

# Parking Space Levies | Changes on the Way

Changes to the Parking Space Regulation 2019 became effective on 1 July 2025 and impact on current year returns. The broad framework is as follows:

- Specified areas are subject to a parking space levy, essentially category 1 areas (Sydney CBD and North Sydney) and category 2 areas (Bondi Junction, Chatswood, Parramatta and St Leonards), with different levies applying to each category.
- Specified categories of parking space are exempt, particularly parking spaces exclusively set aside and used and clearly signposted for use as parking for:
  - bicycles and motorcycles.
  - persons residing on the premises or adjoining premises.
  - persons holding a mobility parking scheme authority.
  - loading/unloading goods or passengers.
  - persons who provide services to the premises on a casual basis.
  - a mobile crane, forklift truck, tractor or front end loader without charge.
  - an ambulance, fire brigade vehicle or police vehicle without charge.
  - a delivery or service vehicle without charge.
  - non-Council personnel parking at council owned or occupied premises.
  - persons parking at premises owned or occupied by religious or charitable organisations.
  - unleased tenant parking space.
  - unused casual parking space.
- Additional categories of parking space are exempt in category 2 areas, particularly parking for:
  - employees or customers of a retail shop.
  - guests or customers of a hotel or motel.
  - members and guests of a registered club.

- customers of a restaurant.
- patients of a medical centre.
- customers of a car wash establishment, car servicing or repair centre or car wash.
- vehicles displayed or stored on the premises for the purpose of being offered for sale or hire.
- Owners of subject spaces are required to notify Revenue NSW of certain matters, including notice of acquisition or sale and lodgement of an annual return by 1 September each year.
- Revenue NSW issues a notice of assessment, which is payable as a lump sum or in quarterly instalments, even if an objection has been lodged, although a refund will be made if an objection is successful.

The changes which became effective on 1 July 2025 included:

- Additional requirement that exempt spaces be both set aside and used for the exempt purpose.
- Additional requirement that exempt spaces be clearly signposted for use for the exempt purpose and meet signage requirements issued by the Chief Commissioner.
- Addition of the "vehicles providing services to the premises" exemption, with a 10 space limit, essentially permitting parking for trade persons.
- Updated the exemption relating to "vehicles providing services or deliveries from the premises", with a 10 space limit.
- Updated "public benevolent institutions" exemption, requiring that they be registered with the Australian Charities and Not-For-Profit's Commission and the parking be no cost parking by staff delivering services or patrons accessing services.
- Updated exemption relating to mobility parking, which must now comply with Australian Standard 2890.6:2022 Parking Facilities, Part 6: off-street parking for people with disabilities.
- Clarification of "unleased tenant parking" exemption, which applies to commercial premises unavailable to the public, staff or current tenants.
- Clarification of "customer" related exemptions, with such spaces required to be actively used by customers during their visit.
- Definitions and rules have changed for calculating the number of spaces provided by facilities accommodating more than one vehicle, e.g. mechanical stackers and wide bays.

We have considerable expertise with these issues and would be pleased to assist you if you are having any issues with them.

*\*\*\*The information contained in this article is general information only and not legal advice. The currency, accuracy and completeness of this article (and its contents) should be checked by obtaining independent legal advice before you take any action or otherwise rely upon its contents in any way.*

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