

**25 May 2020**

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**BENCHMARKING REVIEW**  
**regarding**  
**taxi regulation in certain European countries**  
**prepared for the use of**  
**the Ministry of Transport and Communications**

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**Bird & Bird**

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## DEFINITIONS

"ADS"	shall have the meaning set out in Section 3.1.
"AO"	means the Fiscal Code of Germany ( <i>Abgabenordnung</i> )
"BCT"	shall have the meaning set out in Section 3.4.
"BOKraft"	means the German Ordinance on Operation of Motor Transport Business in Passenger Transport ( <i>Personenkraftfahruntemehmensbetriebsverordnung</i> )
"CBR"	means the Dutch Central Office for Motor Vehicle Driver Testing ( <i>Centraal BureauRijvaardigheidsbewijzen</i> )
"Danish Taxi Act"	Shall have the meaning set out in Section 1.
"FeV"	means the German Driver's Licence Ordinance ( <i>Fahrerlaubnisverordnung</i> )
"ILT"	means the Dutch Human Environment and Transport Inspectorate ( <i>Inspectie Leefomgeving en Transport</i> )
"NLDPT"	means the Dutch Decision on Passenger Transport ( <i>Besluit Personenvervoer 2000</i> )
"NLPTA"	means the Netherlands' Passenger Transport Act ( <i>Wet Personenvervoer 2000</i> )
"PBefG"	means the German Carriage of Passengers Act ( <i>Personenbeförderungsgesetz</i> )
"PBZugV"	means the German Ordinance for Entering Professions for Passenger Transport on Roads ( <i>PersonenverkehrBerufszugangsverordnung</i> )
"PTA"	means the Norwegian Professional Transportation Act.
"PTR"	means the Norwegian Professional Transportation Regulation
"RDW"	means the Netherlands Vehicle Authority.
"Summary"	shall have the meaning set out in Section 1.
"Taxis Conventionnés"	shall have the meaning set out in Section 3.1
"TCM"	means Finnish Ministry of Transport and Communications ( <i>Liikenne- ja viestintäministeriö</i> )

## 1. BACKGROUND

The Finnish Ministry of Transport and Communications ("**TCM**") (*Fin. Liikenne- ja viestintäministeriö*) is preparing an amendment to the Act on Transport Services (the "**Transport Services Act**") (*Fin. laki liikenteen palveluista 320/2017*, as amended), the aim of which is to revise certain issues, which have arisen during a conducted assessment of the present conditions (the "**Amendment**").

This benchmarking review summary concerns taxi regulation in seven (7) European countries, which TCM has identified as beneficial benchmarking jurisdictions in light of the purpose of the contemplated Amendment (the "**Summary**"). The purpose of this Summary is to compile and present general benchmarking information on how the Amendment's objectives have been solved in the selected benchmarking jurisdictions.

TCM has identified Denmark, Estonia, France, Germany, the Netherlands, Norway and Sweden as beneficial benchmarking jurisdictions for the review, based on available information concerning taxi regulation in such countries. When acquiring such information, TCM has utilized the European Commission's study on passenger transport by taxi, hire car with driver and ridesharing in the EU<sup>1</sup> as well as Annex 3 of such study<sup>2</sup>.

TCM has defined a total of nine (9) main questions to which they seek to receive answers from the relevant countries. For the avoidance of doubt, the aim of the benchmarking review has not been to draw-up a full summary of taxi regulation in the relevant countries, although brief summaries on currently applicable taxi regulation have been included where considered beneficial for the context.

## 2. GENERAL

The information presented in Section 3 of this Summary has been obtained from publicly available sources. If an exhaustive response to a presented question would have required extensive background research, such research has not been conducted and this has been indicated in the response.

The Summary has been prepared based on the questions TCM has identified to be of importance. If no regulation or legislative initiatives concerning the issue in question have been identified, this has been indicated in the Summary. If effective regulation or legislative initiatives concerning the issue in question have been identified, the main provisions of the identified regulation or legislative initiative have been described in the Summary and certain follow-up questions regarding monitoring measures, recent assessments concerning the regulation and plans regarding any amendments to the current regulation have also been elaborated on.

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<sup>1</sup> European Commission (2016): Study on passenger transport by taxi, hire car with driver and ridesharing in the EU  
[<https://ec.europa.eu/transport/sites/transport/files/2016-09-26-pax-transport-taxi-hirecar-w-driver-ridesharing-final-report.pdf>]

<sup>2</sup> European Commission (2016): Study on passenger transport by taxi, hire car with driver and ridesharing in the EU, Annex III  
[<https://ec.europa.eu/transport/sites/transport/files/2016-09-26-pax-transport-taxi-hirecar-w-driver-ridesharing-country-reports.pdf>]

Links to the relevant legislative material have been set out in Schedule 1 of this Summary, referring to English or Swedish language sources where up-to-date information is available in these languages (otherwise referring to sources in the original language).

The information compiled herein is for general information purposes only and does not constitute a legal opinion. When compiling this Summary, we have relied on information provided to us by legal counsel in the selected jurisdictions, and we have not verified the correctness of such information.

Where an answer to a question in the Summary is "No" or "N/A", the answer is based on a general review of publicly available sources, and no further research has been conducted.

### 3. SUMMARY

#### 3.1 Is there specific statutory taxi driver training for assisting people with disabilities?

Jurisdiction	Is there specific statutory taxi driver training for assisting people with disabilities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
<b>Denmark</b>	<p>There is no statutory taxi driver training for assisting people with disabilities per se. Taxi drivers must, however, have participated in a course approved by the Minister of Transport, Building and Housing (Article 7 of the Danish Taxi Act (<i>DE: Taxilov</i>)). According to the political agreement on the modernization of the Danish Taxi Act (2017) (<i>DE: Aftale om modernisering af taxiloven</i>), such training shall include transportation of "special passenger groups", i.e. people with special needs.</p> <p>Please see Section 1.2 of <a href="#">Schedule 1</a> for further information.</p>	<p>There are three (3) different categories of taxi services; taxis, hire car with driver and rideshare.</p> <ul style="list-style-type: none"> <li>• Taxis and hire cars with driver are covered by the national legislation, the Danish Taxi Act (the "<b>Danish Taxi Act</b>") as "commercial passenger transport" (Article 1 of the Danish Taxi Act).</li> <li>• Ridesharing is not considered taxi driving if payment only consists of reimbursement for costs directly related to the trip (i.e. petrol, oil, etc.) (Article 1 of the Danish Taxi Act). Thus, ridesharing is illegal if payment consists of more than simple reimbursement for direct costs. However, ridesharing is otherwise largely unregu-</li> </ul>	<p>The Minister of Transport, Building and Housing is responsible for monitoring compliance with the Danish Taxi Act (Article 11 of the Danish Taxi Act). The Minister of Transport, Building and Housing can delegate this task to the Ministry of Transport, Building and Housing (Article 34 of the Danish Taxi Act).</p> <p>The holder of a permit to carry out commercial passenger transport pursuant to Article 3 of the Danish Taxi Act can receive a fine if one has not made sure that one's drivers have passed a course approved by the Minister of Transport, Building and Housing in accordance with Article 7 of the Dan-</p>	<p>The regulation was assessed and amended in 2017 and it entered into force on 1 January 2018.</p> <p>The government decided that the training of taxi drivers shall include transportation of "special passenger groups", i.e. groups of people with special needs. This agreement marked the beginning of the modernization of the Danish Taxi Act, which resulted in the new Danish Taxi Act of 2017.</p> <p>Please see Section 1.2 of <a href="#">Schedule 1</a> for further information.</p>	No.

Jurisdiction	Is there specific statutory taxi driver training for assisting people with disabilities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
		<p>lated.</p> <p>No separate rules are applied to regular taxis and other taxi services.</p>	<p>ish Taxi Act (Article 35 of the Danish Taxi Act).</p> <p>Article 35 also prescribes fines more generally for non-compliance with most of the rules contained in the Danish Taxi Act.</p> <p>Both the holder of a permit to carry out commercial passenger transport and the holder of a chauffeur card may have their permit/licence revoked (Articles 12 and 14 of the Danish Taxi Act).</p>		
<b>France</b>	<p>There is no specific training for ordinary taxi drivers for assisting people with disabilities.</p> <p>As for taxis specially equipped for people with disabilities, a specific licence must be obtained by the taxi driver. The taxi driver must undergo a training as an accompanying driver in accordance with Article 2 B of the national agreement of 7</p>	<p>There are general rules which apply to all taxi services, but there are also specific rules for two subcategories of taxis:</p> <ul style="list-style-type: none"> <li>• vehicles specially equipped for people with disabilities; and</li> <li>• taxi services which are covered by social security for hospitalised persons ("<b>Taxis Convention-</b></li> </ul>	<p>Regarding taxis specially equipped for people with disabilities, there are no specific sanctions. Ordinary sanctions will be applicable such as the payment of a fine up to EUR 15,000 and a year of imprisonment on the ground of unlawful practice of taxi driving (Articles</p>	<p>No.</p> <p>Please see Sections 3.2, 3.3, 3.4 and 3.5 of <u>Schedule 1</u> for further information.</p>	N/A

