First Class Taxis
Management & Mechanical

20 July 2012

Mr David Jones
Mrs Anna Giannakos

ACCC Adjudications and Notifications
Notification N95824

Dear Mrs Giannakos,

Please find enclosed the response and clarification regarding issues raised by the Interested Parties to this Notification.

I have attached supporting evidence in the way of:

1) L.E.K Queensland Taxi Industry Review Policy
2) EFTPOS Transaction Receipt/Tax Invoices
3) First Class Taxis Bailee Pay In Computer Print Outs
4) QCAT (Qld Civil & Administration Tribunal) Process
5) ATO GST and ABN requirements
6) Victorian Dept of Transport EFTPOS requirements
7) MT Data Vehicle Trip Report

If you need any further clarification on outstanding points or issues please contact me directly.

Thank you

Shane Smith
Director

First Class Taxis Pty Ltd thanks the interested parties for their submissions to this Notification (N95824). It is clearly evident that those parties that have followed this Notification and the previous Notification (N95566) have an understanding of the issues relating to the Criteria. The public benefits of Transparency, Accountability and Quality Control are reliant upon the EFTPOS Processing Services, bank account deposit and Transaction Reports requested in the Criteria.

The ATDA has raised concerns regarding the apparent misleading of the ACCC regarding EFTPOS transaction flows. At all times First Class Taxis has been open, transparent and explained in full the EFTPOS Transaction Process and Bailment Agreement Commission Basis arrangements. I will clarify for all interested parties the process by which First Class Taxis is paid the EFTPOS Transaction Funds.

There are two distinct ways to Bail a taxicab to a Bailee (Driver). See Attachment #1

1) **SET PAY IN**: This process requires the Bailee to provide to the Bailor (Operator) an up-front payment prior to taking the taxi cab for the shift from the taxi depot. The Operator has already determined a set price for the shift and all money generated above this set pay in amount is income generated for the Bailee. This arrangement insulates the Operator from any downturn in Bailee shift income. The Queensland Department of Transport & Main Roads (TMR) has legislated against the use of set pay in for Bailees with under 12 months continuous taxi driving experience.

2) **COMMISSION BASIS**: This process requires the Bailee to provide at the end of the driving shift a detailed report of ALL income generated. This income includes all cash, vouchers, council cab runs, school runs, EFTPOS Transactions, metered amounts and off the meter (quote) amounts etc. The commission rates vary depending upon Bailment Agreements. First Class Taxis operates a 45% Bailee/ 55% Bailor with the Bailor responsible for all running costs e.g. fuel, comprehensive insurance, registration, mechanical expenses. As the L.E.K Queensland Taxi Industry Review Policy explains a Commission Basis ensures "**the operator has a stake in the driver's performance in each shift**" and a "**Commissions arrangements ensure drivers and operators both take a fair share**".

The Commission Basis has always been and will continue to be First Class Taxis business model basis. All Bailee's at First Class Taxis operate under the Commission Basis.

From the Interested Parties responses it is apparent that they may not be aware of the Queensland TMR legislative requirements regarding set pay in. They may also be unaware of the Bailment Commission Basis arrangement, which First Class Taxis operates under. This is stipulated in the First Class Taxis Bailment Agreement.

The set pay in arrangement means that the Operator has payment up front and as such there would be no requirement for this Notification. The in vehicle EFTPOS Transaction in this Bailment arrangement would be between 2 parties, the customer and the Bailee.

Under the Commission Basis the in vehicle EFTPOS Transaction is between 3 parties, the customer, the Bailee (45% commission) and the Bailor (55% commission). The Bailor has every right to have access to their 55% commission generated by the Bailee during the driving shift, as the Bailee has every right to access their 45% commission for all in vehicle transactions.

The ATDA has alleged First Class Taxis appears to have misled the ACCC regarding EFTPOS Transaction flows. First Class Taxis has clearly explained the EFTPOS Transaction Process and EFTPOS Payment Process to the ACCC. For all interested parties, I will explain the process that occurs on the Gold Coast and in particular how the flow of EFTPOS Transactions get processed into First Class Taxi bank accounts.

In Vehicle Transaction

At the completion of the journey, the metered fared or quoted fare (meter not activated) can be processed via an EFTPOS Terminal. The passenger is given a copy of the EFTPOS Transaction Receipt/Tax Invoice. The Bailee Transaction Receipt/Tax Invoice from the EFTPOS Transaction is printed for verification, reconciliation, storage, fraud investigation and ATO / TMR auditing. This Transaction Receipt/Tax Invoice specifies Taxi Cab Number, Driver Authority (DA) Number, and Driver ABN. Fare amount, GST, Date and Time. See Attachment #2

End of Shift Report

At the end of the Bailee shift the Bailee signs out of the EFTPOS Terminal. An "End of Shift" report or total is printed from the EFTPOS Terminal. This contains a printed history of ALL EFTPOS Transactions that have occurred during the Bailee shift. See Attachment #3.

Bailee Changeover Pay In Arrangement

First Class Taxis has a 24/7 fleet operation. Management has established the process that all Bailee shift changeovers are done at our purposely built and staffed taxi depot. The Bailee at the shift completion returns to the First Class Taxis depot and enters in to the driver pay in computer a breakdown of the shift income. First Class Taxis uses the efficient and highly accredited computer operating program TaxiCab Manager. The Bailee submits all income details (meter totals, off meter quote totals, Council Cab totals, school run totals, EFTPOS Transaction "End of Shift Report" etc.).

The program also requires the Bailee to enter all expenses incurred in the shift (fuel purchased off-site, car cleaning etc).

The TaxiCab Manager program determines the Bailee/Bailor Bailment commission rates. The program also determines Bailee GST, Insurance and PAYG obligations. See Attachment #4.

EFTPOS Transaction Supplier Payments

First Class Taxis already has 2 EFTPOS Suppliers. One Supplier deposits the EFTPOS Transaction Funds (EFTPOS Fare amounts plus EFTPOS Commission amounts) directly into a bank account nominated by First Class Taxis twice per week. The other Supplier deposits the money into a clearing account with Gold Coast Cabs (Regent Taxis Pty Ltd) twice per week. Gold Coast Cabs forwards the complete EFTPOS Transaction Funds to First Class Taxis once per week on a Tuesday night.

It is very important for all interested parties and the ACCC to understand that the Transaction Funds transferred into the First Class Taxis bank account is an in arrears payment. They are for transactions that have occurred several days prior.

The business arrangement that First Class Taxis uses is that all Bailees are paid ALL monies owed to them at the end of their shift. This means that if a Bailee has generated more than their 45% Bailment Commission in non-cash (e.g. vouchers, EFTPOS etc) then First Class Taxis will in fact owe the Bailee money for the shift. See Attachment #5

This negative amount is paid to the Bailee at their end of shift in cash. As such they leave our taxi depot at their end of shift paid FULLY up to date ALL income they have earned as a Bailee for the shift. First Class Taxis believe this is the fairest and industry best practice arrangement for the Bailee. First Class Taxis has been using this system for over 17 years. The major benefit for the Bailee is they do not having to wait for the EFTPOS Transaction fare amounts to clear prior to receiving reimbursement. This end of shift Bailee payment process is an added incentive to be a Bailee at First Class Taxis.

Since First Class Taxis is only paid once per week by Gold Coast Cabs and twice per week from our other EFTPOS Supplier then that amount is an in arrears amount. This means that First Class Taxis is actually paying the Bailee before the money is cleared and deposited into the First Class Taxis bank account.

The EFTPOS Transaction Commission is forwarded on to the taxi licence owner for licences that are under First Class Taxis management.

The overall value of EFTPOS transactions are increasing and First Class Taxis actually has had to increase its allocation of money from our own company bank accounts into the bank account designated for Bailee pay outs to provide for this.

