



Parking Space Levy Exemptions

You may be entitled to claim an exemption under the *Parking Space Levy Act 2009* for parking spaces used for:

- loading/unloading goods or passengers.
- persons who, on a casual basis, provide services to the premises.

Loading and unloading

You may be entitled to an exemption where a parking space is used for the parking of vehicles for the purpose of loading or unloading goods or passengers, but not if vehicles are permitted to park in the space otherwise than while goods or passengers are being loaded or unloaded.

The following is an example of where the parking space levy exemption for loading/unloading may apply:

A building owner has set aside a space for use only by couriers who are delivering goods to building tenants. The space is clearly marked 'Courier Use Only' and the building owner monitors its use.

The following is an example of where the exemption would not apply

Mr Klose owns a parking space in the basement of the building in which he works. He parks there everyday. He often has to deliver files to various clients and contractors during the week and loads and unloads these files to and from his parked car.

This parking space is not exempt from the levy, as the vehicle is parked in the space at times other than when the files are loaded or unloaded.

Casual services

You may be entitled to an exemption for the parking of motor vehicles by persons who, on a casual basis, provide services to the premises, other than vehicles used by employees, contractors or consultants whose usual place of work is on the premises. The space must be on the same premises on which the services are being performed.

Note: The term 'on a casual basis for' refers to any services provided on an irregular basis to the premises. Such services include those provided by electrical contractors, plumbers, elevator technicians, air conditioning mechanics, pest controllers and the like. These people provide services to the premises on an irregular, as-needs-be basis.



MORE INFORMATION



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The following is an example of where the exemption would apply:

Mr Rhodes owns a small office block and has set aside a parking space at the rear of the building for use by maintenance people required to attend to a call at the building. This space is clearly marked 'Maintenance or Service Vehicles Only', and the building manager ensures no one else parks there.

The following are examples where the exemption would not apply:

Example 1

Mr Herschell owns office space and one parking space in a commercial building which he has leased to XYZ Pty Ltd. XYZ Pty Ltd allow the space to be used by a contractor working for them two days per week.

This parking is not exempt from the levy. Although the contractor is working on a casual basis, the contractor is not providing any services to the premises.

Example 2

A building owner has set aside a parking space in the basement for general use. It can be used by anyone, that is, by maintenance people, building visitors, or a tenant who finds their usual parking space is occupied.

The parking space is not exempt from the levy. Even though this space can be used by people who provide services on a casual basis (ie maintenance people) the space has not been set aside exclusively for use by people providing services on a casual basis to the premises.

Penalties

Failure to lodge payments on time will result in the imposition of interest and, in some cases, a further penalty. Interest and penalty tax is charged in accordance with the *Taxation Administration Act 1996*. OSR conducts random checks to ensure compliance.