



# F A C T S H E E T

## Parking Space Levy

July 2005

- *Payable by owners of liable parking spaces*
- *Payable on 1 September each year*

### **Parking Space Levy Regulation 1997**

#### **Temporary Exemption - new City of Sydney**

The owner of premises located in a part of the City of Sydney that, immediately before 8 May 2003, was not part of the City of Sydney, is exempt from the following:

- Any requirement to pay the levy that would otherwise be payable under section 9 of the Act on 1 September 2003, 2004 or 2005 in respect of a parking space on those premises,
- Any requirement to furnish a return that would otherwise be required to be furnished under section 15 of the Act on 1 September 2003, 2004 or 2005 in respect of a parking space on those premises.

### **What is parking space levy?**

Parking space levy is a levy on off-street parking. It was introduced in 1992 to discourage car use in business districts by imposing a levy on off-street commercial and office parking spaces in certain areas.

### **Where does it apply?**

There are two categories where parking space levy applies.

#### **Category one**

The levy applies to liable spaces in the City of Sydney, North Sydney and Milsons Point business districts at the rate of \$880 per liable space per annum for July 2005 (the rates are indexed to the Consumer Price Index). See maps.

#### **Category two**

The levy applies to liable spaces in the Bondi Junction, Chatswood, Parramatta and St Leonards business districts at the rate of \$440 per liable space per annum for July 2005 (the rates are indexed to the Consumer Price Index). See maps.

### **What is a parking space?**

A parking space is any space used or set aside for the parking of a motor vehicle. It does not include a space that is part of the carriageway of any

road or street open to or used by the public. It does not matter if the parking space is not marked.

Vacant land is subject to the levy if it is used for parking motor vehicles. Where an unmarked area is used for parking, the number of liable parking spaces is determined by dividing the total area (in square metres) by 25.2 square metres. This formula takes into account the provision of access and exit lanes.

Certain types of parking spaces are exempt from the levy. The exemptions for category one and two areas are detailed in this factsheet.

### **Who is liable?**

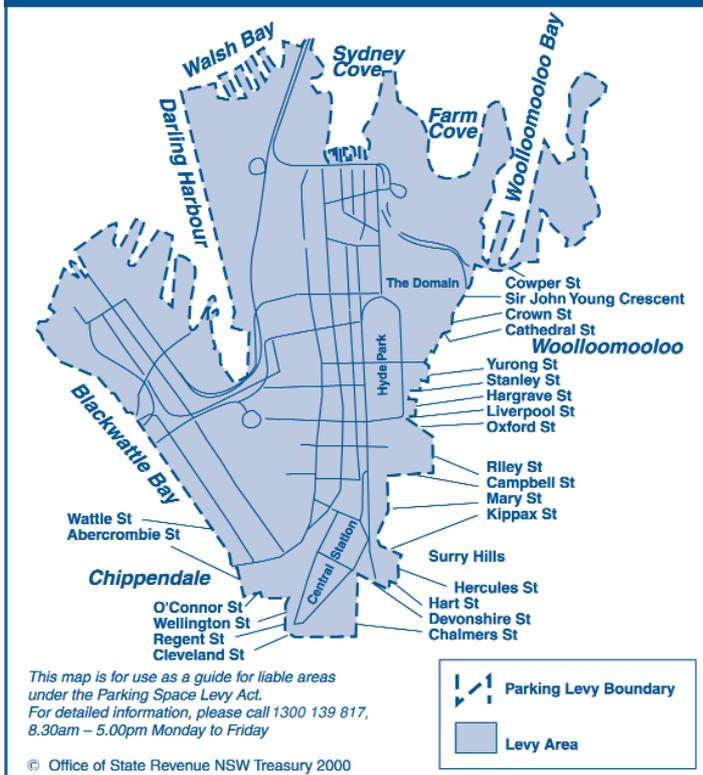
The owner of a parking space on 1 July in a financial year is liable for payment of the levy. Where a parking space existed for only part of the previous financial year, a proportional levy is payable.

### **Who should be registered?**

All owners of non-residential, off-street parking spaces in category one and two areas must complete a registration form. Registration forms can be lodged online at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au) or see contact details on back.