As society progresses to a more electronic payment situation (less cash) the Bailee's shift income will continually change from being a cash situation today (EFTPOS today represents approx. 30-60% of bailee income) to being a complete EFTPOS Transaction situation in the future.

First Class Taxis appreciates the opportunity to address the specific issues raised by the Interested Parties.

1) First Class Taxis Pty Ltd clarifies that using the term "non-cash payment systems" means the ability to accept and process bank debit cards (i.e. EFTPOS cards) and credit cards, and it will not be necessary that the terminal be capable of accepting and processing Cabcharge and other non-cash cards.

2) The Criteria requirement to "acquire EFTPOS facilities only from a supplier approved by First Class Taxis" does not prevent a Bailee from using a second or any number of EFTPOS Terminals in a taxi cab should they choose so, provided that EFTPOS Terminal Supplier satisfies the Criteria. As explained in previous correspondence there is taxicab vehicles already within the First Class Taxis fleet that have 2 independent and separate EFTPOS Terminals. This Criteria does not exclude the Bailee from having a third EFTPOS Terminal but the applicable EFTPOS Terminal Supplier must satisfy the Criteria.

3) The "**Account**"

   a) "Account" is an authorised deposit taking institution (bank, credit union or building society) account.

   b) First Class Taxis is responsible for creating and maintaining the bank account associated with the EFTPOS Transaction Funds, including all fees etc. This has been the practice for the past 17 years of the company existence.

   c) First Class Taxis will be the authority to access the account and be the signatory to the account associated with the EFTPOS Transaction Funds.

   d) The dispute resolution process is the one outlined by the L.E.K TMR Taxi Industry Review Policy Considerations. QCAT and /or Office of Fair Trading are the existing legislative avenues for dispute resolution. See Attachment #6

   e) Bailee protection in the event of the account holder entering administration. As previously explained First Class Taxis pays out ALL Bailee commission at the end of Bailee shift. The EFTPOS Transaction Funds are paid to First Class Taxis in arrears. If First Class Taxis enters administration during a Bailees shift then the EFTPOS Transaction Funds will be paid to the administrator in the following EFTPOS payment cycle as per standard payment practice. As the Bailee generates the money it is not available for the Administrator and goes directly to the Bailee for commission (45%) settlement. At worst the Bailee will have to wait for the next EFTPOS payment cycle in a few days.

4) The information that *MUST* be included in the EFTPOS Transaction Reports (Receipt/Tax Invoice) and Payment Report to satisfy the Criteria.

The Bailee is required by the ATO to be registered for GST. **"Taxi drivers must be registered for GST regardless of GST turnover"** See Attachment 7.

Because the Bailee is required to register for GST then they must also have an Australian Business Number (ABN) **"However if you are required to register for GST, you will need to apply for an ABN as well"** see attachment #8.

First Class Taxis Criteria requires that the EFTPOS Terminal print a Transaction Receipt/Tax Invoice that contains the same information as required by the Victorian Department of Transport (VDT) and the ATO for Tax Invoice compliance.

Victorian Transport (Taxi-Cabs) Regulation 2005. See Attachment #9

43. Payment of fares and additional charges

(5) The driver of a taxicab must ensure that the receipt is legible and contains the following-

(a) The signature of the driver; (First Class Taxis will accept Drivers Authority Number DA)

(b) The number of the taxi-cab;

(c) The number of the driver's certificate of the driver; (DA Number)

(d) All items which make up the fare and any additional rates and charges;

(e) The total amount paid;

(f) The date of the payment.

ATO Tax Invoice Requirements. See Attachment #10

(a) The sellers identity; (First Class Taxis will accept Drivers Authority Number DA)

(b) The sellers Australian Business Number (ABN)

(c) The date the tax invoice was issued

(d) Brief description of the items sold, including the quantity and and price of what is sold.

(e) The GST amount payable in relation to the sale

The only additional requirement that First Class Taxis specifies for Criteria acceptance is an actual time of Transaction.

See Attachment #2 shows examples of acceptable EFTPOS Terminal Transaction Receipts/Tax Invoices with the applicable transaction time. These same attachments have been supplied in previous correspondence to the ACCC.

As part of the Notification (N95824) First Class Taxis submitted the ATO Taxation Ruling 96/11 Record Keeping-Taxi Industry. Clearly this ruling determines the responsibility for ATO record keeping and accountability lies with the taxi operator not the Bailee.

First Class Taxis would like to clarify some points raised by the interested parties.

1) First Class Taxis Notification does not eliminate Bailee choice. The Criteria only requires the Bailee to agree that ALL EFTPOS Transaction Funds (excluding bailee commissions, rebates and incentives) be deposited into a bank account in conjunction with First Class Taxis. This means all commission, rebates, incentives etc that are provided to the Bailee from the EFTPOS Supplier will go into a completely separate bank account as designated by the Bailee. This account would NOT be controlled or administered by First Class Taxis. This would be the total responsibility of the Bailee. This action means that the Bailee can generate income via the commissions; rebates, incentives etc and First Class Taxis will have no control over these amounts. First Class Taxis has never wanted to control this Bailee income stream.

2) Several EFTPOS Suppliers already have in place a system whereby they can split fare + commission payments between the Operator and Drivers. (Verified by Supplier Websites and Promotional Material).

3) Several EFTPOS Suppliers already have in place a system whereby Online account access is available to view consolidated transaction reporting.

4) Contrary to ATDA comments most EFTPOS Suppliers already have a mandatory requirement that the Drivers Log In to their EFTPOS Terminals with Driver Authority (DA) number and ABN. These are printed on the Transaction Receipt/Tax Invoice (Verified by Supplier Websites and Promotional Material).

5) Most EFTPOS Suppliers already have on their receipt the time of EFTPOS transaction for reconciliation and verification.

6) This Criteria has no effect on the ability of the Bailees rights to negotiate a no or reduced commission basis on EFTPOS Services.

7) The Bailee can have whatever EFTPOS commission structure they negotiate with their EFTPOS Supplier. That agreement is between the Bailee and the EFTPOS Supplier. First Class Taxis has no intention of interfering with this type of determination. The Bailee will have a direct relationship with the EFTPOS Supplier on this matter.

8) The Bailee will receive in full all commissions, rebates and incentives that they have negotiated with their EFTPOS Supplier.

9) The ATDA has justified their objection to this Notification in the interests of Taxi Drivers, around Australia. Nothing in this Notification restricts Bailees from negotiating EFTPOS commission rates with EFTPOS Suppliers. The Criteria is set for the public benefits of Transparency, Accountability and Quality Control.

PUBLIC BENEFIT

The Public Benefit comes from having;

1) Transparency

2) Accountability

3) Quality Control

TRANSPARENCY

The Transparency of the EFTPOS Transaction can be used to the benefit of the Public, the Bailor and the Bailee.

(1) Public Benefit

The taxi passengers as members of the public will benefit from a Transparent EFTPOS Transaction. The Criteria requires the EFTPOS Terminal to process the end of journey fare. The Criteria also requires certain Taxi Industry specific requirements on the Transaction Receipt/Tax Invoice. These industry specific requirements are designed specifically for the taxi industry, which is operating 24 hours a day 365 days a year. The Criteria is designed to accommodate multiple Bailees operating in multiple taxi cabs with various changeover times and a multitude of journey pick up and drop off points, with a variety of payment options. These industry specific requirements ensure Transparency at the commencement of the EFTPOS Transaction process.

The Criteria specific for the Taxi Industry are Driver Authority (DA) Number, Driver ABN, Taxi Cab Number and time. When combined with the ATO requirements of date, fare amount and GST then a fully Transparent Transaction Receipt/Tax Invoice is created for the public.