Jurisdiction	Is there specific statutory taxi driver training for assisting people with disabilities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	<p>July 2009, such as Level 1 First Aid Diploma, specific gestures and postures guaranteeing the passenger's safety, etc.</p> <p>Concerning Taxis Conventionnés, there is no specific formation. However, there are some conditions to be met. The taxi driver must have owned and used a "parking permit" ("<b>autorisation de stationnement</b>" or "<b>ADS</b>") issued by the Prefect of Paris or the mayor of the department concerned for at least 2 years. In addition, the taxi driver must have a certificate of professional competence and professional card issued by the Prefect of the department concerned (conditions common to all taxi services). The taxi driver must also be approved by the director of the regional health agency pursuant to Articles L. 6312-2 seq of the French Public Health Code.</p>	<p><b>nés</b>") (Article 2 B of the national agreement of 7 July 2009 and Articles L. 6312-2 seq of the French Public Health Code).</p>	<p>L3124-4 et L3124-7 of the French Transport Code).</p> <p>Regarding Taxis Conventionnés, a fine of EUR 8,000 is imposed for carrying out medical transport activities without the approval of the director of the regional health agency (Article L. 6313-1 of the Public Health Code).</p>		
<b>Germany</b>	There is no specific mandatory training for taxi drivers for assisting people with disabilities.	The national German Carriage of Passengers Act (" <b>PBefG</b> ") is applied to taxis but also to transport with rental busses	N/A	N/A	N/A



Jurisdiction	Is there specific statutory taxi driver training for assisting people with disabilities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	<p>Drivers of ambulance services have to show proof of participation in first aid training (Section 48 (4) no. 6 of FeV).</p>	<p>and rental cars with drivers (Section 49 of PBefG).</p> <p>Ridesharing services can only be licensed by derogation from the PBefG upon application in individual cases for a maximum period of four (4) years, provided that this does not conflict with public transport interests (Section 2 (7) of PBefG).</p> <p>No separate rules apply regarding mandatory training for assisting people with disabilities.</p>			
<b>Netherlands</b>	<p>Taxi driver is required to have a specific taxi driver's diploma from the Central Office for Motor Vehicle Driver Testing ("<b>CBR</b>") (Sections 26 and 28 of NLDPT, Sections 4 and 5 and Annex I of regulation competence passenger transport (NL: <i>Regeling vakbekwaamheid beroepspersonenvervoer</i>)). There are various types of diplomas:</p> <p>1. Full taxi driver's card for all types</p>	<p>There is no distinction between the various market segments with regard to most aspects of the taxi regulation.</p> <p>However, a distinction is made between two (2) types of taxi transport; street taxi services and contract hire taxis. The latter category typically provides transport services for elderly people and the disabled</p>	<p>Generally, taxi services are continuously monitored by the Human Environment and Transport Inspectorate ("<b>ILT</b>") and the police (Section 2 of Decision on Implementation ILT (NL: <i>Instellingsbesluit Inspectie Leefomgeving en Transport</i>)). ILT monitors taxi drivers and ser-</p>	No.	No.

Jurisdiction	Is there specific statutory taxi driver training for assisting people with disabilities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	<p>of taxi transport;</p> <p>2. Limited taxi driver's card to drive regular passengers, on set routes and at regular times and</p> <p>3. Target group transport for contract transport of elderly people, children and people with an impairment, the examination of which consists of a practical exam of 85 minutes in which e.g. technical appliances, execution of drive, transport of persons from various categories and legislative requirements are tested.</p> <p>The target group transport diploma is not a statutory requirement under national law for assisting people with disabilities (Annex I of regulation competence passenger transport (NL: <i>Regeling vakbekwaamheid beroepspersonenvervoer</i>)). However, certain businesses/groups, municipalities or contracts (in case of contract hire taxis) may require it.</p>	<p>and is also suitable for wheelchairs and is exempt from regulations pertaining to fares, and the visibility thereof (such as the requirement of having taxi meters/on-board computers) (Sections 78 and 81 paragraph 2 of NLPTA; Regulation on maximum tariffs and visibility of fares taxi transport (NL: <i>Regeling maximumtarief en bekendmaking tarieven taxivervoer</i>)).</p> <p>The Netherlands' Passenger Transport Act (NL: <i>Wet Personenvervoer 2000</i>) ("<b>NLPTA</b>") and Decision on Passenger Transport (NL: <i>Besluit Personenvervoer 2000</i>) ("<b>NLDPT</b>") set out requirements for taxi companies and drivers and gives local municipalities the power to develop their own quality policy for street taxis in addition to national rules. Municipalities may oblige taxi drivers to form a group as a requirement to access the local market.</p>	<p>vices actively by visiting taxi companies and making roadside checks. In the event of a violation or offence, ILT and/or the police may issue warnings, penalties or take further measures (e.g. withdrawal of license or BCT card (if applicable) or impoundment of vehicle).</p>		

Jurisdiction	Is there specific statutory taxi driver training for assisting people with disabilities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
		Local regulations on municipality level have not been assessed.			
Norway	<p>There is no statutory taxi driver training, only an examination (Section 9 of the PTA).</p> <p>Taxi drivers are obliged to have a driver's note (<i>NO: kjøreseddel</i>). In order to get a driver's note, one shall pass a statutory taxi driver examination, which includes a section on assisting people with disabilities.</p> <p>Please see Section 6.3 of <a href="#">Schedule 1</a> for further information.</p>	<p>If the transport service is an off-route transportation of passengers, the service is considered a taxi service, and is subject to taxi regulations. This is the situation both if the service is based on e.g. Uber model or on a more regular taxi service model. Thus, there are no separate regulation applied to regular taxis and other taxis.</p> <p>A licence is needed in order to offer transportation services to passengers with a motorized vehicle (Section 4 (1) and Section 9 of the Professional Transportation Act ("<b>PTA</b>")).</p> <p>Different types of transportation require different types of licences. A taxi licence (<i>NO: drosjeløyve</i>) gives the holder of the licence a right to operate</p>	There is no active monitoring of the obligation to have a driver's note, but the driver's note has to be shown upon request, and the owner of the taxi licence has to make sure that everyone driving one's car(s) holds a driver's note.	<p>The regulation relevant to this question was amended by the amendments to the legislation mentioned on the left.</p> <p>The obligatory driver's examination, including section on assisting people with disabilities, is a new requirement, as there was no such obligation in the former legislation.</p>	Please see the former response.

Jurisdiction	Is there specific statutory taxi driver training for assisting people with disabilities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
		<p>off-route transport of passengers by motor vehicle registered for a maximum of (8) eight seats (excluding the driver's seat) (Section 9 of the PTA and Section 1 f of the Professional Transportation Regulation ("PTR")). This licence gives a right to transport people with disabilities.</p> <p>There are no different categories within the regulation of taxi services for up to 8 passengers.</p> <p>In the current legislation, there is a separate licence for transporting people with disabilities. This licence only gives a right to provide such transportation, but not regular taxi services. As the regular taxi licence also gives the right to provide such transportation, there will be no need for such separate licence after the amendments coming into force on 1 July 2020. Therefore, such licence will not be availa-</p>			

Jurisdiction	Is there specific statutory taxi driver training for assisting people with disabilities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
		<p>ble after 1 July 2020.</p> <p>All regulations concerning taxi services are national, but in some small places the county administration can grant exclusive rights to provide taxi services in order to secure a satisfying offer during low-demand periods.</p>			
<b>Sweden</b>	<p>There is no specific statutory taxi driver training for assisting people with disabilities. However, a part of the written test that the applicant has to pass in order to be granted a taxi driver's ID, covers diseases and disabilities (Chapter 3 Section 3 of the Taxi Traffic Act (<i>SE: Taxitrafiklag</i>) and Chapter 7 of the Regulations of the Swedish Transport Administration on professional expertise for taxi driver's ID (VVSF 2004:65) (<i>SE: Vägverkets föreskrifter om yrkeskunnande för taxiförarlegitimation</i>). This means that the applicant should have knowledge of diseases and disabilities, and the best way to assist sick and disabled passengers so that</p>	<p>The Swedish legislation applies in the same way to all categories of taxi services. All taxi traffic is regulated by the Taxi Traffic Act (2012: 211). Taxi traffic means any traffic, by car or light truck, which is operated professionally, and that entails that vehicles and drivers are made available for public transport of persons for payment (Chapter 1 Section 3 of the Taxi Traffic Act). Hence, the Swedish legislation makes no difference between different categories of taxi services.</p> <p>Furthermore, even though not defined as a taxi service as</p>	<p>The Swedish Transport Agency (<i>SV: Transportstyrelsen</i>) is responsible for the monitoring and supervision of the operations subject to licence requirements and that the operations are carried out in accordance with the applicable legislation (Chapter 4 Section 16 of the Taxi Traffic Act and Chapter 4 Section 1 of the Taxi Traffic Ordinance (2012:238) (<i>SE: Taxitrafikförordning</i>)).</p> <p>The sanction for non-compliance with the pro-</p>	No.	No.