## Parking Space Levy – Category 1 Sydney City



## Annual Returns

Owners of premises as at 1 July each year, on which there is (or was during the previous financial year) a parking space to which the *Parking Space Levy Act (1992)* applies, must lodge an annual return by 1 September each year. You can lodge your annual return online at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

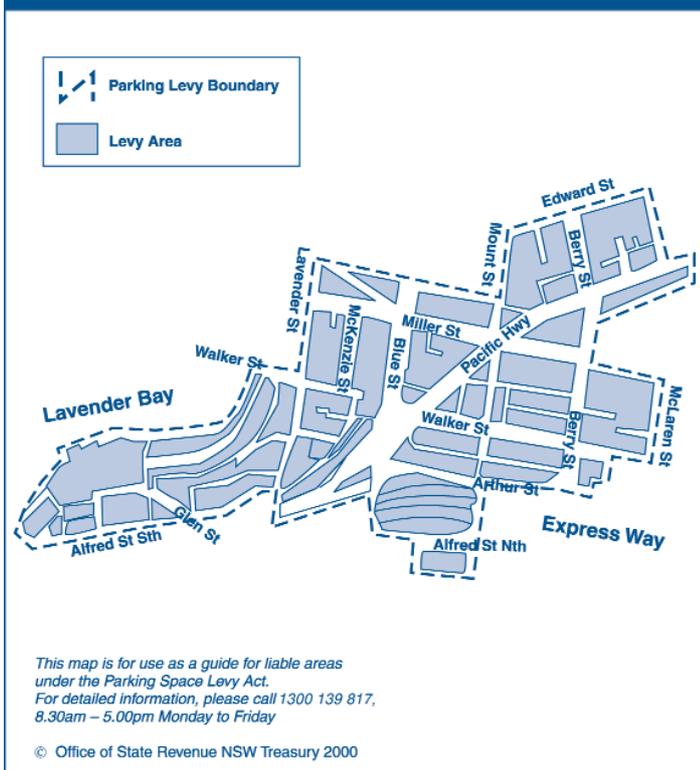
Parking Space Levy return books with full payment details and options are issued by OSR to registered clients in early August each year.

## Exemptions for all areas

Exemptions apply to parking spaces set aside or used exclusively for one or more of the following:

- the parking of a bicycle or motorcycle
- the parking of a motor vehicle by a person resident on the same premises as those on which the space is located or on adjoining premises
- the parking of a motor vehicle for the purpose of loading or unloading goods or passengers to or from the vehicle
- 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. Go to the 'Exemptions factsheet' for more details.
- the parking of a motor vehicle while a disabled person's parking authority is displayed on the vehicle in the manner specified by the authority, the conditions specified in the authority are being observed and the authority is in force
- the parking without charge of a motor vehicle on premises owned or occupied by the council of the local government area in which the premises are situated by a person other than an officer or employee of the council
- the parking without charge of a motor vehicle on premises owned or occupied by a religious body or religious organisation, being a religious body or religious organisation in respect of which a proclamation is in force under section 26 of the *Marriage Act 1961* of the Commonwealth or religious body within a denomination in respect of which such a proclamation is in force
- the parking without charge of a motor vehicle on premises owned or occupied by a public charity or public benevolent organisation
- the parking without charge of an ambulance, fire brigade or police motor vehicle, if the space is the one used for garaging the vehicle overnight
- the parking without charge of a mobile crane, a forklift truck, a tractor or front-end loader

## Parking Space Levy – Category 1 North Sydney and Milsons Point



- the parking without charge of a vehicle which is used only for carrying out deliveries or only for the provision of services, if the parking space is the one used for garaging the vehicle overnight on premises owned or occupied by the owner of that vehicle.

## Extra exemptions for category two areas

A parking space on premises within a category two area is an exempt parking space if the Chief Commissioner is satisfied that the parking space is set aside for, or used exclusively for, the parking of a motor vehicle:

- by customers of a retail shop or
- by guests or customers of a hotel or motel, or
- by members and guests of members of a registered club, or
- by customers of a restaurant, or
- by patients of a medical centre, or
- by customers of a car sales establishment, car servicing or repair centre, or car wash, or
- by clients and guests of clients of a funeral parlour, or
- displayed or stored on the premises for the purpose of its being offered for sale or hire on the premises.

