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**Interstate Comparison of Taxes 2014-15**

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**Research & Information Paper**

## Preface

This Research and Information Paper, the *Interstate Comparison of Taxes*, is produced annually by New South Wales Treasury with the assistance of agencies in New South Wales and the other States and Territories. It provides a brief description of each tax to facilitate interstate comparisons.

There are, however, some qualifications:

- This publication is not intended as an exhaustive analysis. For a complete description of the operation of each tax, the relevant Acts of Parliament and/or regulations should be consulted
- Some information is based on proposed or announced changes which at the time of publication may not have been legislated
- All care has been taken in the preparation of this document. However, NSW Treasury takes no responsibility for any errors in the information provided.

I would also like to express my appreciation to all the agencies that provided information for this publication.

**Philip Gaetjens**  
**Secretary**  
**NSW Treasury**  
December 2014

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## Recent Major Tax Initiatives

The following is a summary of recent taxation changes and announcements by States and Territories:

### New South Wales

#### Stamp duty

From 1 July 2016 the Government will abolish the remaining Intergovernmental Agreement taxes - mortgage duty on business, unquoted marketable securities duty, and duty on transfers of non-land business assets such as goodwill, patents, trademarks and other intellectual property.

#### Payroll tax

The Jobs Action Plan (Fresh Start Support) provides a \$6,000 payroll tax rebate to businesses that employ workers who have recently been made redundant through large scale redundancies.

Employers hiring a worker from a designated employer will receive an additional \$1,000 payroll tax rebate, on top of the existing \$5,000 rebate, where the worker is made redundant between 1 January 2014 and 30 June 2015.

The \$6,000 rebate will be paid as \$3,000 on the first anniversary and \$3,000 on the second anniversary.

#### First home owner grant

The First Home Owner Grant was restricted to the construction or purchase of new homes valued up to \$650,000 from 1 October 2012 and the value of the grant was increased to \$15,000. From 1 July 2014, this value limit was increased to \$750,000. The grant reduces to \$10,000 on 1 January 2016.

#### New home grant

From 1 July 2014, eligibility for the New Home Grant was restricted to Australian citizens and permanent residents and the number of grants limited to one per applicant per annum.

### Victoria

#### Payroll tax

From 1 July 2014, the payroll tax rate decreased from 4.90 to 4.85 per cent. The annual tax-free threshold remains at \$550,000.

#### Congestion levy

From 1 January 2014, Victoria increased the Congestion Levy to \$1,300 per parking space in the inner city area, and extended the levy to off-street, short-stay parking spaces.

From 1 January 2015, the Congestion Levy area will be expanded to include a number of Melbourne's inner suburbs. The levy for this extended area will be \$950 per leviable parking space for the 2015 levy year, to be indexed each year thereafter.

Free casual parking, including 'visitor' spaces, residential parking, disabled parking, emergency vehicle parking, hospital visitor parking, and parking on Melbourne's CBD streets will remain exempt from the levy.

**Hotel and club electronic gaming machine tax**

In 2008, the previous Government announced that it would introduce a new industry structure for gaming machine entitlement ownership from August 2012, and that the State's share of gaming machine revenue, through a new progressive tax system, would remain broadly similar. The previous tax rates maintained the State's share at 36 to 38 per cent of gaming machine revenue.

Since the commencement of the new arrangements, the Government's taxation share reduced to 34 per cent in 2012-13, and without government action is expected to remain at 35 per cent in 2013-14 and the forward estimates.

From 1 May 2014, the two top tax brackets for hotel and club venue operators will be increased by 4.2 percentage points to restore the Government's share of electronic gaming machine revenue to previous levels. In addition, the minimum return to player ratio will be reduced from 87 per cent to 85 per cent, providing greater options for venues in managing their operations and bringing Victoria into line with the ratio currently applied in New South Wales and Queensland.

**Fire services property levy**

From 1 July 2013, the Victorian Government introduced a fairer and more equitable property based levy to fund the Metropolitan Fire and Emergency Services Board (MFB) and the Country Fire Authority (CFA). The Fire Services Property Levy replaced the existing insurance-based funding model as recommended by the Victorian Bushfires Royal Commission.

The Fire Services Property Levy applies to all real property (land and buildings) and includes a fixed component as well as a variable charge assessed on the capital improved value of the property. In 2014-15, a fixed charge of \$102 will apply to residential property, and a fixed charge of \$205 will apply to all other property (the fixed charges will be indexed annually). There are different levy rates depending on the location of the property and the property type. These rates are published at [www.firelevy.vic.gov.au](http://www.firelevy.vic.gov.au)

The levy is collected by local councils as part of the rates notice and a concession is available to Department of Veterans' Affairs gold card holders and Pensioner Concession Card holders.

There will be some land use classification changes affecting the amounts levied from 1 July 2014. Major changes include some residential investment properties reclassified from commercial to residential and outdoor sporting grounds reclassified from commercial to public benefit land uses.

**Motor vehicles duty**

The stamp duty charged on motor vehicle registrations and transfer of registrations rose from 1 July 2014.

The rate on new passenger cars valued below the luxury car threshold rose from 3.0 per cent to 3.2 per cent and those valued above the threshold rose from 5.0 to 5.2 per cent. The rate on new non-passenger cars rose from 2.5 per cent to 2.7 per cent and the rate on used vehicles rose from 4 per cent to 4.2 per cent.

Light vehicles registration fees increased by \$25 above annual indexation to \$270 whilst concessions continue to apply.

**Life insurance duty**

Victoria abolished the stamp duty on life insurance as of 1 July 2014. It was also clarified that life insurance policy riders are general insurance and subject to the general insurance stamp duty rate.

### Metropolitan planning levy

A new levy will be placed on planning permit applications in metropolitan Melbourne for building initiatives with construction costs of over \$1 million. The levy will be \$1.30 per \$1,000 in construction costs and will be implemented on 1 July 2015. The construction cost threshold will be indexed from 1 July 2016.

### Queensland

Initiatives in the 2014-15 Budget are minor amendments or of an administrative nature and are not expected to materially impact on tax revenue.

### Payroll tax exemption for departments

From 1 July 2014, General Government Sector departments (excluding commercialised business units) and Queensland hospital and health services are no longer required to pay payroll tax. This change is intended to reduce the administrative burden associated with the internal circulation of money through Government and is revenue neutral.

Due to the variations in how statutory bodies are funded and their differing degrees of independence from Government, statutory bodies (other than hospital and health services) continue to be liable for payroll tax, especially when they compete with the private sector. Appropriation funding to departments has been reduced to offset the reduction in payroll tax liability.

There is no difference to the numbers published in Budget Paper 2, as the payroll tax paid by the General Government sector has always been excluded from the published numbers.

### Transitional home land tax exemption

From the 2014-15 land tax year onwards, the *Land Tax Act 2010* provides a new exemption from land tax for land that does not receive a home exemption because the owner is in the process of selling their old home and moving into a new home, where certain conditions are met.

Previously, the home exemption could only apply to one parcel of land at a land tax liability date. However, this limitation resulted in liability where a person was selling their previous home and moving into a new home at the land tax liability date of 30 June.

The new exemption means that an earlier home in the process of being sold, or a new home in the process of being moved into is also exempted, provided that by the next land tax liability date the taxpayer is entitled to the home exemption for the new home, and the taxpayer no longer owns the earlier home.

### Primary production business transfer duty concession

A transfer duty concession under the *Duties Act 2001* applies to transfers of land used for a family primary production business or personal property used to conduct the business on the land, where certain conditions are met. The transfer must be by way of gift, and until recently had to be between lineal descendants such as parent to child or grandparent to grandchild. In addition, the concession is available for certain indirect acquisitions involving family partnerships, family trusts and family unit trusts, again by way of gift.

The purpose of the concession is to facilitate succession planning and keep young men and women on the land, by allowing certain transfers that would ordinarily occur out of a deceased estate, to be undertaken at an earlier time.

To provide greater flexibility in succession planning decisions in these businesses, the *Duties Act 2001* has been amended to allow the concession to apply across a wider range of family relationships, such as nephews and nieces. However, the transactions will still be required to be by way of gift.

### **Wagering tax**

Following the release of the 2014-15 Budget, agreement was reached by Tatts Group and the Queensland Government to establish a new framework for the conduct of race and sports wagering in Queensland.

The new arrangements will see the term of Tatts' sports wagering licence extend 61 years and brought into line with the Group's race wagering licence, with both licences to expire on 30 June 2098. Importantly retail exclusivity has been secured for a further 30 years under each licence (until 30 June 2044).

The new Queensland regime will see the tax rate on pari-mutuel betting reduce from 20% to 14% of commissions, whilst the rate applicable to fixed-price betting will decrease from 20% to 10% of gross revenue.

## **Western Australia**

### **Payroll tax**

From 1 July 2014, the payroll tax exemption threshold increased from \$750,000 to \$800,000. The threshold will further increase to \$850,000 from 1 July 2016.

### **Land tax**

From 1 July 2014, land tax rates in Western Australia increased by 10%. No changes were made to the thresholds.

### **First home buyer transfer duty concession**

From 1 July 2014, the First Home Buyer Transfer Duty Concession was adjusted to provide a full exemption for home purchases of \$430,000 or less, down from \$500,000. The concession then phases out between \$430,000 and \$530,000 (down from \$600,000).

