



ANNUAL  
REPORT  
& FINANCIAL  
STATEMENTS  
2009



**Commission For  
Taxi Regulation**

35 Fitzwilliam Square  
Dublin 2, Ireland

Tel: +353 1 659 3800

Fax: +353 1 659 3801

[www.taxiregulator.ie](http://www.taxiregulator.ie)

## Contents

Commissioner's Report	2
<b>Licensing</b>	<b>6</b>
<b>SPSV vehicle licensing</b>	<b>7</b>
The Commission's role in vehicle licensing	7
Licensing activity, 2009	7
Other developments	12
Work programme for SPSV licensing 2010	13
<b>Dispatch operator licensing</b>	<b>14</b>
The Commission's role	14
Licensing activity, 2009	14
Work programme for dispatch operator licensing 2010	14
<b>SPSV driver licensing</b>	<b>15</b>
The Commission's role	15
Licensing activity, 2009	15
Other developments	16
Work programme for SPSV driver licensing 2010	17
<b>Compliance</b>	<b>18</b>
The Commission's role	19
Overview of compliance, 2009	19
Consumer protection	20
Overview of complaints received	20
Department of Social Protection	20
Overview of fixed-charge penalties and prosecutions	21
Legal developments	25
Work programme for compliance 2010	25
<b>Data collection and information provision</b>	<b>26</b>
The Commission's role	27
Provision of information, 2009	27
Information telephone lines	28
Taxi rank planning guidelines	29
Joint advertising campaign with the RSA	30
Work programme for data collection and information provision 2010	30
<b>General, legal and administrative functions</b>	<b>31</b>
Transparency and accountability	32
Investment in the industry	33
Staffing levels of the Commission	33
Use of outside consultants	34
Incorporation into the National Transport Authority (NTA)	34
<b>Financial Statements for the year ended 31st December 2009</b>	<b>35</b>

# Commissioner's Report

This Report presents an account of the work of the Commission for Taxi Regulation in 2009 and an indication of its 2010 work programme.

The Commission's principal function is the development and maintenance of a regulatory framework for the control and operation of small public service vehicles (SPSV's), their drivers and dispatch operators, to ensure a quality, consumer-oriented service for SPSV users.

The Commission significantly advanced a number of objectives throughout 2009. In January 2009 the Commission's new vehicle standards came into force for new entrants to the industry. The standards cover a number of areas including vehicle condition, vehicle age and basic vehicle specifications.

The Commission also launched the Skills Development Programme for the Small Public Service Vehicle Industry. Completion of the programme has been mandatory for all new SPSV driver licence applicants and dispatch operators since May 2009. The Skills Development Programme is the first comprehensive guide and testing process for SPSV drivers in Ireland. The ultimate aim of the programme is to ensure all drivers achieve the same standards of industry and area knowledge and continue to provide high-quality customer services.

In March 2009 the Commission published the Goodbody Economic Review and subsequently conducted a full public consultation process on the findings and recommendations of the review. As part of the consultation process the Commission facilitated workshops with industry representatives across Ireland, considered the submissions received in response to the public consultation notice and met with key stakeholders representing business and consumer interests, particularly those of people with disabilities. Further actions were identified and their feasibility, costs and benefits were fully assessed both as part of the consultation process and within four regulatory impact analyses.

In October 2009 the Commission published *Progressing Quality Improvement in the SPSV Industry* which outlined further measures to be implemented within the sector in response to the recommendations of the Economic Review and the outcomes of the in-depth consultation

process. Some of the measures outlined were contained in previous action plans and were either brought forward or progressed to a greater level of detail. Many of the measures addressed key concerns such as driver licensing identification mechanisms, the overall quality of the SPSV fleet and access to SPSV services by people with disabilities.

Individuals with disabilities are often reliant on the door-to-door service offered by taxis. The Commission believes that there is a need to increase the number of wheelchair accessible vehicles and improve the availability of those already licensed. Incentives offered to date, including a much lower licence fee, have not sufficiently increased the wheelchair accessible fleet. As part of the deliberation and decision-making process conducted in 2009 the Commission decided to commence a period of issuing wheelchair accessible licences only, to further encourage the provision of fully accessible SPSV services. This period is due to commence in June 2010. In parallel, the Commission continues to seek approval for financial assistance for existing wheelchair-accessible vehicle operators so that they may upgrade their vehicles to meet Commission requirements by 2012. The number of accessible vehicles in the fleet will be kept under active review and reported to the Department of Transport.

A number of measures that will increase standards and compliance within the industry were also decided upon, including fast-tracking vehicle standards to ensure greater uniformity by 2011 and fast-tracking the driver Skills Development Programme for existing SPSV driver licence holders.

New regulations in relation to the transferability of taxi licences between operators and new requirements for those applying for and renewing licences were also determined. These requirements will increase accountability and compliance with the Taxi Regulation Act and also with Health & Safety, Social Welfare and Revenue legislation.

The industry continues to experience extremely challenging times and the Commission is monitoring this situation closely. It is notable that there has been an overall decrease in the number of SPSVs operating in Ireland. The decrease in the number of accessible vehicles

in the fleet is of concern to the Commission. The number of new vehicle licences being issued has also continued to decline since 2008. There were 2,209 fewer vehicle licences issued in 2009 than in 2008. The Commission expects the number of new vehicle licences to further decline during 2010 as a result of the temporary measure to issue new licences to wheelchair accessible vehicles only.

2009 was the final year of the Commission's initial five-year work programme. The focus of the work programme 2005–2009 has been the establishment and ongoing development of a regulatory system that ensures high qualitative standards are required of all operators and consistently maintained within the sector. Many of the standards and reforms have been introduced on a phased basis to allow existing operators to adapt. The reforms outlined in *Progressing Quality Improvement in the SPSV Industry* extend current qualitative standards to all operators and will be fully implemented over the coming years. These reforms represent the culmination of the initial reform period for the SPSV sector in Ireland.

The national regulatory system, based on qualitative entry and renewal standards, is now firmly established. There is now a national maximum taxi fare and national taximeter area, a national register of vehicle, driver and dispatch operator licences, secure and transparent national vehicle and dispatch operator licensing systems, a national complaints system, targeted industry enforcement, and new vehicle and driver standards for all new entrants to the industry.

These vehicle, driver and dispatch operator standards will ensure fair competition and high customer service standards. They will also ensure that all operators who remain in the industry are fully recognised as skilled professionals, committed to the ongoing improvement and development of the SPSV sector in Ireland.

In 2010 the Commission will publish its *Strategy Statement 2010–2014* and *Action Plan 2010–2011*. The focus of the Commission's next five-year work programme will be the consolidation of existing processes and systems, the progression of new initiatives, and the further integration of SPSV services within the wider transport network.

During 2010 we will launch a new vehicle licensing service, introduce an annual licence renewal assessment (LRA) for vehicle licences, conduct a review of the National Maximum Taxi Fare, roll out new driver identification cards for all SPSV drivers, establish online registers of active vehicle, driver and dispatch operator licences, introduce the category of wheelchair accessible hackney, examine the feasibility of a fleet licence and publish the taxi rank planning guidelines. The taxi rank planning guidelines will encourage best practice in the planning and provision of taxi ranks in Ireland, with particular regard for the accessibility of ranks. The Commission will also conduct a review of the current compliance model to consider how best to use the resources at our disposal. All of the developments in these areas will be subject to due process and formed in line with best practice regulatory methodologies.

I would like to take this opportunity to thank all the professional and compliant licence holders who offer a high level of service to consumers and participate in the decision-making processes, both through their representatives and on an individual basis, for their continued engagement with the Commission throughout 2009.

I would like to thank the Chairman and members of the Advisory Council for their valuable input into the consultation processes in 2009 and their advice and assistance throughout the year.

I would like to thank the Minister for Transport and management and staff of the Department of Transport for their support and assistance.

I would also like to thank the Commission management and staff for their dedication and commitment in the delivery of our objectives.

We will continue to work on the objectives set out in the Taxi Regulation Act 2003 throughout 2010. We remain committed to ensuring that the SPSV sector in Ireland is one of the best in Europe and that the value of the sector is recognised at all levels. We also remain committed to achieving the highest standards in corporate governance in a transparent and accountable manner.

Section 29 of the Taxi Regulation Act 2003 sets out the Commission's obligations in relation to the submission of its accounts and reports to the Minister for Transport. I am now happy to submit this report to the Minister for Transport in compliance with the Commission's statutory obligations in relation to its accounts and reporting.



**Kathleen Doyle**  
Commissioner for Taxi Regulation

# Licensing

## SPSV vehicle licensing

### The Commission’s role in vehicle licensing

The Commission is the licensing authority for all small public service vehicles and as such:

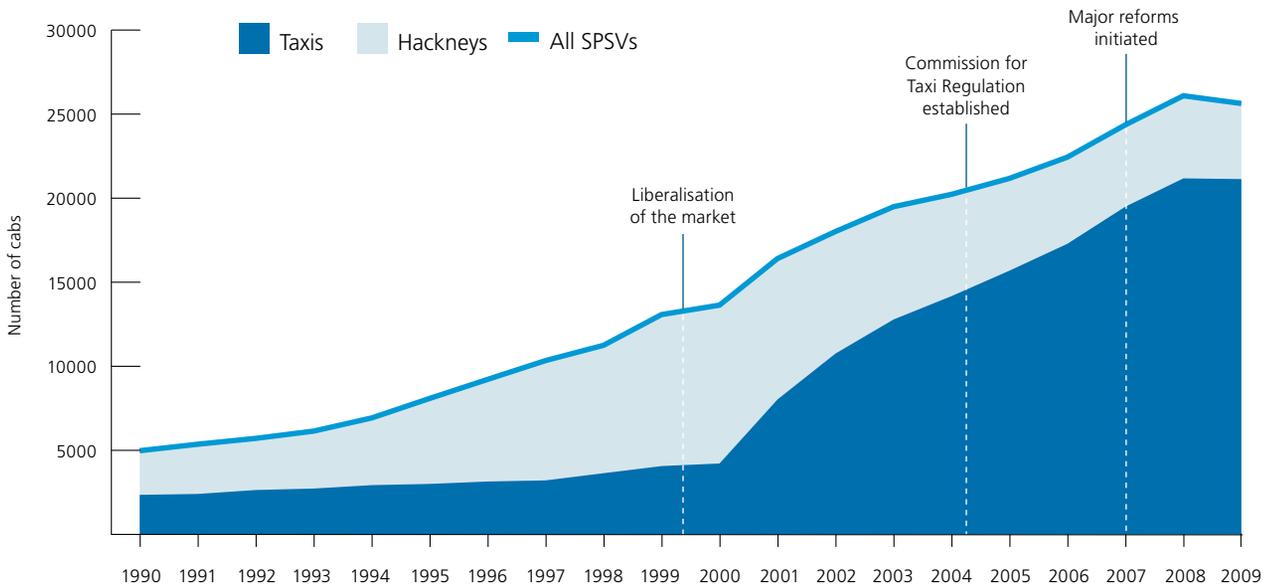
- Sets the licensing conditions for all taxis, wheelchair accessible taxis, hackneys and limousines;
- Sets the national maximum taxi fare which ensures that a standard fare and simplified fare structure is applied throughout the country;
- Requires operators to display in-vehicle information covering areas such as the rights and responsibilities of drivers and consumers and the national maximum taxi fare;
- Operates a streamlined national vehicle licensing system which ensures a fair, consistent and efficient SPSV licensing process;
- Operates a national vehicle licensing number system which ensures that each licence has a unique reference number in the vehicle register;
- Maintains the national register of all vehicle licences.