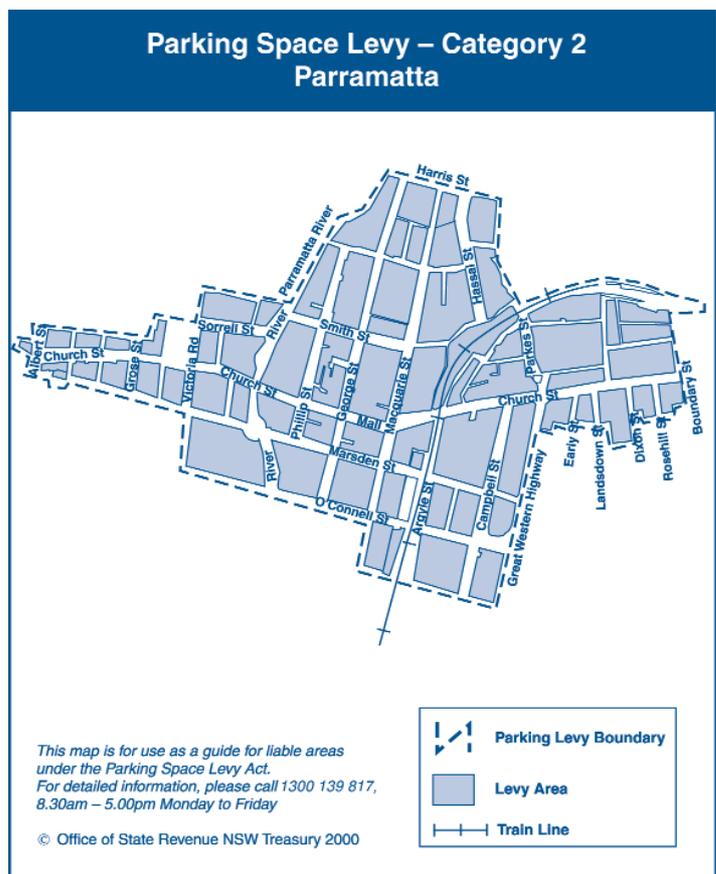
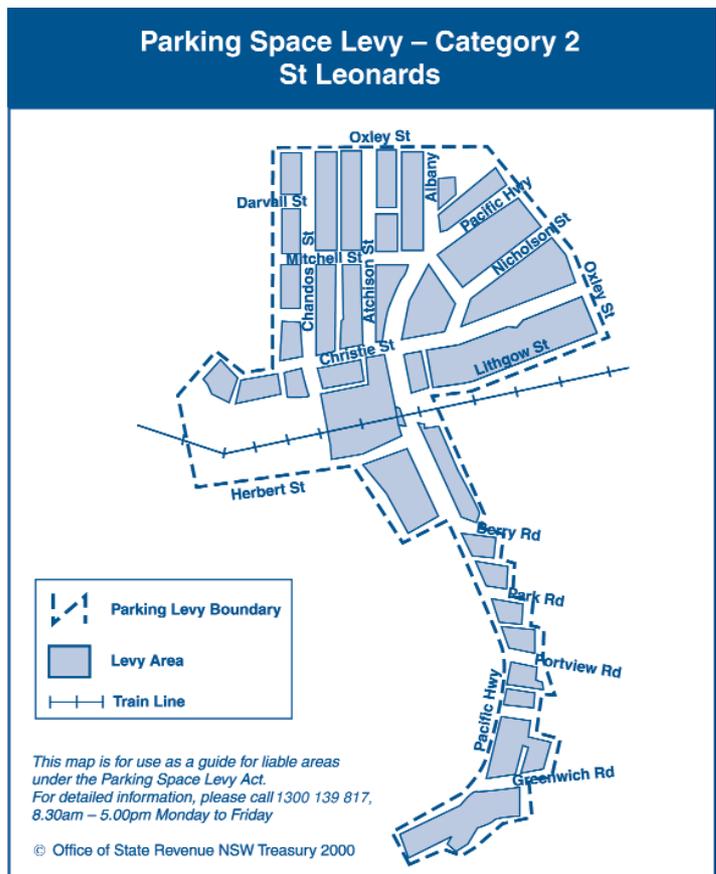
## Reductions for casual parking

A proportionate reduction in the levy may be applied to a casual parking space. This can occur where a space is generally not used for considerable periods of time.

There are no concessions or reductions permitted if an arrangement or agreement exists:

- which restricts the use of a parking space for all the time it is available. In this case it is classified as a parking space and no concession is allowed. For example, reservations which do not relate to a particular space but in effect restrict access to spaces generally or in aggregate
- which restricts access to a space and the space is unavailable for the remainder of the time. In this case, no concession is allowed. For example when a parking station or building may be closed.
- if an arrangement or agreement exists which restricts the use of a space for a portion of the week, no concession is available for that part of the week. If the space is available for parking by any member of the public for the remainder of the week, a concession may be available.

Records must be maintained on a daily basis detailing both the number of spaces available and the number used for casual parking.



