/7/2018. A Notice of Assessment has been generated and is available in your booking service's DoTDirect account. The Notice of Assessment includes details regarding payment due dates and amounts.' Below this is a section titled 'Submitted levy return details' with the following information:

Total levy amount payable:	\$1,175.00
Outstanding balance:	\$1,175.00
Payment due:	\$1,175.00

- Select “Levy assessments” and select “Download”

The screenshot shows the 'On-demand Passenger Transport Levy' page. The navigation bar has 'On-demand Transport' selected. The page title is 'On-demand Passenger Transport Levy' with a timestamp 'The information provided is only current as at 18/02/2019 12:59 PM'. The main content area includes an introduction to the levy and a section for 'Levy registration' stating 'You are registered for the On-demand Passenger Transport Levy.' Below this, it says 'On-demand Passenger Transport Levy collection period: Monthly'. A note mentions that if no longer registered, contact the Department of Transport on 1300 660 147 or email ondemandtransport@transport.wa.gov.au. A section titled 'Levy assessments' is expanded, showing a table with one assessment entry:

Assessment period	Lodged date	Assessed amount	Notice of assessment issue date	Notice of assessment	Action
1/7/2018 - 31/7/2018	18/2/2019 12:56 PM	\$1,175.00	18/2/2019 12:56 PM	Download	Raise an objection

Below the table are sections for 'Levy statement' and 'Direct debit bank account details'.

- A message will display asking if you want to open or save the Notice of Assessment. To view the document, select “Open”

The screenshot shows a file download dialog box with the text: 'Do you want to open or save LevyNoticeOfAssessment.pdf from test-online.transport.wa.gov.au?'. There are three buttons: 'Open', 'Save', and 'Cancel', along with a close button (X).

- The Notice of Assessment document will now display as a two-page document. The document also includes information regarding payment of the Levy.

 Government of Western Australia Department of Transport On-demand Transport			
ABN: 27 286 643 255			
ON-DEMAND PASSENGER TRANSPORT LEVY - NOTICE OF ASSESSMENT			
Client: FICTITIOUS TOUR AND TRAVEL			
On-demand Booking Service Authorisation Number: 1000060			
Assessment Number 10000008	Date Issued 18/02/2019	Due Date 04/03/2019	Assessment Amount \$1175.00
Levy return period	1 July 2018 to 31 July 2018		
Assessed levy amount for period	\$1175.00		
Outstanding balance	\$1175.00		
Pending payments	\$0.00		
Total payment due	\$1175.00		
Direct debit advice			
Assessment number	10000008		
Amount to be debited	\$1175.00		
Date to be debited	04/03/2019		
Account number	011077101810		
<p>The amount shown will be debited from your nominated bank account ending in 6789. It is your duty to ensure that your bank account details are accurate. If your bank account details have changed, please immediately log into the DoTDirect account for your booking service to update the bank account details.</p>			

- The second page of the Notice of Assessment includes information on objection, reassessment and review provisions.

Objection, Reassessment and Review Provisions

If you disagree with an assessment, contact the Department and we will explain the grounds for the assessment and do our best to resolve the matter. Your rights with regards to an assessment are outlined below.

Your rights – Reassessment

You may apply for a reassessment of the levy. This application can be submitted in person, by mail or by email and must be made within 2 years from the date of the original assessment. Additional information provided by you after an assessment has been issued may be considered to be an application for reassessment, unless you indicate that you have lodged a formal objection. Where we refuse to make a reassessment, a statement of grounds will be issued to you outlining the reasons for the decision.

Your rights – Lodging an objection

You have the right to object when you are dissatisfied with a levy assessment or a decision that affects your liability for the levy. You may lodge an objection within 60 days after the date on which the assessment is issued or notice of the decision is given to you. An objection must be in writing, it must set out fully and in detail the grounds on which you object to the assessment or decision (include relevant supporting evidence) and it must be lodged through your booking service's DoTDirect account.

The period of time for lodging an objection can only be extended under certain circumstances such as serious illness, a failure of computing systems or an unforeseeable circumstance. To extend the time to object you must apply in writing, providing full details of the reasons why you are asking for an extension. The application must be made within 6 months after the date the objection was to have been lodged.

Objection decision process

When we receive an objection, we will:

- consider the grounds of objection and request further information, if required;
- decide whether to allow (in full or in part) or disallow the objection;
- where an objection is disallowed or only partly allowed, provide written reasons for the decision; and
- where appropriate, issue a reassessment.