### Licensing activity, 2009

As outlined in the *Annual Report 2008* the liberalisation of the taxi market, and the subsequent establishment of the Commission in 2004, have significantly changed the structure of the SPSV industry since 2000.

Up to end 2008 the numbers entering the market steadily increased and 2009 is the first year in the last nineteen years where a decrease in overall vehicle licence numbers is evident. In 2009, the fleet decreased by 492 licences.

### Trends in SPSV numbers in Ireland, 1990–2009



### Number of SPSVs licensed in Ireland, 1993–2009

Year	Taxi*	Other**	Total	Annual Change (%)
1993	2,726	3,418	6,144	–
1994	2,929	3,996	6,925	12.7
1995	3,002	5,084	8,086	16.8
1996	3,145	6,074	9,219	14.0
1997	3,212	7,128	10,340	12.2
1998	3,639	7,610	11,249	8.8
1999	4,063	9,013	13,076	16.2
2000	4,218	9,419	13,637	4.3
2001	8,025	8,522	16,547	21.3
2002	10,757	7,495	18,252	10.3
2003	12,781	7,075	19,856	8.8
2004	14,171	6,573	20,744	4.5
2005	15,686	6,202	21,888	5.5
2006	17,287	5,293	22,580	3.2
2007	19,496	6,199	25,695	13.8
2008	21,177	6,252	27,429	6.7
2009	21,135	5,802	26,937	-1.8

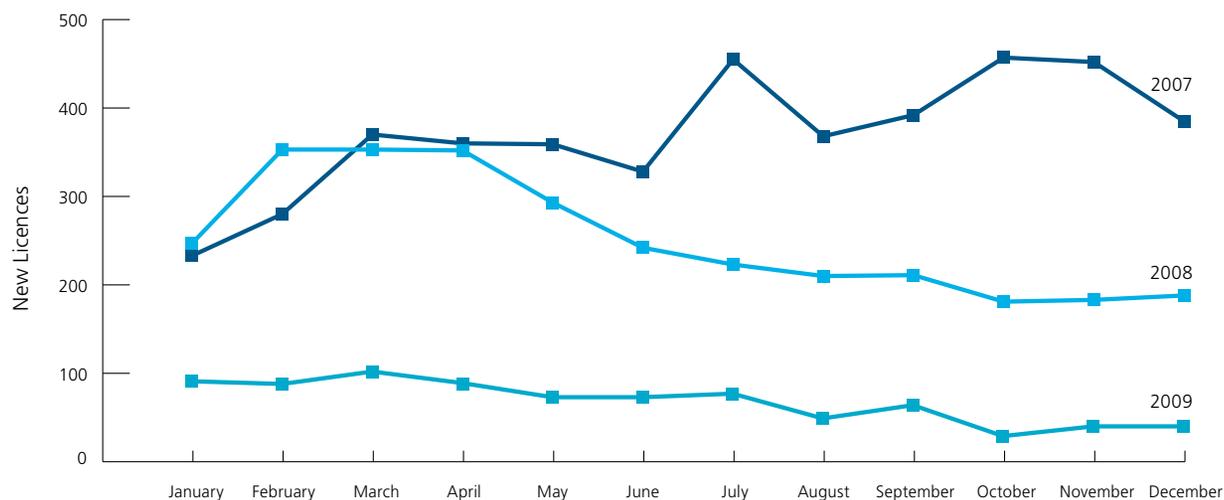
There was an overall decrease of 1.8 % in the total number of active vehicle licences in 2009. A total of 827 new licences were issued during the year, with 2,140 transfers of SPSV taxi licence from one licence holder to another. The figures and tables on pages 7–11 provide a breakdown of SPSV licensing activity during 2009.

\* Includes wheelchair accessible taxis

\*\*Comprising hackneys (1993–2000) and hackneys and limousines (2001–2009)

Source: Vehicle Registration Unit, Department of Transport (VRU 1993–2006) and Commission for Taxi Regulation (2007–2009)

### New SPSV licences issued, January 2007–December 2009

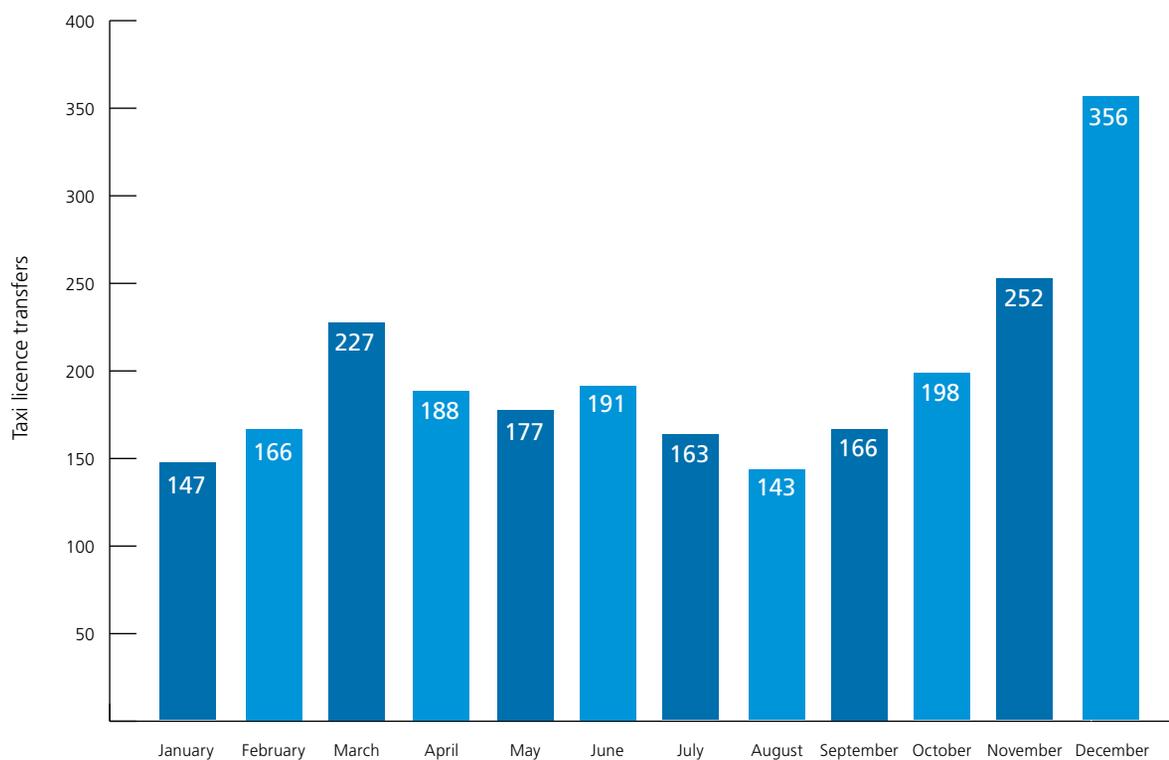


### Total new licences issued by category, January–December 2009

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2009	Total 2008
Taxi	32	33	32	35	20	9	12	2	3	3	6	6	193	1701
Hackney	43	34	46	38	28	31	35	23	36	13	22	20	369	841
Limousine	8	12	10	11	9	14	17	10	10	3	3	3	110	213
WAT <sup>†</sup>	9	10	15	6	17	20	14	15	16	11	10	12	155	281
<b>Total</b>	<b>92</b>	<b>89</b>	<b>103</b>	<b>90</b>	<b>74</b>	<b>74</b>	<b>78</b>	<b>50</b>	<b>65</b>	<b>30</b>	<b>41</b>	<b>41</b>	<b>827</b>	<b>3,036</b>

<sup>†</sup>Wheelchair accessible taxi

### Number of taxi licence transfers<sup>†</sup> per month, 2009



<sup>†</sup>Note: hackney and limousine licences are non-transferable

**Active vehicle licences by county, 2009**

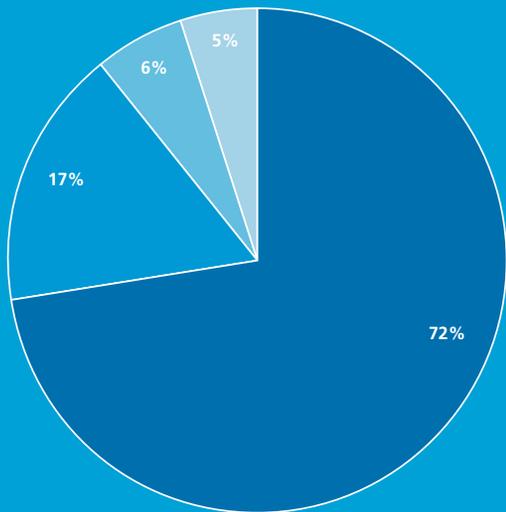
County	Hackney	Limousine	Taxi	WAT	Total 2009	Total 2008
Carlow	49	1	99	27	176	200
Cavan	107	3	99	16	225	234
Clare	211	41	212	18	482	503
Cork	683	162	1,464	107	2,416	2,382
Donegal	323	211	208	25	577	558
Dublin	204	385	11,650	687	12,926	13,244
Galway	366	55	704	78	1,203	1,231
Kerry	220	79	233	21	553	535
Kildare	268	84	741	97	1,190	1,259
Kilkenny	58	10	166	28	262	267
Laois	83	6	155	42	286	289
Leitrim	56	6	30	17	109	107
Limerick	194	59	614	40	907	930
Longford	31	3	75	14	123	125
Louth	122	42	519	46	729	754
Mayo	210	29	191	23	453	448
Meath	156	63	1,155	90	1,464	1,408
Monaghan	107	10	6	11	134	144
Offaly	139	15	83	17	254	262
Roscommon	117	10	42	10	179	164
Sligo	40	22	145	15	222	217
Tipperary	304	33	38	4	379	394
Waterford	75	49	223	31	378	398
Westmeath	58	20	275	44	397	396
Wexford	170	40	147	33	390	426
Wicklow	146	57	291	29	523	554
<b>Total</b>	<b>4,497</b>	<b>1,305</b>	<b>19,565</b>	<b>1,570</b>	<b>26,937</b>	<b>27,429</b>

### Small public services vehicles

As of December 2009 there are a total of

# 26,937

active small public service vehicle (SPSV) licences nationally



 Taxis	<b>19,565</b>
 Hackneys	<b>4,497</b>
 Wheelchair Accessible Taxis	<b>1,570</b>
 Limousines	<b>1,305</b>

## Other developments

### Vehicle standards

The Commission's new vehicle standards came into force for new vehicle licence applicants on the 1st January 2009. The standards cover a number of areas such as vehicle condition, vehicle age and basic vehicle specification, including:

- Standard taxis and hackneys:
  - Vehicle age: not more than nine years;
  - Luggage capacity: 420 litres with specific ability to accommodate a folded wheelchair;
  - Minimum interior size: those not capable of seating four adult passengers in comfort are no longer permitted.
- All SPSVs are required to have (for all licence holders):
  - High standard of cleanliness;
  - Safety equipment including a fire extinguisher, first aid kit, advance warning triangle, high visibility reflective vest;
  - Torch;
  - Pen and paper.