## 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.

## Current and Prior Year Rates

### Category 1 Areas

(Sydney CBD, North Sydney, Milsons Point)

For each parking space owned as at	Levy Amount
1 July 2005	\$880
1 July 2004	\$860
1 July 2003	\$840
1 July 2002	\$800
1 July 2001	\$800
1 July 2000	\$800
1 July 1999	\$400
1 July 1998	\$400
1 July 1997	\$400
1 July 1996	\$200
1 July 1995	\$200
1 July 1994	\$200
1 July 1993	\$200
1 July 1992	\$200

Note: From 1 July 2003, the rate of the levy is indexed to the Consumer Price Index

### Category 2 Areas

(Bondi Junction, Chatswood, Parramatta and St Leonards)

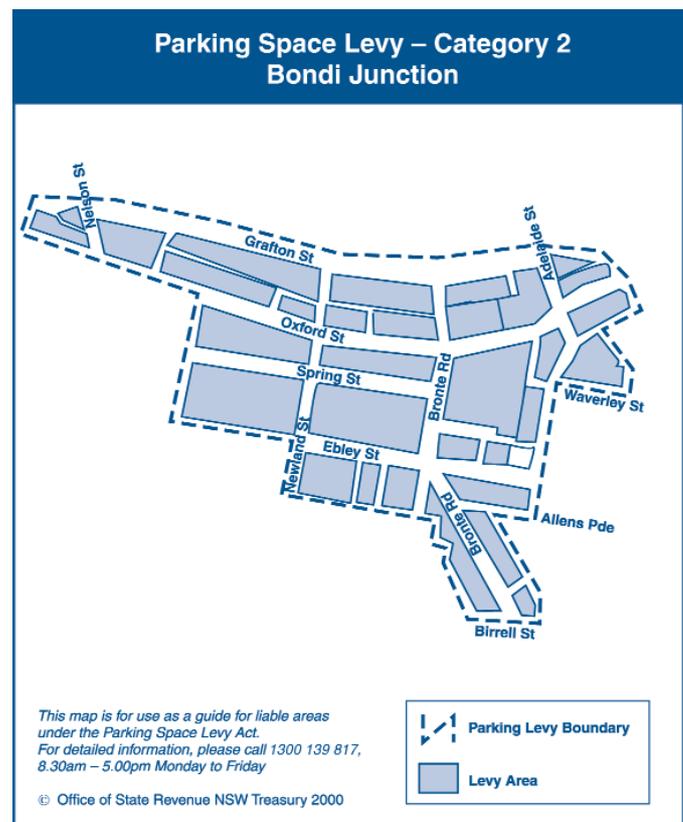
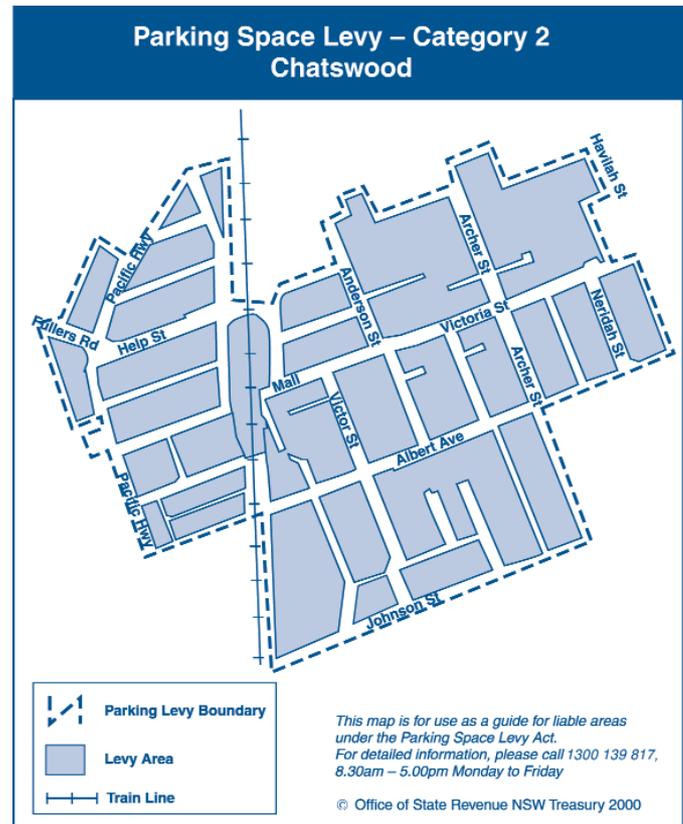
For each parking space owned as at	Levy Amount
1 July 2005	\$440
1 July 2004	\$430
1 July 2003	\$420
1 July 2002	\$400
1 July 2001	\$400
1 July 2000	\$400

Note: From 1 July 2003, the rate of the levy is indexed to the Consumer Price Index

## More information

<b>Phone</b>	1300 139 817*
<b>Fax</b>	(02) 9689 8200
<b>Email</b>	returns@osr.nsw.gov.au
<b>Payments</b>	GPO Box 530 Sydney NSW 1159
<b>Phone hours</b>	8.30am – 5.00pm
<b>Counter services</b>	8.30am – 4.30pm
<b>Internet</b>	www.osr.nsw.gov.au

\*Free call within NSW. Interstate clients, please call (02) 9689 6200.



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