Jurisdiction	Is there specific statutory taxi driver training for assisting people with disabilities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	<p>they experience the journey as both safe and secure. For the applicant to be able to pass the test, there are different kinds of voluntary trainings/educations, conducted by the private sector.</p> <p>The requirements to drive within the transportation service for the disabled are the same as to drive within an ordinary taxi service. Hence the taxi driver's ID is valid for both types of services.</p>	<p>such (since it is not offered to the public), there is a category of transportation specifically for persons with disabilities. These services are called "transportation service for the disabled" (<i>SV: Färdtjänst</i>), and shall be offered by the county council (which is also responsible for other types of public transportation, e.g. subway and buses). The transportation service for the disabled is regulated under the Transportation Service for the Disabled Act (1997:736) (<i>SE: Lag on färdtjänst</i>). Transportation service for the disabled may only be engaged by persons who have been granted permission from the county council. The county council procures services relating to transportation service for the disabled according to the public procurement act. These services are often performed by companies with a taxi license.</p>	<p>visions regarding taxi driver's ID is a fine or imprisonment for a maximum of six (6) months (Chapter 5 Section 4 of the Taxi Traffic Act).</p>		

**3.2 If there is a mandatory taxi driver examination/test, is the applicant's ability to operate with people with disabilities assessed?**

Jurisdiction	If there is a mandatory taxi driver examination/test, is the applicant's ability to operate with people with disabilities assessed?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
<b>Denmark</b>	Taxi drivers must have completed a course approved by the Minister of Transport, Building and Housing and have passed an associated theoretical and practical test (Article 7 of the Danish Taxi Act). However, these tests do not assess the applicant's ability to operate with people with disabilities.	Please see response to question 1.	N/A	The regulation was assessed and amended in 2017 and it entered into force on 1 January 2018.  The government decided that the training of taxi drivers shall include transportation of "special passenger groups", i.e. people with special needs.  Please see Section 1.2 of <u>Schedule 1</u> for further information.	No.
<b>France</b>	No, there is not. There is only the examination for taxi drivers to obtain the certificate of professional competence and the professional card (Articles L3121-9 and L3121-10 of the French Transport Code), which are issued by the prefect of each department (departmental regulation).	Please see response to question 1.	Violations of these obligations are sanctioned by a fine of up to EUR 15,000 and 1 year of imprisonment (Articles L3124-4 et L3124-7 of the French Transport Code).	No.  Please see Sections 3.3, 3.4, 3.6 and 3.7 of <u>Schedule 1</u> .	No.
<b>Netherlands</b>	The test for the target group transport-diploma consists of a	Please see response to question 1 on general information.	Please see response to question 1.	No.	No.

<b>Jurisdiction</b>	<b>If there is a mandatory taxi driver examination/test, is the applicant's ability to operate with people with disabilities assessed?</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
	practical exam of 85 minutes in which e.g. technical appliances (e.g. wheelchair lift), execution of drive, transport of persons from various categories and legislative requirements are tested. Special attention is paid to the applicant's ability to accompany passengers with various handicaps (e.g. visual, hearing, mental and behavioural) and to identify or ask for specific needs of such passengers (Section 156c of Regulation on drivers' licences ( <i>NL: Reglement Rijbewijzen</i> ); Exam matrix developed by CBR).	No separate rules are applied for street taxi services and contract hire taxis.			
<b>Norway</b>	Please see response to question 1.	Please see response to question 1.	Please see response to question 1.	Please see response to question 1.	Please see response to question 1.
<b>Sweden</b>	Yes, the taxi driver examination contains a section on diseases and disabilities (Chapter 3 Section 3 of the Taxi Traffic Act and Chapter 7 of the Regulations of the Swedish Transport Administration on professional expertise for taxi driver ID (VVSF 2004:65)). This means that the applicant should have knowledge of diseases and disabilities, and the best way to assist sick and disabled passengers so that	Please see response to question 1.	The Swedish Transport Agency is responsible for the monitoring and supervision of the operations subject to licence requirements and that the operations are carried out in accordance with the applicable legislation. (Chapter 4 Section 16 of the Taxi Traffic Act and Chapter 4 Section 1 of the	No.	No.



<b>Jurisdiction</b>	<b>If there is a mandatory taxi driver examination/test, is the applicant's ability to operate with people with disabilities assessed?</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
	they experience the journey as both safe and secure.		Taxi Traffic Ordinance).  The sanction for non-compliance with the provisions regarding taxi driver's ID is a fine or imprisonment for a maximum of six (6) months (Chapter 5 Section 4 of the Taxi Traffic Act).		

**3.3 Is there a minimum level of information on taxi rides that must be collected and provided to the tax or other authorities?**

Jurisdiction	Is there a minimum level of information on taxi rides that must be collected and provided to the tax or other authorities? If yes, what information must be collected, who collects and/or provides the information to the authorities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
<b>Denmark</b>	<p>The office of any taxi company shall on an ongoing basis digitally gather and store information on the company's taxi rides (Article 20 of the Danish Taxi Act.). For every ride this includes the registration number of the car, the chauffeur card number, date, start and finish time, number of kilometres driven, payment, start and finish as gps coordinates and other gps coordinates. For every chauffeur's shift this includes the car's registration number, start and end time, chauffeur card number and the car's kilometre count at the beginning and end of each shift.</p> <p>If the authorities request this information, the office of the taxi company must provide it.</p> <p>Taximeter is mandatory (Article 25 of the Danish Taxi Act).</p>	Please see response to question 1.	Please see response to question 1.	<p>The regulation was assessed and amended in 2017 and it entered into force on 1 January 2018.</p> <p>The government decided that every taxi company shall have a taxi office, <i>inter alia</i>, to secure effective tax controls.</p> <p>Please see Section 1.2 of <u>Schedule 1</u> for further information.</p>	No.
<b>Estonia</b>	There is no specific regulation in place for the information on taxi	Estonian law differentiates between traditional taxi ser-	N/A	N/A	N/A

<b>Jurisdiction</b>	<b>Is there a minimum level of information on taxi rides that must be collected and provided to the tax or other authorities? If yes, what information must be collected, who collects and/or provides the information to the authorities?</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
	<p>rides that would need to be collected and provided to the tax or other authorities.</p> <p>Similarly to any other type of services, the service provider must keep account of the service fees received. Tax authorities may require provision of taximeter print-outs upon performing fiscal controls.</p>	<p>vice, other carriage of passengers for a charge and web-platform based taxi service. While there are no differences in the regulation concerning collection and submission of information on taxi rides by such different service providers, the information and evidence that can be required by the tax authorities upon performing fiscal control differs in practice, depending on the type of service provider and requirements applicable to such service provider. As traditional taxi service providers are required to use taximeters, they may be required to provide taximeter print-outs. Web-platform based taxi service providers are not required to use taximeters, but can be required to provide information from the web-application based recording system. Other passenger carriage service providers are not required to use taximeters nor web-application based record-</p>			

Jurisdiction	Is there a minimum level of information on taxi rides that must be collected and provided to the tax or other authorities? If yes, what information must be collected, who collects and/or provides the information to the authorities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
		ing systems and can be required to provide other evidence that is available, considering their practice.			
<b>France</b>	All taxi drivers subject to tax must declare their income (Article 179 of the General Tax Code). If the tax authority has doubts as to the truthfulness of the tax return, it can use its right of communication (governed by Articles L. 81 et seq. of the General Tax Code) to obtain additional information. In particular, the tax authority may obtain this information from the platform/employer for which the driver works, from the taxi driver's bank, or by checking the taximeter (Article L 81 of the French Tax Proceedings Book).	There are no different tax rules applying in tax matters concerning the different types of taxi services. Each taxi driver is subject to income tax (Article 1 of the French General Tax Code) and has to declare one's income.	There is no specific sanction applicable for taxi drivers, general rules apply.	No.	No.
<b>Germany</b>	Every taxed person or entity i.a. is obliged to orderly store documents and to keep individual records of cash receipts in particular (Section 147 of AO). However, it is possible for taxi operators to use so-called shift sheets ( <i>GE: Schichtzettel</i> ) in conjunction with the data that can	The Fiscal Code of Germany ("AO"), which is a national legislation, applies to any taxed natural person or company.  In result, the AO also applies to rental cars with drivers.	Repeated cases of non-compliance may result in a notification from the tax authority to the competent issuing authority of the taxi licences, which may result in revocation of the licence (Section 25	No assessments have been recently conducted regarding the level of information required to be given to authorities.	No.

<b>Jurisdiction</b>	<b>Is there a minimum level of information on taxi rides that must be collected and provided to the tax or other authorities? If yes, what information must be collected, who collects and/or provides the information to the authorities?</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
	be read on the odometer and the taximeter of the individual taxi instead of keeping individual records (see Federal Fiscal Court, judgement of 26.02.2004, file no. XI R 25/02; Local Fiscal Court of Munich, judgement of 21.11.2016, file no. 7 K 2784/15).		(3) of PBefG).		
<b>Netherlands</b>	Taxi companies are required to make the usual tax and other filings as business owners. Dutch resident entities and persons engaging in active business and non-resident entities and persons if they are subject to (withhold) Dutch taxes, should retain Dutch tax records and a proper administration (Section 52, Subsection 2 of the State taxes Act ( <i>NL: Algemene wet inzake rijksbelastingen</i> )). Consequently, books, records and other data carriers that may be relevant to determine the financial position, rights and obligations and other information that may be relevant to determine the tax position of the company (or person) in a certain tax year, should be retained for at least seven (7) years (Section 52, Subsection 1 of the State Taxes Act).	Please see response to question 1 on general information.  No separate rules are applied for street taxi services and contract hire taxis.	In general, the tax authorities can subject persons or entities to (random or targeted) tax audits. These are usually to verify whether certain tax returns are correct, but any faults in the administration could then become noticeable.  Not complying with the administration requirement can lead to reversal of the burden of proof (Section 25, Subsection 3 and Section 27e, Subsection 1, both in conjunction with Section 52a and 52 of the State Taxes Act) and (criminal) penalties and prison (only in exception-	N/A	N/A

Jurisdiction	Is there a minimum level of information on taxi rides that must be collected and provided to the tax or other authorities? If yes, what information must be collected, who collects and/or provides the information to the authorities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	<p>This obligation can be extended to information on taxi rides. There are no published guidelines regarding minimum levels of information to be retained in relation to taxi rides.</p> <p>In accordance with a Court judgement (Judgement of District Court The Hague of 29 April 2008, ECLI:NL:RBSGR:2008:BL9895), a taxi driver who had not kept a complete kilometre log, had not complied with his data retention obligation for tax purposes. The court (<i>inter alia</i>) referred to Dutch regulations, based on which taxi drivers should log and retain certain information. These regulations on the data retention obligations have been changed since then.</p> <p>Taxpayers are obliged to organise their administration in such a manner that they are able to provide the tax authorities with tax record information within a reasonable period of time (Section 52, Subsection 6 of the State Taxes Act). Additionally, they are obliged to provide the</p>		<p>al cases) (Section 68, Subsection 1 under e and f and Section 69, Subsection 1 in conjunction with Section 68, Subsection 1 under e and f of the State Taxes Act).</p>		