Your obligation to pay your assessment notice

The fact that an objection has been lodged does not defer or suspend your obligation to pay the levy by the due date shown on an assessment notice. You can apply for an arrangement extending the time for paying the levy or providing for the payment of the levy in specified instalments.

Review by the State Administrative Tribunal

If you are dissatisfied with the outcome of an objection or other reviewable decision you may apply to the State Administrative Tribunal for an external review. You must apply for a review within 60 days after the notice of the objection decision is given to you. To see a list of Office of State Revenue matters that have been decided by the State Administrative Tribunal or on appeal to a further Court, refer to [Review and Appeal Decisions](#).

History of Levy Statements

A list of Levy transactions facilitated by your ODBS since authorisation can be found by selecting the “Levy statement” menu. A list of transactions will then display.

▸ Outstanding levy returns
▸ Levy assessments
▾ Levy statement

Levy transactions				
Date ▾	Description	Debit	Credit	Balance
27/3/2019 5:08 PM	Levy assessment: 01/Jul/2018 - 30/Sep/2018	\$1,175.00		\$1,175.00

Changing direct debit bank account details

1. To change your bank account details for your direct debit arrangement for payment of the Levy, select the “Direct debit bank account details” menu bar, and select “Change details”.

▾ Direct debit bank account details

On-demand Passenger Transport Levy payments must be made using a direct debit agreement.

On-demand Passenger Transport Levy payments will currently be direct debited from account:
Account name: Fictitious Tours
BSB number: 036-123
Financial institution: Westpac Banking Corporation
Account number: 123456789

[Change details](#)

For details of the terms and conditions of governing direct debit arrangements between the Department of Transport and **FICTITIOUS TOURS AND TRAVEL**, please refer to the [Direct Debit Request Service Agreement On-demand Booking Services - Levy Payments](#)

2. Enter the new bank account details, read the direct debit agreement and tick the declaration to confirm you have read and agreed to the terms and conditions. You will also need to tick the authorisation box agreeing to the authorisation declaration and select “Update details”.

Direct debit bank account details

Bank account for On-demand Passenger Transport Levy payments

Account name: * Fictitious Limousines
BSB number: * 036-123
Account number: * 987654321
Financial institution: * Westpac Banking Corporation

Request and authority to debit:

I, **KRISTINE MAREE JANGI** on behalf of **FICTITIOUS TOURS AND TRAVEL**, have read and agree to the terms and conditions governing direct debit arrangements between the Department of Transport and **FICTITIOUS TOURS AND TRAVEL** as set out in this Request and in the [Direct Debit Request Service Agreement On-demand Booking Services - Levy Payments](#).

I authorise the following:

1. The Department of Transport (User Id: 028423) to arrange for funds to be debited from the above mentioned account through the Bulk Electronic Clearing System (BECS).
2. The Department of Transport to verify the details of the above mentioned account with the Financial Institution.
3. The Financial Institution to release information allowing the Department of Transport to verify the above account details.

[Update details](#) [Cancel](#)

Levy Reassessments, Objections and Review Provisions

Applying for a reassessment of the Levy

You have a right to apply for a reassessment of the Levy. An application for reassessment can be submitted by the following methods:

- in person at 20 Brown Street East Perth; or
- by email and must be made within 2 years from the date of the original assessment; or
- by mail, addressed to:
On-demand Transport
GPO Box C102
PERTH WA 6839.

Additional information provided by you after an assessment has been issued may be considered to be an application for reassessment, unless you indicate that you have lodged a formal objection. Where we refuse to make a reassessment, a statement of grounds will be issued to you outlining the reasons for the decision.

Objection

You have the right to object when you are dissatisfied with a levy assessment or a decision that affects your liability for the levy. You may lodge an objection within 60 days after the date on which the assessment is issued or notice of the decision is given to you.

An objection must:

- be in writing;
- set out fully and in detail the grounds on which you object to the assessment or decision (include relevant supporting evidence); and
- be lodged through your booking service's DoTDirect account.

Objection decision process

When the Department receives an objection we will:

- a) consider the grounds of objection and request further information if required;
- b) decide whether to allow (in full or in part) or disallow the objection;
- c) where an objection is disallowed or only partly allowed, provide written reasons for the decision; and
- d) where appropriate, issue a reassessment.