The property value thresholds for vacant land did not change, with a full exemption continuing to be available on land valued up to \$300,000, phasing out at \$400,000.

### **Motor vehicle registration fees**

From 1 July 2014, the \$36 private motor vehicle registration concession was abolished.

### **Betting Taxes**

Effective from 1 October 2014, the turnover threshold for the racing bets levy increased from \$2.5 million to \$3 million and a levy of 1% only applies to all turnover up to this amount. The threshold is applied on a racing calendar year basis.

Once the threshold is reached, the following differential levy rates apply:

- Pari-mutuel bets placed on standard race meetings levied at 1.5% of turnover.
- Pari-mutuel bets placed on premium race meetings levied at 2.5% of turnover.
- Betting exchange bets placed on standard race meetings levied at 1.5% of turnover.

- Betting exchange bets placed on premium race meetings levied at 2.5% of turnover.
- Non betting exchange fixed odds bets placed on standard race meetings levied at 2% of turnover.
- Non betting exchange fixed odds bets placed on premium race meetings levied at 3% of turnover.

#### **Charitable Organisation Exemptions**

The scope of State tax exemptions for charitable organisations will be narrowed to exclude charities established for the promotion of trade, industry or commerce from accessing the payroll tax, transfer duty and land tax exemptions for charitable organisations (unless the dominant purpose of the charity is the relief of poverty, the advancement of education or the advancement of religion).

#### **Perth parking levy**

From 1 July 2014, the Perth Parking Levy was increased by \$182.50 per bay across all Perth Parking Management Area parking bays. This levy will increase by an additional \$182.50 per bay in 2015-16.

### **South Australia**

#### **Emergency services levy**

##### ***Removal of remissions on fixed property ESL***

From 1 July 2014, general remissions (remissions on the prescribed rate) were removed for fixed property ESL. The remissions will remain in place for pensioners. Various remissions on the prescribed rate, dependent on regional area and land use factor, had been in place since 2002-03. These remissions had the effect of making the government liable for a proportion of emergency services expenditure.

##### ***Removal of remissions on mobile property ESL***

From 1 August 2014, general remissions (remissions on the prescribed rate) on mobile property ESL were removed with the exception of metropolitan primary production vehicles and those vehicle classes which currently receive a full remission.

#### **Seniors housing grant**

From 1 July 2014, an \$8,500 grant is available to people over 60 years of age who want to purchase a new home to live in. The grant is available for eligible new homes valued up to \$400,000, and phases out for eligible homes valued up to \$450,000. The grant, which can be claimed once per household, is available for contracts entered into between 1 July 2014 and 30 June 2016. The scheme will be reviewed after this time.

**Casino duty**

From 1 February 2014, rates of duty on Adelaide Casino's NGR changed as part of the Variation Agreement. The following schedule outlines the changes.

| Gambling activity       | Tax rate prior to 14 February 2014 | Tax rate from 14 February 2014 |
|-------------------------|------------------------------------|--------------------------------|
|                         | %                                  | %                              |
| Gaming machines         | 34.41                              | 41.0 <sup>(a)</sup>            |
| Table games             | 0.91                               | 3.41                           |
| Automated table games   | 0.91                               | 10.91                          |
| Premium gaming machines | n.a.                               | 10.91                          |
| Premium table games     | n.a.                               | 0.91 <sup>(b)</sup>            |

(a) 41 per cent is the maximum tax rate which is payable in any given year during the period.

The rate of 41.0 per cent is the maximum rate payable on non-premium gaming machine NGR. The Variation Agreement states that the rate payable will be the lesser of the average tax rate paid by non-profit businesses for the period of 12 months ending on 31 March of the financial year and 41.0 per cent. The Casino pays the rate of 41.0 per cent through the year and – if required – an adjustment payment is made at the end of the financial year.

**Payroll tax concession for small businesses**

A payroll tax concession for employers with taxable payrolls less than or equal to \$1.2 million will be provided for two years from 2013-14. The concession will be determined by applying concessional tax rates to eligible employers' 2012-13 and 2013-14 taxable payrolls. Eligible employers will receive the concession following finalisation of the relevant annual payroll tax reconciliation process.

The concessional tax rates include a maximum payroll tax rate reduction of 2.45 percentage points for employers with taxable payrolls up to \$1 million. The payroll tax rate reduction will progressively phase out for employers with taxable payrolls between \$1 million and \$1.2 million – see following table.

| Annual payroll <sup>^</sup> |    | Statutory tax rate | Concessional tax rate reduction | Concessional tax rate* |      |
|-----------------------------|----|--------------------|---------------------------------|------------------------|------|
| (\$)                        |    | (%)                | (percentage points)             | (%)                    |      |
| 600 000                     | to | 1 000 000          | 4.95                            | 2.45                   | 2.50 |
| 1 000 001                   | to | 1 050 000          | 4.95                            | 1.95                   | 3.00 |
| 1 050 001                   | to | 1 100 000          | 4.95                            | 1.45                   | 3.50 |
| 1 100 001                   | to | 1 150 000          | 4.95                            | 0.95                   | 4.00 |
| 1 150 001                   | to | 1 200 000          | 4.95                            | 0.45                   | 4.50 |
| Above                       |    | 1 200 000          | 4.95                            | —                      | 4.95 |

<sup>^</sup> Australian taxable payrolls.

\* Rate payable on the value of wages above \$600 000.

**Tasmania****Payroll tax**

A fourth Employment Incentive Scheme (Payroll Tax Rebate) provides for a two year payroll tax rebate for new jobs created from 30 June 2014 up until 30 June 2015, provided these positions are maintained continuously until 30 June 2016.

Rebates under the third EISPR will expire on 30 June 2015.

### Home purchase assistance

The First Home Builder Boost was announced in December 2012 and applied to contracts entered into between 1 January 2013 and 30 June 2014. The funding, which is tied to eligibility for the First Home Owner Grant, provided an additional \$8,000 boost for first home owners purchasing a newly built home or who are owner/builders. Approved applicants were eligible for a combined Grant and Boost of up to \$15,000. On 7 November 2013, the combined amount of the FHOG and the Boost was increased to \$30,000 for contracts entered into between 7 November 2013 and 31 December 2014. From 1 January 2015, to 30 June 2015, approved applicants will be eligible for a total of \$20,000 in first home owner assistance; this will reduce to \$10,000 from 1 July 2015 ongoing.

The First Home Owner Grant (FHOG) for purchasers of established dwellings ceased from 30 June 2014. FHOG is now only available to eligible first home buyers who purchase or construct a new dwelling.

## Northern Territory

### Home purchase assistance

From 13 May 2014, the first home owner grant increases to \$26,000 (from \$25,000) and the eligibility threshold for the grant is removed for transactions involving new homes.

The increased grant is available for comprehensive home building contracts or contracts to purchase a new home, including off-the-plan purchases and owner-builder projects if construction commences on or after 13 May 2014.

From 1 January 2015, the first home owner grant for established homes ceases. First home buyers who enter a contract to purchase an established home on or before 31 December 2014 can access the first home owner grant subject to established rules such as the \$600,000 eligibility threshold on the value/consideration for the home. The grant amount for established homes continues to be \$12,000 for the greater Darwin/Palmerston and Darwin rural areas, and \$25,000 for regional Northern Territory.

The definition of new home has been expanded to include a discretion to declare a home that has previously been sold but not occupied to be a new home. This discretion provides flexibility in circumstances where a home has the necessary character and appearance of a new home, but cannot technically be considered a new home due to the fact it has previously been sold.

This discretion is subject to a number of criteria including that the home has never been occupied as a place of residence including as residential accommodation (regardless of the duration of the occupation). Residential accommodation includes a hotel, serviced apartments and workers' accommodation.

### Gambling tax

#### *Bookmakers tax*

From 1 July 2014, the maximum tax payable by bookmakers in a financial year will increase to 500,000 revenue units, equalling \$555,000 in the 2014-15 financial year.

This new cap replaces the previous bookmakers' cap of 250,000 revenue units, which from 1 July 2013 equalled \$267,500.

## Australian Capital Territory

### Land tax

Generally, land tax applies to all residential properties that are rented. Residential properties owned by a trust or a corporation are also liable for land tax, even if they are not rented.

Land tax liability is assessed quarterly for all properties and is based on the status of a property on 1 July, 1 October, 1 January and 1 April (liability dates). Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

Land tax on Commercial properties was abolished on 1 July 2012. From 1 July 2014, a fixed charge of \$900 will apply to all land taxable properties, along with marginal rates based on the Average Unimproved Value of the land. In previous years, there was no fixed charge and land tax was calculated based only on the AUV and the marginal rating factor.

The fixed charge of \$900 will help to ensure equity within the land tax system and more appropriately spread the burden between houses (with generally higher AUVs) and units (with generally lower AUVs).

### Driver licence fees

From 1 August 2013 drivers who have not incurred demerit points, traffic infringement notices, or court imposed traffic sanctions for the previous 5 years will be provided a 20% discount on renewal of licence. Provisional licence holders who have had a clean driving record through their provisional licence stage will also be eligible for the discount when upgrading to a full driver licence.

