



New South Wales

Point to Point Transport (Taxis and Hire Vehicles) Amendment (Passenger Service Levy) Regulation 2018

under the

Point to Point Transport (Taxis and Hire Vehicles) Act 2016

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Point to Point Transport (Taxis and Hire Vehicles) Act 2016*.

ANDREW CONSTANCE, MP
Minister for Transport and Infrastructure

Explanatory note

The object of this Regulation is to amend the *Point to Point Transport (Taxis and Hire Vehicles) Regulation 2017* as follows:

- (a) to extend the grounds on which a person who is liable to pay the passenger service levy under the Act (a *taxpayer*) may object to an assessment of liability to pay the levy, so as to allow a taxpayer to make an objection if a third party fails to collect the levy amount or fails to pay the levy amount to the taxpayer, as directed by or agreed to with the taxpayer,
- (b) to limit the number of objections that a taxpayer may make on the above grounds (to once on each ground) with respect to the same third party,
- (c) to extend the period for making an objection on the above grounds (from 30 days to 60 days).

This Regulation is made under the *Point to Point Transport (Taxis and Hire Vehicles) Act 2016*, including section 158 (the general regulation-making power) and clause 11 of Schedule 4.

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Point to Point Transport (Taxis and Hire Vehicles) Act 2016

1 Name of Regulation

This Regulation is the *Point to Point Transport (Taxis and Hire Vehicles) Amendment (Passenger Service Levy) Regulation 2018*.

2 Commencement

This Regulation commences on the day on which it is published on the NSW legislation website.

Schedule 1 Amendment of Point to Point Transport (Taxis and Hire Vehicles) Regulation 2017

[1] Schedule 3 Passenger service levy

Insert “in relation to an objection on a ground referred to in clause 10 (1) (a) or (b)” after “modified” in clause 9 (1).

[2] Schedule 3, clause 9 (2) and (4)

Omit “30-day period” wherever occurring. Insert instead “objection period”.

[3] Schedule 3, clause 9 (5)

Insert after clause 9 (4):

(5) In this clause:

objection period means:

- (a) in relation to an objection on a ground referred to in clause 11—the period for lodging an objection specified in section 89 (1) of the Administration Act, and
- (b) in relation to an objection on a ground referred to in clause 10 (1) (a) or (b)—that period as modified by subclause (1).

[4] Schedule 3, clause 11 (1) (c)

Omit the paragraph.

[5] Schedule 3, clause 11 (1A) and (1B)

Insert after clause 11 (1):

(1A) A taxpayer may object to an assessment if:

- (a) the taxpayer gave the driver, affiliated provider or other person reasonable directions as to the collection of a levy amount, and
- (b) the amount was not collected by the person as directed by the taxpayer, and
- (c) the taxpayer took all reasonable steps to recover the amount, or to have the amount paid in accordance with the Act and this Schedule.

(1B) A taxpayer may not make an objection on a ground referred to in subclause (1) or (1A) more than once in relation to the same person (being the person who collected or was directed to collect the levy amount).

[6] Schedule 3, clause 11 (3)

Omit the definition of *non-payment event*.