These fundamental Criteria requirements will allow First Class Taxis when combined with the GPS vehicle tracking and MT Data Vehicle Trip Report (See Attachment # 11) to reconcile all in vehicle EFTPOS Transactions. The fare amount will allow an accurate comparison based on tariff rates, pick up and drop off location when analysed with the GPS Vehicle Tracking route.

This unique Taxi Industry identifiable data allows the public to have confidence that the EFTPOS Terminal and Transaction Receipt/Tax Invoice contain all the details needed to justify a Transparent transaction in the taxi-operating environment.

Transparency occurs by supplying the passenger with a Transaction Receipt/Tax Invoice. This allows the passenger to dispute any inaccuracies, over charging or fraudulent activity by having the specific ability to identify Taxi Cab Number, Driver DA, Driver ABN, date, time and fare amount. The passenger has the ability to now actively dispute the fare charged. When combined with the ability of the Operator to GPS Vehicle Track the disputed journey a realistic and quantifiable outcome can be achieved from the dispute. These Criteria requirements unique to the Taxi Industry allow the public to clarify the Transparency of the EFTPOS Transaction.

(2) Bailor Benefit

The Transparency also occurs for the Bailor and Taxi Licence Owner. The Bailor is able to ensure that the Bailee is processing the EFTPOS Transactions as appropriate for the fares conducted. The Bailor is able to justify the time the taxi cab was available for hire, ensuring the Bailee is performing the shift requirements. The Bailor as a party to the EFTPOS Transaction can also ensure the correct commission 55% is being generated by the Bailee for the shift. This has legal ramifications with regard to ATO reporting and Queensland Department of Transport & Main Roads (TMR) auditing.

(3) Bailee Benefit

The Bailee can use the Transparency of the Transaction Receipt/Tax Invoice to justify an acceptable fare. There are many times when a passenger disputes an EFTPOS Transaction (passenger is intoxicated and cannot remember the journey, the route taken was excessively long, tip was not agreed upon, tariff used was incorrect etc). Likewise for a customer dispute First Class Taxis can actually use the data from the Transaction Receipt/Tax Invoice and combined with GPS Vehicle Tracking and MT Data Vehicle Trip Report can verify an accurate fare charge. This can be used by the Bailee to justify an acceptable fare charge thus ensuring an inaccurate claim of over-charging or fraud against the Bailee can be proven inaccurate. The Criteria requirements can also protect the Bailee from frivolous and baseless claims.

ACCOUNTABILITY

The public benefit results from the ability of the Operator to maintain an Accountability of the overall EFTPOS Transaction, Processing and Payment system. After the Transparency of the Transaction Receipt/Tax Invoice is issued the EFTPOS Supplier will make available to First Class Taxis a Transaction Report. This Transaction Report is used to verify every EFTPOS Transaction that has occurred in every taxi cab on every Approved EFTPOS Terminal. These Transaction Reports when compared to Bailee EFTPOS "end of shift" reports allows First Class Taxis to identify any transaction that has not been processed or conversely a transaction that has been processed incorrectly. This provides a public benefit in that if a fare has been over-charged it can be accounted for at this stage. The Transparency of the Transaction Receipt can now be used to investigate the transaction.

These Transaction Reports allow First Class Taxis to compare actual EFTPOS Supplier bank deposits with Bailee entered EFTPOS "end of shift" reports. The ability to compare Transaction Receipts/Tax Invoices, End of Shift Reports, Transaction Reports and bank settlement statements will ensure that any fraud or discrepancy can be assessed by a reliable reconciliation process thus ensuring Accountability. If there is a discrepancy with these amounts they it can be identified and broken down into individual Taxi Cab Numbers or Driver Authority (DA) numbers. This auditable process ensures the correct payment of fares by the public and the correct dispersement of fares to the Bailee and the Bailor.

The public also benefit from First Class Taxis complying with ATO TR 96/11. This ensures all Bailees submit accurate GST, PAYG. The taxi licence owners submit their GST and income tax. First Class Taxis submits GST, PAYG and company tax. These all rely on the Accountability of the overall EFTPOS Transaction Process.

QUALITY CONTROL

The public benefit comes from the ability of First Class Taxis to manually and electronically locate the disputed or fraudulent EFTPOS Transaction Receipts/Tax Invoices and justify the transaction fare and overall charged amount. This Quality Control comes from having the full ability to record and store all EFTPOS Transactions Receipts/Tax Invoices, bank statements and the ability to reconcile these when required for fraud and disputed fare claims.

This Quality Control relies upon the Bailee to submit to First Class Taxis all EFTPOS Transaction Receipts/Tax Invoices, "End of Shift" reports and the EFTPOS Supplier to provide all Transaction Reports.

Quality Control allows the public to have confidence that the fare amount paid will be verified, reconciled and investigated if in doubt. It allows the ATO and TMR a clear paper trail that when compared with actual Driver Pay In details, Vehicle GPS Tracking and MT Data Vehicle Trip Reports. The Criteria requirements allow for a complete EFTPOS Transaction time line to be drawn from journey commencement till final payment.

This process of Quality Control also allows First Class Taxis, Taxi Licence Owners and the Bailee to report correctly to the ATO and TMR for auditing purposes. The integrity of the Commission Basis relies upon the Bailee and the EFTPOS Suppliers accepting the Criteria requirements.

The Quality Control process results in reduce fraud, which ultimately reduces the costs associated with the EFTPOS Processing, this ultimately reduces the costs charged back to the passenger by the EFTPOS Supplier.

A Non-Criteria EFTPOS Terminal and Services

If a Bailee has an EFTPOS Terminal that does not comply with the Criteria then the public will not be issued with a Transaction Receipt/Tax invoice that offers the unique Taxi Industry data of Driver Authority (DA), Driver ABN, Taxi Cab Number. This ultimately results in an inability to identify which taxi cab the transaction took place in, also the inability to identify the actual Taxi Driver who processed the EFTPOS Transaction. This lack of Transparency makes it extremely hard (if not impossible) to identify the applicable person responsible for the suspected fraud, over charging or fare discrepancy.

If the Bailee does not submit to First Class Taxis all the Criteria Transaction Receipt/Tax Invoice and "End of Shift" report then the Transparency, Accountability and Quality Control is not available for the public benefit.

By not supply these Criteria, First Class Taxis are not able to have a basis to investigate fraudulent behaviour, fare discrepancy or over charging. There is no ability to compare transaction time with GPS Tracking and MT Data Vehicle Trip Reports. There is also no documentary evident with industry specific data available to First Class Taxis to investigate a claim.

Under the Commission Basis of the Bailment Agreement this transaction has occurred without the knowledge of the Bailor. This has implications with the ATO for Bailee/Bailor GST, Bailee PAYG, TMR auditing and removes the ability of creating a public benefit from the EFTPOS Transaction.

As the Bailment is a Commission Basis then the Bailor is entitled to the 55% commission on all income generated during the Bailees shift. By the Bailee not submitting to First Class Taxis all income generated from EFTPOS Transactions the Bailee is conducting theft from the Bailor and Taxi Licence Owner.

The monies from a non-criteria Mobile EFTPOS are currently deposited into the bailees bank account. The fraudulent activity of the bailee not submitting the required Criteria EFTPOS Transaction Receipts/Tax Invoices means the Bailor is unaware of any income generated by the EFTPOS Terminal.

The best practice arrangement that exist at First Class Taxis during end of shift driver pay in results in the Bailees provided with end of shift FULL payment prior to leaving the taxi depot. This cash payment in FULL is done prior to the cleared EFTPOS Transaction Funds being deposited into First Class Taxis bank account. For this arrangement to remain as best practice First Class Taxis requires the Criteria that all EFTPOS Transaction Funds (excluding driver commission, rebates and incentives) be deposited into a bank account nominated by First Class Taxis.