### Motor vehicle insurance

ACT motorists needing lifetime care as a result of a catastrophic injury will now have the opportunity to access a scheme targeted at providing long-term care and support. This has previously not existed in the ACT.

The Lifetime Care and Support Scheme will be funded by a levy on compulsory third party (CTP) insurance policies that commence on or after 1 July 2014. The levy is \$34 for a 12 month CTP policy in 2014-15.

The Lifetime Care and Support Scheme will pay for treatment, rehabilitation and care for people who have been catastrophically injured in a motor accident in the ACT.

### ACT tax reform

#### *Building on the 2012-13 and 2013-14 Budget*

The 2014-15 Budget continues the reforms to abolish conveyance duty and duty on insurance policies first announced in the 2012-13 Budget. The reforms included in the 2014-15 Budget form part of the next step towards achieving the long-term objectives of tax reform for the ACT as outlined in the following:

- There will be a further accelerated reduction in Conveyance Duty for properties valued over \$1.455 million. Properties valued below \$1.455 million will continue to use the progressive rates system.
- From 1 July 2014, duty rates on general insurance reduced from 6% to 4%. Duty rates on life insurance reduced from 3% to 2%. Duties on insurance will be abolished by 1 July 2016, and as such, from 2016-17 onwards, general rates on commercial and residential properties will no longer need to include a revenue replacement component for insurance taxes.
- On average, General Rates on residential properties will increase by an average of around 10% in 2014-15 continuing the tax reform program by

replacing inefficient taxes on conveyancing and insurance with an efficient land tax base.

- An increase to the residential FESL charge and progressive rating factors for commercial FESL (as opposed to the one rate in previous years).
- General Rates on commercial properties will increase overall by around 10% in 2014-15.

#### **2014-15 tax reform measures**

The Government introduced a number of other new initiatives in the 2014-15 Budget, including:

- An increase to the payroll tax threshold from \$1.75 million to \$1.85 million. The rate of payroll tax of 6.85 per cent remains unchanged;
- Payroll tax harmonisation: The *Payroll Tax Act 2011* will be amended to remove the genuine employer exemption for employment agents, to bring the ACT more into line with other jurisdictions;
- Making a number of changes to various concessions offered in the Territory to ensure that concessions remain fair and well targeted (Over 60s Home Bonus, Water and Sewerage Rebate, Spectacles Subsidy Scheme, Taxi Subsidy Scheme and ACTION off peak concession scheme).
- Motor vehicle registration: the Government reduced the administration fee for motor vehicle registration, from \$25 to \$15 per transaction, for those motorists who choose to pay their motor vehicle registration quarterly or half yearly. Motorists who pay their motor vehicle registration annually are rewarded through a 2 per cent annual discount. To offset these reforms, motor vehicle registration increased by 6 per cent in 2014-15.

#### **Land and improvement duty payable**

As part of taxation reform in the ACT, conveyance duty is being abolished over a 20-year period, commencing with a 5 year plan in 2012-13. From 4 June 2014 and as part of the 2014-15 Budget, the conveyance rates are again being reduced, with a further reduction applied to the flat rate for all transactions over \$1.455 million (for the period from 5 June 2013 to 3 June 2014, the flat rate of \$5.50 applied to all transactions over \$1.650 million).

#### **Transaction dates from 4 June 2014**

| <b>Value of Property</b>   | <b>Duty Payable - transaction dates from 4 June 2014</b>                              |
|----------------------------|---|
| up to \$200,000            | \$20 or \$2.00 per \$100 or part thereof, whichever is greater                        |
| \$200,001 to \$300,000     | \$4,000 plus \$3.50 per \$100 or part thereof by which the value exceeds \$200,000    |
| \$300,001 to \$500,000     | \$7,500 plus \$4.15 per \$100 or part thereof by which the value exceeds \$300,000    |
| \$500,001 to \$750,000     | \$15,800 plus \$5.00 per \$100 or part thereof by which the value exceeds \$500,000   |
| \$750,001 to \$1,000,000   | \$28,300 plus \$6.50 per \$100 or part thereof by which the value exceeds \$750,000   |
| \$1,000,001 to \$1,454,999 | \$44,550 plus \$7.00 per \$100 or part thereof by which the value exceeds \$1,000,000 |
| \$1,455,000 and over       | A flat rate of \$5.25 per \$100 applied to the total transaction value                |

## Tax schedules

| Tax   | NSW  | VIC  | QLD  | WA   | SA  | TAS  | NT   | ACT   |
|---|--|--|--|--|---|--|--|---|
| <b>Payroll Tax:</b>                             |  |  |  |  |   |  |  |   |
| <b>Basic Flat Rate:</b>                         | 5.45%  | 4.85%  | 4.75%  | 5.50%  | 4.95%   | 6.10%  | 5.50%  | 6.85%   |
| <b>Method of calculation of Tax:</b>            | Single marginal rate.  | Single marginal rate.  | Deduction System.  | Single marginal rate.  | Single marginal rate.   | Single marginal rate.  | Deduction System.  | Single marginal rate.   |
| <b>Tax Scale and Small Business Concession:</b> | First \$750,000 exempt. (From 1 July 2013) Annual indexation of the threshold ceased from 1 July 2013.   | First \$550,000 exempt.  | First \$1,100,000 exempt.<br>For payrolls \$1,100,000 up to \$5,500,000, deduction of \$1,100,000 reducing by \$1.00 for every \$4.00 payroll exceeds \$1,100,000.<br>No deduction for payrolls of \$5,500,000 or more.  | First \$800,000 exempt. (Threshold scheduled to increase to \$850,000 from 1 July 2016).   | First \$600,000 exempt.   | From 1 July 2013, first \$1,250,000 exempt.  | Deduction of \$1,500,000.<br>For payrolls \$1,500,000 up to \$7,500,000, deduction of \$1,500,000 reducing by \$1.00 for every \$4.00 payroll exceeds \$1,500,000.<br>No deduction for taxable wages of \$7,500,000 or more.   | First \$1,750,000 exempt (up to 30 June 2013).<br>From 1 July 2014, first \$1,850,000 exempt.   |
|   | <p>Employer superannuation contributions included in the tax base.</p> <p>Employment termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.</p> <p>Termination payments to non-executive directors and share plans and share options included in the tax base from 1 July 2003.</p> <p>Various exemptions apply.</p> <p>The Payroll Tax Rebate Scheme (Jobs Action Plan) provides payroll tax liable businesses employing additional staff after 1 July 2011 with a payroll tax rebate. The rebate is paid in two instalments – with \$2,000 paid on the first anniversary and \$3,000 paid on the second anniversary.</p> <p>The Jobs Action Plan (Fresh Start Support) is</p> | <p>Employer superannuation contributions included in the tax base.</p> <p>Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2001.</p> <p>From 1 January 2005, employment agencies are liable for payroll tax for their on-hired workers.</p> <p>An exemption from payroll tax applies to wages paid in respect of workers on-hired to a client that is exempt under Part 4 of the <i>Payroll Tax Act 2007</i> (other than under Division 4 or 5 of that Part, section 50 or clause 16 of Schedule 2).</p> | <p>Employer superannuation contributions included in the tax base.</p> <p>Eligible termination payments (not including death benefit eligible termination payments) included in tax base from 1 July 2002.</p> <p>Death benefit eligible termination payments now included in tax base from 1 July 2008.</p> | <p>Employer superannuation contributions included in the tax base.</p> <p>Eligible termination payments included in the tax base from 1 July 2003.</p> <p>Grossed up value of fringe benefits included in the tax base from 1 January 2002.</p> <p>Various exemptions apply, primarily for charitable and religious institutions, government departments and public hospitals and schools.</p> | <p>Employer superannuation contributions included in the tax base.</p> <p>Eligible termination payments (as defined for income tax purposes) and the grossed up value of fringe benefits included in the tax base from 1 July 2002.</p> <p>Various exemptions apply.</p> <p>On 1 July 2009, a new Payroll Tax Act commenced. The new Act is largely harmonised with the legislation of other States.</p> <p>From 2013-14, a payroll tax concession for employers with taxable payrolls less than or equal to \$1.2 million will be provided for two years from 2013-14. The concession will be determined by applying concessional tax rates to eligible employers' 2012-13 and 2013-14 taxable payrolls. Eligible employers will receive</p> | <p>Employer superannuation contribution included in the tax base.</p> <p>Eligible termination payments and the grossed-up value of fringe benefits included in the tax base from 1 July 2003.</p> <p>Wages are exempt if they are paid or payable by any of the following: Religious institution; a public benevolent institution (but not including an instrumentality of the State); a non-profit organisation having as its sole or dominant purpose a charitable, benevolent, philanthropic or patriotic purpose; 14 weeks of eligible maternity or adoption leave payments; in respect of wages in any period when an employee was taking part in bushfire-fighting activities as a volunteer member of a fire brigade; or wages in respect of any period</p> | <p>Employer superannuation contribution included in the tax base.</p> <p>Eligible termination payments included in the tax base from 1 July 2002.</p> <p>Grossed up value (type 2 grossed-up rate) of fringe benefits included in the tax base from 1 July 2002.</p> <p>From 1 July 2008 the NT Payroll Tax Act is harmonised with every other state and territory in relation to the following areas: lodgement and payment dates, motor vehicle allowances, accommodation allowances, a range of fringe benefits, work performed in another country, superannuation contributions, employee share acquisition scheme and grouping of employers.</p> <p>On 1 July 2009 a new Payroll Tax Act commenced. The new Act rewrites the previous</p> | <p>Employer superannuation contributions included in the tax base.</p> <p>Eligible termination payments and the grossed up (Type 2 factor) value of fringe benefits included in the tax base.</p> <p>From 1 July 2005 eligible maternity, adoption and/or primary carer leave is exempt.</p> <p>From 1 July 2005 tax base includes employer contributions to employee share schemes, and eligible termination payments.</p> <p>From 1 July 2008, employee share schemes are taxable if the corporation is registered in the ACT or the share or option is made in relation to services performed wholly in the ACT.</p> <p>From 1 June 2006 approved not-for-profit Group Training Organisations are exempt from paying</p> |