The primary aim of the new standards is to improve the quality of service, comfort and safety for all passengers and drivers.

### *Progressing Quality Improvement in the SPSV Industry, October 2009 – Vehicle standards*

Following the consultation process conducted after the publication of the Economic Review, the implementation of the maximum nine-year age requirement for existing vehicle licence holders was fast-tracked from 2012 to 2011 (on licence renewal). This was accepted by the Advisory Council to the Commission. This measure is to address concerns about the overall quality of fleet. It was considered appropriate to fast-track the age rule, particularly in light of the significant decreases in the cost of second-hand vehicles since 2008. The Commission also stipulated that, from June 2010, existing licence holders must meet the nine-year age rule when changing their vehicle. The remaining vehicle standards will continue to be phased in on renewal in 2012 (for existing licence holders).

### Accessibility

A key concern in the coming years is the maintenance of the existing wheelchair accessible fleet. One of the aims of the 2005–2009 work programme was that 10% of the SPSV fleet would be fully accessible. The deteriorating economic environment and the absence of required funding made this target unachievable within this timeframe.

The *Economic Review of the SPSV Industry (2009)* examined recent trends in cab usage by persons with a disability and found that cab usage among this group was down compared to 2005. The main reasons given were the lack of availability of suitable vehicles when ordered, and affordability issues for users. The Economic Review concluded by recommending that greater provision of services for persons with a disability should be sought.

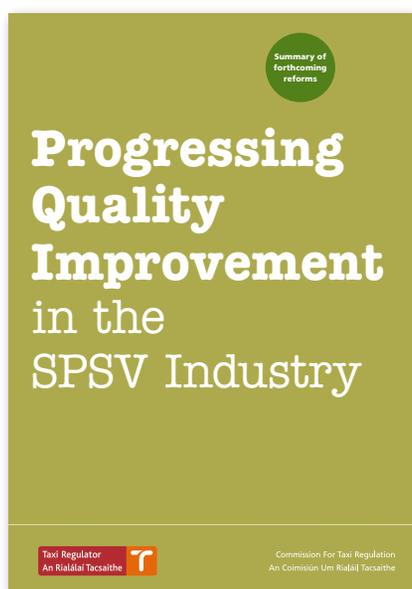
As part of the subsequent consultation and review process during 2009 a regulatory impact analysis on a range of options for improving accessibility to SPSV services was completed. This regulatory impact analysis clearly demonstrated that, in the absence of funding for existing wheelchair accessible vehicle licence holders to upgrade their vehicles, the existing accessible fleet could be significantly reduced when the new standards for wheelchair accessible vehicles are introduced in 2012. This is because many SPSV operators will find it very difficult to secure finance from private institutions for these high-cost vehicles. Those that can secure financing may be reluctant to do so due to the additional operating costs. This will have negative repercussions for those employed in the industry, for those most dependent on accessible SPSV services, and for the Exchequer.

During 2009 the Commission made further submissions for funding and/or permission to use its own funds to subsidise eligible licence holders in upgrading their accessible vehicles. This funding could not be granted. The Commission thus announced a range of measures relating to vehicle licensing conditions in October 2009 as outlined below. These measures are designed to encourage the provision of SPSV services in accessible vehicles from 2010 onwards although it should be

noted that they are unlikely to substantially offset attrition from the existing fleet by 2012.

### *Progressing Quality Improvement in the SPSV Industry, October 2009 – Accessibility provision*

From June 2010 the Commission will only issue new taxi and hackney licences for vehicles that meet the Commission's new wheelchair accessible vehicle standards. No more new standard taxi or hackney licences will be issued for a period of time.



Existing standard taxi licences will also only be transferable once after 1 June 2010 and only to standard vehicles that are less than three years old. The requirement that they be transferable to a vehicle which is three years old or less is being introduced so that the cost of acquiring a new wheelchair accessible licence with a vehicle that meets the new accessible standards is broadly comparable to the cost of acquiring a transferred taxi licence.

All new taxi licences issued after June 2010 will be non-transferable between people; existing taxi licences will only be transferable once more and then rendered non-transferable, and all wheelchair accessible taxi licences (existing and new) will be non-transferable. The phasing out of the transferability of taxi licences is to further ensure that, in the absence of new standard taxi licences,

the value of existing standard taxi licences does not rise considerably and that Irish taxi licences are maintained as permission to operate rather than as assets.

### *Wheelchair accessible vehicle register*

Following the introduction of a Wheelchair Accessible Taxi Register in 2008 a copy of the register was distributed to the Disability Consortium of Ireland in 2009 and they in turn are informing various disability groups of the register. Consumers contacting the Commission for Taxi Regulation consumer information line on 1890 60 60 90 can now request contact information for wheelchair accessible taxi services operating within their area.

All wheelchair accessible taxi licence holders are required to give priority to bookings for people with disabilities.

### **Work programme for SPSV licensing 2010**

- The Commission will roll out a dedicated vehicle licensing administration and suitability inspection service;
- A licence renewal assessment (LRA) will be introduced from January 2010 onwards. This is an annual inspection of the vehicle being licensed to ensure that it remains suitable for SPSV operation. For example the inspection will verify the condition and cleanliness of the interior of the vehicle, and check that a wheelchair accessible taxi has its ramps etc.;
- The Commission will maintain and develop its Model Report database which includes information on whether specific vehicle makes and models comply with the requirements relating to interior size and luggage space. This information, available on the Commission's website, is to assist SPSV operators in ensuring that a vehicle is considered fundamentally acceptable before the formal suitability inspection;
- The Commission will continue to provide regular statistical updates on the number and category of active vehicle licences across Ireland;
- The Commission will conduct a Maximum Fare Review during 2010.

## Dispatch operator licensing

---

### The Commission's role

Dispatch operators play an essential role in ensuring the supply of quality, accountable and accessible SPSV services to consumers. It is imperative that they operate to the highest standards. Following recent legislative provision, the Commission is the licensing authority for dispatch operators and as such:

- Sets the licensing conditions for all dispatch operators;
- Requires all dispatch operators to pass the Skills Development Programme;
- Operates a streamlined national dispatch operator licensing system which ensures a fair, consistent and efficient licensing process;
- Maintains the national register of all dispatch operators;
- Conducts regular compliance checks on dispatch operators in Ireland.

### Licensing activity, 2009

Following the introduction of a registration process for all dispatch operators in 2008 the first dispatch operator was licensed in Cork in September 2009. By the end of 2009 a total of 43 dispatch operators had successfully completed the licensing process with a number of applications pending final accreditation.

Licences are granted by the Commission subject to the following:

- An efficient and accessible booking service;
- Skills Development Programme certificate;
- Complaints process in place;
- Provision for staff training;
- Up-to-date driver records and staff training records;
- An up-to-date tax clearance certificate;
- A licence fee of €250.

In the *Annual Report 2008* the Commission stated that it would develop a Quality Assurance Scheme for all SPSV operators during 2009 and that the scheme would be piloted through dispatch operators. Due to a range of factors this was not feasible in 2009 and has been postponed until a full review of the role of technology within the SPSV sector has been completed. A definitive link between the driver and vehicle is required in order to properly establish a Quality Assurance Scheme for the SPSV industry. Further information is provided in the Commission's *Strategy Statement 2010–2014* and *Action Plan 2010–2011*.

### Work programme for dispatch operator licensing 2010

- The Commission will continue to administer the dispatch operator licensing process;
- The Commission will maintain the national register of licensed dispatch operators;
- The Commission will publish an online version of the register of licensed dispatch operators;
- The Commission will develop and implement the dispatch operator licence renewal process.

## SPSV driver licensing

### The Commission's role

An Garda Síochána is the licensing authority for SPSV driver licences and, as such, sets the SPSV driver licensing conditions.

The Commission, working in close co-operation with An Garda Síochána:

- Maintains the national register of SPSV driver licences;
- Administers the national driver identification system;
- Administers the Skills Development Programme for SPSV drivers;
- Collects the driver licence application and renewal fees.

Since May 2009 all new SPSV driver licence applicants are required to pass the Commission's Skills Development Programme. The Commission maintains and updates the Skills Development Programme materials and administers the nationwide testing process.

An Garda Síochána grants and renews all SPSV driver licences and then sends the Commission for Taxi Regulation an updates of all new and renewed licence details. The Commission updates the national register of SPSV drivers and issues drivers with their identification cards. Each driver receives two identification cards. The larger of the two cards must be clearly displayed on the dashboard of the vehicle at all times while operating as an SPSV and the smart card must be carried by the SPSV driver at all times while operating. The smart card has enhanced security features that enable it to be scanned and verified for enforcement purposes. It can also be easily used as identification by the driver upon arrival for a pre-booked fare.

### Licensing activity, 2009

An Garda Síochána SPSV driver licensing activity for 2009 is outlined in the table below. There was an overall increase of 0.8 % in SPSV driver licences in 2009.

Garda divisional area	Number of current licences
Carlow	548
Cavan	558
Clare	1,064
Cork	4,637
Donegal	1,433
Dublin	20,619
Galway	2,542
Kerry	1,313
Kildare	1,412
Kilkenny	515
Laois	795
Leitrim	225
Limerick	1,666
Longford	292
Louth	1,608
Mayo	1,164
Meath	1,064
Monaghan	570
Offaly	568
Roscommon	288
Sligo	565
Tipperary	887
Waterford	934
Westmeath	773
Wexford	761
Wicklow	421
<b>Total</b>	<b>47,222</b>

## Other developments

### Driver licence fee

The Commission conducted a full review of the driver licence fee in 2009. The fee was increased to €250 on application or renewal (currently every five years). This fee reflects the administration and compliance costs incurred by the Commission and An Garda Síochána and, at €50 per annum, comprises less than 0.5% of the average driver's annual operating costs. It compares favourably with similar fees charged in other EU jurisdictions.