Your obligation to pay your assessment notice

The fact that an objection has been lodged does not defer or suspend your obligation to pay the Levy by the due date shown on an assessment notice. You can apply for an arrangement extending the time for paying the Levy or providing for the payment of the Levy in specified instalments.

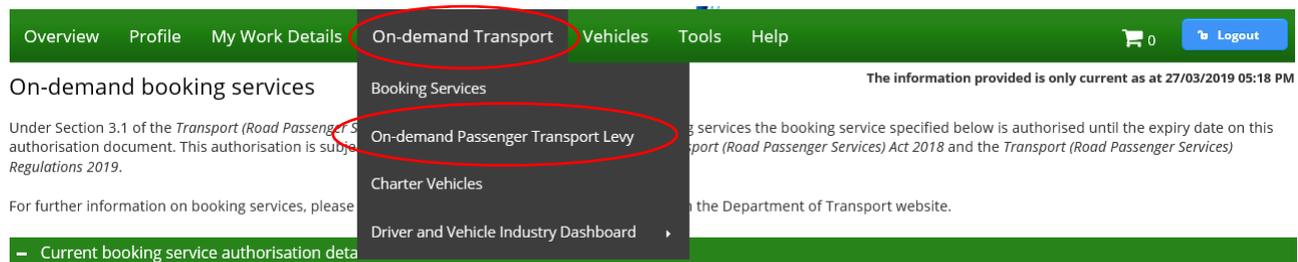
Review by the State Administrative Tribunal

If you are dissatisfied with the outcome of an objection or other reviewable decision you may apply to the State Administrative Tribunal for an external review. You must apply for a review within 60 days after the notice of the objection decision is given to you.

To see a list of Office of State Revenue matters that have been decided by the State Administrative Tribunal or on appeal to a further Court, refer to Review and Appeal Decisions: http://www.finance.wa.gov.au/cms/State_Revenue/Review_and_Appeals_Decisions/Review_and_Appeal_Decisions.aspx

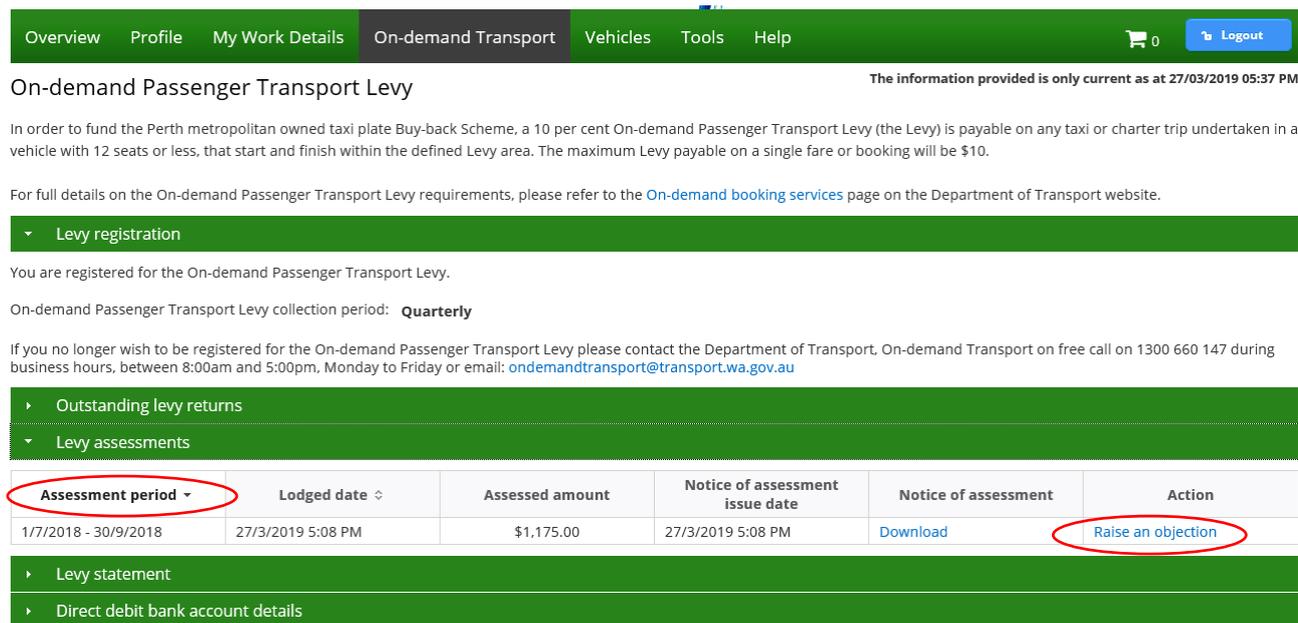
Lodging an objection

- To lodge an objection, select “On-demand Transport” from the menu and then select “On-demand Passenger Transport Levy” from the drop-down list.