If this Criteria is not a requirement and the Bailee had all EFTPOS Funds deposited in to their individual bank account then at the end of shift First Class Taxis would actually require the Bailee to find additional cash (above what was earned in Commission Basis 45%) when the mobile EFTPOS Transaction exceeded the 45% Commission Basis. This would result in the Bailee having to carry additional cash or find additional cash at the end of the shift to settle the pay in commission of the Bailment Agreement.

One of the major advantages of EFTPOS Transactions in the taxi industry is the reduction in cash having to be held by the Bailee. The fact that the Bailee has less cash on their person reduces the incentive for theft and robbery from the public. This has been one major advantage in reducing the number of Driver assaults and robberies on the Gold Coast.

Fraudulent activity can also occur when the Bailee does a job without activating the meter (quote job). If the payment for this journey was processed on a non-criteria EFTPOS Terminal then the Bailor and Taxi Owner has no ability to process the EFTPOS Transaction Funds or to have access to the EFTPOS Transaction Receipt/Tax Invoice for the Public Benefits of Transparency, Accountability or Quality Control. This means First Class Taxis as the Operator has no ability to investigate or verify fraud, fare disputes or over charging. These quote jobs conducted off the meter and with a non-criteria EFTPOS does not provide the level of Transparency, Accountability and Quality Control that is expected from the public in one of our First Class Taxis taxicab vehicles.

The Public Benefit also occurs by having a Taxi Industry that satisfies the requirements of economic viability and social responsibility. A transparent and accountable industry provides an investment opportunity for people within the industry to reinvest as well as those outside the industry to become new taxi licence owners and investors. This continual viability of the taxi industry also promotes investment in the way of taxi management/leasing operators like First Class Taxis into taxi driver specific services. Like any investment there must be a return for money invested, any reduction in Taxi Licence income reduces the incentive to reinvest. Fraudulent activities have a detrimental effect on not only the Public but also the taxi operators and investors.

First Class Taxis welcomes TYRO's acknowledgement that "**it is well known that the taxi and limousine industry has a high level of fraud in Australia**".

First Class Taxis fully agrees with Cabfare regarding the "**Driver authentication by the use of the Driver Authority number during login to achieve the Transparency and Accountability in the payment process envisaged by First: The benefits of Driver authentication are:**

(1) **It will assure the public that the driver is sufficiently trained and authorised by the Dept of Transport and Main Roads to deliver taxi services to the public.**

(2) **The Driver Authority Number will be printed on the passenger receipt and will facilitate identification of the Driver by both passenger and Government agencies in the event of a dispute.**

(3) **Given the cardholder can be identified by the Card Issuer and the Driver can be identified by the EFTPOS provider the potential for Fraud is reduced and the record keeping for all parties simplified."**

L.E.K.

Each revenue sharing arrangement comes with its own risks

ANACHMENT 1

Commission (e.g., 50:50)

	Commission (e.g., 50:50)	Set pay-ins

Relationship

- Entails a partnership between the driver and the operator, where both parties share the risk and reward of each shift
  - there are no guaranteed earnings, and the operator has a stake in the driver's performance in each shift

- Set pay-ins are transactional, where drivers pay for the use of an asset and are responsible for their own earnings
  - operators are paid regardless of the driver's success; the driver is more of an independent entity

Risk and reward

- Commissions arrangements ensure drivers and operators both take a fair share, but do not help operators recover their fixed operating cost on a bad shift
  - operators pay for all operating costs and rely on driver performance to recover their fixed costs; operators risk losing money on a bad shift
  - additionally, drivers are not properly incentivised to work harder for high revenue shifts, increasing the revenue of both the operator and the driver

- Drivers take on all the downside risk, however, the arrangement provides greater incentives for drivers in an upside scenario
  - regardless of the arrangement, drivers, not operators, are primarily responsible for being productive during a shift
  - operators can take advantage of inexperienced drivers through set pay-ins that would not adequately compensate them

Potential solutions

- Commission arrangements can be restructured to cover operators in the downside while providing upside incentives for the driver
  - graded commissions can offer drivers a greater revenue share for high earning shifts

- Set pay-in terms can also be structured so drivers do not lose money, but have operators take 100% of earnings up until the agreed upon set-pay in
  - while this scenario would force operators to share the downside risk with no additional upside, rules could restrict set pay-ins to drivers of a certain tenure or who achieve a certain performance level

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      CABCHARGE                      CABCHARGE
   TAX  INVOICE                   TAX  INVOICE
   NAB  EFTPOS                     NAB  EFTPOS

GOLDCOASTCABS  131008          GOLDCOASTCABS  131008
TAXI 520        QLD            TAXI 520        QLD
MERCHANT ID:     21238389      MERCHANT ID:     21238389
TERMINAL ID:     V41382        TERMINAL ID:     V41382
CLIENT ID:       4579          CLIENT ID:       4579
DRIVER DA:       37162317      DRIVER DA:       37162317
DRIVER ABN: 028153061304       DRIVER ABN: 028153061304
---------------------------    ---------------------------
PICK UP:          HOME         PICK UP:       TRAIN/BUS
DEST:             HOTEL        DEST:             HOME
############4464 (S)           ############7817 (I)
EXPIRES:          10/14        EXPIRES:          04/15
NAB DEBIT CARD    SAV          NAB VISA          SAV
AUTH ID           652390       AUTH ID           966530
---------------------------    ---------------------------
FARE             $14.20        FARE              $7.00
OTHER            $0.00         OTHER             $0.00
EXTRAS           $1.50         EXTRAS            $1.50
---------------------------    ---------------------------
TOTAL FARE       $15.70        TOTAL FARE        $8.50
   INC. GST                       INC. GST
SERVICE FEE      $1.57         SERVICE FEE       $0.85
GST ON SRVCE FEE $0.16         GST ON SRVCE FEE  $0.09
---------------------------    ---------------------------
TOTAL      AUD   $17.43        TOTAL      AUD    $9.44


APPROVED    OO                 APPROVED    OO

 *** DRIVER RECEIPT ***
22/06/12 20:51   020520 I       *** DRIVER RECEIPT ***
                               22/06/12 22:59   020521 I
```

Attachment 2.

Live taxiEpay

EFTPOS FROM WESTPAC

```
TAXI ID
DRIVER ID
TRANSACTION    0809110101
TIME        08SEP11   18:43
PICK UP              Suburbs
DROP OFF             Suburbs
FARE                  $30.45
OTHER CHARGES     .    $0.00
(inc. GST)
SERVICE FEE           $3.05
GST ON SVC. FEE       $0.31
- - - - - - - - - - - - - - - - - - -
TOTAL                $33.81


+--------EFTPOS--------+
TERMINAL ID
MERCHANT ID
INV/ROC              000262.
TIME        08SEP11 18:42
STAN                 000361
MASTERCARD           CREDIT
MasterCard
AID:      A0000000041010
TC       ADE17F4FDD5A018B
CARD      .........6175(C)
AUTH ID              R07429
SALE                 $33.81
TOTAL            AUD$33.81


        APPROVED 00
+- - - - - - - - - - - - - - - - - - -+

    +--DRIVER  COPY--+
```

ATTACHMENT 2

CABCHARGE
QLD TSS

```
GOLDCOASTCABS  131008
TAXI 520         QLD
MERCHANT ID:     21238389
TERMINAL ID:      V41382
CLIENT ID:          4579
DRIVER DA:        37162317
DRIVER ABN: 028153061304
-----------------------------
END OF SHIFT TOTALS
START    22/06/12   16:34
END      23/06/12   01:30
BATCH NUM  17 (D)