### Skills Development Programme

In May 2009 the Commission launched a new Skills Development Programme for the Small Public Service Vehicle Industry. Completion of the programme has been mandatory for all new entrants and dispatch operators since then. This is the first time such a comprehensive guide and testing process has been prepared and rolled out nationally for SPSV drivers in Ireland.

Successful accreditation for new entrants will ensure they are adequately prepared to operate in their chosen geographical area and they are familiar with the rules and regulations of the industry. Completion of the industry knowledge section of the programme for existing drivers will ensure they are up to date with developments within the industry

The programme replaces the knowledge test previously administered by An Garda Síochána for new SPSV driver licence applicants. As outlined above, An Garda Síochána continue to grant SPSV driver licences and to vet applicants to ensure they are 'fit and proper persons' to drive SPSVs. Further information can be found at [www.spsvtest.ie](http://www.spsvtest.ie).

As part of the consultation and review process following the publication of the Economic Review, the implications of the phased roll-out of the Skills Development Programme to existing drivers were further discussed.

In light of the fact that existing drivers are only required to take the industry knowledge section of the Skills Development Test which has a relatively high pass rate (64% end 2009), the fast-tracking of this module was judged to be appropriate. In order to promote a positive image of the industry and ensure all drivers are aware of all the regulatory changes within the industry it was therefore decided to fast-track the Skills Development Programme roll-out for existing drivers to 2010.

### Area of operation

During the 2009 consultation process concerns were also raised about the visibility and effectiveness of the large card in displaying the driver's area of operation. The Commission is thus examining several options to further improve this such as improving the design of the current driver ID cards and using the roof sign as a complement to the driver ID cards.

### **Work programme for SPSV driver licensing 2010**

- The Commission will continue to update and maintain the national SPSV driver licence register;
- The Commission will continue to issue SPSV driver identification cards;
- The Commission will publish an online version of the register of licensed SPSV drivers;
- The Commission will continue to administer the Skills Development Programme for new SPSV driver licence applicants and dispatch operators;
- The Commission will launch the Industry Knowledge Test for existing SPSV driver licence holders;
- The Commission will launch and roll out driver identification cards which show that the driver has a Skills Development Certificate;
- The Commission will investigate all available options for improving the display of the driver's area of operation, including the use of roof signs.

# Compliance

## The Commission's role

The Commission has appointed authorised persons for the purpose of enforcing SPSV regulations throughout the country.

Activities include:

- Proactive and reactive compliance checks within the SPSV industry;
- Investigation of all complaints made under Section 51 of the Taxi Regulation Act 2003;
- Operation of a system of fixed-charge penalties currently covering 22 contraventions of statutory obligations;
- Operation of a national complaints system which ensures that:
  - all complaints made in relation to the SPSV industry are dealt with in a consistent manner;
  - operators against whom repeated complaints are made can be easily identified;
  - consumer complaints are monitored by complaint type and outcome on an area basis;
- Completion of an average of two joint operations with the Gardaí per month;
- Institution of legal proceedings against operators who do not pay a fixed-charge penalty within 28 days of the date of issue or are found to be in breach of legislation not covered under the fixed-charge penalty system;
- Collection and dissemination of statistical data relating to compliance levels in the SPSV industry in Ireland.

The powers conferred on Enforcement Officers as 'authorised persons' under the 2003 Act are also available to members of An Garda Síochána. The Gardaí are the most prominent partners to the Commission in respect of enforcement within the industry.

## Overview of compliance, 2009

In 2009, the Commission's Enforcement Officers continued their national enforcement role, making 118 separate visits to locations across the country. These visits often combined the enforcement role of the team with the statutory obligation to investigate customer complaints and, where required, attend District Courts to give evidence in prosecutions. The Commission's principal objective here is to optimise regulatory compliance.

Compliance checks are a key element in the regulatory process. They are essential to:

- Achieve and sustain consistently high standards;
- Maximise consumer satisfaction;
- Ensure a level playing field for all operators; and
- Prevent illegal or substandard service provision.

The Commission's Enforcement Officers have been operational since July 2007. The Enforcement Officers, assisted by An Garda Síochána, cover all aspects of the Small Public Service Vehicle (SPSV) industry including;

- Vehicle standards;
- Vehicle licensing;
- Driver licensing;
- Driver conduct;
- Dispatch operator licensing;
- Dispatch operator audits;
- Overcharging and other matters relating to hiring.

Although the Commission's Enforcement Officers are authorised to work independently of other agencies, almost one-third of national operations involved the assistance of local Gardaí. In addition to Commission-initiated operations, An Garda Síochána undertook six separate SPSV focused operations (Operation Taxi) in 2009. For each operation, the Commission provided personnel to assist Gardaí. The Enforcement Officers liaised with or worked alongside Gardaí on a daily basis in Dublin to reflect the enforcement needs within the capital.

The Commission has also developed strong working relationships with other agencies such as the Revenue Commissioners, the Department of Social Protection

and the Office of Tobacco Control. The Commission's Enforcement Officers worked alongside colleagues from the Revenue Commissioners and the Department of Social Protection to address the full range of compliance issues within the industry. Joint operations conducted at the roadside formed only one part of the increased liaison between enforcement agencies in 2009.

### Consumer protection

Under Section 51 of the Taxi Regulation Act 2003 the Commission is responsible for the handling of consumer complaints relating to:

- The condition and cleanliness of a Small Public Service Vehicle (SPSV);
- The conduct and behaviour of an SPSV operator or driver;
- Overcharging or other matters relating to fares;
- The hiring of an SPSV.

The Enforcement Officers have investigated all complaints received since October 2006, a role previously filled by the individual Garda divisions. Since that date, 1,840 complaints have been investigated.

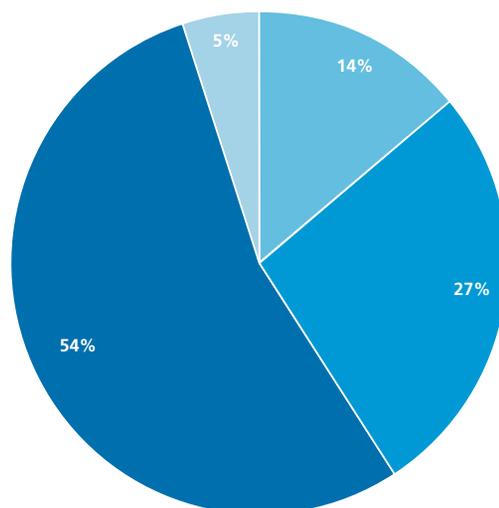
### Overview of complaints received

In the course of 2009, the Commission received a total of 476 complaints. The figure opposite provides a breakdown of the complaints received by category.

Complaints are investigated by the Commission's Enforcement Officers and can result in:

- No further action;
- Advice given to the operator;
- A formal warning given to the operator;
- A fixed-charge penalty imposed on the operator;
- Prosecution of the operator.

### Breakdown of complaints 2009



- Overcharging or other matters relating to fares
- Conduct and behaviour of an SPSV operator or driver
- Matters relating to the hiring of an SPSV
- Condition and cleanliness of the vehicle

### Department of Social Protection

Data is exchanged between the Commission for Taxi Regulation and the Department of Social Protection strictly for control of fraud and abuse. All data exchanges take place using secure methods and any data that does not warrant investigation is destroyed.

Information provided on approximately 24,500 licence holders resulted in 1,775 matched to Social Welfare claims. Details of matches were sent to the relevant areas in the Department of Social Protection for investigation.

Information was also provided regarding approximately 1,600 multiple licence holders, which resulted in 83 matches to Social Welfare claims.

Very substantial savings have been made from the activity, with indications of savings in excess of €1m to date.

## Overview of fixed-charge penalties and prosecutions

Under Section 46 of the Taxi Regulation Act 2003 an authorised officer of the Commission has the power to impose on-the-spot penalties in respect of a number of fixed-charge offences. Contravention of a fixed-charge offence attracts an on-the-spot penalty of €250. If payment is not made within 28 days from the date of issue, the Commission institutes court proceedings which could result in a fine of up to €2,000 together with a possible award of legal costs against the accused. The Commission imposed on-the-spot penalties in respect of 401 fixed-charge offences in 2009. The table on the next page provides a breakdown of fixed-charge penalties issued in 2009.

Compliance checks are undertaken at all times of the day, 52 weeks of the year, reflecting the nature of the industry itself. Compliance checks concentrate on high-profile locations and on specific problems that have been notified to the Commission.

The compliance unit has well-established links with Gardai at local level and also with the Garda Traffic Corps and Garda Headquarters. At all these levels, assistance and information have been exchanged in both directions when required. Garda PSV Inspectors, who continue to administer the SPSV driver licensing process, have remained a constant link with the Commission's Enforcement Officers and provide a wealth of experience and information which has supported enforcement operations.

The wider powers held by Gardai in respect of road traffic and general criminal matters is supplemented by the Commission's Enforcement Officers' specialist knowledge of SPSV legislation, immediate access to SPSV driver and vehicle data and also the power to impose fixed-charge penalties for 22 separate offences related to the SPSV industry. These penalties provide an effective method of dealing with offences at the roadside. The power to impose on-the-spot penalties for these offences is not currently available to Garda officers who are required to dispose of these same offences by way of District Court summons.