The screenshot shows the top navigation bar of the website. The 'On-demand Transport' menu item is circled in red. A dropdown menu is open, and the 'On-demand Passenger Transport Levy' option is also circled in red. Other menu items include Overview, Profile, My Work Details, Vehicles, Tools, and Help. A 'Logout' button is visible in the top right corner.

- Then select “Levy assessment” from the menu bar and select “Raise an objection”.



The screenshot shows the 'On-demand Passenger Transport Levy' page. The 'Assessment period' dropdown in the table is circled in red. The 'Raise an objection' link in the 'Action' column of the table is also circled in red. The page includes a navigation bar, a title, and a table of assessment data.

Assessment period	Lodged date	Assessed amount	Notice of assessment issue date	Notice of assessment	Action
1/7/2018 - 30/9/2018	27/3/2019 5:08 PM	\$1,175.00	27/3/2019 5:08 PM	Download	Raise an objection

- Information regarding the objection process will now be displayed.

Lodging an objection to an assessment of the On-demand Passenger Transport Levy

You have the right to object when you are dissatisfied with a levy assessment or a decision that affects your liability for the levy. You may lodge an objection within 60 days after the date on which the assessment is issued or notice of the decision is given to you. An objection must be in writing, it must set out fully and in detail the grounds on which you object to the assessment or decision (include relevant supporting evidence) and it must be lodged through your booking service's DoTDirect account.

The period of time for lodging an objection can only be extended under certain circumstances such as serious illness, a failure of computing systems or an unforeseeable circumstance. To extend the time to object you must apply in writing, providing full details of the reasons why you are asking for an extension. The application must be made within 6 months after the date the objection was to have been lodged.

Objection decision process

When we receive an objection, we will:

- (a) consider the grounds of objection and request further information, if required;
- (b) decide whether to allow (in full or in part) or disallow the objection;
- (c) where an objection is disallowed or only partly allowed, provide written reasons for this; and
- (d) where appropriate, issue a reassessment.

Your obligation to pay your assessment notice

The fact that an objection has been lodged does not defer or suspend your obligation to pay the levy by the due date shown on an assessment notice. You can apply for an arrangement extending the time for paying the levy or providing for the payment of the levy in specified instalments.

Review by the State Administrative Tribunal

If you are dissatisfied with the outcome of an objection or other reviewable decision you may apply to the State Administrative Tribunal for an external review. You must apply for a review within 60 days after the notice of the objection decision is given to you. To see a list of Office of State Revenue matters that have been decided by the State Administrative Tribunal or on appeal to a further Court, refer to [Review and Appeal Decisions](#).

- To lodge your objection briefly state why you are raising the objection in the text box provided and attach copies of any documentation you may have that support your objection by selecting "+ Select a document to upload".

Lodge Objection

Levy assessment period: 1/7/2018 - 30/9/2018

Assessed levy amount payable: \$1,175.00

Please state briefly why you are raising this objection. *

1000 characters remaining.