TRANSACTION SUMMARY
521729 672 (I)          SA
FARE  $42.30 APPROVED 00
22/06/12 17:09   020518 I

404137 409 (I)          SA
FARE  $12.70 APPROVED 00
22/06/12 17:58   020519 I

560251 464 (S)          SA
FARE  $15.70 APPROVED 00
22/06/12 20:51   020520 I

401795 817 (I)          SA
FARE   $8.50 APPROVED 00
22/06/12 22:59   020521 I


EFT DEBIT   004     $79.20
CREDIT      000      $0.00
CHARGE      000      $0.00
E-TICKET    000      $0.00
TSS         000      $0.00
-----------------------------
TOTAL       004     $79.20

23/06/12 01:30   020522

PLEASE RETAIN RECEIPT
```

* Attachment 3

Live taxiEpay

- -

SHIFT REPORT

----BATCH   START----
BATCH NUMBER   ▓▓▓▓▓▓▓
SOFTWARE   TaxiPOS 100
TAXI ID   ▓▓▓▓▓▓▓
DRIVER ID   ▓▓▓▓▓▓▓
MERCHANT ID   ▓▓▓▓▓▓▓
TERMINAL ID   ▓▓▓▓▓▓▓

- -

END OF SHIFT REPORT

STATUS   UPLOADED
START   08SEP11 13:36
STOP   09SEP11 01:19

VISA   46223...092
FARE $22.60   APPROVED 00
08SEP11 15:29   000261

MASTERCARD   51636...175
FARE $30.45   APPROVED 00
08SEP11 18:42   000262

DINERS   36173...873
FARE $34.85   APPROVED 08
08SEP11 23:01   000263

- -

TOTALS

VISA   1
                       $22.60
MASTERCARD   1
                       $30.45
DINERS   1
                       $34.85
- -

TOTAL   3
                       $87.90
- -

✗ ATTACHMENT 3

Bailee Pay In Report

(1) Meter Reading
(2) Total Takings Income
(3) Commission %
(4) Deductions
(5) Total EFTPOS Transactions
(6) Expected cash

Note#

If the expected cash is a Positive amount the Bailee (Driver) owes First Class Taxis Cash at the end of their shift.

If the expected cash is a negative amount The Bailee (Driver) has earned more income In EFTPOS than cash. The result is First Class Taxis actually owes the Bailee (Driver) Cash. This cash is paid to the Bailee at the End of their shift

---

SHIFT	PM	DATE	7/07/2012		Saturday
CAR	8	DRIVER			
(1) METER OUT	496.70	METER IN	1026.60		529.90
SPEEDO OUT	99893	SPEEDO IN	100213		320
QUOTES					
(2) TOTAL TAKINGS			529.90		
(3) DRIVER %	45	FEE	238.46		
OWNER %	55	FEE	291.44		

DRIVER GST   21.68   Who remits   Own

DEDUCTIONS (4)

FUEL	30.00
WASH	
OTHER EXPENSES	
TOTAL VOUCHERS	
(5) TOTAL EFTPOS	131.00
Total Deductions	161.00
SUBTOTAL	130.44

ADDITIONS

PAYG - bal:	
DRIVER FUND	5.00
DEBT REPAYMENT	5.50
OWN GST	
Total Additions	10.50
EXPECTED CASH	140.95

VEHICLE CHECKS

Oil / Water	●Yes	○No
Fuel Level	●Yes	○No
Brakes/ Tyres	●Yes	○No
Steering/Horn	●Yes	○No
Mirror	●Yes	○No
Lights/ Indicators	●Yes	○No
Vehicle clean	●Yes	○No

NEXT SHIFTS

Date	Car	Shift	Start
8/07/2012	15	PM	03:0
12/07/2012	150	Pm	
13/07/2012	165	PM	
14/07/2012	72	Pm	

SHIFT NO. sh506506; BATCH No. 7417
Time: 2:47:03 AM   Date: 8/07/2012   Drivers

Bailee Pay In Report

Note#

If the expected cash is a Positive amount
the Bailee (Driver) owes First Class Taxis
Cash at the end of their shift.

In this case the Bailee (Driver) is paid cash
At the end of the shift of $154.95.

In this case the Commission is also 50%
Instead of the standard 45% this is a
Bailee incentive used at certain times.

---

shifts: 3/07/2012 - Am to 3/07/2012 - Pm   Printed 1 | O/s

SHIFT	Pm	DATE	3/07/2012			Tuesday
CAR	2	DRIVER				
METER OUT	18218.10	METER IN	18722.90			504.80
SPEEDO OUT	89544	SPEEDO IN	89942			398
QUOTES						
TOTAL TAKINGS			504.80			
DRIVER %	50	FEE	252.40			
OWNER %	50	FEE	252.40			

DEDUCTIONS

FUEL			23.82
WASH			
OTHER EXPENSES			
Cabcharge	030703		47.30

TOTAL A60'S	47.30
TOTAL EFTPOS	341.25
Total Deductions	412.37
SUBTOTAL	-159.97

ADDITIONS

PAYG - bal:	0.00	
DRIVER FUND		5.00
DEBT REPAYMENT		
OWN GST		
Total Additions		5.00

EXPECTED CASH	-154.95

SHIFT NO. sh506275; BATCH No. 7414

DRIVER GST		Who remits
22.95		Own

VEHICLE CHECKS

Oil / Water	● Yes	○ No
Fuel Level	● Yes	○ No
Brakes/	● Yes	○ No
Tyres		
Steering/Horn	● Yes	○ No
Mirror	● Yes	○ No
Lights/	● Yes	○ No
Indicators		
Vehicle clean	● Yes	○ No

NEXT SHIFTS

Date	Car	Shift Start	
4/07/2012	200	Am	<Tab
4/07/2012	200	Pm	<Tab
5/07/2012	2	Am	<Tab
6/07/2012	2	Am	<Tab
7/07/2012	2	Am	<Tab
7/07/2012	522	PM	<Tab
8/07/2012	2	AM	<Tab

L.E.K. Recommendations – Dispute resolution process

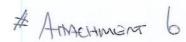| Elements of Recommendation	Description	Rationale
Multi-stage process	• Install a three stage process: 1) encourage independent resolution 2) offer mediation with third parties 3) engage deciding tribunal	• Most bailment disputes are of relatively minor value and can be more easily resolved early in the process • A staged process with escalating costs and time commitments encourages simple disputes to be settled prior to a tribunal
Trust mediation process	• Allow bailment issues to be worked through existing mediation channels (e.g., QCAT) • Do not make bailment agreements compulsory to ease the dispute process	• The nature of most disputes, and the ability of drivers to move freely between operators, discourages the burden of seeking administrative intervention • Mandatory bailment agreements would have a minor impact at best on the number of disputes
Apply under existing legislation	• Allow QCAT and the Department of Fair Trading to hear disputes under existing legislation not specific to the taxi industry	• Issues within NSW highlights the problems with moving the process under Industrial Relations, and developing new legislation would not necessarily improve driver outcomes • The volume and monetary value of bailment disputes does not justify the creation of new dispute resolution infrastructure • Keeping the process outside the Transport Department preserves the Department's impartiality as a regulator
Communicate to industry	• Communicate dispute resolution mechanisms though driver accreditation process, details in model bailment agreement, and other forms of visual communication	• Victoria sees transparency and communication as focal points in the dispute resolution process • QCAT can hear disputes, but the industry does not take advantage (potentially due to a lack of awareness; a similar issues that the VSBC has seen since its inception)

Source: QCAT; VCAT; VSBC; L.E.K. interviews and analysis

QCAT
Queensland **Civil and Administrative Tribunal**

 # Attachment 6

You are here:Home Matter types
Debt disputes

Debt disputes

What is a debt dispute?

Debt disputes involve disagreements with another person, business or company about a fixed or agreed sum of money, valued up to and including $25,000. Examples of a debt dispute include:

- money owed for the <u>removal of minor overhanging branches</u>
  (http://www.qcat.qld.gov.au/matter-types/debt-disputes/overhanging-branches)
- unpaid invoice or account
- rent arrears, other than arrears of rent for a residential tenancy
- work done and/or goods supplied with the cost having been agreed beforehand
- money lent and not repaid
- wages owing
- IOUs
- dishonoured cheques.

However, your claim may be a <u>consumer and trader dispute</u>(http://www.qcat.qld.gov.au/matter-types/consumer-and-trader-disputes) or <u>other minor civil dispute</u>