Jurisdiction	Is there a minimum level of information on taxi rides that must be collected and provided to the tax or other authorities? If yes, what information must be collected, who collects and/or provides the information to the authorities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	tax authorities upon request with information relevant to the tax liabilities of third parties (Section 53, Subsection 1 of the State Taxes Act in conjunction with Sections 47 and 48 through 52 of the State Taxes Act). There is no obligation to self-report information on taxi rides; information that falls under the data retention requirement should in principle only be provided upon request from the tax authorities (Section 47 of the State Taxes Act).				
<b>Sweden</b>	<p>Anyone holding a taxi license is required to transfer taximeter data to a licenced accounting centre (Chapter 2a Section 1 of the Taxi Traffic Act). The accounting centre is obliged, upon request, to transfer the data to the tax authority (Section 24 of the Act (2014:1020) on accounting centres for taxi traffic (<i>SE: Lag om redovisningscentraler och beställningscentraler för taxitrafik</i>)).</p> <p>The information to be transferred consists of (slightly simplified) (Section 7 of the regulations of the</p>	Please see response to question 1.	The Swedish Transport Agency ( <i>SV: Transportstyrelsen</i> ) is responsible for the monitoring and supervision of the operations subject to licence requirements and that the operations are carried out in accordance with the applicable legislation (Chapter 4 Section 16 of the Taxi Traffic Act and Chapter 4 Section 1 of the Taxi Traffic Ordinance).	<p>Yes, the regulation was assessed as a part of the legislative work prior to the recent legislative amendment regarding licenced ordering centres (Prop2017/18:239).</p> <p>The government concluded that the legislation needed to be updated to promote technological development and make the legislation more technology neutral.</p>	An amendment to the current legislation enters into force on 1 January 2021. The new legislation means that the licensee has a choice between a taximeter (which is the current general rule) and connection from the taxi vehicle to a licenced ordering centre. The ordering centre then handles all orders and col-

Jurisdiction	Is there a minimum level of information on taxi rides that must be collected and provided to the tax or other authorities? If yes, what information must be collected, who collects and/or provides the information to the authorities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	<p>Swedish Transport Agency regarding taxi traffic (TSFS 2013:41) (<i>SE: Transportstyrelsens föreskrifter om taxitrafik</i>):</p> <ul style="list-style-type: none"> <li>• the serial number of the transfer,</li> <li>• the name of the taxi company,</li> <li>• the vehicle's registration number,</li> <li>• the taxi driver's individual code,</li> <li>• the taximeter's serial number and date of last sealing,</li> <li>• the date and time when the driving pass started and ended and distance travelled during the driving pass,</li> <li>• distance travelled in the different modes (Occupied, Stopped, Tariff, Cash and Available),</li> <li>• the number of assignments registered during the driving pass (with separate reporting of serial numbers for the first and last assignments),</li> <li>• the total amount charged as travel charges and additional charges, and</li> </ul>		<p>The sanction for non-compliance with the provisions regarding conditions prescribed in the licence is a fine (Chapter 5 Section 1 of the Taxi Traffic Act).</p>		<p>lects and forwards all information that would otherwise be collected via the taximeter.</p>



Jurisdiction	Is there a minimum level of information on taxi rides that must be collected and provided to the tax or other authorities? If yes, what information must be collected, who collects and/or provides the information to the authorities?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	<ul style="list-style-type: none"> <li>the total amount collected in cash and as credit (with separate reporting of value added tax and tax rate included in the amounts).</li> </ul> <p>After 1 January 2021, the licensee will have an option to choose between a taximeter and connection to the licenced ordering centre. The licenced ordering centre will have an obligation to collect information necessary for tax controls of businesses with a taxi licence and taxi drivers, and, upon request, transfer the data to the tax authority (Prop 2017/18:239. The new legislation will be Section 23a and 24 of the Act (2014:1020) on accounting centres for taxi traffic).</p> <p>The licenced ordering centre shall collect information on orders made through the ordering centre, assignments being dispatched and charged fees (Regulations of the Swedish Transport Agency on Licenced Ordering Centres (TSFS 2020:1) (SE: <i>Transportstyrelsens föreskrifter om beställningscen-</i></p>				

<b>Jurisdiction</b>	<b>Is there a minimum level of information on taxi rides that must be collected and provided to the tax or other authorities? If yes, what information must be collected, who collects and/or provides the information to the authorities?</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
	<i>traler för taxitrafik).</i>				

### 3.4 Is there regulation which sets the requirements to devices that collect and store information on taxi trips?

Jurisdiction	Is there regulation which sets the requirements to devices that collect and store information on taxi trips (e.g. taximeters)	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
<b>Estonia</b>	<p>Yes, taximeters are required to be used under Article 64 (3) of the Public Transport Act.</p> <p>There are no other devices besides taximeters that would be allowed as an alternative to taximeters or required.</p> <p>Please see Sections 2.2 and 2.3 of <u>Schedule 1</u> for further information on the requirements to the installation of the taximeter and terms of adaptation of the taximeter to the vehicle.</p> <p>Under the above referred Regulation, the taximeter used must, inter alia:</p> <ol style="list-style-type: none"> <li>1) have passed the metrological inspection pursuant to the Metrology Act and be undamaged, conform to the given vehicle and be installed and connected to the vehicle in accordance with the instructions of the taximeter manufacturer;</li> <li>2) the compatibility conditions between the taximeter and the im-</li> </ol>	<p>Yes, the rules differ for traditional taxi service, other carriage of passengers for a charge (hire care with driver) and web-platform based taxi service. Use of taximeters is only obligatory for traditional taxi service providers (Article 64 (3) of the Public Transport Act). The regulation is national, not local.</p> <p>Web-platform based taxi service providers are not required to use taximeters, but are required to communicate in writing the maximum price of the ride inclusive of taxes before the start of the ride or, where the destination of the ride has not been pre-defined, inform the passenger of the price components, the tariff serving as the basis for the price or another basis for calculating the price so that the passenger is able to calculate the estimated final price of the ride with</p>	<p>Compliance is monitored by the local government authorities as well as the police. Provision or management of the taxi service using a vehicle that lacks a proper taximeter or whose taximeter does not function or whose taximeter has not been properly adapted to the vehicle or where there is a device that allows for influencing the measuring result of the taxi meter or that allows for otherwise deceiving the passenger as well as the deliberate damaging of the taximeter used for provision of taxi services or the seals thereof is punishable by a fine of up to EUR 3,200 (Article 89 (2) of the Public Transport Act).</p>	<p>No.</p>	<p>No.</p>

<b>Jurisdiction</b>	<b>Is there regulation which sets the requirements to devices that collect and store information on taxi trips (e.g. taximeters)</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
	<p>pulse sensor shall be as specified by the taximeter manufacturer;</p> <p>3) all values shown to the customer on the taximeter display must be appropriately marked and be clearly legible both in daylight and in the dark. All sectors that make up the number must work;</p> <p>4) the connection between the taximeter and the impulse sensor must be secured by sealing or in another manner ensuring security;</p> <p>5) the taximeter, impulse sensor and connecting cables shall not have additional means or equipment for adding or multiplying pulses or otherwise unfairly influencing the price of the taxi service;</p> <p>6) the numbers of the indicator of the total cost of driving must change by ten cents at a time in the operating mode;</p> <p>7) the switching of the prices of taxi services depending on the time of the service provision shall take place only automatically.</p> <p>A taximeter shall be deemed to have been correctly adjusted if the limits of the operating error of the taximeter do not exceed:</p>	<p>sufficient accuracy and, upon completion of the ride, submit to the passenger a summary of the ride, which contains, inter alia, the start and end time, the point of departure and destination of the ride, the total duration and length of the ride, the service price and the sum paid. There are no other regulations or technical requirements that would be applied to the price calculation of web-platform based taxi service providers.</p> <p>Other providers of passenger carriage services are not required to use taximeters and there is no specific regulation on how they must inform the passengers of their fees. General trading regulations apply, however, including the obligation to inform the consumers of the total price of their service or price components and calculation principles before commencement of the service provision.</p>			

Jurisdiction	Is there regulation which sets the requirements to devices that collect and store information on taxi trips (e.g. taximeters)	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	<p>1) ± 0.2% in the case of elapsed time;  2) ± 2.0% for the distance travelled.</p>				
<b>Netherlands</b>	<p>In relation to street taxis, the national government fixes the tariff system and the maximum rates, which consists of a starting rate, a time rate and a distance rate (Section 1 of Regulation on maximum tariffs and visibility of fares taxi transport (<i>NL: Regeling maximumtarief en bekendmaking tarieven taxivervoer</i>)). It is mandatory that the client receives a receipt at the end of the ride and each taxi must have an on-board computer ("<b>BCT</b>") and certified taximeter (can be part of the BCT) (Sections 78 and 79 of NLDPT). The BCT automatically registers journey data, working hours, driving times and rest times (Section 79 of NLDPT).</p> <p>A BCT is required for every type of taxi (contract hire and street taxis), there are no other devices that could replace this. In relation to</p>	Please see response to question 1.	<p>Please see response to question 1.</p> <p>In relation to the taximeter (street taxis), upon inspection the driver must be able to provide the latest test certificate of the taximeter. The inspector will also check the availability of a printer for receipts.</p>	No.	No.