| Tax                      | NSW  | VIC  | QLD  | WA   | SA   | TAS  | NT  | ACT  |
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| Payroll Tax (continued): | an extension of the original Jobs Action Plan, providing a \$6,000 payroll tax rebate to businesses that employ workers who have recently been made redundant through large scale redundancies. The additional \$1,000 rebate is paid on top of the existing \$5,000 rebate. |  |  |  | the concession following finalisation of the relevant annual payroll tax reconciliation process.<br><br>The concessional tax rates are as follows:<br><u>Annual payroll</u> <u>Tax rate</u><br>\$600k - \$1m: 2.50%,<br>\$1m - \$1.05m: 3.00%,<br>\$1.05m - \$1.1m: 3.50%,<br>\$1.1m - \$1.15m: 4.00%,<br>\$1.15m - \$1.2m: 4.50%,<br>Above \$1.2m: 4.95%. | when he or she was engaging in emergency management or rescue and retrieval operations as a volunteer emergency management worker.<br><br>In certain circumstances wages relating to: school and educational services and training; community development employment project; or health care service providers are exempt. | Payroll Tax Act to largely harmonise it with the legislation of the states in other remaining areas.              | payroll tax on the wages of trainees and apprentices for the full term of an approved training contract, which can be up to four years.<br><br>From 1 October 2014 the 'genuine employer' exemption in the calculation of payroll tax for employment agents will no longer be available. |
| Reference Period:        | Receipts relate to the previous month's payroll. The July return includes an annual reconciliation.  | Receipts relate to the previous month's payroll. | Receipts relate to the previous return period's payroll (usually monthly, sometimes annually). | Receipts relate to the previous month's payroll. | Receipts relate to the previous month's payroll.   | Receipts relate to the previous month's payroll.   | Receipts relate to the previous month's payroll. The June return, payable in July, includes an annual adjustment. | Receipts relate to the previous month's payroll. The June return, payable in July, includes an annual adjustment.  |

**Transaction Taxes:**

**TRANSFER DUTY: (Also known as Stamp, Contracts or Conveyances Duty)**

|  |  |  |  |  |   |  |   |  |
|--|--|--|--|--|---|--|---|--|
| Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified. Rate for the highest value range is <u>underlined</u> . | <p><u>General duty rates</u></p> <p><b>\$0-\$14,000:</b> 1.25% (min \$2.00),<br/><b>\$14,001-\$30,000:</b> \$175+1.50%,<br/><b>\$30,001-\$80,000:</b> \$415+1.75%,<br/><b>\$80,001-\$300,000:</b> \$1,290+3.50%,<br/><b>\$300,001-\$1,000,000:</b> \$8,990+4.50%,<br/><b>Over \$1,000,000:</b> \$40,490+<u>5.50%</u>.</p> <p><u>For Residential Property</u><br/>The general duty rate schedule applies except for properties valued at over <b>\$3,000,000</b> where duty is charged as follows:<br/><b>\$150,490+7.00%</b> is charged.</p> | <p><u>General duty rates</u></p> <p><b>\$0-\$25,000:</b> 1.40%,<br/><b>\$25,001-\$130,000:</b> \$350+2.40%,<br/><b>\$130,001-\$960,000:</b> \$2,870+6.00%,<br/><b>Over \$960,000:</b> <u>5.50%</u> of total value.</p> <p><u>Duty rates for principal place of residence purchases</u></p> <p><b>\$0-\$25,000:</b> 1.40%,<br/><b>\$25,001-\$130,000:</b> \$350+2.40%,<br/><b>\$130,001-\$440,000:</b> \$2,870+5.00%,<br/><b>\$440,001-\$550,000:</b> \$18,370+6.00%,<br/><b>\$550,001-\$960,000:</b> \$28,070+6.00%,</p> | <p><u>Effective 21 September 2012</u></p> <p><u>General duty rates</u></p> <p><b>\$0-\$5,000:</b> Nil<br/><b>\$5,000.01-\$75,000:</b> 1.50%<br/><b>\$75,000.01-\$540,000:</b> \$1,050+3.50%<br/><b>\$540,000.01-\$1,000,000:</b> \$17,325+4.50%<br/><b>Over \$1,000,000:</b> <u>\$38,025+5.75%</u></p> | <p><u>General duty rates</u></p> <p><b>\$0-\$80,000:</b> 1.90%,<br/><b>\$80,001-\$100,000:</b> \$1,520+2.85%,<br/><b>\$100,001-\$250,000:</b> \$2,090+3.80%,<br/><b>\$250,001-\$500,000:</b> \$7,790+4.75%,<br/><b>Over \$500,000:</b> \$19,665+<u>5.15%</u>.</p> <p><u>Duty rates for residential property</u></p> <p><b>\$0 - \$120,000:</b> 1.90%,<br/><b>\$120,001 - \$150,000:</b> \$2,280+2.85%,<br/><b>\$150,001 - \$360,000:</b> \$3,135+3.80%,<br/><b>\$360,001 - \$725,000:</b> \$11,115+4.75%,<br/><b>Over \$725,000:</b></p> | <p><b>\$0-\$12,000:</b> 1.00%,<br/><b>\$12,001-\$30,000:</b> \$120+2.00%,<br/><b>\$30,001-\$50,000:</b> \$480+3.00%,<br/><b>\$50,001-\$100,000:</b> \$1,080+3.50%,<br/><b>\$100,001-\$200,000:</b> \$2,830+4.00%,<br/><b>\$200,001-\$250,000:</b> \$6,830+4.25%,<br/><b>\$250,001-\$300,000:</b> \$8,955+4.75%,<br/><b>\$300,001-\$500,000:</b> \$11,330+5.00%,<br/><b>Over \$500,000:</b> \$21,330+<u>5.50%</u>.</p> | <p><u>Effective 1 October 2012:</u></p> <p><b>\$0-\$1,300:</b> \$20,<br/><b>\$1,301-\$25,000:</b> 1.75%,<br/><b>\$25,001-\$75,000:</b> \$435+2.25%,<br/><b>\$75,001-\$200,000:</b> \$1,560+3.50%,<br/><b>\$200,001-\$375,000:</b> \$5,935+4.00%,<br/><b>\$375,001-\$725,000:</b> \$12,935+4.25%,<br/><b>Over \$725,000:</b> \$27,810+<u>4.50%</u>.</p> | <p><b>\$0-\$525,000:</b><br/>Duty calculated by the formula:<br/><math>D=(0.06571441V^2)+15V</math><br/>Where<br/>D = duty payable in \$<br/>V = 1/1000 dutiable value<br/><b>\$525,000 – under \$3,000,000:</b> <u>4.95%</u> of dutiable value.<br/><b>\$3,000,000 and over:</b> <u>5.45%</u> of dutiable value.</p> | <p><b>From 4 June 2014</b></p> <p><b>\$0 to \$200,000:</b> \$20.00 or \$2.00 per \$100 whichever is greater.<br/><b>\$200,001 to \$300,000:</b> \$4,000 plus \$3.50 per \$100 or part thereof.<br/><b>\$300,001 to \$500,000:</b> \$7,500 plus \$4.15 per \$100 or part thereof.<br/><b>\$500,001 to \$750,000:</b> \$15,800 +\$5.00 per \$100 or part thereof.<br/><b>\$750,001 to \$1,000,000:</b> \$28,300 plus \$6.50 per \$100 or part thereof.<br/><b>\$1,000,001 to \$1,454,999:</b> \$44,550 plus \$7.00 per \$100 or part thereof.<br/><b>\$1,455,000 and over:</b> A flat rate of \$5.25 per</p> |
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| Tax                                | NSW   | VIC   | QLD   | WA   | SA  | TAS  | NT  | ACT   |
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| Transfer Duty (continued):         |   | Over \$960,000: 5.50% of total value.                       |   | \$28,453+5.15%.  |   |  |   | \$100 applied to the total transaction value.   |
| <b>Non-Real Business Property:</b> | This tax will be abolished on 1 July 2016.  |   | Duty on the transfer of core business assets will be abolished when budget circumstances allow. | Duty on non-real business property will be abolished when budget circumstances allow.  | Stamp duty will be abolished for non-real property transfers when budget circumstances allow. | <u>Non-Real Business Property</u><br>Conveyance duty on non-real-property business conveyances abolished from 1 July 2008. | <u>Non-Real Business Property</u><br>Conveyance duty on non-real property business conveyances to be abolished when budget circumstances allow.<br><br>Stamp duty is payable at conveyance rates for certain lease and franchise transactions that are similar to conveyances of dutiable property, including the transfer of a lease or franchise and the grant of a lease where a premium is paid.  | <u>Non-Real Business Property</u><br>From 1 July 2006: duty on non-real business property was abolished.  |
|                                    |   |   |   |  | <u>Gaming Machine Surcharge</u><br>Abolished from 1 July 2012.                                | Duty on agreements for sale abolished from 1 July 2009. Transfers of dutiable property remain dutiable.                    |   |   |
| <b>Reference Period:</b>           | Payment is due within 3 months of the transfer of dutiable property or, where the transfer is effected by written instrument, within 3 months of execution of the instrument.<br>For off-the-plan purchases, payment may be delayed by up to a further 12 months, pending completion or sale of the property. | Payments are due within 30 days of execution of instrument. | Payments are generally due within 30 days of the date of assessment.                            | Documents to be lodged within 2 months of execution and payment required within 1 month of the issue of the assessment notice. | Payments due within 2 months of execution of instrument.                                      | Payments due within 3 months after the liability to pay the duty arises.   | Payments due within 60 days of instrument being executed, except for eligible conditional agreements where payment is due from the earliest of:<br>(a) 60 days upon which all relevant conditions are satisfied;<br>(b) 60 days from date conveyee has right to possession of property;<br>(c) 60 days from a sub-sale;<br>(d) date specified by written notice by the Commissioner;<br>(e) (i) 24 months after execution for off-the-plan or subdivision agreement; or<br>(ii) 12 months after agreement first | Documents to be lodged and payment required within 90 days of the liability arising.<br>Duty for an 'off the plan' purchase agreement is payable within 14 days after 1 of the following events happens:<br>(a) the agreement is completed;<br>(b) the whole, or any part, of the purchaser's interest under the agreement is assigned;<br>(c) the following period, beginning on the date of the agreement, ends:<br>(i) for a purchase agreement for a declared affordable house and land package—2 years;<br>(ii) for any other 'off |