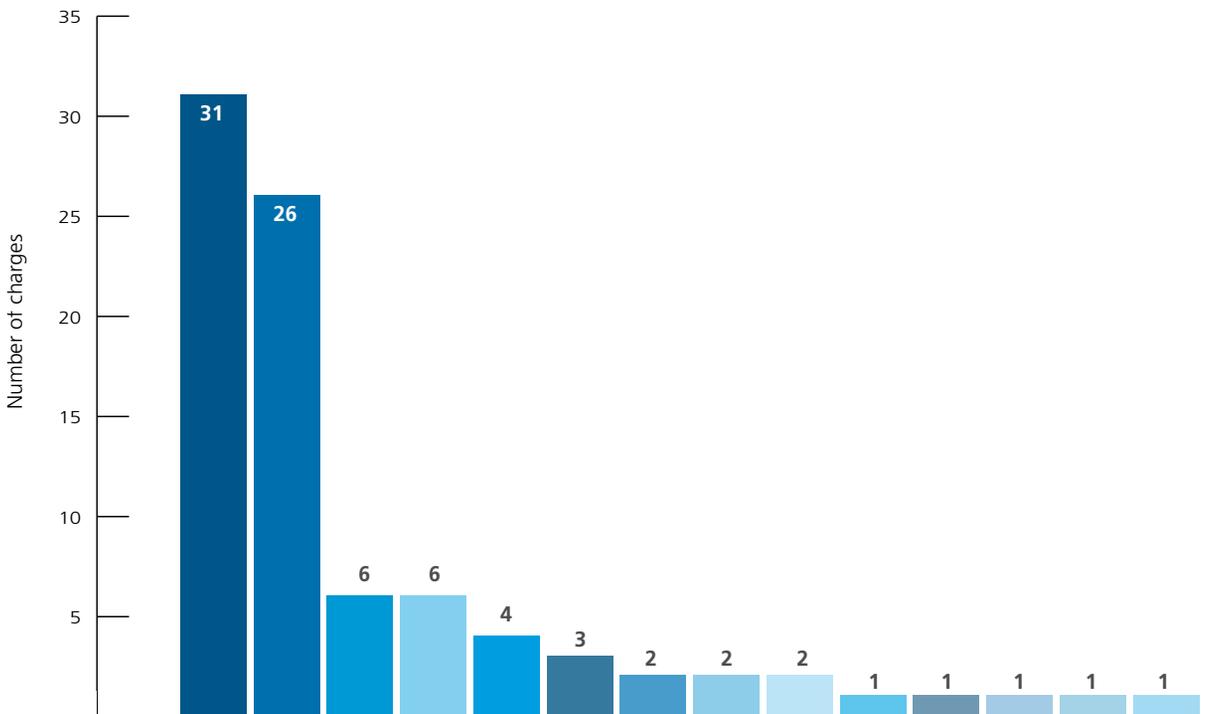
**Fixed-charge penalties, 2009**

Breakdown of offences	Number issued
Standing for hire at a place other than an appointed stand	131
Failing to display driver identification	52
Not having adequate knowledge of local area	49
Failing to operate a taximeter	42
Failing to have taximeter properly calibrated	32
Failing to display in-vehicle information	21
Failing to provide a receipt	16
Failing to comply with regulations in relation to the fitting/operation of a taximeter	15
Plying or standing for hire in a hackney or limousine	14
Failing to comply with roof sign requirements	14
Standing for hire at an appointed stand when the vehicle is not available for hire	4
Refusing to carry a passenger for a journey of not more than 30 kilometres	3
Failing to display tamper-proof disc	2
Causing the taximeter to operate while standing or plying for hire	2
Refusing to carry an assistance dog or guide dog	2
Applying a booking fee	1
Having forged identification	1
<b>Total</b>	<b>401</b>

The vast majority of the industry is fully compliant with SPSV regulations, and Commission compliance checks bear this out. However, incidents of non-compliance discovered as a result of the investigation of complaints or visits across the country do result in prosecution in

some cases. The Commission undertook a total of 84 prosecutions relating to 87 offences in 2009. Operating without a vehicle licence or without an SPSV driver licence accounted for approximately 65% of these.

**Breakdown of reasons for prosecution, 2009**



**Reasons for prosecution**

- No SPSV driver licence (31 charges)
- No SPSV vehicle licence (26 charges)
- Operating without satisfactory local knowledge (6 charges)
- Failure to display driver identification (6 charges)
- Failure to operate a taximeter while for hire (4 charges)
- Overcharging (3 charges)
- Standing for hire in a place other than an appointed stand (2 charges)
- Hackney plying for hire (2 charges)
- Failure to comply with specified receipt requirements (2 charges)
- Not behaving in a civil manner (1 charge)
- Providing false information to officer (1 charge)
- Driving without a roof sign (1 charge)
- Failure to have tamper-proof discs affixed to vehicle (1 charge)
- Failure to comply with requirement of customer (1 charge)

**Breakdown of prosecutions by area, 2009**

Area	Prosecutions in 2009
Carlow	1
Cavan	3
Clare	1
Cork	7
Donegal	3
Dublin – of which Dublin Airport: 5	39
Galway	1
Kerry	2
Kildare	2
Kilkenny	1
Laois	1
Leitrim	0
Limerick	5
Longford	0
Louth	8
Mayo	1
Meath	1
Monaghan	4
Offaly	0
Roscommon	0
Sligo	0
Tipperary	1
Waterford	0
Westmeath	1
Wexford	2
Wicklow	0
<b>Total</b>	<b>84</b>

The table opposite gives an overview of the numbers of complaints, fixed-charge penalties and prosecutions, 2007–2009. The Commission's database of SPSV drivers records details of proven breaches of regulation. This represents the first, centralised store of such records within the industry. This important resource is also available to authorised Garda officers.

Compared with 2007 and 2008 the number of consumer complaints received by the Commission has decreased. This is an extremely positive reflection on the industry and testament to the high standards of service provided by SPSV operators.

The Commission's Enforcement Officers have also attended a number of Garda stations to provide training presentations on SPSV regulations and enforcement and, in the final quarter of 2009, a bespoke Garda booklet on enforcement within the industry was produced by the Commission and distributed to Garda officers.

### Overview of the numbers of complaints, fixed-charge penalties and prosecutions, 2007, 2008 and 2009

Year	Complaints	Fixed-charge penalties	Prosecutions
2007	763	56*	16**
2008	601	258	106
2009	476	401	84

\*The Commission commenced imposing fixed-charge penalties in November 2007

\*\*The Commission commenced prosecutions in July 2007

### Legal developments

In addition to the prosecutions undertaken in 2009 the legal unit also introduced several regulations during 2009. These are as follows:

- **S.I. No. 166 of 2009**  
Taxi Regulation Act 2003 (Small Public Service Vehicle Skills Development Programme and Driver Licence Fee) Regulations 2009
- **S.I. No. 472 of 2009**  
Taxi Regulation Act 2003 (Licensing of Dispatch Operators) Regulations 2009

### Work programme for compliance 2010

- The Commission will continue compliance checks throughout 2010 in response to complaints and reports of breaches received. It will maintain a national coverage for regional visits and inspections;
- The Commission will conduct audit checks for compliance with regulations in relation to key areas such as the operation of SPSV vehicles by licensed operators and the provision of priority services to people with disabilities by wheelchair accessible taxi operators;
- Joint operations and information sharing with other enforcement agencies will also be undertaken by the Commission in accordance with its statutory remit and data protection obligations;
- In relation to legal matters, the Commission will continue to prioritise enforcement in the course of 2010 by means of fixed-charge penalties and prosecutions, as appropriate. In this regard, our objective is the maximisation of compliance and the promotion of consumer confidence;
- In relation to the new requirement to license dispatch operators, the Commission's Enforcement Team is reviewing compliance within this sector. The Commission is seeking to promote compliance by providing information to the industry and promoting consumer awareness as well as through enforcement. A number of prosecutions are pending in respect of non-compliant dispatch operators.

# Data collection and information provision

## The Commission's role

The Commission:

- Engages in extensive research into the SPSV industry;
- Publishes information notes, newsletters, reports, consultation documents, consumer guides and decisions. It:
  - Provides all publications in alternative formats;
  - Issues explanatory material and guidelines as appropriate to accompany decisions or reports;
- Provides a general query email address ([commission@taxiregulator.ie](mailto:commission@taxiregulator.ie)) for members of the public and our customers who have general information enquiries;
- Conducts regular meetings with stakeholders at national and regional level;
- Promotes greater awareness of the regulations and the requirements and entitlements of passengers, drivers and operators through public awareness campaigns and the information office;
- Provides information to industry, consumers and stakeholders on all of our functions and activities through our website.

## Provision of information, 2009

As part of its on-going commitment to keeping all stakeholders informed and up to date and conducting ongoing research on the industry and on the impacts of the regulatory system, the Commission published a number of documents during 2009:

- Wheelchair accessible taxi register;
- The Official Manual for Operating in the SPSV Industry;
- Economic Review of the SPSV Industry (2009);
- Public Consultation paper no.6 on the Goodbody Economic Review;
- Progressing Quality Improvement in the SPSV Industry 2009;
- Industry newsletter, Issues 10–12;
- Dispatch Operator newsletter, Issue 2;
- Improving accessibility to SPSV services (2009, RIA);
- Innovation and vehicle technology (2009, RIA);

- Communication and data provision (2009, RIA);
- Licensing conditions and procedures (2009, RIA);
- Industry and consumer information leaflets.

Regular stakeholder meetings were also held at national and regional level, including the following:

- Regular meetings with national and regional industry representatives throughout the year;
- Meetings with representatives of people with disabilities;
- Meetings with other stakeholders on policy-related matters, including:
  - The Advisory Council to the Commission;
  - An Garda Síochána;
  - Data Protection Commission;
  - Legal Metrology Service;
  - National Disability Authority;
  - Ordnance Survey Ireland;
  - Revenue Commissioners;
  - Road Safety Authority;
  - National Consumer Agency;
  - Competition Authority;
  - Fáilte Ireland;
  - Department of Social Protection;
- Liaison with local authorities on taxi rank provision;
- Briefings on the regulatory system for the industry to the Oireachtas Transport Committee;
- Liaison with An Garda Síochána on joint enforcement operations and driver licensing;
- Liaison with the Advisory Council to the Commission.

### Information telephone lines

The Commission also continues to operate two separate information telephone lines – one for consumers and one for industry.

The consumer information line – **1890 60 60 90**, which operates from Monday to Friday 9am–6pm, is open to all users of the SPSV industry and provides information on all aspects of the service, offering a one-stop-shop for consumers. It is also the first contact point for customers who wish to make a complaint. Customers may also contact this number to compliment service received.

Approximately 7,800 calls to the consumer information line were received during 2009 – an average of 150 per week. These calls covered topics including lost property procedures, information on fares and vehicle standards, section 51 and criminal complaint queries.

