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Ride-sourcing and tax

Ride-sourcing, is an ongoing arrangement where:

- you (a driver) make a car available for public hire for passengers
- a passenger uses a website or app provided by a third party (facilitator) to request a ride, for example Uber, GoCatch and others
- you use the car to transport the passenger for payment (a fare).

What you need to do

Similar tax obligations for taxi drivers apply to ride-sourcing providers.

The following are the basics you need to know and do for tax purposes, including:

- keeping records of all your expenses and income (you can use the myDeductions tool in our app)
- apportioning expenses to the time you are providing a ride-sourcing service.

Income tax	GST – if you have a ride-sourcing enterprise
<ul style="list-style-type: none"> • Include the income you earn in your tax return • Only claim deductions related to transporting passengers for a fare 	<ul style="list-style-type: none"> • Get an Australian business number • Register for GST regardless of how much you earn (ride-sourcing is taxi travel for GST purposes) • Pay GST on the full fare • Only claim GST credits related to transporting passengers for a fare • Lodge business activity statements • Know how to issue a tax invoice (you need to provide one for fares over \$82.50 if asked)

Use our checklist to help you get it right (</General/Ride-sourcing-and-tax/In-detail/Ride-sourcing-drivers--What-you-need-to-know/>)

Find out about:

- [ABN and GST \(/general/ride-sourcing-and-tax/abn-and-gst/\)](/general/ride-sourcing-and-tax/abn-and-gst/)
- [Income tax and ride-sourcing \(/general/ride-sourcing-and-tax/income-tax-and-ride-sourcing/\)](/general/ride-sourcing-and-tax/income-tax-and-ride-sourcing/)
- [Fares \(/general/ride-sourcing-and-tax/fares/\)](/general/ride-sourcing-and-tax/fares/)

- [Car expenses \(/general/ride-sourcing-and-tax/car-expenses/\)](/general/ride-sourcing-and-tax/car-expenses/)
- [Avoid a tax bill \(/general/ride-sourcing-and-tax/avoid-a-tax-bill/\)](/general/ride-sourcing-and-tax/avoid-a-tax-bill/)
- [Record keeping \(/general/ride-sourcing-and-tax/record-keeping/\)](/general/ride-sourcing-and-tax/record-keeping/)
- [Delivering food or goods \(/general/ride-sourcing-and-tax/delivering-food-or-goods/\)](/general/ride-sourcing-and-tax/delivering-food-or-goods/)

See also:

- Ride-sourcing and tax is available in [Other languages \(/General/Other-languages/\)](/General/Other-languages/)
- [The sharing economy and tax \(/General/Ride-sourcing-and-tax/\)](/General/Ride-sourcing-and-tax/)

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