Attach copies of supporting documents

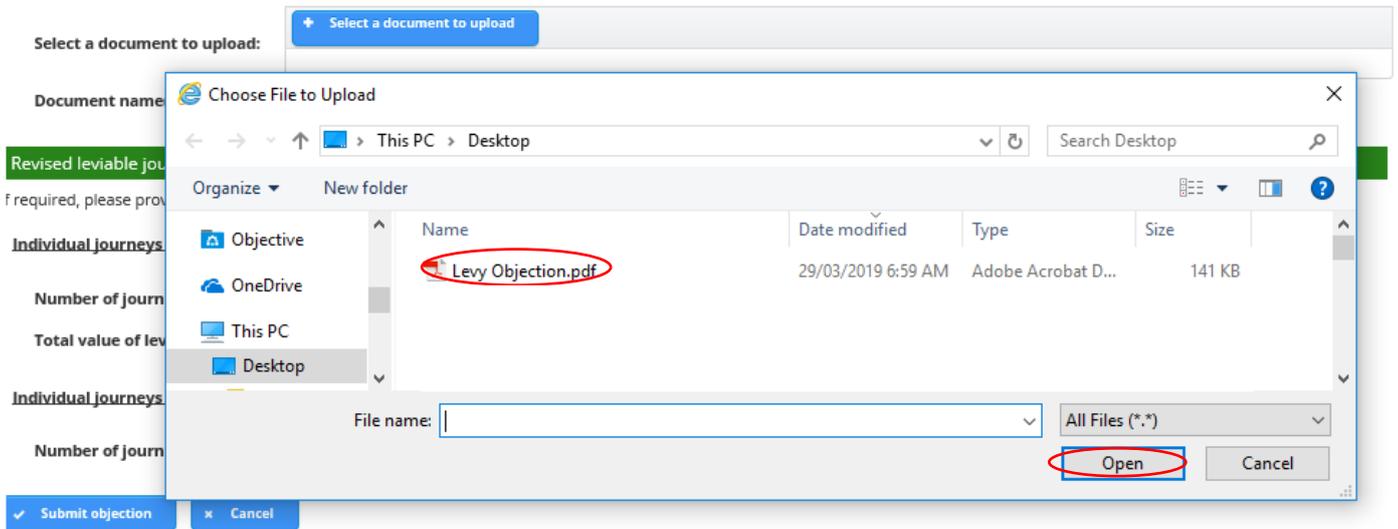
Select a document to upload:

+ Select a document to upload

Document name(s):

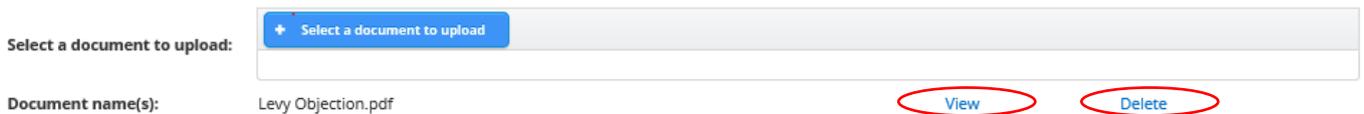
- Select the file containing the additional information you wish to upload, and select “Open”.
Note: the only file types that can be uploaded are .pdf, .tif, .jpeg, .png and .bmp.

Attach copies of supporting documents



- The uploaded file will now display. The uploaded file can be viewed or deleted, by selecting “View” or “Delete”.

Attach copies of supporting documents



- If required, provide your revised leviable journey and fare information for the period for which the objection is being lodged and select “Submit objection” or cancel your objection by selecting “Cancel”.

Revised leviable journey information

If required, please provide your revised leviable journey and fare information for the period for which you are lodging this objection:

Individual journeys with a 'levy fare' with a value of less than \$100 per journey

Number of journeys:

Total value of levy fares for journeys: \$

Individual journeys with a 'levy fare' with a value of \$100 or more

Number of journeys:



- A confirmation message will now display, if you are satisfied that the information regarding your objection is correct, select “Continue”. If you would like to amend the details of the objection, select “Cancel”.

Please confirm your objection to the assessment of your On-demand Passenger Transport Levy

You are about to submit your objection for the assessment period 1/7/2018 - 30/9/2018.

If you are satisfied the information is correct then press *Continue*.
If you would like to amend any of the above details then press *Cancel*.

- A confirmation message advising that your objection was lodged will now display. The message also includes information regarding the objection process.



Lodging an objection to an assessment of the On-demand Passenger Transport Levy

i Objection for the period 1/7/2018 - 30/9/2018 was submitted. x

Your objection has been lodged. You will be contacted within 90 days with a decision regarding the outcome of your objection, or notification that the decision period has been extended for a further 30 days.

If the CEO fails to determine an objection within 120 days of the objection being lodged, you may, by written notice to the CEO, require the CEO to apply to the State Administrative Tribunal for direction as to matters including, but not limited to:

- the length of the decision period;
- the time for a taxpayer to comply with a request for information;
- the information to be provided by the taxpayer;
- the time for the CEO to seek advice and assistance from an external agency.

On receiving this request, the CEO must apply to the State Administrative Tribunal for the directions within 14 days of the written notice.

For additional user guides and information relating to the on-demand passenger transport industry including On-demand Booking Service authorisations and the Driver and Vehicle Industry Dashboard visit www.transport.wa.gov.au.