| Tax                              | NSW  | VIC   | QLD  | WA  | SA  | TAS  | NT   | ACT   |
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| Transfer Duty (continued):       |  |   |  |   |   |  | executed.  | the plan' purchase agreement—1 year; (d) a certificate of occupancy has been issued.  |
| <b>HOME PURCHASE ASSISTANCE:</b> |  |   |  |   |   |  |  |   |
| <b>Home Purchase Assistance:</b> | <p><b>First Home – New Home (FHNH) Scheme</b><br/>From 1 July 2012, no transfer duty is payable by eligible first home owners on the purchase of:</p> <ul style="list-style-type: none"> <li>a <b>new home</b> (including off-the-plan purchases) valued up to \$550,000 (with the concession phasing out at \$650,000)</li> <li><b>vacant land</b> intended as the site of a new home valued up to \$350,000 (with the concession phasing out at \$450,000).</li> </ul> <p>FHNH benefits are available to Australian citizens and permanent residents only and are subject to a 6 months principal place of residence requirement. For vacant land, building must commence within 26 weeks of the purchase.</p> <p><b>First Home Owner Grant</b><br/>From 1 July 2014, the value cap for the \$15,000 FHOG for new homes was lifted to \$750,000. The grant reduces to \$10,000 from 1 January 2016.<br/>The grant is available to Australian citizens and permanent residents and is subject to a 6 months principal place of residence requirement.</p> | <p>For contracts settled from 1 July 2011, first home buyers purchasing a home worth up to \$600,000 will receive a 20% cut in stamp duty. This cut will rise to 30% from 1 January 2013, 40% from 1 July 2013, and 50% from 1 September 2014.</p> <p><b>Concession Card Holders Concession / Exemption:</b><br/>For contracts entered into from 1 July 2011, full exemption for properties valued up to \$330,000 and a partial exemption for properties valued between \$330,000 and \$750,000 is available for eligible concession card holders.</p> <p><b>Principal Place of Residence Concession:</b><br/>From 6 May 2008, the 6% marginal tax rate was reduced to 5% for home purchases valued between \$130,000 and \$440,000. In addition, purchases of homes valued between \$440,000 and \$550,000 will receive a \$3,100 flat reduction in duty.</p> <p><b>First Home Owner Grant</b><br/>From 1 July 2013, first home buyers of new homes are entitled to a \$10,000 grant on purchases valued up to \$750,000.</p> | <p><b>For Homes (not first)</b> (Effective 1 July 2012)<br/>Concessional rate of 1% for values up to \$350,000 plus scheduled transfer duty on the excess.</p> <p>From 1 July 2012<br/>For first homes<br/>In addition to the homes concession:<br/>Where the unencumbered value of home is \$504,999.99 or less:<br/>up to \$8,750 rebate.<br/>Where the unencumbered value of home is \$505,000-\$549,999.99 and consideration not less than the unencumbered value:<br/>\$7,875 rebate which reduces by \$875 for every \$5,000 above \$505,000.<br/>Where unencumbered value is \$550,000 or more:<br/>no additional concession beyond home concession.</p> <p><b>First Home Vacant Land</b> (Effective 1 August 2011)<br/>Concession for the purchase of vacant land to build a first home. An exemption applies on land up to the value of \$250,000 with a partial concession up to and including \$399,999.99.</p> | <p>The purchaser of a small business or principal place of residence valued at less than \$100,000 is entitled to a concessionary rate of duty of 1.50%. The concessional rate phases out between \$100,000 and \$200,000.<br/>Concessional rates of duty apply to purchases of residential property, including principal places of residence, rental homes and other qualifying property.</p> <p><b>First Home Owners</b> whose home purchases are below \$430,000 are exempt from conveyance duty.<br/>The exemption phases out between \$430,000 and \$530,000.<br/>First home buyers who buy vacant land valued at \$300,000 or less are exempt from conveyance duty.<br/>The exemption phases out between \$300,000 and \$400,000.</p> <p><b>First Home Owner Scheme Grant</b><br/>From 25 September 2013 a \$10,000 grant is available for the purchase or construction of a new home. A grant of \$3,000 is available for the purchase of an established home. The</p> | <p><b>First Home Owner Grant</b><br/>From 15 October 2012, the FHOG has been increased to \$15,000 for purchases of eligible new homes. The FHOG for eligible established homes has been reduced to \$5,000.<br/>From 1 July 2014, the \$5,000 FHOG for established homes was abolished.</p> <p>From 17 September 2010, a property value cap of \$575,000 applies for properties otherwise eligible for the FHOG.</p> <p><b>Housing Construction Grant</b><br/>Between 15 October 2012 and 31 December 2013 (inclusive), a Housing Construction Grant of \$8,500 applied to all eligible homebuyers who entered into a contract to purchase or build a new home (or to eligible owner builders who commenced construction of a home) prior to 1 January 2014.<br/>The \$8,500 grant was available for properties valued up to \$400,000 (phasing out between \$400,000 and \$450,000).<br/><b>Off-the-plan apartment concession</b><br/>For contracts entered</p> | <p><b>First Home Builder Boost</b><br/>In addition to the \$7,000 FHOG, a First Home Builder Boost of up to \$8,000 will be available to eligible first home buyers who enter into a contract to purchase or build a new dwelling in the period 1 January 2013 to 30 June 2014. A further boost of \$23,000 is available to first home buyers who build or buy a new home in the period 1 July 2014 to 31 December 2014. From 1 January 2015 to 30 June 2015, the total assistance available to eligible first home buyers will be \$20,000 and from 1 July 2015 ongoing, eligible first home buyers will receive total assistance of \$10,000. The first home owner grant for first home buyers of established homes ceased on 30 June 2014.</p> <p>Duty on first homes valued \$120,000 or less can be paid by instalments over a two year interest free period.</p> | <p><b>First Home Owner Concession</b><br/>The first home owner concession ceased from 4 December 2012.</p> <p>Up to 3 December 2012, first homes receive a concession of duty on the first \$540,000 of value where the value/consideration of the home is less than \$750,000. This includes a contract for the purchase of a new home on a proposed lot on a plan of subdivision.</p> <p>Where a first home is to be built on vacant land the value/consideration for the land needs to be \$385,000 or less. A home must be built on the land within 5 years.</p> <p><b>Senior, Pensioner and Carer Concession</b><br/>The senior, pensioner and carer concession is available to non-first home buyers who are at least 60 years of age or the holder of a Northern Territory Pensioner and Carer Concession Card. The senior, pensioner and carer concession provides a duty concession of up to \$8,500.<br/>The same value limits that apply to the first home owner concession also apply to the senior,</p> | <p><b>First Home Owner Grant</b><br/>From 1 September 2013 only available on the purchase of a new or substantially renovated property. A grant of \$12,500 per eligible application with a property cap of \$750,000.</p> <p><b>Home Buyers</b><br/>Only available on new or substantially renovated properties (since 1 September 2012).<br/>1 July 2014 – 31 December 2014:<br/>\$20.00 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$447,300.<br/>Graduated concession where value of property falls between \$447,300 but less than \$540,000 – rate of duty is \$19.20 for each \$100 or part thereof by which value exceeds \$447,300.</p> <p><b>Land Buyers</b><br/>\$20.00 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$267,400.<br/>Graduated concession where value of property falls between \$267,400 &amp; \$292,800 –</p> |