(http://www.qcat.qld.gov.au/matter-types/minor-civil-disputes) if it involves a dispute against another person, trader or company and:

- is arising out of a contract for the supply of goods and/or services, or
- involves the repair of a defect in a motor vehicle, or
- involves damage to property caused by or from the use of a motor vehicle, and
- is valued up to and including $25,000.

How can I resolve the dispute?

You should try and resolve your dispute directly with the other party by contacting them, holding a face-to-face meeting or writing to them. Once you have reached agreement, you should write to the other party confirming your agreement. It is recommended that all parties sign the agreement and

keep a copy.

If you are unable to reach a satisfactory outcome you can choose to:

- invite the other party to attend mediation which is a way of settling a dispute without legal action. The Department of Justice and Attorney General provides a free mediation service through its Dispute Resolution Branch(http://www.justice.qld.gov.au/justice-services/dispute-resolution)
- apply to the Magistrates Court(http://www.courts.qld.gov.au/courts/magistrates-court/money-disputes-up-to-150000) to resolve your dispute, however resolving your dispute in the courts may take longer and cost more than using QCAT
- apply to QCAT(http://www.qcat.qld.gov.au/matter-types/debt-disputes/application-process-debt-disputes) to resolve your dispute.

Any description of QCAT's jurisdiction on this website is general information only and is not intended to precisely define the types of applications that QCAT has the power to decide. QCAT's jurisdiction is determined by the relevant legislation. If you are unsure about your legal rights you should seek legal advice. Any actions taken to resolve your dispute should be determined by your individual circumstances.

See also

- Fees and allowances(http://www.qcat.qld.gov.au/using-qcat/fees-and-allowances)
- Lodging your application and forms(http://www.qcat.qld.gov.au/applying-to-qcat/lodging-your-application-and-forms)
- Appealing a QCAT decision(http://www.qcat.qld.gov.au/qcat-decisions/appealing-a-qcat-decision)
- Enforcing a QCAT decision(http://www.qcat.qld.gov.au/qcat-decisions/enforcing-a-qcat-decision)
- FAQs(http://www.qcat.qld.gov.au/using-qcat/faqs)
- Legal advice and representation(http://www.qcat.qld.gov.au/using-qcat/legal-advice-and-representation)
- Support at QCAT(http://www.qcat.qld.gov.au/using-qcat/support-at-qcat)

Last reviewed 9 November 2011
Last updated 27 March 2012

✗ ATTACHMENT 7

Australian Government
Australian Taxation Office

ABN a great start for business
An easier and smarter way of doing business

Getting down to business has never been easier thanks to the Australian business number (ABN). It's your key to a quicker and smarter way of dealing with other businesses and government.

Great reasons to have an ABN

The ABN is a unique 11 digit identifier which:

- helps you claim goods and services tax (GST) credits
- lets you claim fuel tax credits you qualify for
- if not quoted to businesses you deal with, may result in amounts being withheld from payments to you under pay as you go (PAYG) withholding
- allows businesses to easily confirm your details for ordering and invoicing.

More information

If your business has a GST turnover of $75,000 or more (or $150,000 or more for not-for-profit entities) you must register for GST and you'll need an ABN to do this. If your business has a lower GST turnover, it's up to you whether you register.

Business tip

Taxi drivers must register for GST regardless of GST turnover.

ABN entitlement tool (individuals/sole traders)

Find out if you are entitled to an Australian business number by completing this online questionnaire.

Applying for your ABN online

The first step in commencing your business is to get an ABN. Go to **www.abr.gov.au** - Apply for Australian business number (ABN). Sole traders, companies, partnerships, trusts and superannuation funds can apply for an ABN online. Provided your details can be validated, you will receive your ABN in real time. Written confirmation of your ABN registration will follow.

Business tip

If you are a sole trader, you must have a tax file number before you can register for an ABN.

Staying in step with your ABN

The Australian Business Register gives you instant electronic access to ABN information. Available 24 hours, seven days a week - it's easier, smarter and saves you time.

To update your ABN details via the Australian Business Register you need an AUSkey. Visit **Online Services** for more information. Alternatively, see your tax agent or phone us on **13 28 66** to update your details.

Remember to update your ABN details within 28 days of any changes.

Lodging your activity statements online

With an **AUSkey** you can lodge your activity statements online through the Business portal - you'll receive instant confirmation that it has been lodged.

You may qualify for extra time to lodge and pay your activity statement - for more information visit **Online Services**.

Different roads one path - getting down to business.

Australian Government
Australian Taxation Office

 # Attachment 8

Who is entitled to an ABN
Do I need an ABN?

Not everyone is entitled to an Australian business number (ABN).

Companies registered under the Corporations Law and business entities carrying on an enterprise in Australia are entitled to an ABN.

Employees and hobbyists are not entitled to an ABN as they are not carrying on an enterprise.

Self-funded retirees do not need an ABN. They continue to use their tax file number when reporting their annual income to the Tax Office.

Is the ABN compulsory?

Applying for an ABN is not compulsory. However, if you are required to register for GST, you will need to **apply for an ABN** as well.

All **businesses** with a GST turnover of $75, 000 or more must register for GST and will need an ABN to do this. This can be done on the same **form**. Organisations with a lower annual turnover may choose to register.

If you are not required to register for GST, you can still **apply for an ABN**.

All **non-profit organisations** with a GST turnover of $150, 000 or more must register for GST and therefore need an ABN. Also, businesses that need to be endorsed as a **gift deductible recipient** or an income tax **exempt charity** or both, require an ABN.

> If you already have an ABN and want to register for GST, see **Add a new business account**.

Why might my enterprise need an ABN?

You need an ABN and GST registration in order to claim **GST credits** for any GST you have paid for goods and/or services you have used in your business. If you are supplying goods or services, you will need to be able to quote an ABN so that others businesses do not **withhold tax** at the top marginal rate when they pay you.