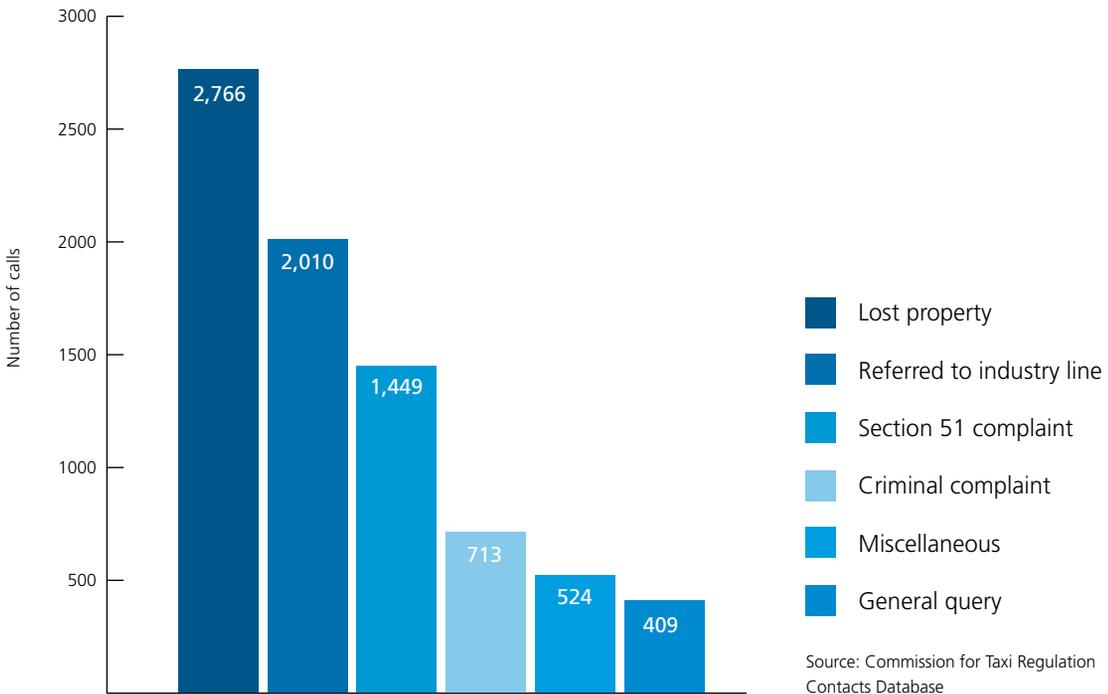
The industry information line – **1890 347 347** is an equally important service, providing members of the industry with a channel for information on the ongoing reforms to the industry.

Some 54,000 calls were received by this service during 2009. These calls related to a range of issues affecting SPSV drivers and the industry including driver and vehicle licensing, vehicle standards and the Skills Development Programme.

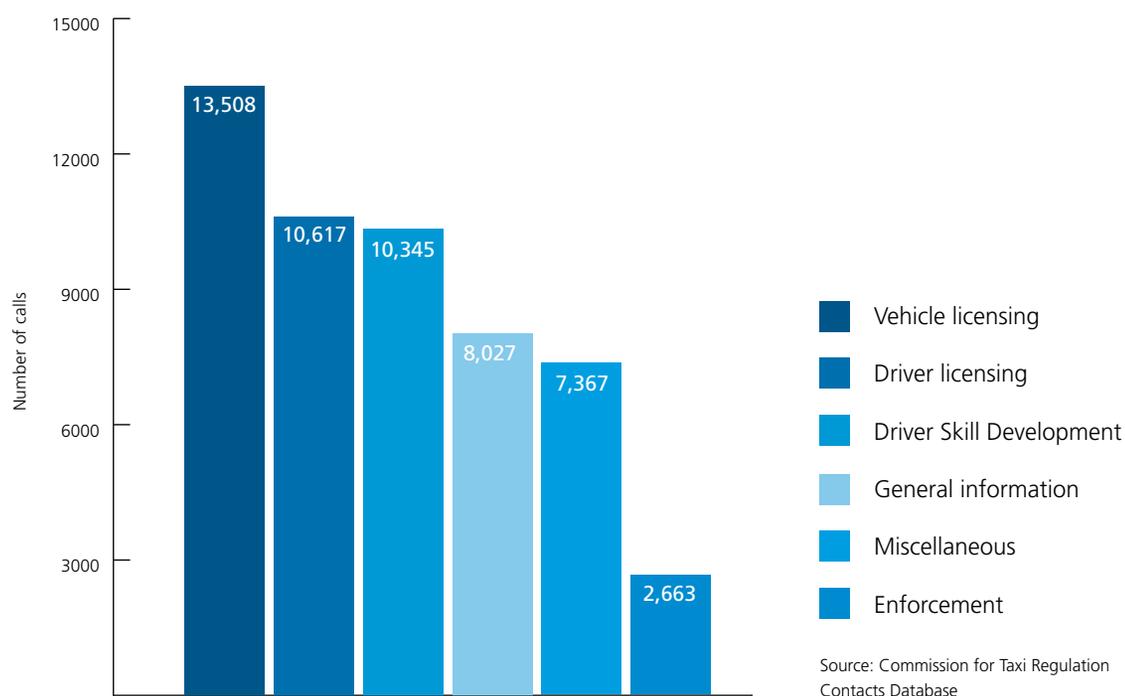
Over 13,000 documents were distributed in response to requests to the information lines.

The following charts show the top five categories of query dealt with on each information line.

**Consumer information line – calls by nature of call, 2009**



### Industry information line – calls by nature of call, 2009



### Taxi rank planning guidelines

The provision of taxi ranks nationally is currently under review; the results and relevant guidelines are expected to be completed Q1 2010. The project involves the following five phases:

- 1 Consultation with County and Town Councils to gain an in-depth understanding of the current situation regarding taxi rank provision;
- 2 Development of a taxi-at-rank model and draft guidelines;
- 3 Consultation with representatives of SPSV industry members, County and Town Councils and other interested parties to get further input to and feedback on the taxi-at-rank model and draft guidelines;
- 4 Review and application of the model to case study locations; and
- 5 Production of the final guidelines.

The national review of taxi ranks is conducted along with regular consultations with local authorities and ten

in-depth case studies each of which is representative of a specific type of settlement/taxi usage pattern.

This work is informing the development of guidelines specific to the supply of taxi ranks, their design and use in Ireland. These guidelines will be provided by the Commission in 2010 to assist local authorities with appropriate implementation of ranks. Each phase of the review has also been informed by international best practice in the area of taxi rank provision and the development of taxi rank planning guidelines.

The guidelines will provide a methodology for local authorities to forecast demand for taxis and for taxi ranks, to assess the costs and benefits of investing in taxi ranks, taking account of social benefits (including contribution to greater accessibility to an integrated public transport system) and demand for other uses of the road space, and to assess the optimal number and location of taxi ranks in their functional area. They also outline best practice with regard to the design and construction of taxi ranks with particular emphasis on best practice with regard to accessibility.

### Joint advertising campaign with the RSA

The Commission for Taxi Regulation and the Road Safety Authority continued their joint activity to promote the industry and responsible driving by members of the industry in 2009. A joint campaign targeted at members of the Small Public Service Vehicle industry was run in October to highlight the dangers of driver fatigue, reminding drivers of SPSVs of the risks they run if they drive while tired, as well as their legal obligations in relation to the number of hours they drive.

The joint campaign between the two agencies to promote the use of licensed SPSVs at Christmas also continued in 2009.

### Work programme for data collection and information provision 2010

The Commission will:

- Prepare and publish a Strategy Statement 2010–2014;
  - Prepare and publish an Action Plan 2010–2011;
  - Publish the Taxi Rank Planning Guidelines;
  - Provide industry members with regular and relevant updates on the roll-out of the new vehicle licensing system during 2010;
  - Provide industry members with regular and relevant updates on the implementation plan for the new vehicle licensing conditions as outlined in *Progressing Quality Improvement in the SPSV industry*;
  - Conduct regular surveys on consumer views of SPSV services in Ireland throughout 2010;
  - Continue to engage regularly with key stakeholders both within and outside of the industry to ensure appropriate information exchange;
- Continue to promote the use of compliant SPSVs through media campaigns and other awareness initiatives;
  - Prioritise regular information updates through industry newsletters and other information campaigns throughout the year;
  - Ensure all data and information requirements prior to, during and after the Maximum Taxi Fare Review 2010 are adequately addressed.

# General, legal and administrative functions

### Commission structure

The Commission staff structure at December 2009 is as follows:

COMMISSIONER	
<b>Kathleen Doyle</b>	
MANAGEMENT	
<b>Jill Barry</b>	Director of Policy and Operations
<b>Mary Johnson</b>	Director of Legal Affairs
<b>Berit Keyes</b>	Head of Projects & Planning
<b>Eddie Fullerton</b>	Head of Enforcement
<b>Jennifer Gilna</b>	Head of Corporate Affairs
STAFF	
<b>Sonia McIntyre</b>	PA to Commissioner
<b>Guido Cozzi</b>	Information Officer
<b>Michelle Cosgrove</b>	Customer Service Executive
<b>Tom Banning</b>	Customer Service Executive
<b>Emer Goggins</b>	Enforcement Executive
<b>Anne Wilson</b>	Enforcement Administrator
<b>Adam Doherty</b>	Enforcement Officer
<b>Barry O'Meara</b>	Enforcement Officer
<b>Liam Kavanagh</b>	Enforcement Officer
<b>Tom Barry</b>	Enforcement Officer
<b>Joe Kineen</b>	Enforcement Officer
<b>Noel McNally</b>	Enforcement Officer
<b>Stephen Ryan</b>	Enforcement Officer
<b>Anthony Carey</b>	Enforcement Officer
<b>Martin Bates</b>	Enforcement Officer
<b>Neill Anderson</b>	Technical Advisor

### Transparency and accountability

The Commission is committed to operating in a fair, transparent, accountable and efficient manner. The Taxi Regulation Act requires the Commission to conduct a consultation process on all key decisions and imposes strict publication requirements. Decisions of the Commission take into account the views relevant to the industry and consumers, input from other agencies such as the Gardaí, local authorities and other stakeholders as appropriate and advice from members of the Advisory Council. Regulatory impact assessments are also carried out as part of the decision-making process in key areas.

Part 4 of the Taxi Regulation Act consists of an innovative series of provisions establishing an Advisory Council to the Commission whose role is consultative and advisory. This ensures that the views of all concerned are sought and considered in advance of decisions being arrived at by the Commission and serves to enhance accountability.

The primary role of the Advisory Council is to advise the Commission and the Minister for Transport, as appropriate, in relation to issues relevant to small public service vehicles and their drivers.

The Council consists of a chairperson and 17 ordinary members, appointed for a three-year period, representing:

- The taxi, hackney and limousine industry;
- Local authorities;
- An Garda Síochána;
- Representatives of people with disabilities;
- Consumer, tourism and business interests; and
- Other relevant sectors, as required under the Act.

The Advisory Council played a key role in advising and assisting the Commission in 2009. The broad range of views and expertise it offers has ensured that the input and advice offered is representative of all stakeholders.

During the year, the Commission consulted with the Advisory Council on the *Economic Review of the SPSV Industry*, the review process following the publication of the Economic Review, the reforms proposed during and at the end of that review process, the Skills Development Programme and the new vehicle licensing system due to go live in 2010.

For a full list of members of the Advisory Council please see Appendix 2.

The Taxi Regulation Act of 2003 contains in section 35 a substantive appeal to the courts in respect of a refusal to grant or a decision to suspend or revoke a Small Public Service Vehicle (SPSV) licence. The exercise by the Commission of its statutory powers is also amenable to the inherent remedy of judicial review. The Commission is subject to standard checks and balances, is accountable to the Comptroller and Auditor General and shall account for its functions to Committees of one or both Houses of the Oireachtas. The powers derived under the 2003 Act are appropriate to a regulatory body.