<b>Jurisdiction</b>	<b>Is there regulation which sets the requirements to devices that collect and store information on taxi trips (e.g. taximeters)</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
	<p>contract hire taxis, they therefore also have a BCT, but are not required under national regulations to have a taximeter (Section 78 paragraph 6 of NLDPT). However, local or regional municipality rules may attach additional requirements in this regard, and specific information requirements may also be part of the relevant contract with the service provider. Regulations on municipality level have not been assessed.</p>				

### 3.5 Can a taxi licence be granted also to a natural person not registered in the company/tax registers as a business?

Jurisdiction	Can a taxi licence be granted also to a natural person not registered in the company / tax registers as a business or only to a company/registered entrepreneur? If an individual can be granted a licence, are the conditions for granting the licence different from companies?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
<b>Denmark</b>	<p>Carrying out commercial passenger transport in cars requires a permit and the Ministry of Transport, Building and Housing only grants such permits to businesses (Article 3 of the Danish Taxi Act).</p> <p>Each driver is additionally required to have a chauffeur license to operate a car used for commercial passenger transport (Article 7 of the Danish Taxi Act).</p>	Please see response to question 1.	Please see response to question 1.	N/A	No.
<b>Estonia</b>	<p>No, a taxi licence can be granted either to a legal person or a self-employed person registered in the commercial register. Same conditions apply for both companies and self-employed persons:</p> <p>1) good reputation, i.e. the applicant may not have been convicted of criminal offences of first degree nor certain traffic related offences (unless such offences have expired);</p> <p>2) good economic standing, i.e. the court has not declared their bank-</p>	<p>Different rules apply to hire car with driver and taxi service. Car hire with a driver and other carriage of passengers for a fare by an automobile having up to nine seats, except for taxi services, is subject to Community licence under Regulation (EC) No 1071/2009 of the European Parliament and of the Council and Article 39 of the Public Transport Act. Traditional taxi service and</p>	<p>Engaging in business without a licence is monitored by the police and is punishable by a fine of up to EUR 32,000 in case the offender is a legal person.</p> <p>Natural person offenders may be punished by a fine of up to EUR 1,200 and detention (Article 372 of the Penal Code).</p>	No.	No.

Jurisdiction	Can a taxi licence be granted also to a natural person not registered in the company / tax registers as a business or only to a company/registered entrepreneur? If an individual can be granted a licence, are the conditions for granting the licence different from companies?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	ruptcy and they do not have any non-staggered tax arrears (Article 56 of the Public Transport Act).	platform-based taxi service are subject to taxi licence under Article 54 of the Public Transport Act. However, in both cases licence can be applied by a company as well as a self-employed person registered in the commercial register (Articles 46 and 58 of the Public Transport Act).			
<b>France</b>	<p>The professional card is only granted to individuals (Article L. 3120-2-1 of the French Transport Code).</p> <p>ADS however can be granted to registered companies (Article L. 3121-1-2 of the French Transport Code).</p>	<p>The regulations are both national and local. Any taxi driver candidate must pass a professional examination to obtain the professional card, which is only valid in one French department (<i>FR: département</i>) (Article L. 3121-4 of the French Transport Code).</p> <p>If one taxi driver wants to perform activities in another "département", one must first follow fourteen-hour training (Article 2 of the Decree dated 11 August 2017 on the training</p>	<p>The ADS can be removed by the mayor (i) following the removal of the professional card, (ii) at the holder's request, (iii) in the event of a final incapacity of the driver leading to the cancellation of his driver's licence, (iv) in the event of the holder's death (Article R. 3121-15 of the French Transport Code).</p> <p>The Prefect records the opinion of the medical condition regarding the</p>	<p>No.</p> <p>Please see Sections 3.8, 3.9, 3.10, 3.11 and 3.12 of <u>Schedule 1</u>.</p>	N/A



Jurisdiction	Can a taxi licence be granted also to a natural person not registered in the company / tax registers as a business or only to a company/registered entrepreneur? If an individual can be granted a licence, are the conditions for granting the licence different from companies?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
		<p>of taxi drivers).</p> <p>Once the professional card is duly obtained, the taxi driver must also obtain ADS which is granted by each mayor, or if taxi driver is an employee of a company that was granted said ADS, the taxi driver shall use that Company's ADS (Article L. 3121-1-2 of the French Transport Code).</p> <p>The mayor may impose specific conditions to deliver the ADS, related to (i) the use of equipment allowing access to the vehicle for people with disabilities, (ii) the use of a hybrid or electric vehicle, (iii) the use of said ADS during certain hours, dates or in certain places (Article R. 3121-12 of the French Transport Code).</p>	<p>physical incapacity of a taxi driver or an operator holding ADS (Article R. 3121-7 of the French Transport Code).</p> <p>Pursuant to Article L3124-1 of the French Transport Code, when the ADS is not used effectively or continuously, or in the event of a serious or repeated violations of applicable legislation by the holder, the mayor may give a warning to the holder or remove (temporarily or definitely) the ADS.</p> <p>Pursuant to Article L3124-4 of the French Transport Code, any taxi driver performing his activities without ADS can be sanctioned by one year imprisonment and a EUR 15,000 fine. Individuals may also be sanctioned by</p>		

Jurisdiction	Can a taxi licence be granted also to a natural person not registered in the company / tax registers as a business or only to a company/registered entrepreneur? If an individual can be granted a licence, are the conditions for granting the licence different from companies?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
			<p>the suspension for a maximum of five (5) years of their driver's licence, the immobilisation for a maximum of one (1) year of the vehicle used for the infraction, the confiscation of the vehicle used for the infraction.</p> <p>The holder of ADS must personally use this ADS, failure to do so is sanctioned by a EUR 15,000 fine pursuant to Article L3124-4 of the French Transport Code.</p>		
<b>Germany</b>	<p>A taxi licence can be granted to a natural person not registered in the German company register (<i>GE: Handelsregister</i>) (Section 3 (1) of PBefG). The conditions for granting the licence do not differ from the companies' conditions.</p> <p>In addition, any (self-) employed taxi driver has to have a driving</p>	<p>The general requirement of having a licence also applies to rental cars with drivers. Ridesharing services can only be licensed by derogation from the PBefG upon application in individual cases for a maximum period of four (4) years, provided that this does not conflict with public transport</p>	<p>In case a natural person or company do not meet the criteria set by law for granting a licence, the issuing authority can or in some circumstances must revoke the licence (Section 25 of PBefG).</p>	<p>No assessments have been recently conducted regarding the possibility to grant licences to natural persons.</p>	<p>No.</p>

Jurisdiction	Can a taxi licence be granted also to a natural person not registered in the company / tax registers as a business or only to a company/registered entrepreneur? If an individual can be granted a licence, are the conditions for granting the licence different from companies?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	licence for the carriage of passengers (Section 48 of the German Driver's Licence Ordinance ("FeV")).	interests (Section 2 (7) of PBefG).  Both, licences for services with rental cars with drivers as well as ridesharing services can also be granted to a natural person.			
<b>Netherlands</b>	Taxi services may be provided by a natural person. However, all legal or natural persons that wish to provide taxi services must apply for a license at the Kiwa Register (Section 76 of NLPTA; Decision on mandate Kiwa Register (NL: <i>Besluit mandaat en machtiging Kiwa N.V.</i> )). To obtain this license, the (legal) person ( <i>inter alia</i> ) must be registered at the trade register (NL: <i>handelsregister</i> ) at the Dutch Chamber of Commerce (NL: <i>Kamer van Koophandel</i> ) as taxi company (Section 11 of the Regulation on BCT and Driver's Cards (NL: <i>Regeling gebruik boordcomputer en boordcomputerkaarten</i> )). This may also be as a one-man business (NL: <i>eenmanszaak</i> ) or general partner-	Please see response to question 1 on general information.  No separate rules are applied for street taxi services and contract hire taxis.	Please see response to question 1.  In relation to the issuance of the licence, the Kiwa Register will verify the identity of the applicant and whether the applicant complies with the applicable requirements when issuing the card (Section 83 of NLDPT; Decision on mandate Kiwa Register (NL: <i>Besluit mandaat en machtiging Kiwa N.V.</i> )).	No.	No.

<b>Jurisdiction</b>	<b>Can a taxi licence be granted also to a natural person not registered in the company / tax registers as a business or only to a company/registered entrepreneur? If an individual can be granted a licence, are the conditions for granting the licence different from companies?</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
	ship (NL: <i>vennootschap onder firma</i> ). The conditions for granting the license are the same for each (legal) person.				
<b>Norway</b>	<p>Taxi licences can be granted to both natural and legal persons. If the license is granted to a natural person, this person will normally be registered as a sole proprietorship in relevant company and tax registers, as this gives the opportunity to make deductions of expenses related to the taxi driving business, but there is no obligation to do so.</p> <p>If a taxi licence is granted to a company, the general manager will be obliged to fulfil the requirements to hold the licence(s) (Section 10 (2) of PTR).</p> <p>Please see Section 6.3 of <a href="#">Schedule 1</a>.</p>	Please see response to question 1.	<p>The Norwegian Tax Administration is responsible for taxation of both natural and legal persons, and the general tax legislation applies.</p> <p>There is no special monitoring or regulation relating to taxi businesses.</p>	<p>One of the reasons for the above-mentioned amendments to the taxi legislation is to allow businesses and business owners to organize in the way they consider to be most appropriate to the business.</p> <p>Before the amendments, each business (usually a sole proprietorship) could only hold one licence. In the new legislation, a company could hold more than one licence, as there is no longer a cap on the total amount of licences on the market.</p>	N/A
<b>Sweden</b>	Yes, taxi licences can be granted to a natural person.	Please see response to question 1.	The Swedish Transport Agency is responsible for the monitoring and su-	No.	No.