How does the ABN affect relations between businesses?

Businesses registered for GST are required to issue **tax invoices** that quote their ABN. Under **pay as you go** taxation, businesses receiving an invoice are required to **withhold tax** from their payments for goods and services if an ABN is not quoted.

More information

- **ABN essentials**
- **GST for small business**
- **Apply for an ABN**
- **Cancel registration**
- **Add a new business account**
- **Change details**

Last Modified: Friday, 9 March 2012

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

✗ ATTACHMENT 9.

State of Victoria   Department of Transport

Electronic transaction systems (non-cash payment) in Victorian taxis

The following electronic transaction (non-cash payment) systems are currently approved by the Victorian Taxi Directorate (VTD) for use in Victorian taxis:

- Cabcharge Fareway (Ingenico 6280)
- LiveTaxiEpay (PAX S90)
- LiveTaxiEpay (Hypercom M4230)
- LiveTaxiEpay (PAX SP30 PinPad)
- CreditPortal
- CabFare (Xentissimo)
- Suncorp (Hypercom M4230)
- GMCabs Verifone Vx670
- Cabcharge VeriFone VX810

The VTD is issuing penalty infringement notices for the use of unauthorised devices and equipment in taxis, together with rectification notices requiring unauthorised devices to be removed from taxi-cabs.

Use of unauthorised equipment must cease immediately and this equipment must not be used until such time as the VTD has issued written approval for its use. This includes payment units which are wired into the taxi or a portable device.

This is a requirement under Regulation 13A of the Transport (Taxi-cabs) Regulations 2005.

Receipts

The electronic payment terminal used for a fare payment must generate an electronic receipt that is fully compliant with the receipt content specified in the regulation 43(7) of the Transport (Taxi-cabs) Regulations 2005.

Service fees

Under consumer law, if a 'service fee' is charged in conjunction with non-cash payment, customers must be advised that such a fee applies before they undertake the transaction. Any notices proposed to be displayed in or on taxis for this purpose must also be approved by the VTD.

More information

For more information, contact the Victorian Taxi Directorate.

Accessibility statement
Privacy statement
Copyright & disclaimer
Site map
Help

Page last reviewed on 08 March 2012

taxi-cab agrees that payment may be made at a later time.

Penalty : 10 penalty units.

(4) The driver of a taxi-cab, if asked by the hirer of the taxi-cab, must give the hirer a receipt for the payment of the fare and any additional charges.

Penalty: 10 penalty units.

(5) The driver of a taxi-cab must ensure that the receipt is legible and contains the following—

   (a) the signature of the driver;

   (b) the number of the taxi-cab;

   (c) the number of the driver's certificate of the driver;

   (d) all the items which make up the fare and any additional rates and charges;

   (e) the total amount paid;

   (f) the date of the payment.

Penalty: 10 penalty units.

44. Taximeters

(1) The operator of a taxi-cab must not operate the taxi-cab or permit the taxi-cab to be operated unless a taximeter, which has been tested and sealed by a person authorised by the licensing authority, is fitted to the taxi-cab and complies with all of the requirements set out in sub-regulation (3).

Penalty: 10 penalty units

(2) The driver of a taxi-cab must not operate the taxi-cab unless the taximeter fitted to the taxi-cab complies with all of the requirements set out in sub-regulation (3).

Penalty: 10 penalty units.

Attachment 10

Fact sheet for **GST-registered businesses**

Business

Valid tax invoices and GST credits

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① TERMS WE USE

When we say:
- **GST credit**, we mean the GST term **input tax credit**
- **sale** and **purchase**, we mean the GST terms **supply** and **acquisition**.

TAX INVOICES

Tax invoices are important documents for the operation of the GST system. Tax invoices must contain certain information to be valid. These requirements are detailed below (see 'What is a valid tax invoice?' in the next column).

You must issue a tax invoice for any taxable sales you make of more than $82.50 (including GST), where the purchaser requests it.

If you make taxable purchases for business purposes, you can use the tax invoices you receive to claim the correct amount of GST credits for those purchases.

CLAIMING GST CREDITS

To claim a GST credit for purchases that cost more than $82.50 (including GST), you must be registered for GST and have a valid tax invoice or recipient created tax invoice (RCTI). If you use an incorrect or incomplete tax invoice to claim a GST credit, the GST credit may not be allowed.

To claim GST credits for purchases that cost $82.50 or less (including GST), you must keep documents such as cash register dockets, receipts or invoices to support your claims.

You must also keep your tax invoices and other GST records for five years.

① Your supplier must be registered for GST before you can claim a GST credit on a purchase. If you are in doubt, you can:
- ask if the supplier is registered for GST
- check the Australian Business Register (ABR) at **www.abr.gov.au**
- phone **13 72 26** to confirm the supplier's Australian business number (ABN) is valid
- phone us on **13 28 66** for advice.

There is a four-year time limit in claiming GST credits. For more information, refer to *Time limits on GST refunds* (NAT 11645).

WHAT IS A VALID TAX INVOICE?

A valid tax invoice is a document that meets all of the following requirements:
- it is issued by the supplier, unless it is an RCTI (in which case it is issued by the recipient)
- it contains enough information to enable the following to be clearly identified
  - the supplier's identity and ABN
  - a brief description of what is sold, including the quantity (if applicable) and the price of what is sold
  - the extent to which each sale is a taxable sale – this can be shown separately or, if the GST to be paid is exactly one-eleventh of the total price, as a statement such as 'total price includes GST'
  - the date the document is issued
  - the amount of GST (if any) payable for each sale
  - if the document was issued by the recipient and GST is payable for any sale – that the GST is payable by the supplier
  - that the document was intended to be a tax invoice or an RCTI if it was issued by the recipient.

In addition, if the total price of the sale is at least $1,000 or if the document was issued by the recipient, the recipient's identity or ABN must be able to be clearly identified.

Australian Government

Australian Taxation Office

NAT 12358-04.2012

Vehicle Trip Report

Report Parameters
Date From : 11/10/2011 0:00
Date To : 11/10/2011 23:59

Fleet : GCCabs
Car Number : 502
Owner : First Class Taxis
Operator : First Class Taxis

