



**Office of the Tax Commissioner**

**TAXI OWNER PAYROLL TAX REFUND APPLICATION**  
*(SECTION 9B OF THE PAYROLL TAX ACT 1995)*

**TAXI INFORMATION**

<b>TAXI LICENCE NUMBER:</b>	
<b>TAXI PERMIT NUMBER:</b>	
<b>TRANSFER DATE:</b>	

**SELLER – CLAIMING REFUND OR OWNER CLAIMING REFUND ON DAMAGED VEHICLE**

<b>SURNAME:</b>		<b>FIRST NAME:</b>	
<b>MIDDLE NAME:</b>		<b>TITLE (MR, MRS, MS ETC):</b>	
<b>ADDRESS:</b>		<b>MAILING ADDRESS:</b>	
<b>CONTACT #:</b>			
<b>EMAIL:</b>			
<b>E1 VENDOR #:</b>			

**THE FOLLOWING MUST BE INCLUDED WITH THIS APPLICATION:**

- A COPY OF THE BILL OF SALE
- A COPY OF THE LETTER FROM THE PUBLIC SERVICE VEHICLES LICENSING BOARD GIVING PERMISSION TO TRANSFER THE TAXI PERMIT
- RECEIPT SHOWING PROOF OF PAYMENT OF PAYROLL TAX
- A COPY OF A VALID FORM OF IDENTIFICATION (DRIVERS LICENCE, PASSPORT ETC)
- A COMPLETED GOVERNMENT VENDOR FORM IF VENDOR # NOT KNOWN
- EXAMINER REPORT & TCD VERIFICATION THAT VEHICLE WAS OFF THE ROAD OR DAMAGED EXTENSIVELY DURING LICENSING PERIOD.

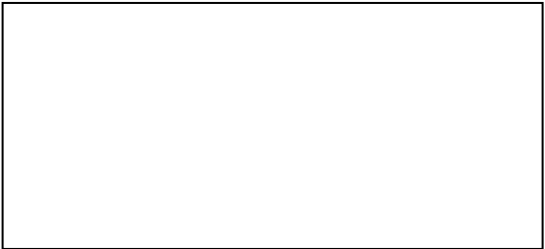
<b>REFUND CLAIM:</b>	\$ _____
<b>SIGNATURE:</b>	_____
<b>DATE:</b>	_____

**For Official Use Only**

**PRIOR DEBT?** \_\_\_\_\_

**REFUND PROCESSED BY:** \_\_\_\_\_

**DATE:** \_\_\_\_\_





---

**Office of the Tax Commissioner**

## **TAXI OWNER PAYROLL TAX REFUND APPLICATION GUIDELINES**

- I. Refunds will only be considered for Taxi Transfers or where the vehicle has been extensively damaged and out of service. Refunds will not be considered under any other circumstance.
- II. A completed refund application under section 9B of the Payroll Tax Act 1995 must be submitted to the Office of the Tax Commissioner ***within 30 days after the Taxi Permit/Licence transfer takes place or within 30 days after a TCD Examiner verifies that the vehicle has been damaged and inoperable for all or part of the licensing period.*** Late applications will not be considered.
- III. A person who sells his Taxi within 6 months after the licensing deadline of September 30<sup>th</sup> (i.e. anytime between October 1<sup>st</sup> – March 31<sup>st</sup>) is eligible for a refund of half the annual flat fee paid. A person who sells the vehicle within 6 months of the licence expiry date is not eligible for a refund (i.e. Transfers made after April 1<sup>st</sup>). Likewise, if the vehicle is deemed inoperable within 6 months *after* the licensing deadline then the owner is eligible for a refund of half the annual flat fee paid. **If the vehicle is damaged within 6 months of the licence expiry date there is no eligible refund.**
- IV. No refund of payroll tax shall be payable if a taxi permit is at any time suspended or revoked by the Public Service Vehicles Licensing Board under section 33 of the Motor Car Act 1951.
- V. Refund requests will be applied to any prior outstanding tax balances in the Office of the Tax Commissioner before being granted to the Taxpayer.
- VI. Refunds under section 9B of the Payroll Tax Act 1995 are not eligible in relation to tax periods prior to March 31, 2018.