The Commission is very conscious of the importance of balanced decision-making. The decision-making process is balanced on the principles of better regulation – necessity, effectiveness, proportionality, accountability, transparency and consistency.

The Commission is also fully compliant with the code of governance for semi-state bodies, and is audited annually by the Comptroller and Auditor General.

### Investment in the industry

The Commission is committed to supporting the industry and in doing so will continue to re-invest licence fees in the industry in a number of ways. During 2010 the Commission will continue to provide the following for the industry:

- Continued public awareness campaign to promote the use of licensed SPSVs through television, radio and newspapers both national and local, and also advertising in industry magazines to ensure the ongoing encouragement of consumer demand;

- Customer in-vehicle information supplied to all SPSVs which includes details of fares and rights and responsibilities of passengers and drivers;
- Tamper-proof licence discs affixed to all SPSVs ensuring consumer recognition of licensed vehicles;
- National consistent driver identification for display on the dashboard, and driver ID smartcard supplied to all drivers. This will enhance the driver's professionalism by providing ID with security features and will also enhance consumer confidence in licensed drivers;
- Regular newsletter dispatched to all SPSV operators providing details of the Commission's work programme, progress, changes for the industry in terms of new reforms, and questions and answers;
- Commission website with dedicated industry section and downloadable publications;
- Dedicated industry telephone line;
- Industry guide;
- Skill Development Programme material.

### Staffing levels of the Commission

Under Section 18 of the Taxi Regulation Act the Commission can determine the number of staff, grading, remuneration and other conditions of service with the consent of the Minister for Transport and Minister for Finance. The Commission has a submission for additional staff with the Minister since 2007 clearly setting out the requirements of the Commission to fulfil its statutory obligations, particularly with regard to the transfer of the administration of driver licensing from An Garda Síochána to the Commission, and additional authorised officers to ensure full compliance with regulations. To date no additional staff has been granted to the Commission to fulfil these obligations.

### **Use of outside consultants**

The Commission continued its policy of outsourcing certain administrative functions relating to media relations, contact management, maintenance of the IT system and payroll. It also engaged consultants to provide expert advice and additional resourcing to assist with:

- The review process following the publication of the Economic Review;
- Development of the taxi rank planning guidelines;
- The development of regulatory impact assessments.

Finally the Commission retained the services of external legal counsel in relation to prosecutions arising from the activities of the enforcement team. These services are procured using public procurement policies and on the basis of need and value for money.

### **Incorporation into the National Transport Authority (NTA)**

Part Four of the 2009 Public Transport Regulation Act provides for the dissolution of the Commission for Taxi Regulation and the transfer of its functions into the NTA. As of July 2010 the date for dissolution and transfer had not yet been determined as provided for under Section 31 of the Act.

The Commission has commenced planning for transfer of its functions into the NTA and is participating in a joint working group with the NTA to progress same.

## Financial Statements for the year ended 31st December 2009

Contents	Page
Report of the Comptroller and Auditor General	36
Statement of Commission's Responsibilities	38
Statement on Internal Financial Controls	39
Statement of Accounting Policies	40
Income and Expenditure Account	42
Balance Sheet	43
Cash Flow Statement	44
Notes to the Financial Statements	45

### General information

#### Head Office

The Commission  
for Taxi Regulation  
35 Fitzwilliam Square  
Dublin 2

T 01 659 3800

F 01 659 3801

commission@taxiregulator.ie

**Commissioner**  
Kathleen Doyle

**Director of Policy  
and Operations**  
Jill Barry

#### Main Bankers

Allied Irish Bank  
100/101 Grafton Street  
Dublin 2

#### Auditor

The Comptroller  
and Auditor General  
Dublin Castle  
Dublin 2

#### Solicitor

Mary Johnson  
Director of Legal Affairs  
Commission for Taxi Regulation  
35 Fitzwilliam Square  
Dublin 2

#### Accountants

Tribal Consulting  
25 Merrion Square  
Dublin 2

## Report of the Comptroller and Auditor General

I have audited the financial statements of the Commission for Taxi Regulation for the year ended 31 December 2009 under Section 29 of the Taxi Regulation Act 2003.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes.

### **Respective Responsibilities of the Commission and the Comptroller and Auditor General**

The Commission is responsible for preparing the financial statements in accordance with the Taxi Regulation Act 2003, and for ensuring the regularity of transactions.

The Commission prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of the Commission are set out in the Statement of Commission's Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Commission's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

I read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

### **Basis of Audit Opinion**

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Commission's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In my opinion, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Commission's affairs at 31 December 2009 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by the Commission. The financial statements are in agreement with the books of account.



**Andrew Harkness**

**For and on behalf of the  
Comptroller and Auditor General**

16 November 2010

## Statement of the Commission's Responsibilities

Section 29 (1) of the Taxi Regulation Act 2003 obliges the Commission to keep in a form approved by the Minister for Transport with the consent of the Minister for Finance, all proper and usual accounts of all monies received or expended including an income and expenditure account and balance sheet.

In preparing those statements, the Commission is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Disclose and explain any material departures from applicable accounting standards; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Commission will continue in existence.

The Commission is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time its financial position and to ensure that the financial statements comply with the Taxi Regulation Act 2003. The Commission is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and the detection of fraud and other irregularities.

On behalf of the Commission:



**Kathleen Doyle**  
**Commissioner For Taxi Regulation**

## Statement on the System of Internal Financial Controls

### Responsibility for the System of Internal Financial Controls

On behalf of the Commission for Taxi Regulation, I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

Since its date of establishment in September 2004, the Commission has taken steps to develop an appropriate system, that when fully established, will provide reasonable, but not an absolute, assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. The year in question, 2009, saw a number of significant steps being taken to meet this overall objective. These steps included:

- Ongoing review of the procedures set up to safeguard the assets and monitor the activities of the organisation;
- A review of the corporate governance structures set up to facilitate accountability across all levels of the organisation.

The Commission has established processes, including formal business risk assessment, contingency planning, and mechanisms such as regulatory impact assessment and broad stakeholder consultation, to identify and evaluate business risks by:

- Identifying and categorising risks facing the Commission, in order to determine acceptable levels of risk for those risks identified;
- Assessing the likelihood and impact of identified risks occurring and initiating a programme for managing those risks;
- Working closely with Government and various stakeholders to ensure that there is a clear understanding of the Commission's goals and support for the Commission's strategies to achieve these goals.

The Commission continues to review the staffing and system supports required to provide a robust system of internal financial controls to enable the roll-out of its key regulatory, licensing and enforcement activities as listed in its current strategy statement and supporting action plan. Over the course of this period, processes have been put in place to support a framework of regular management information, administrative procedures including segregation of duties where possible, and a system of delegation and accountability.

The work of internal audit is informed by analysis of the risks to which the Commission is exposed and annual internal audit plans are based on this analysis. Internal audit activities in 2009 reflected the stage of development of the Commission, and concentrated on reviewing the financial controls and supporting administrative processes the Commission put in place during the year.

The Commission's monitoring, review and further enhancement of the system of internal financial controls is informed by the work of the internal auditor, the managers within the Commission who have responsibility for the development and maintenance of the financial control framework and comments made by the Comptroller and Auditor General in his management letter.

The Commission consists of only one member provided by Section 13(1) of the Taxi Regulation Act, 2003. This system was kept under review by the Commissioner throughout the year.

I confirm that in the year ended 31st December 2009, the Commission conducted a review of the effectiveness of the system of internal financial control.



**Kathleen Doyle**  
**Commissioner For Taxi Regulation**

16 November 2010

## Statement of Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

### A. Basis of Accounting

The financial statements are prepared under the accruals method of accounting, except as stated below, and under the historical cost convention in the form approved by the Minister for Transport, with the consent of the Minister for Finance.

Financial Reporting Standards recommended by the recognised accountancy bodies are adopted, as they become operative.

### B. Income

Income includes income arising from licensing, assessment and enforcement activities.

### C. Taxation

The Commission is exempt from Corporation Tax under Section 41 of the Finance Act, 1991.

### D. Tangible Assets and Depreciation

Tangible fixed assets are shown at cost less accumulated depreciation. Depreciation is charged in the income and expenditure account, on a straight-line basis, at the annual rates set out below, so as to write off the assets, adjusted for estimated residual value, over the expected useful life of each appropriate category.

- (i) Leasehold 5%
- (ii) Computer equipment and software 33%
- (iii) Motor Vehicle 20%

A full year's depreciation is provided for in the year of acquisition.

A change was made to the accounting policy on Fixtures & Fittings and Communication equipment in 2009. Subsequent to a reconciliation of these asset categories it was decided to amend the accounting policies from a previous 15% SL to a rate of 10% SL which is in line with Public Service rates.

- (iv) Fixtures and fittings 10%
- (v) Office equipment 10%

### E. Capital Account

The Capital Account represents the unamortised value of income used for capital purposes.

### F. Superannuation

The Commission will be operating defined benefit pension schemes for its employees. The scheme structures are based on the Department of Finance unfunded model scheme for State Bodies. The Commission has received sanction for these schemes from the Department of Transport and the Department of Finance; the schemes are drafted and await final approval from the Department of Finance. The Department of Transport has received sanction from the Department of Finance to operate the schemes on an administrative basis. Pension benefits payable under the schemes are funded by the Exchequer. In addition, the Commission arrangements will have a number of specific characteristics:

- The Commission will make an agreed contribution to the Department of Transport;
- The contribution comprises of an employee element along with an employer element;
- The employer contribution amounts to 25% of salary for employees on full PRSI, and 30% for those on modified PRSI;
- There is an explicit commitment from the Department of Finance that the Department of Transport's vote will be put in funds by the Exchequer to meet pension benefits as they fall due.

The Commission considers that its pension arrangements as described above have the same financial effect from the Commission's point of view as a defined contribution scheme. Since 13th July 2009 contributions have been paid over to the Department of €663,608. Contributions are charged to the income and expenditure account in the year in which they become payable.

### G. Period of Accounts

The financial statements cover the period 1 January 2009 to 31 December 2009.

# Income and Expenditure Account and Balance Sheet

For the year ended 31st December 2009

## Income and Expenditure Account

For the year ended 31st December 2009

	Note	31st December 2009	31st December 2008
		€	€
Income	1	7,513,884	16,500,867
Transfer (to)/from Capital Account	8	212,928	(48,717)
<b>Total Income</b>		<b>7,726,812</b>	<b>16,452,150</b>
Salaries & Wages	2	2,379,885	2,098,175
Other operating costs	3	6,990,361	8,885,101
<b>Total Expenditure</b>		<b>9,370,246</b>	<b>10,983,276</b>
Surplus (Deficit) for the period		<b>(1,643,434)</b>	5,468,874
Surplus b/f at 1st January		23,935,809	18,466,935
<b>Surplus at 31st December</b>		<b>22,292,375</b>	<b>23,935,809</b>

The Commission had no gains or losses in the period other than those dealt with in the Income and Expenditure Account.