| Tax                                   | NSW   | VIC | QLD  | WA  | SA  | TAS | NT   | ACT  |
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| Home Purchase Assistance (continued): | <p><b>New Home Grant</b><br/>From 1 July 2012, a \$5,000 grant is available to non-first homebuyers for the purchase of a new home valued up to \$650,000 or vacant land for homebuilding up to a value of \$450,000.</p> <p>From 1 July 2014, eligibility for the grant was restricted to Australian citizens and permanent residents and the number of grants limited to one per applicant per annum.</p> <p>There is no requirement for the applicant to occupy the premises. For vacant land, building must commence within 26 weeks of the purchase.</p> |     | <p><b>First Home Owner Scheme Grant</b><br/>From 12 September 2012 a \$15,000 grant for the purchase of eligible new homes valued up to \$750,000.</p> | <p>grant is capped up to the value of \$750,000 for homes below the 26<sup>th</sup> parallel or \$1,000,000 above the 26<sup>th</sup> parallel.</p> | <p>into between 31 May 2012 and 30 June 2014, a full stamp duty exemption is available on apartments purchased off-the-plan in the Adelaide City Council area and nominated developments closely aligned to the Riverbank precinct development, capped at a market value of \$500,000 (\$21,330 maximum exemption). Purchases of apartments with market value over \$500,000 will be eligible for a stamp duty concession of \$21,330.</p> <p>From the 15 October 2013, the scheme was extended to the 'inner metropolitan' region. This region is defined as the area bounded by Regency Road, Marion Road, Holbrooks Road, East Avenue, Kilkenny Road, Cross Road, Portrush Road and Hampstead Road.</p> <p>For contracts entered into from 1 July 2014 (to 30 June 2016), stamp duty is payable on the notional land value (assumed 35% of the market value) and value of the construction work completed at the contract date for apartments purchased off-the-plan in the same areas eligible for the first stage of the scheme, with a market value of \$500,000 (\$15,500 maximum concession). Purchases of apartments with market value over \$500,000 will</p> |     | <p>pensioner and carer concession.</p> <p><b>Principal Place of Residence Rebate</b><br/>The principal place of residence rebate reduces duty by \$7,000 for the purchase of a new home or vacant land on which a new home will be built. It is available to persons not eligible for the first home owner grant or senior pensioner and carer concession.</p> <p><b>First Home Owner Grant</b><br/>From 13 May 2014, the first home owner grant is increased to \$26,000 for new homes, and the value cap is removed for new homes.<br/>The first home owner grant for established homes ceases from 1 January 2015. In the interim the grant remains available for established homes subject to the existing rules, including the \$600,000 home value cap.</p> <p>Between 4 December 2012 and 12 May 2014, the first home owner grant was \$12,000 for existing homes in the greater Darwin area, \$25,000 for new homes in the same area and \$25,000 for new or established homes in regional Northern Territory.</p> <p>Between 4 December 2012 and 12 May 2014, a home value cap of</p> | <p>rate of duty is \$28.50 for each \$100 or part thereof by which value exceeds \$267,400.</p> <p><b>Income threshold</b><br/>Total gross household income on new or renovated residential properties, \$160,000 pa. The threshold increases by \$3,330 p.a. for each dependent child to a maximum of \$176,650.</p> <p><b>Pensioner Duty Concession Scheme</b><br/><u>4 June 2014 to 31 December 2014</u><br/><u>Home Buyers</u><br/>\$20.00 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$595,000.<br/>Graduated concession where value of property falls between \$595,000 &amp; \$765,000 – rate of duty is \$17.20 for each \$100 or part thereof by which value exceeds \$595,000.<br/><u>Land Buyers</u><br/>\$20.00 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$316,100.<br/>Graduated concession where value of property falls between \$316,000 &amp; \$371,200 – rate of duty is \$18.95 for each \$100 or part thereof by which value, exceeds \$316,100.</p> <p><b>Over 60s Home Bonus Scheme</b><br/>Announced as part of the 2014-15 Budget, the</p> |

| Tax                                   | NSW | VIC | QLD | WA | SA   | TAS | NT                              | ACT   |
|---------------------------------------|-----|-----|-----|----|--|-----|---------------------------------|---|
| Home Purchase Assistance (continued): |     |     |     |    | be eligible for a stamp duty concession of \$15,500. |     | \$600,000 applies to all homes. | <p>Over 60s Home Bonus Scheme is to assist eligible non-pensioners, move to accommodation more suited to their needs. The Scheme runs for period of two years (2014-15 and 2015-16).</p> <p>The duty payable and property thresholds (between 4 June 2014 and 31 December 2014) are the same as those of the Pensioner Duty Concession Scheme (above).</p> <p><b>Land Rent Scheme</b><br/>Allows lessees to rent land rather than purchase outright. Rent is charged at the discount rate of 2% of unimproved land value for eligible applicants. The standard rate is 4% and is only available to lessees who obtained a block before 1 October 2013.</p> <p><b><u>Income Threshold – Land Rent</u></b><br/>Gross lessee income less than \$94,500 p.a. for all lessees on a pre-1 October 2013 lease. The threshold increases by \$3,330 p.a. for each dependent child to a maximum of \$111,150. Household Income threshold for leases first granted on or after 1 October 2013 is \$160,000 increasing by \$3,330 per dependent child up to \$176,650.</p> <p><b><u>Duty Deferral</u></b><br/>Conveyance duty on eligible properties may be deferred. Applicants must be eligible for</p> |

| Tax  | NSW   | VIC   | QLD  | WA   | SA  | TAS   | NT   | ACT  |
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| Home Purchase Assistance (continued):  |   |   |  |  |   |   |  | either the Home Buyer Concession Scheme or the First Home Owner Grant and the property purchased must be at or below the upper threshold for the Home Buyer Scheme. The Scheme allows the deferral for up to 10 years, with the duty and interest on it being repayable over that period. Duty payable must be at least \$1,000. |
| <b>LAND RICH / LANDHOLDER DUTY:</b>  |   |   |  |  |   |   |  |  |
| Applies to the acquisition of an interest in a company or trust with landholdings exceeding a specified value threshold, where that acquisition gives the acquirer an interest in the landholdings exceeding a specified proportion. | Threshold land value: \$2,000,000 unimproved land value.<br>Acquisition threshold: 50% for a private company; 90% for a public company.<br>Rate: the same as transfer duty, except for public companies which are charged at 10% of the transfer duty rate. | Threshold land value: \$1,000,000 unencumbered land value.<br>Acquisition threshold: 20% for private unit trusts schemes, 50% for private companies and wholesale units trust schemes, 90% for listed entities.<br>Rate: the same as transfer duty except for acquisitions in listed entities, which are subject to 10% of the standard duty rates. | Threshold land value: \$2,000,000 unimproved land value.<br>Land rich proportion: not applicable.<br>Landholder will apply on acquisitions of: <ul style="list-style-type: none"> <li>50% or more of an unlisted company holding land in Queensland worth \$2m or more,</li> <li>90% or more of a listed company or listed unit trust holding land in Queensland worth \$2m or more.</li> </ul> Rate: the same as transfer duty except for acquisitions in listed entities which are generally subject to 10% of the standard transfer duty rates. | Threshold land value: \$2,000,000 unimproved land value.<br>Land rich proportion: Not applicable.<br>Rate: the same as the general rate of transfer duty.<br>Landholder duty applies on acquisitions of: <ul style="list-style-type: none"> <li>50% or more of an unlisted company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more,</li> <li>90% or more of a listed company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more.</li> </ul> | Land rich model applied to 30 June 2011; Landholder model applies from 1 July 2011.<br>Threshold land value: \$1,000,000 unencumbered land value.<br>Acquisition threshold: When a 'prescribed interest' acquired, or a prescribed interest' increases. 'Prescribed interest' is: 50% or more of interest in private company or private unit trust scheme; 90% or more interest in listed company or public unit trust scheme.<br>Rate: the same as transfer duty. Duty for listed entities will be applied at a concessional rate of 10% of duty that is payable by unlisted entities. | Threshold Land Value: \$500,000 unimproved land value and its land holdings in all places, whether within or outside Australia, comprise 60% or more of the unencumbered value of all its property.<br>Rate: the same as transfer duty. | Threshold land value: unencumbered land value of \$500,000.<br>Landholder model (land rich proportion not applicable).<br>Rate: the same as transfer duty.<br>Applies to a 'relevant acquisition' which is: <ul style="list-style-type: none"> <li>an acquisition of a significant interest</li> <li>an acquisition that when aggregated with other interests constitutes a significant interest</li> <li>an acquisition of any further interest.</li> </ul> A significant interest in a listed corporation or listed unit trust scheme is: <ul style="list-style-type: none"> <li>for a merger vesting of shares – an entitlement to 50% or more of the corporation's or unit trust scheme's property</li> <li>otherwise – an entitlement to 90% or more of the corporation's or unit trust scheme's property.</li> </ul> | A significant interest in a landholder (any land in the ACT - no threshold) - entitled to property distribution of at least 50%.<br>Landholding entities are private companies or private unit trust schemes.<br>Land rich proportion not applicable.<br>Rates: same as conveyance rates.  |