<b>Jurisdiction</b>	<b>Can a taxi licence be granted also to a natural person not registered in the company / tax registers as a business or only to a company/registered entrepreneur? If an individual can be granted a licence, are the conditions for granting the licence different from companies?</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
	<p>There are no different conditions for granting the licence to an individual, except that legal persons have to appoint a person who is responsible for conducting the business in accordance with the applicable rules (Chapter 2 of the Taxi Traffic Act).</p>		<p>pervision of the operations subject to licence requirements and that the operations are carried out in accordance with the applicable legislation (Chapter 4 Section 16 of the Taxi Traffic Act and Chapter 4 Section 1 of the Taxi Traffic Ordinance).</p> <p>The sanction for non-compliance with the provisions regarding the requirement to have a taxi licence is a fine or imprisonment for a maximum of one (1) year (Chapter 5 Section 1 of the Taxi Traffic Act).</p>		

### 3.6 Is there an obligation to carry a copy of a taxi licence in the vehicle on all taxi journeys?

Jurisdiction	Is there an obligation to carry a copy of a taxi licence in the vehicle on all taxi journeys?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
<b>Denmark</b>	The taxi license number must be displayed externally on the vehicle (Article 26 of the Danish Taxi Act).	Please see response to question 1.	Please see response to question 1.	N/A	No.
<b>Estonia</b>	No. However, taxi service providers have the obligation to carry the service provider card in the vehicle as well as the taximeter adaptation certificate (Article 83 (1) s 6 of the Public Transport Act).	Yes, different rules apply to taxis (including platform based taxi service providers) and hire cars with drivers. Hire cars with drivers are required to carry a copy of the Community licence, except in the event of domestic carriage (Article 83 (1) s 7 of the Public Transport Act) while taxi service providers are subject to taxi licence, but are not required to carry such licence in the vehicle. Instead, the taxi service providers (both traditional and web-platform-based) are required to carry a service provider card. Traditional taxi service providers are also required to carry the taximeter adaptation certificate, which is not required for web-platform based service providers (Article 83 (1) s 6 of the Public Transport	Compliance is monitored by the police and the local government authorities. In case of non-compliance, the police officer or local government authority may disrupt the transport operation and impose a fine in the amount of up to EUR 3,200 (Article 84 and 86 of the Public Transport Act).	No.	No.

Jurisdiction	Is there an obligation to carry a copy of a taxi licence in the vehicle on all taxi journeys?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
		Act).			
<b>France</b>	<p>Pursuant to Article R. 3121-1 of the French Transport Code, a plate must be affixed to the vehicle and visible from the outside showing the number of the ADS and its geographical area as defined by the authority competent to issue the ADS.</p> <p>The professional card must be in the vehicle used for the activity of taxi at all times as it will be requested in the event of a control.</p>	Please see response to question 1.	Violation of the obligations under Article R. 3121-1 of the French Transport Code is sanctioned by a fine of up to EUR 450 pursuant to Article R. 3124-2 of the French Transport Code.	No.  Please see Section 3.13 of <u>Schedule 1</u> .	No.
<b>Germany</b>	<p>Yes, the licence or an abbreviated official copy or a certified true copy of the Community licence shall be carried during the journey and shall be handed over for verification to the competent persons upon request (Section 17 (4) sentence 1 of PBefG).</p> <p>In addition, any taxi driver has to carry a driving licence for the carriage of passengers (Section 48 (3) sentence 2 of FeV).</p>	While PBefG generally differentiates between the different categories of taxi services, the requirement of carrying a copy of the licence applies to any of them.	<p>As far as evident, there is no specific monitoring for the fulfilment of the obligation.</p> <p>Any intentional or negligent non-compliance is an administrative offence, which can be charged with a fine of up to EUR 10.000,00 per case (Section 61 (1) no.3 b), (2) of PBefG).</p>	No assessments have been recently conducted regarding the requirement of carrying a copy of the taxi licence.	No.

Jurisdiction	Is there an obligation to carry a copy of a taxi licence in the vehicle on all taxi journeys?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
<b>Netherlands</b>	<p>Each taxi licence is granted with a unique P-number. This number must be displayed in each taxi of the license holder on a designated information card and it must also be printed on the receipts (Section 76 of NLPTA; Section 2 of Regulation on maximum tariffs and visibility of fares taxi transport (<i>NL: Regeling maximumtarief en bekendmaking tarieven taxivervoer</i>)).</p> <p>In addition to the above, all individual taxi drivers (both street taxis and contract hire) in the Netherlands must have a driver's card (<i>NL: BCT card, Boord Computer Taxi card</i>) which can be obtained at the Kiwa Register (Section 81 and 83 of NLDPT; Decision on mandate Kiwa Register (<i>NL: Besluit mandaat en machtiging Kiwa N.V.</i>)), as well as a BCT. The driver's card must be displayed in a manner clearly visible to passengers. The taxi company may derive information in relation to its employees from the BCT using a special 'employer card' (Section 81 of NLDPT).</p>	<p>Please see response to question 1 on general information.</p> <p>No separate rules are applied for street taxi services and contract hire taxis.</p>	<p>Please see response to question 1.</p> <p>In relation to the driver's card and BCT, an inspector may check whether the driver is using the right card (e.g. not another driver's card) and make photocopies; they may also check the driver's use of the BCT using a special 'inspection card' that can be inserted (Section 81 of NLDPT).</p>	No.	No.



Jurisdiction	Is there an obligation to carry a copy of a taxi licence in the vehicle on all taxi journeys?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	To be eligible for the BCT card, a taxi driver ( <i>inter alia</i> ) needs a taxi driver's and a Certificate of good conduct ( <i>NL: Verklaring omtrent het gedrag, VOG</i> ) which is not older than four (4) months (Section 22 of NLDPT).				
<b>Norway</b>	There is no obligation to carry a copy of a taxi licence in the vehicle on all taxi journeys, but as described in response to question 7, the obligatory taxi headlight has to be marked with the licence number.	Please see response to question 1.	Please see response to question 7.	Please see response to question 1.  There has been no change in the regulation relating to this question.	Please see response to question 1.  There has been no change in the regulation relating to this question.
<b>Sweden</b>	No. However, the vehicle that will be used as a taxi must be registered to the Swedish Transport Agency ( <i>SV: Transportstyrelsen</i> ) before it is put into use (Chapter 4 Section 2 of the Taxi Traffic Ordinance).	Please see response to question 1.	The Swedish Transport Agency is responsible for the monitoring and supervision of the operations subject to license requirements and that the operations are carried out in accordance with the applicable legislation (Chapter 4 Section 16 of the Taxi Traffic Act and Chapter 4 Section 1 of the Taxi Traffic Ordinance).	No.	No.

Jurisdiction	Is there an obligation to carry a copy of a taxi licence in the vehicle on all taxi journeys?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
			<p>The sanction for non-compliance with the provisions regarding the requirement to clearly and visible display the taxi driver's ID in the car is a fine (Chapter 5 Section 1 of the Taxi Traffic Act).</p>		

### 3.7 Is there an obligation to use specific taxi sign or similar outside of the vehicle?

Jurisdiction	Is there an obligation to use specific taxi sign or similar outside of the vehicle?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
<b>Denmark</b>	There is no requirement of a taxi sign per se, but the name of the taxi company owning the car must be displayed externally on the vehicle (Article 26 of the Danish Taxi Act).	Please see response to question 1.	Please see response to question 1.	N/A	No.
<b>Estonia</b>	In order to service passengers from a taxi stop and use the lanes designated for public transport, an illuminated taxi sign must be installed on the vehicle and the name of the carrier or the carrier's trade mark made visible on the outer right side of the vehicle (Article 64 (2) of Public Transport Act).	Different rules apply to traditional taxi service providers (serving customers from taxi stops), web-platform based taxis and hire cars. Only traditional taxi service providers are required to use taxi signs.	Yes, compliance is monitored by the police and local government authorities. Non-compliance is punishable by a fine of up to EUR 3,200 (Article 86 of the Public Transport Act).	No.	No.
<b>France</b>	Yes, pursuant to Article R. 3121-1, each taxi must include an illuminated external device bearing the word "taxi", which lights up green when the taxi is free and red when it is taken or reserved.  Taxis Conventionnés must display in their vehicles a standard logo in compliance with the model validated by the health insurance in order to inform the insured patient that	Please see response to question 1.	Violation of the obligations under Article R. 3121-1 of the French Transport Code is sanctioned by a fine of up to EUR 450 pursuant to Article R. 3124-2 of the French Transport Code.  Failure to display the standard logo can be sanctioned by a warning,	No.  Please see Section 3.15 of <a href="#">Schedule 1</a> .	No.

Jurisdiction	Is there an obligation to use specific taxi sign or similar outside of the vehicle?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	the transport operated by the taxi is covered by health insurance, in accordance with the Article 4 of the Appendix to the Decree of 18 December 2018.		a temporary or definitive interruption of the reimbursement by the social security (Article 12.1 of the Appendix to the Decree of 18 December 2018).  Please see Section 3.14 of <u>Schedule 1</u> .		
<b>Germany</b>	According to Section 26 (1) of the German Ordinance on Operation of Motor Transport Business in Passenger Transport (" <b>BOKraft</b> "), taxis must be clearly marked (i) by a light ivory-coloured coating; the colour shade to be chosen is RAL 1015 of the colour register RAL 840 HR of the Committee for Delivery Conditions and Quality Assurance (RAL) of the German Standards Committee, and (ii) by means of a sign (taxi sign) in accordance with Appendix 1 of BOKraft, mounted on the roof of the taxi, at right angles to the direction of travel, illuminated from the inside and bearing the inscription "TAXI" on the front and back.	The marking requirements apply to taxis only but not to rental cars with drivers or car-pooling services.  As far as evident there is no similar marking requirement for rental cars with drivers or car-pooling services.	No specific monitoring for the fulfilment of the obligation.  Any intentional or negligent non-compliance with Section 26 or 39 of BOKraft is an administrative offence that can be charged with a fine of up to EUR 10.000,00 per case (Section 61 (1) no.4 of PBefG, Section 45 (1) no.5 h, i; (2) no. 6 i BOKraft).	No.	No.