The Statement of Accounting Policies and Notes 1 to 14 form part of these financial statements.



**Kathleen Doyle**

**Commissioner For Taxi Regulation**

16 November 2010

## Balance Sheet

For the year ended 31st December 2009

	Note	31st December 2009	31st December 2008
		€	€
<b>Fixed Assets</b>	4	587,468	800,396
<b>Current Assets</b>			
Bank		22,984,043	24,745,305
Debtors & Prepayments	6	691,953	1,162,472
		<b>23,675,996</b>	<b>25,907,777</b>
<b>Current Liabilities</b>			
Creditors & Accruals	7	1,383,621	1,971,968
Net Current Assets		22,292,375	23,935,809
<b>Total Assets</b>		<b>22,879,843</b>	<b>24,736,205</b>
<b>Represented by</b>			
Income & Expenditure Account		22,292,375	23,935,809
Capital Account	8	587,468	800,396
		<b>22,879,843</b>	<b>24,736,205</b>

The Statement of Accounting Policies and Notes 1 to 14 form part of these financial statements.



**Kathleen Doyle**

**Commissioner For Taxi Regulation**

16 November 2010

## Cash Flow Statement

For the year ended 31st December 2009

	Note	31st December 2009	31st December 2008
		€	€
<b>Reconciliation of Operating Surplus/(Deficit) to Net Cash Inflow/(Outflow) from Operating Activities</b>			
Surplus/(Deficit) of Income Over Expenditure		(1,643,434)	5,468,874
Deposit Interest received	1	(557,043)	(771,775)
Loss on disposal of fixed assets	3	74,914	0
Transfer to capital account	8	(212,928)	48,717
Depreciation	4	155,035	210,854
Decrease in Debtors	6	470,519	28,244
Decrease in creditors	7	(588,347)	489,186
<b>Net Cash Inflow/(Outflow) from Operating Activities</b>		<b>(2,301,284)</b>	<b>5,474,100</b>
<b>Net Cash Inflow/(Outflow) from Operating Activities</b>		<b>(2,301,284)</b>	<b>5,474,100</b>
<b>Returns on Investment and Servicing of Finance</b>			
Deposit Interest received	1	557,043	771,775
<b>Net Capital Expenditure</b>			
Payments to acquire fixed assets	4	(17,021)	(259,571)
Receipts from disposal of fixed assets		0	0
<b>Increase/(decrease) in cash</b>		<b>(1,761,262)</b>	<b>5,986,304</b>
<b>Reconciliation of net cash flow to movement in net (debt)/funds</b>			
Increase/(decrease) in cash		(1,761,262)	5,986,304
Net funds at 1st January		24,745,305	18,759,001
<b>Net funds at 31st December</b>		<b>22,984,043</b>	<b>24,745,305</b>

The Statement of Accounting Policies and Notes 1 to 14 form part of these financial statements.



**Kathleen Doyle**

**Commissioner For Taxi Regulation**

16 November 2010

## Notes to the Financial Statements

For the year ended 31st December 2009

### 1. Income

	31st December 2009	31st December 2008
	€	€
Licence Fees receivable	6,679,528	15,650,869
Fixed Charge Income	77,845	61,232
Other income	199,468	16,991
Bank Interest receivable	557,043	771,775
	<u>7,513,884</u>	<u>16,500,867</u>

### 2. Salaries and Wages

	31st December 2009	31st December 2008
	€	€
<b>Staff costs comprise:</b>		
Salaries and wages	1,675,192	1,583,123
Temporary staff	570,176	396,517
Other staff costs	23,120	22,286
Security staff cost	60,466	34,672
Training	50,931	61,577
	<u>2,379,885</u>	<u>2,098,175</u>

Note: €62,581 was deducted from staff by way of pension levy and was paid over to the Department of Transport in 2009.

## Notes to the Financial Statements

For the year ended 31st December 2009

### 3. Other Operating Costs

	31st December 2009	31st December 2008
	€	€
Audit fee	5,460	6,000
Travel and subsistence	224,804	338,228
Printing and stationery	14,516	33,846
Postage	210,522	279,895
Publications	20,755	146,882
Insurance	48,709	49,008
Consultancy fees	414,991	149,468
Rent and rates	217,262	200,034
Contact management costs	687,609	780,395
Advertising and public awareness	527,417	2,674,632
IT and computer costs	366,519	243,198
Vehicle and driver licensing costs	1,729,964	1,778,280
Professional and legal fees	253,266	367,963
Telephone, internet, fax and web	73,471	76,526
Repairs and maintenance	103,406	182,167
Light and heat	19,468	23,808
General costs	162,886	156,515
Advisory Council costs	5,754	4,467
Regulatory Impact Review	176,498	0
Taxi Rank Audit	298,319	0
Loss on Disposal	74,914	0
Depreciation	155,035	210,854
Projects CIMS/Driver Skills/Assessment	689,190	957,523
Research projects	227,126	225,412
Project – data warehousing	114,191	0
Project – building works	67,981	0
Project – Dispatch Op/Vehicle Lic/Public Reg	100,328	0
	<b>6,990,361</b>	<b>8,885,101</b>

## Notes to the Financial Statements

For the year ended 31st December 2009

### 4. Tangible Fixed Assets

	Leasehold (5%)	Computer Equipment (33%)	Communications Equipment (15%)	Fixtures & Fittings (15%)	Motor Car (20%)	Total
	€	€	€	€	€	€
As at 1st Jan 2009	493,114	510,549	156,305	283,183	20,600	1,463,751
Prior period adjustments	57,425	-26,544	9,925	-25,687	0	15,119
Additions	0	-15,119	6,943	10,079	0	1,902
Disposals	0	-74,914	0	0	0	-74,914
Change for the period	57,425	-116,577	16,868	-15,609	0	-57,893
<b>As at 31st Dec 2009</b>	<b>550,539</b>	<b>393,972</b>	<b>173,173</b>	<b>262,574</b>	<b>20,600</b>	<b>1,405,858</b>

### Accumulated Depreciation

As at 1st Jan 2009	114,539	304,004	97,307	143,386	4,120	663,356
Prior period adjustments	9,394	-6,230	11,524	-12,686	0	2,002
Disposals	0	0	0	0	0	0
Charge for the period	27,527	77,311	17,317	26,757	4,120	153,033
Change for the period	36,921	71,082	28,841	14,071	4,120	155,035
<b>As at 31st Dec 2009</b>	<b>151,460</b>	<b>375,085</b>	<b>126,148</b>	<b>157,458</b>	<b>8,240</b>	<b>818,390</b>

### Net Book Value

As at 31st Dec 2008	378,575	206,546	58,998	139,797	16,480	800,396
<b>As at 31st Dec 2009</b>	<b>399,079</b>	<b>18,887</b>	<b>47,025</b>	<b>110,116</b>	<b>12,360</b>	<b>587,468</b>

Note: Per Statement of Accounting Policies note D the policy for accounting for depreciation for Fixed Asset Categories of Office Equipment and Fixtures and Fittings has been changed to more effectively reflect the useful life of the asset and to bring the policy in line with the public sector treatment of assets. From 2009 Fixtures and Fittings and Office Equipment are depreciated at 10% per annum straight line. No adjustment has been made to accumulated depreciation in prior periods per GAAP.

### 5. Software Development

Disposals in the year of €74,914 relates to the discontinuation of a software development project.

## Notes to the Financial Statements

For the year ended 31st December 2009

### 6. Debtors and Prepayments

	31st December 2009	31st December 2008
	€	€
Debtors	5,600	0
Accrued income	656,442	1,153,924
Prepayments	29,911	8,548
	<b>691,953</b>	<b>1,162,472</b>

### 7. Creditors and Accruals

	31st December 2009	31st December 2008
	€	€
Trade creditors	596,327	617,837
Revenue Creditors	79,409	67,209
Other creditors	4,397	1,320
Accruals	286,288	220,617
Superannuation accrual	381,890	697,560
Conditional offers	35,850	367,425
	<b>1,384,161</b>	<b>1,971,968</b>

### 8. Capital Account

	31st December 2009	31st December 2008
	€	€
<b>Balance at the 1st January</b>	<b>800,396</b>	<b>751,679</b>
Funds allocated to acquire fixed assets	-57,893	259,571
Amount amortised in line with asset depreciation	-155,035	(210,854)
Transfer from/(to) Income and Expenditure	-212,928	48,717
<b>Balance at 31st December</b>	<b>587,468</b>	<b>800,396</b>

## Notes to the Financial Statements

For the year ended 31st December 2009

### 9. Commission Member Interests

The Commission adopted procedures in accordance with the guidelines issued by the Department of Finance in relation to the disclosure of interests by Commission Member and these procedures have been adhered to in the year. There were no transactions in the year in relation to the Commissions activities in which a Commission Member had any beneficial interest.

### 10. Lease Commitments

The Commission for Taxi Regulation has commitments in respect of a lease on office accommodation at 35 Fitzwilliam Square. In April 2006, the Commission was assigned a lease with a term of 35 years which will expire on 27 April 2024. Annual rent is €170,000 with five year rent reviews.

### 11. Comparative Figures

Some changes have been made to the presentation of items in the financial statements and the comparative figures have been restated where necessary on a basis consistent with the current year presentation.

### 12. Commissioners Remuneration

The Commissioner received salary payments of €137,262 in 2009. No bonus payments were made to the Commissioner. The Commissioner received recoupment of travel and subsistence expenses of €4,779 in 2009.

The Commissioner is a member of an unfunded defined benefit public sector scheme and her pension entitlements do not extend beyond standard entitlements in the public sector defined benefit superannuation scheme.

### 13. Contingent Liabilities

The Commission is currently in arbitration with a supplier regarding the cancellation of a contract for services.

## Notes to the Financial Statements

For the year ended 31st December 2009

### **14. Merger with National Transport Authority**

The Public Transport Regulation Act 2009, which was published in late 2009, provides for the dissolution of the Commission as follows: "The Commission for Taxi Regulation is dissolved, at the request of the Authority, on such day as the Minister appoints by order". The Ministerial Order has not been signed at the time of writing.

The Commission is not aware of any intention to amend the functions of the Commission and it assumes that its existing activities will continue to be carried out by the amalgamated body and its assets, liabilities and staff will be transferred to that body. In these circumstances, the Commission does not believe that any adjustment is needed to the financial statements to reflect any possible restructuring and it has prepared these accounts on a going concern basis.