| Tax   | NSW  | VIC   | QLD  | WA   | SA  | TAS  | NT   | ACT   |
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| Land Rich / Landholder Duty (continued):  |  |   |  |  |   |  | A significant interest in all other corporations or unit trust schemes is: an entitlement to 50% or more of the corporation's or unit trust scheme's property. |   |
| <b>MOTOR VEHICLE REGISTRATION DUTY:</b>   |  |   |  |  |   |  |  |   |
| (Based on the dutiable value of the vehicle being the greater of the consideration given or the market value of vehicle): | <p>\$3.00 per \$100, or part, except for <u>Passenger Vehicles*</u> \$1,350+\$5.00 per \$100, or part, of the dutiable value of the motor vehicle in excess of \$45,000.</p> <p>* a vehicle:<br/>(a) with a dutiable value of not less than \$45,000, and<br/>(b) that is constructed primarily for the carriage of not more than 9 occupants, including a sedan, station wagon, coupe, convertible, four wheel drive vehicle with seats and windows, two wheel drive panel van with seats and windows, three wheel car, forward control vehicle passenger vehicle, small bus (seating not more than 9 persons, including the driver), motor home, and snow vehicle, but <b>not</b> including: a motor cycle (with or without a side car), large bus (seating more than 9 persons, including a driver), hearse or invalid conveyance.</p> <p><u>Heavy Vehicles (mass &gt;4.5 tonnes)</u></p> <p>For trucks, trailers and plant vehicles, stamp duty is calculated at \$3</p> | <p>For 2014-15: <u>New Passenger Cars*</u> <b>\$0-\$61,884:</b> \$6.40 per \$200 or part. <b>Over \$61,884:</b> \$10.40 per \$200 or part.</p> <p><u>Other New Vehicles</u> (Including Non Passenger) \$5.40 per \$200 or part.</p> <p><u>Previously Registered Vehicles</u> \$8.40 per \$200 or part.</p> <p>* Threshold indexed in line with Commonwealth luxury car tax threshold.</p> | <p><b>1 to 4 cylinders or 2 rotors or a steam vehicle:</b> \$3.00 for each \$100 or each part of \$100.</p> <p><b>5 or 6 cylinders or 3 rotors:</b> \$3.50 for each \$100 or each part of \$100.</p> <p><b>7 or more cylinders:</b> \$4.00 for each \$100 or each part of \$100.</p> <p><u>Hybrid/Electric:</u> \$2.00 for each \$100 or each part of \$100.</p> <p><u>Special vehicles (as defined)</u> Flat rate of \$25.00.</p> | <p><u>New and Used Heavy Vehicles:</u> 3.00%.<br/>Max duty \$12,000.</p> <p><u>Other Vehicles:</u> <b>\$0-\$25,000:</b> 2.75%.<br/><b>\$25,001-\$50,000:</b> 2.75%-6.50%.<br/><b>Over \$50,000:</b> 6.50%.</p> <p>*A sliding rate scale applies for vehicles valued between \$25,000 and \$50,000.</p> | <p><b>\$0-\$1,000:</b> \$1.00 per \$100 (min \$5) or part \$100.<br/><b>\$1,001-\$2,000:</b> \$10.00+\$2.00 per \$100 or part \$100 above \$1,000.<br/><b>\$2,001-\$3,000:</b> \$30.00+\$3.00 per \$100 or part \$100 above \$2,000.<br/><b>Over \$3,000:</b> \$60.00+\$4.00 per \$100 or part \$100 above \$3,000.</p> <p>Except for commercial vehicles where the rate is:<br/><b>\$0-\$1,000:</b> \$1.00 per \$100 (min \$5.00) or part \$100.<br/><b>\$1,001-\$2,000:</b> \$10.00+\$2.00 per \$100 or part \$100 above \$1,000.<br/><b>Over \$2,000:</b> \$30.00+ \$3.00 per \$100 or part \$100 above \$2,000.</p> | <p><u>Passenger vehicles</u><br/><b>Under \$600:</b> \$20.00.<br/><b>\$600-\$34,999:</b> \$3.00 per \$100 or part in excess of \$600.<br/><b>\$35,000-\$40,000:</b> \$1,050+\$11.00 per \$100 or part in excess of \$35,000.<br/><b>Over \$40,000:</b> \$4.00 for each \$100 or part of \$100 of the value of the vehicle.</p> <p><u>Vehicles subject to manufacturers fleet discount</u></p> <p>Minimum \$20.00 or \$3.50 per \$100 or part of \$100 of the value of the vehicle – whichever is the greater.</p> <p><u>Heavy Vehicles (mass &gt;4.5 tonnes)</u><br/><b>Trucks, utilities, buses and heavy trailers</b><br/><b>Under \$2,000:</b> \$20.00.<br/><b>Over \$2,000:</b> \$1.00 per \$100 or part of the value of the vehicle.</p> <p><u>All Other Vehicles (except caravans and camper trailers, which are exempt)</u><br/><b>Under \$600:</b> \$20.00.<br/><b>Over \$600:</b> \$3.00 per \$100 or part.</p> | <p>\$3.00 per \$100 or part.</p>   | <p><b>Motor vehicles valued at \$45,000 or less with a Green Vehicle Rating:</b><br/><b>A-rated</b> vehicle nil,<br/><b>B-rated</b> vehicle \$2.00 for each \$100, or part of \$100,<br/><b>C-rated</b> vehicle and <b>non-rated</b> vehicle \$3.00 for each \$100, or part of \$100,<br/><b>D-rated</b> vehicle \$4.00 for each \$100, or part of \$100.<br/><b>Motor vehicles over \$45,000:</b><br/><b>A-rated</b> vehicle nil,<br/><b>B-rated</b> vehicle \$900, plus \$4.00 for each \$100, or part of \$100 in excess of \$45,000,<br/><b>C-rated</b> vehicle and <b>non-rated</b> vehicle \$1,350, plus \$5.00 for each \$100, or part of \$100,<br/><b>D-rated</b> vehicle \$1,800, plus \$6.00 for each \$100, or part of \$100, in excess of \$45,000.</p> <p>A motor vehicle that is any of the following: a motor cycle (with or without a side car), large bus (seating 10 or more people), hearse or invalid conveyance, trailer, a vehicle with a gross vehicle mass more than 4.5 tonne, plant or equipment, a vehicle prescribed by regulation. The rate is \$3.00 for each \$100 or</p> |

| Tax  | NSW   | VIC   | QLD  | WA  | SA  | TAS  | NT  | ACT   |
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| Motor Vehicle Registration Duty (continued):                                 | per \$100, whatever the market value.<br><br>Effective on and from 29 October 2012 new heavy trailers registered in NSW are exempt from paying stamp duty.<br><br>The stamp duty exemption applies to the initial NSW registration of new heavy trailers and excludes transfers from other jurisdictions. |   |  |   |   |  |   | part of \$100, of the dutiable value regardless if the dutiable value is more than \$45,000.<br><br>Duty on purchases and transfers of caravans and camper trailers exempt from 1 July 2010.  |
| Reference Period:  | Duty is payable at the time the motor vehicle is first registered or transferred.   | Payments are due at the time of application or transfer of vehicle registration.                                      | Payments are due at the time of application to register, or transfer registration of, a vehicle. | Payments are due within 28 days of exchange.                        | Payments are due at time of application for registration or transfer of registration.   | Duty is payable at the time the motor vehicle is registered or transferred.  | Payments are due within 14 days of transfer or issue.   | Due at time of application for registration or transfer of registration.  |
| <b>SHARE TRANSFER (MARKETABLE SECURITY) DUTY:</b>                            |   |   |  |   |   |  |   |   |
| <b>Share Transfer (Marketable Security) Duty:</b>                            | <u>On Market Transactions</u><br>Abolished.   | <u>On Market Transactions</u><br>Abolished.   | <u>On Market Transactions</u><br>Abolished.  | <u>On Market Transactions</u><br>Abolished 1 July 2001.             | <u>On Market Transactions</u><br>Abolished.   | <u>On Market Transactions</u><br>Abolished.  | <u>On Market Transactions</u><br>Abolished.   | <u>On Market Transactions</u><br>Abolished.   |
| Unless otherwise stated the purchaser is liable for off-market transactions. | <u>Off Market Transactions</u><br><b>Listed securities</b> (on recognised exchanges)<br>Abolished.<br><b>Unlisted Securities</b><br>60 cents/\$100 (or part).<br>This duty will be abolished from 1 July 2016.  | <u>Off Market Transactions</u><br><b>Listed transactions</b><br>Abolished.<br><b>Unlisted Companies</b><br>Abolished. | <u>Off Market Transactions</u><br>Abolished<br>1 January 2007.                                   | <u>Off Market Transactions</u><br>Abolished from<br>1 January 2004. | <u>Off Market Transactions</u><br><b>Listed Companies</b><br>Abolished.<br><b>Unlisted Companies</b><br>60 cents/\$100 or part thereof.<br>To be abolished when budget circumstances allow. | <u>Off Market Transactions</u><br><b>Listed Companies</b><br>Abolished.<br><b>Unlisted Companies</b><br>Abolished. | <u>Off Market Transactions</u><br><b>Quoted securities</b><br>Abolished.<br><b>Unlisted Companies</b><br>Abolished from<br>1 July 2006. | <u>Off Market Transactions</u><br><b>Quoted on a stock exchange</b><br>Abolished.<br><b>Not unquoted on a stock exchange</b><br>Abolished from<br>1 July 2010.  |
| Reference Period:  | Payments are due within 3 months of execution of instrument.  |   |  |   | Payments are due within 2 months of execution of instrument.  |  |   | Duty on the acquisition of unquoted marketable securities ceased on transactions where the agreement to transfer or the transfer (whichever is earlier) occurred on and after 1 July 2010. Unquoted marketable securities transactions after 30 June 2010 are not liable to duty, unless landholder provisions are triggered. |