Jurisdiction	Is there an obligation to use specific taxi sign or similar outside of the vehicle?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	<p>Appendix 1 of BOKraft states specific dimensions and colours of the sign.</p> <p>The illumination of the taxi sign must be switched of when executing a transport order (Section 39 sentence 2 BOKraft).</p>				
<b>Netherlands</b>	<p>Every taxi must display a light blue number plate with black letters/numbers, which is issued by the Netherlands Vehicle Authority ("<b>RDW</b>") (Section 3 paragraph 2(b)2 of Regulation on licence plates (<i>NL:Regeling kentekens en kentekenplaten</i>)). This license plate is non-removable. A taxi test certificate is required, which must be enclosed in the certification (Section 25 of the Licence Plate Regulation (<i>NL:Kentekenreglement</i>)). The RDW can perform the test (i.e. an assessment whether the vehicle complies with the applicable regulations) on various designated locations throughout the country. In the event alterations are made to the vehicle after the test, it is possible</p>	<p>Please see response to question 1 on general information.</p> <p>No separate rules are applied for street taxi services and contract hire taxis.</p>	Please see response to question 1.	No.	No.

Jurisdiction	Is there an obligation to use specific taxi sign or similar outside of the vehicle?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
	the RDW requires a new test.				
<b>Norway</b>	All taxis must have a taxi sign (headlight) on the roof, approved by the Norwegian Public Roads Administration. The front and back of the headlight should have the inscription "TAXI", the county letters and the licence number (Section 48 (1) of the PTR).	Please see response to question 1.	<p>There is no ongoing monitoring of such compliance, but the taxi vehicle has to pass obligatory periodic controls by the Norwegian Public Roads Administration (<i>NO: Statens Vegvesen</i>).</p> <p>In both the current and the new legislation, the licence holder may receive a fine or lose the licence if the relevant conditions are not met anymore.</p>	<p>Please see response to question 1.</p> <p>There has been no change in the regulation relating to this question.</p>	<p>Please see response to question 1.</p> <p>There has been no change in the regulation relating to this question.</p>

Jurisdiction	Is there an obligation to use specific taxi sign or similar outside of the vehicle?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
<b>Sweden</b>	Yes. All vehicles that will be used as a taxi must be registered with the Swedish Transport Agency before it is put into use (Chapter 4 Section 2 of the Taxi Traffic Ordinance). When the vehicle is registered, the Swedish Transport Agency will provide new yellow license plates for the registered car. Hence, all Swedish taxis have yellow license plates (Chapter 6 Section 7 and 8 of the Regulations of the Swedish Transport Agency on Vehicle registration (TSFS 2015:63) ( <i>SE: Transportstyrelsens föreskrifter om registrering av fordon m.m. I vägtrafikregistret</i> )).	Please see response to question 1.	<p>The Swedish Transport Agency is responsible for the monitoring and supervision of the operations subject to license requirements and that the operations are carried out in accordance with the applicable legislation (Chapter 4 Section 16 of the Taxi Traffic Act and Chapter 4 Section 1 of the Taxi Traffic Ordinance).</p> <p>The sanction for non-compliance with the provisions regarding conditions prescribed in the license is a fine (Chapter 5 Section 1 of the Taxi Traffic Act).</p>	No.	No.

### 3.8 Is a written business training and/or examination mandatory requirement for obtaining a taxi licence?

Jurisdiction	Is a written business training and/or examination mandatory requirement for obtaining a taxi licence?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
<b>France</b>	Yes, in order to obtain the professional card all taxi driver candidates must undergo a training on how to operate a taxi business, and in particular basic accounting, applicable regulations, taxes etc, which are included in the examination. The curriculum of this examination is listed in the Appendix to the ministerial Decree dated 6 April 2017.	Please see response to question 1.  Business training is the same irrespective of said categories.	Training and the examination are necessary in order to obtain the professional card, which is mandatory to become a taxi driver (Article L. 3121-4 of the French Transport Code).	No.  Please see Section 3.1 of <u>Schedule 1</u> .	No.
<b>Germany</b>	The applicant or the person appointed to manage the business has to be technically qualified (Section 13 (1) sentence 1 no.3 of PBefG).  Technically qualified is a person who has the knowledge necessary for taxi and rental car traffic specified in appendix 3 to the German Ordinance for Entering Professions for Passenger Transport on Roads (" <b>PBZugV</b> ") (Section 3 (1), (2) of PBZugV). The necessary knowledge i.a. covers knowledge of the work-related laws (law of carriage of persons, labour law, road traffic law),	The requirement of being technically qualified applies to taxi services as well as rental cars with drivers.	In the field of taxis and rental car hire, the competent authorities monitor if the conditions for admission are met in cases where there is a reason to doubt whether those conditions are still satisfied (Section 9 (1) sentence 3 of PBZugV).  The competent authority must revoke the licence if the entrepreneur is not technically qualified anymore (Section 25 (1) of	No assessments have been recently conducted regarding the examination for being technical qualified.	No.



<b>Jurisdiction</b>	<b>Is a written business training and/or examination mandatory requirement for obtaining a taxi licence?</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
	<p>knowledge of the commercial and financial management of a company, knowledge of the technical operation and operational implementation, and knowledge of road safety, accident prevention and basic rules of environmental protection (appendix 3 of PBZugV).</p> <p>A person has to proof one's technical qualification by passing an examination that consists of two written parts and, where appropriate, a supplementary oral examination (Section 4 (1) of PBZugV).</p> <p>Examination and the assessment of the examination results are carried out by the Chambers of Industry and Commerce (<i>GE: "Industrie- und Handelskammern, IHK"</i>) on the basis of examination regulations in compliance with Regulation (EC) No 1071/2009 (Section 4 (7), 5 of PBZugV).</p>		PBefG).		
<b>Norway</b>	In the new legislation, there will be no mandatory written business training and/or examination for obtaining a taxi licence. In order to	Please see response to question 1.	In both the current and the new legislation, the licence holder may lose its licence if one is no longer	Please see response to question 1.	Please see response to question 1.

<b>Jurisdiction</b>	<b>Is a written business training and/or examination mandatory requirement for obtaining a taxi licence?</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
	<p>obtain a taxi licence, an actual and lasting operation in Norway shall be conducted, one shall have a good repute and a satisfactory financial standing (Section 4 (2) a-c of the PTA). If the licences are held by a company, these conditions are applied to the general manager.</p> <p>In the current legislation, a written examination is a mandatory requirement in order for a private person to obtain a taxi licence. This condition will be removed in the new legislation.</p>		<p>in compliance with the conditions set out to obtain a licence. There is no monitoring of such compliance.</p> <p>An eventual loss of the licence will have to initiate by a complaint or another incident leading to the licence authority's knowledge of the relevant issue.</p>		
<b>Sweden</b>	<p>Yes, a written test that the applicant has to pass in order to be granted a taxi licence contains a section on the business and financial management of a company (Chapter 2 Section 5 and 8 of the Taxi Traffic Act).</p>	<p>Please see response to question 1.</p>	<p>The Swedish Transport Agency is responsible for the monitoring and supervision of the operations subject to license requirements and that the operations are carried out in accordance with the applicable legislation (Chapter 4 Section 16 of the Taxi Traffic Act and Chapter 4 Section 1 of the Taxi Traffic Ordinance).</p>	<p>No.</p>	<p>No.</p>

<b>Jurisdiction</b>	<b>Is a written business training and/or examination mandatory requirement for obtaining a taxi licence?</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
			The sanction for non-compliance with the provisions regarding the requirement to have a taxi licence is a fine or imprisonment for a maximum of one (1) year (Chapter 5 Section 1 of the Taxi Traffic Act).		

### 3.9 Is there regulation which aims to improve the customer's possibility to compare prices?

Jurisdiction	Is there regulation which aims to improve the customer's possibility to compare prices?	Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?	If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?	If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.	If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?
<b>Estonia</b>	Traditional taxi service providers are required to provide their price list in the rear right-side window as well as in the dashboard under Article 64 (3) of the Public Transport Act and Article 3 of the Regulation No 118 of the Minister of Economics and Infrastructure dated 25.09.2015. Local municipality authorities also have the right to establish specific local requirements to traditional taxi service providers, such as the form of the price list of taxi services (distinguishing between the journey commencement fee, the fare per kilometre or the time-based fee), the maximum permitted level of each fee component as well as a list of services for which a price can be established by the service provider (Article 66 of the Public Transport Act).	Different rules apply to traditional taxi, web-platform based taxi service and hire cars. While there are no national or local regulations in place for web-platform based taxi service providers or hire cars, national and local regulations apply to traditional taxi service providers.	Police and local government authorities monitor compliance. Failure to comply with the rules is punishable by a fine of up to EUR 3,200 (Article 86 of the Public Transport Act).	No.	No.
<b>Sweden</b>	Yes. The regulation prescribes that it is required to, through appropriate measures, let passengers know about the fare that will be applied before the assignment begins.	Please see response to question 1.	The Swedish Transport Agency is responsible for the monitoring and supervision of the operations subject to license	No.	No.