Trip	Driver Number	Driver Name	Start Time	Start Location	End Time	End Location	Dispatch Method	Pickup Distance (Km)	Pickup Time	Job Distance (Km)	Job Time	Tariff	Fare ($)	Hard Acc	Hard Brake	Max Speed (Kmh)
1	27092463	Thomas James Harold Stevenson	11/10 03:14		11/10 04:19	Robina	Logon	0.00	00:00	9.05	01:04	0	0.00	0	0	0
2	27092463	Thomas James Harold Stevenson	11/10 04:19	Robina	11/10 04:25	As Directed	Area Plotted	0.80	00:05	3.60	00:05	0	0.00	0	0	63
3	27092463	Thomas James Harold Stevenson	11/10 04:25	As Directed	11/10 05:12	Mermaid Beach	Vacant	0.00	00:00	10.65	00:46	0	0.00	0	0	0
4	27092463	Thomas James Harold Stevenson	11/10 05:12	Mermaid Beach	11/10 05:37	Musgrave Hill	Area Plotted	3.10	00:07	15.05	00:25	0	0.00	0	0	91
5	27092463	Thomas James Harold Stevenson	11/10 05:37	Musgrave Hill	11/10 05:49	Southport	Vacant	0.00	00:00	3.05	00:12	0	0.00	0	0	0
6	27092463	Thomas James Harold Stevenson	11/10 05:49	Southport	11/10 05:57	Southport	Street Hail	0.00	00:00	3.65	00:07	0	0.00	0	0	82
7	27092463	Thomas James Harold Stevenson	11/10 05:57	Southport	11/10 06:59	Southport	Vacant	0.00	00:00	5.30	01:02	0	0.00	0	0	0
8	27092463	Thomas James Harold Stevenson	11/10 06:59	Southport	11/10 07:06	Southport	Area Plotted	1.85	00:06	2.55	00:07	0	0.00	0	0	66
9	27092463	Thomas James Harold Stevenson	11/10 07:06	Southport	11/10 07:43	Southport	Vacant	0.00	00:00	4.75	00:36	0	0.00	0	0	0
10	27092463	Thomas James Harold Stevenson	11/10 07:43	Southport	11/10 07:56	Surfers Paradise	Area Plotted	1.25	00:12	4.00	00:13	0	0.00	0	0	73
11	27092463	Thomas James Harold Stevenson	11/10 07:56	Surfers Paradise	11/10 08:42	Main Beach	Vacant	0.00	00:00	6.95	00:45	0	0.00	0	0	0
12	27092463	Thomas James Harold Stevenson	11/10 08:42	Main Beach	11/10 08:42	Southport	Area Plotted	5.75	00:40	0.00	00:00	0	0.00	0	0	73
13	27092463	Thomas James Harold Stevenson	11/10 08:42	Southport	11/10 08:56	Ashmore	Vacant	0.00	00:00	4.65	00:13	0	0.00	0	0	0
14	27092463	Thomas James Harold Stevenson	11/10 08:56	Ashmore	11/10 09:07	Parkwood	Area Plotted	4.65	00:12	5.95	00:11	0	0.00	0	0	70
15	27092463	Thomas James Harold Stevenson	11/10 09:07	Parkwood	11/10 09:33	Molendinar	Vacant	0.00	00:00	6.10	00:25	0	0.00	0	0	0
16	27092463	Thomas James Harold Stevenson	11/10 09:33	Molendinar	11/10 09:35	As Directed	Area Plotted	2.25	00:06	0.65	00:02	0	0.00	0	0	75
17	27092463	Thomas James Harold Stevenson	11/10 09:35	As Directed	11/10 09:45	Ashmore	Vacant	0.00	00:00	2.70	00:09	0	0.00	0	0	0
18	27092463	Thomas James Harold Stevenson	11/10 09:45	Ashmore	11/10 09:50	As Directed	Area Plotted	2.45	00:07	2.20	00:05	0	0.00	0	0	72
19	27092463	Thomas James Harold Stevenson	11/10 09:50	As Directed	11/10 09:58	Southport	Vacant	0.00	00:00	2.35	00:07	0	0.00	0	0	0
20	27092463	Thomas James Harold Stevenson	11/10 09:58	Southport	11/10 10:09	As Directed	Area Plotted	1.80	00:05	3.10	00:10	0	0.00	0	0	63
21	27092463	Thomas James Harold Stevenson	11/10 10:09	As Directed	11/10 10:35	Surfers Paradise	Vacant	0.00	00:00	3.70	00:25	0	0.00	0	0	0
22	27092463	Thomas James Harold Stevenson	11/10 10:35	Surfers Paradise	11/10 10:41	As Directed	GPS Ring 2	1.25	00:04	2.45	00:06	0	0.00	0	0	69
23	27092463	Thomas James Harold Stevenson	11/10 10:41	As Directed	11/10 10:47	Southport	Vacant	0.00	00:00	1.10	00:05	0	0.00	0	0	0
24	27092463	Thomas James Harold Stevenson	11/10 10:47	Southport	11/10 10:54	As Directed	Area Plotted	0.40	00:03	1.40	00:07	0	0.00	0	0	54
25	27092463	Thomas James Harold Stevenson	11/10 10:54	As Directed	11/10 11:00	Southport	Vacant	0.00	00:00	0.95	00:05	0	0.00	0	0	0
26	27092463	Thomas James Harold Stevenson	11/10 11:00	Southport	11/10 11:06	Labrador	Street Hail	0.00	00:00	1.85	00:05	0	0.00	0	0	57
27	27092463	Thomas James Harold Stevenson	11/10 11:06	Labrador	11/10 11:40	Surfers Paradise	Vacant	0.00	00:00	6.10	00:33	0	0.00	0	0	0
28	27092463	Thomas James Harold Stevenson	11/10 11:40	Surfers Paradise	11/10 11:46	Surfers Paradise	Street Hail	0.00	00:00	1.20	00:06	0	0.00	0	0	59
29	27092463	Thomas James Harold Stevenson	11/10 11:46	Surfers Paradise	11/10 12:15	Broadbeach Waters	Vacant	0.00	00:00	6.60	00:28	0	0.00	0	0	0
30	27092463	Thomas James Harold Stevenson	11/10 12:15	Broadbeach Waters	11/10 12:21	Broadbeach	Street Hail	0.00	00:00	1.15	00:05	0	0.00	0	0	55
31	27092463	Thomas James Harold Stevenson	11/10 12:21	Broadbeach	11/10 12:26	Broadbeach Waters	Vacant	0.00	00:00	1.40	00:04	0	0.00	0	0	0
32	27092463	Thomas James Harold Stevenson	11/10 12:26	Broadbeach Waters	11/10 12:39	Miami	Street Hail	0.00	00:00	6.15	00:13	0	0.00	0	0	61
33	27092463	Thomas James Harold Stevenson	11/10 12:39	Miami	11/10 12:54	West Burleigh	Vacant	0.00	00:00	3.80	00:15	0	0.00	0	0	0
34	27092463	Thomas James Harold Stevenson	11/10 12:54	West Burleigh	11/10 13:02	Burleigh Waters	GPS Ring 1	1.95	00:06	3.65	00:07	0	0.00	0	0	66
35	27092463	Thomas James Harold Stevenson	11/10 13:02	Burleigh Waters	11/10 13:23	Varsity Lakes	Vacant	0.00	00:00	7.95	00:21	0	0.00	0	0	0
36	27092463	Thomas James Harold Stevenson	11/10 13:23	Varsity Lakes	11/10 13:31	As Directed	Area Plotted	3.45	00:06	4.20	00:08	0	0.00	0	0	72
37	27092463	Thomas James Harold Stevenson	11/10 13:31	As Directed	11/10 14:19	Burleigh Heads	Vacant	0.00	00:00	16.00	00:47	0	0.00	0	0	0
38	27092463	Thomas James Harold Stevenson	11/10 14:19	Burleigh Heads	11/10 14:20	Burleigh Heads	Street Hail	0.00	00:00	0.00	00:00	0	0.00	0	0	0
39	27092463	Thomas James Harold Stevenson	11/10 14:20	Burleigh Heads	11/10 16:25		Logoff	0.00	00:00	0.00	02:05	0	0.00	0	0	0
40	99202966	PARMINDER PAL SINGH	11/10 16:27		11/10 17:15	Burleigh Waters	Logon	0.00	00:00	9.60	00:48	0	0.00	0	0	0
41	99202966	PARMINDER PAL SINGH	11/10 17:15	Burleigh Waters	11/10 17:32	Bilinga	Plot Rank	0.65	00:03	16.25	00:16	0	0.00	0	0	100
42	99202966	PARMINDER PAL SINGH	11/10 17:32	Bilinga	11/10 18:51	Bilinga	Vacant	0.00	00:00	1.00	01:19	0	0.00	0	0	0
43	99202966	PARMINDER PAL SINGH	11/10 18:51	Bilinga	11/10 19:12	Burleigh Waters	Street Hail	0.00	00:00	14.50	00:21	0	0.00	0	0	70
44	99202966	PARMINDER PAL SINGH	11/10 19:12	Burleigh Waters	11/10 19:19	Miami	Vacant	0.00	00:00	2.50	00:07	0	0.00	0	0	0
45	99202966	PARMINDER PAL SINGH	11/10 19:19	Miami	11/10 19:24	As Directed	Area Plotted	2.50	00:06	1.15	00:04	0	0.00	0	0	56
46	99202966	PARMINDER PAL SINGH	11/10 19:24	As Directed	11/10 22:45	West Burleigh	Vacant	0.00	00:00	18.95	03:20	0	0.00	0	0	0
47	99202966	PARMINDER PAL SINGH	11/10 22:45	West Burleigh	11/10 22:49	As Directed	GPS Ring 1	1.65	00:03	3.30	00:04	0	0.00	0	0	60
48	99202966	PARMINDER PAL SINGH	11/10 22:49	As Directed	11/10 23:14	Mermaid Beach	Vacant	0.00	00:00	4.15	00:25	0	0.00	0	0	0
49	99202966	PARMINDER PAL SINGH	11/10 23:14	Mermaid Beach	11/10 23:21	Broadbeach	Area Plotted	0.90	00:03	3.05	00:06	0	0.00	0	0	57
50	99202966	PARMINDER PAL SINGH	11/10 23:21	Broadbeach	11/10 23:41	Surfers Paradise	Vacant	0.00	00:00	10.50	00:20	0	0.00	0	0	0
51	99202966	PARMINDER PAL SINGH	11/10 23:41	Surfers Paradise	11/10 23:52	Surfers Paradise	Area Plotted	3.40	00:07	3.10	00:10	0	0.00	0	0	70