



Parking Space Levy Exemptions

July 2004

You may be entitled to claim a Parking Space Levy exemption for parking spaces used for:

- Casual Parking
- Loading / Unloading Exemption
- Casual Services Exemption

Casual Parking

A proportionate reduction in the levy may be applied to a casual parking space.

A casual parking space must be:

- unreserved
- not subject to any arrangement or agreement which restricts its use, and
- set aside solely for use by any member of the public.

To claim a reduction for casual parking, you must keep detailed records on a daily basis showing the number of casual parking spaces available on the premises, and the number of casual parking spaces actually occupied that day (at the time of maximum occupancy).

The following are examples of where a reduction in the levy may be granted for casual parking.

Where casual parking applies

Example 1

A parking station has 100 unreserved parking spaces in total. Last Tuesday, the carpark was at its busiest at 11.30am with 84 spaces occupied.

The 100 spaces **ARE** casual parking as they are **unreserved**, their use is **not restricted** and they **are available for use by the general public**. The 16 spaces not occupied last Tuesday would be entitled to a reduction in the levy for that day.

Example 2

A parking station has 50 rooftop spaces set aside for early-bird parking (must park before 7.00am and leave by 5pm). Last Friday, only 40 of the spaces were occupied by 7am, so the carpark attendant allowed other casual parkers to use the remaining 10 early-bird spaces during the day.

Early-bird parking **IS** casual parking as the spaces are **unreserved** and their use is **not restricted**. In this example, any of the remaining 10 parking spaces not used during the day would be entitled to a reduction in the levy for that day.



Where casual parking doesn't apply

Example 1

Miss Syms has a marked parking space in the basement of her office building. She only uses the parking space on Friday mornings while attending a regular business meeting. She doesn't use the space at any other time, nor can anyone else use it when she isn't.

This is **NOT** a casual parking space because its use **is restricted** and it's **not solely available for use by the general public**. A reserved space that is only used on an occasional basis is not a casual parking space.

Example 2

A parking station operator leases a parking space to a businessman who works nearby. The businessman is allowed to use the parking space weekdays between 6.00am and 6.00pm. Outside these hours, any member of the public can use the space.

This is **NOT** a casual parking space **on weekdays** because its use **is restricted**, and **it's not solely available for use by the general public**. However, **on weekends** (assuming the carpark is open to the public) the space **IS** a casual parking space, and an exemption may be claimed for any Saturday or Sunday that the space is not used to park a car.

Example 3

Mr Rogers is an accountant who provides two reserved parking spaces for his clients.

They are **NOT** casual parking spaces as their use **is restricted** to the accountant's clients and they're **not solely available for use by the general public**.

Example 4

A shopping centre carpark remains open every night to 2.00am to cater for local restaurants and movie goers once the shops have closed and there is no reserved parking. Whilst the car park is usually full during shopping hours, it is quite often almost empty from 6.00pm to 2.00am.

This is **NOT** casual parking if a car space was used to park at least one car during the day. A reduction in the levy would only apply to those spaces not used to park a motor vehicle at any time whilst the car park was open.

Example 5

A parking station has 100 reserved spaces for use by permanent parkers who pay a monthly fee to reserve the space. On Tuesday last week, only 83 of the spaces were occupied. The remaining 17 spaces were not made available to casual parkers.

This is **NOT** casual parking as the 17 spaces are **restricted** and **not solely available for use by the general public**.



Loading and unloading

You may be entitled to an exemption where a parking space is used for the parking of a motor vehicle to load or unload goods or passengers. A loading space is one which is used exclusively by, or set aside for, vehicles loading or unloading goods or passengers (eg by delivery vans, mini-buses, couriers, and the like).

The following are examples of where parking space levy exemptions for loading/unloading may apply.

Where the loading/unloading exemption applies

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 parking space **IS** exempt from levy.

Where the loading/unloading exemption doesn't 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 it is **not used exclusively** as a loading space. The fact that Mr Klose uses the space to load and unload certain goods from his car is secondary to its main use, which is to park his car while at work.

Casual Services

You may be entitled to an exemption where a space is used for the parking of a motor vehicle by a person who is providing services on a casual basis on the premises where the space is located.

The term 'services on a casual basis' refers to any services provided on an irregular basis on 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 on the premises on an irregular, as-needs-be basis. Any parking space on the premises set aside for, or used exclusively for, the parking of the vehicles used by these people is exempt from the levy.

The only restrictions are:

- The space must be on the same premises on which the services are being performed;
- a service of some sort must be provided on those premises; and
- the service must be provided on a casual basis, ie irregular and unplanned.





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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.

This parking **IS** exempt from the levy.

Where the casual services exemption doesn't 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 space **IS NOT** exempt from the levy. Although XYZ Pty Ltd see the contractor as working for them on a casual basis, the contractor is providing regular planned services on 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.

Penalties

Penalties may be imposed for false or misleading claims. Penalty Tax is charged in accordance with the *Taxation Administration Act 1996*. OSR conducts random checks to ensure compliance.

Contact

If you are unsure if you qualify for a parking space levy exemption, please contact:

Phone 1300 139 817*
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