<b>Jurisdiction</b>	<b>Is there regulation which aims to improve the customer's possibility to compare prices?</b>	<b>Are there different categories of taxi services (taxis/ridesharing/hire car with driver) and does separate rules apply for each category with regard to the main question? Is the regulation national or local?</b>	<b>If applicable, is there specific monitoring for the fulfilment of these obligations? Are there specific sanctions in case of non-compliance?</b>	<b>If applicable, has the regulation been recently assessed? If yes, please explain briefly the results of such review.</b>	<b>If applicable, are there any plans to amend the current regulation? What are the reasons behind the amendment?</b>
	Should the comparative price exceeds SEK 500 the price information must indicate a maximum price for the assignment (Chapter 2 Section 17 of the Taxi Traffic Act).		<p>requirements and that the operations are carried out in accordance with the applicable legislation (Chapter 4 Section 16 of the Swedish Taxi Traffic Act and Chapter 4 Section 1 of the Swedish Taxi Traffic Ordinance).</p> <p>The sanction for non-compliance with the provisions regarding against conditions prescribed in the license is a fine.</p>		

**SCHEDULE 1 – [PROVIDED AS A SEPARATE DOCUMENT]**

## **SCHEDULE 1 - BACKGROUND MATERIAL FOR THE BENCHMARKING REVIEW**

### **1. DENMARK**

- 1.1 [Taxilov](#) (the "**Danish Taxi Act**") (in Danish)
- 1.2 [Aftale om modernisering af taxiloven](#) ("**Agreement on the modernisation of the Danish Taxi Act**") (in Danish)
- 1.3 [Forslag til Taxilov \(4. Oktober 2017\)](#) (In Danish)
- 1.4 [Forslag til Taxilov \(14. December 2017\)](#) (in Danish)
- 1.5 [Tillægsbetænkning over Forslag til taxilov \(12. december 2017\) \(part 1\)](#) and [Betænkning over Forslag til taxilov \(30. november 2017\)](#) (in Danish)

### **2. ESTONIA**

- 2.1 [The Public Transport Act](#) (in English)
- 2.2 [Regulation No 123 of the Minister of Economics and Infrastructure dated 05.10.2015 „The conditions of and procedure for the adaptation of taximeters, the permitted error limits upon using a taximeter and the value of the transition speed upon switching from the time-based fee to the fare per kilometre and vice a versa](#) (in Estonian)
- 2.3 [Regulation No 118 of the Minister of Economics and Infrastructure dated 25.09.2015 „The requirements for illuminated signs, taximeters, price lists and their placement](#) (in Estonian)

### **3. FRANCE**

- 3.1 [Ministerial Decree dated 6 April 2017](#) (in French)
- 3.2 [Sanctions Conventionnelles](#) (in French)
- 3.3 [National Agreement of 7 July 2009](#) (in French)
- 3.4 [Decree of 18 December 2018](#) (in French)

- 3.5 [Decree dated 11 August 2017 on the training of taxi drivers](#) (in French)
- 3.6 [Article R. 3120-6 of the French Transport Code](#) (in French)
- 3.7 [Article L. 3120-2-1 of the French Transport Code](#) (in French)
- 3.8 [Article L. 3121-1-2 of the French Transport Code](#) (in French)
- 3.9 [Article R. 3121-4 seq. of the French Transport Code](#) (in French)
- 3.10 [Article R. 3121-7 of the French Transport Code](#) (in French)
- 3.11 [Article L. 3121-9 of the French Transport Code](#) (in French)
- 3.12 [Article L. 3121-10 of the French Transport Code](#) (in French)
- 3.13 [Article R. 3121-12 of the French Transport Code](#) (in French)
- 3.14 [Article R. 3121-15 of the French Transport Code](#) (in French)
- 3.15 [Article R. 3124-2 of the French Transport Code](#) (in French)
- 3.16 [Article L. 3124-4 of the French Transport Code](#) (in French)
- 3.17 [Article L. 3124-7 of the French Transport Code](#) (in French)
- 3.18 [Article L. 6313-1 of the French Public Health Code](#) (in French)
- 3.19 [Article L81 of the French Tax Proceedings Book](#) (in French)
- 3.20 [Article L. 2213-33 of the French General Code of Local and Regional Authorities](#) (in French)

#### **4. GERMANY**

- 4.1 [German Carriage of Passengers Act \("PBefG"\)](#) (in German)



- 4.2 [Driver's Licence Ordinance](#) ("**FeV**") (in German)
- 4.3 [the Fiscal Code of Germany](#) ("**AO**") (in English)
- 4.4 [German Ordinance for Entering Professions for Passenger Transport on Roads](#) ("**PBZugV**") (in German)
- 4.5 [German Ordinance on Operation of Motor Transport Business in Passenger Transport](#) ("**BOKraft**") (in German)
- 4.6 [Key points for an amendment to the German Carriage of Passengers Act](#) (in German)
- 4.7 [The report of the Federal Ministry of Transport and Digital Infrastructure in accordance with Sec. 66 of the German Carriage of Passengers Act](#) (in German)
- 4.8 [Judgement of the Federal Fiscal Court of 26.02.2004, file no. XI R 25/02](#) (in German)
- 5. **NETHERLANDS**
- 5.1 [Wet personenvervoer 2000](#) ("**NLPTA**" or "**the Netherlands' Passenger Transport Act**") (in Dutch)
- 5.2 [Besluit personenvervoer 2000](#) ("**NLDPT**" or "**Decision on Passenger Transport**") (in Dutch)
- 5.3 [Regeling gebruik boordcomputer en boordcomputerkaarten](#) ("**Regulation on BCT and Driver's Cards**") (in Dutch)
- 5.4 [Regeling maximumtarief en bekendmaking tarieven taxivervoer](#) ("**Regulation on maximum tariffs and visibility of fares taxi transport**") (in Dutch)
- 5.5 [Besluit mandaat en machtiging Kiwa N.V. \(I\)](#) ("**Decision on mandate Kiwa Register**") (in Dutch)
- 5.6 [Regeling vakbekwaamheid beroepspersonenvervoer](#) ("**Regulation competence passenger transport**") (in Dutch)
- 5.7 [Instellingsbesluit Inspectie Leefomgeving en Transport](#) ("**Decision on Implementation ILT** ") (in Dutch)
- 5.8 [Reglement Rijbewijzen](#) ("**Regulation on drivers' licenses**") (in Dutch)
- 5.9 [Algemene wet inzake rijksbelastingen](#) ("**State Taxes Act**") (in Dutch)

- 5.10 [Regeling kentekens en kentekenplaten](#) (“**Regulation on licence plates**”) (in Dutch)
- 5.11 [Kentekenreglement](#) (“**License Plate Regulation**”) (in Dutch)
- 5.12 [Volledige chauffeurskaart taxi](#) (in Dutch)
- 5.13 [Beperkte chauffeurskaart taxi](#) (in Dutch)
- 5.14 [Diploma Taxi Doelgroepenvervoer](#) (in Dutch)
- 5.15 [Inspectie Leefomgeving en Transport - Inspectie Leefomgeving en Transport](#) (in Dutch)
- 5.16 [Inspectie Leefomgeving en Transport - Taxameter](#) (in Dutch)
- 5.17 [Vergunning voor taxivervoer](#) (in Dutch)
- 5.18 [Boordcomputer Taxi](#) (in Dutch)
- 5.19 [Inspectie Leefomgeving en Transport - Inspectie taxichauffeurs](#) (in Dutch)
- 5.20 [Government of the Netherlands - Taxis](#) (in English)
- 5.21 [Government information for entrepreneurs – Taxi operator licence](#) (in English)
- 5.22 [Government information for entrepreneurs – Taxi test certificate and vehicle requirements](#) (in English)

## **6. NORWAY**

- 6.1 The Professional Transportation Act
  - 6.1.1 [Norwegian version](#) (in Norwegian)
  - 6.1.2 [Amendment Act](#) (in Norwegian)
  - 6.1.3 [English version](#) (in English)

- 6.2 The Professional Transportation Regulation
  - 6.2.1 [Norwegian version](#) (in Norwegian)
  - 6.2.2 [Amendment Regulation](#) (in Norwegian)
- 6.3 [The preposition to change the legislation \(Prop. 70 L\)](#) (in Norwegian)
- 7. **SWEDEN**
  - 7.1 [Taxitrafiklag \(2012:211\)](#) (the "**Taxi Traffic Act**") (in Swedish)
  - 7.2 [Taxitrafikförordning \(2012:238\)](#) ("**Taxi Traffic Ordinance**") (in Swedish)
  - 7.3 [Prop. 2017/18:239](#) (in Swedish)
  - 7.4 [Prop. 2013/14:241](#) (in Swedish)
  - 7.5 [Prop. 2011/12:80](#) (in Swedish)
  - 7.6 [Lag \(1997:736\) om färdtjänst](#) ("**Transportation Service for the Disabled Act**") (in Swedish)
  - 7.7 [Taxi driver's ID – professional competence](#) (in Swedish)
  - 7.8 [Lag \(2014:1020\) om redovisningscentraler och beställningscentraler för taxitrafik](#) ("**Act on Accounting Centres for Taxi Traffic**") (in Swedish)
  - 7.9 [Transportstyrelsens föreskrifter om taxitrafik \(TSFS 2013:41\)](#) ("**Regulations of the Swedish Transport Agency regarding Taxi Traffic**") (in Swedish)
  - 7.10 [Transportstyrelsens föreskrifter om registrering av fordon m.m. i vägtrafikregistret \(TSFS 2015:63\)](#) ("**Regulations of the Swedish Transport Agency on Vehicle Registration**") (in Swedish)
  - 7.11 [Transportstyrelsens föreskrifter om beställningscentraler för taxitrafik \(TSFS 2020:1\)](#) ("**Regulations of the Swedish Transport Agency on Licenced Ordering Centres**") (in Swedish)

7.12 [Vägverkets föreskrifter om yrkeskunnande för taxiförarlegitimation \(VVSF 2004:65\)](#) ("**Regulations of the Swedish Transport Administration on professional expertise for taxi drivers**") (in Swedish)