| Tax  | NSW  | VIC                         | QLD  | WA                          | SA                          | TAS        | NT         | ACT        |
|--|--|-----------------------------|--|-----------------------------|-----------------------------|------------|------------|------------|
| <b>MORTGAGES &amp; LOAN SECURITY DUTY:</b>                           |  |                             |  |                             |                             |            |            |            |
| <b>Mortgages &amp; Loan Security Duty:</b><br>(Based on sum secured) | <p><b>General duty rate:</b><br/> <b>\$0-\$16,000:</b> \$5.00.<br/> <b>Above \$16,000:</b><br/>                     \$5.00 plus \$4.00 per \$1,000 or part of excess.</p> <p>Exemption for additional advances up to \$10,000 in any 12 month period.<br/>                     Exemption applies for the refinancing of loans up to the maximum amount originally secured with the existing lender.<br/>                     Loans refinanced through a different lender are exempt up to the first \$1m of a loan.</p> <p><u>The duty has been/ will be abolished as follows:</u></p> <p><u>1 September 2007:</u><br/>                     abolished for new housing finance commitments to owner-occupiers.</p> <p><u>1 July 2008:</u><br/>                     abolished for new housing finance commitments to individuals for the purpose of residential property investment.</p> <p><u>1 July 2016:</u> remaining provisions (business mortgages) abolished.</p> | Abolished from 1 July 2004. | Abolished from 1 July 2008.  | Abolished from 1 July 2008. | Abolished from 1 July 2009. | Abolished. | Abolished. | Abolished. |
| <b>Reference Period:</b>   | Payments are due weekly based on the previous week's transactions.   |                             |  |                             |                             |            |            |            |
| <b>Transfer of Mortgage Duty:</b>                                    | Abolished.   | Not imposed.                | \$5.00 where:<br>(a) transfer of mortgage solely over land in Qld or<br>(b) another mortgage | Abolished.                  | Abolished.                  | Abolished. | Abolished. | Abolished. |

| Tax   | NSW   | VIC  | QLD   | WA   | SA  | TAS   | NT   | ACT   |
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| Transfer of Mortgage Duty (continued):                          |   |  | that is incidental to, and transferred in connection with (a) above, where that mortgage is principal security. |  |   |   |  |   |
| <b>DEEDS OF SETTLEMENT:</b>                                     |   |  |   |  |   |   |  |   |
| <b>Deeds of Settlement:</b>                                     | Declarations of Trust over property that is not dutiable property – \$500 per declaration.  | Declarations of Trust over property that is not dutiable property – \$200 per declaration. | Duty imposed at transfer duty rates on trust creations where trust holds dutiable property.                     | Not imposed.   | Abolished 1 July 2006.  | \$20.00 or transfer duty rates if applicable.   | \$20.00 or transfer duty rates if applicable.          | Abolished on and from 1 July 2008.<br>Duty remains imposed at transfer duty rates on trust creations where trust holds dutiable property.   |
| <b>INSURANCE DUTY:</b>  |   |  |   |  |   |   |  |   |
| <b>Life Insurance:</b><br>(Based on sum insured, except in SA): | <b>\$0-\$2,000:</b><br>\$1.00<br><b>Over \$2,000:</b><br>\$1.00+20c per \$200 or part thereof in excess of \$2,000.   | Abolished duty payable on life insurance policies from 1 July 2014.                        | <b>\$0-\$2,000:</b><br>0.05%<br><b>Over \$2,000:</b><br>0.05% of the first \$2,000 + 0.10% of balance.          | No duty on life insurance policies.  | 1.50% of premium subject to duty.<br>Exemptions:<br>Premiums for reinsurance; for investment and not in respect of a risk insured by the policy under which the premium is paid; providing for the payment of an annuity. | <b>Up to \$2,000:</b><br>10c per \$200 or part.<br><b>Over \$2,000:</b><br>\$1.00+20c per \$200 or part in excess of \$2,000. | 10c per \$100 or part thereof the sum insured.         | Other than a temporary or term insurance policy, or disability income insurance:<br><b>From 1 July 2014</b><br>\$0-\$2,000: \$0.40<br>Over \$2,000: \$0.40 plus \$0.08 per \$200 or part thereof in excess of \$2,000.  |
| <b>Term / Riders / Disability:</b>                              | <u>Term or Temporary:</u><br>5% of first year's premium.<br><u>Life insurance riders:</u><br>5% of first year's premium.<br><u>Trauma or disability:</u><br>5% of premium paid. | Life insurance riders: 10% of previous month's premiums.                                   | <u>Term or Temporary insurance:</u><br>5% of first year premium.  | <u>Life insurance riders:</u><br>Treated as general insurance (10% of gross premiums). | <u>Life insurance riders:</u><br>Treated as general insurance (11% of premium subject to duty).   | <u>Term or Temporary policy:</u><br>5% of first year premium.   | <u>Term or Temporary:</u><br>5% of first year premium. | <u>Term or Temporary insurance policy</u><br>From 1 July 2014 2% of the first year premium.<br><u>Life insurance rider:</u><br>From 1 July 2013 2% of the first year premium.<br><u>Insurance in the event of the disablement of the insured by accident or sickness:</u><br>From 1 July 2014 4% of the net premiums received.<br><u>Annuities exempt.</u><br><br>Duty on life insurance will be reduced by 20% each year until 1 July 2016, when insurance duty will be abolished. |

| Tax                       | NSW  | VIC  | QLD   | WA   | SA  | TAS   | NT  | ACT   |
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| <b>General Insurance:</b> | 9% of the premium.<br>Concessional 5% of premium payable on aviation, disability, hospital and ancillary health benefits, motor vehicle, occupational indemnity.<br>Concessional 2.50% of premium paid on crop and livestock.                                  | 10% of previous month's premiums.  | 9% of the premium for contracts of general insurance not mentioned below.<br><br>5% of net premium for workers compensation.<br>10c flat on compulsory 3rd party motor vehicle.   | 10% of gross premiums.<br>10% of premiums on compulsory 3 <sup>rd</sup> party insurance for motor vehicles.  | 11% of premium subject to duty.   | Effective from 1 October 2012, 10.0% of premiums.   | 10% of premiums (including indemnity insurance).  | From 1 July 2014 4% of net premiums received.<br><br>Duty on general insurance will be reduced by 20% each year until 1 July 2016, when insurance duty will be abolished.   |
|                           | <u>Exemptions:</u><br>Annuities, workers compensation, compulsory 3rd party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of certain non-profit organisations and medical benefit insurance. | <u>Exemptions:</u><br>No duty on workers compensation, insurance for hospital or medical benefits; goods and merchandise, or the freight thereof, carried by land, sea and air; hulls of floating commercial vessels; and damage by hail to cereal or fruit crops. | <u>Exemptions:</u><br>Insurance premiums for hull of commercial vessel, goods in transit, health insurance and reinsurance between insurers.<br><br>Premiums paid for policies of public liability insurance by "not for profit organisations" (note that exemption is provided under an administrative arrangement). | <u>Exemptions:</u><br>Policies covering transport of goods, commercial marine hulls, health insurance, workers' compensation insurance and life insurance. | <u>Exemptions:</u><br>Premiums for reinsurance; under a private guarantee fidelity insurance scheme; for workers compensation for workers under 25; by registered medical benefits organisation; for commercial marine hull or goods carried by railway, road, air or sea or freight on such goods.<br><br>Where a company, person or firm does not carry on any insurance business in SA, but insures risks, contingencies or events in SA, stamp duty in relation to those risks, contingencies or events must be paid at the general insurance rate. | <u>Exemptions:</u><br>Insurance covering property of the Crown; workers compensation; medical benefits insurance by a registered medical benefits organisation; insurance taken out by proprietor of medical establishment; freight of goods; reinsurance; insurance taken out by a self-insurer to indemnify themselves from liability; insurance effected by a separate policy in a distinct sum against loss by fire on the tools, implements of work or labour wounded by any working mechanic, artificer, handcrafter or labourer; compulsory third party insurance (MAIB); insurance taken out by the University of Tasmania; insurance taken out by the Commission for the Conservation of Antarctic Marine Living Resources; and hull of a floating commercial vessel.<br><br>No duty on workers compensation.<br><br>No duty on public liability insurance.<br><br>Mortgage: 2% of the premium on the policy.<br>\$20.00 is chargeable on an annuity issued by a | <u>Exemptions:</u><br>Policies covering reinsurance, workers compensation, health insurance, transport of goods and commercial marine hulls exempt. | <u>Exemptions:</u><br>Amateur sporting and community not-for-profit bodies exempt from duty on public liability insurance and other prescribed general insurance required to hold a public event; third-party insurance; insurance under a territory law insuring an employer against liability to people under contract of employment or apprenticeship with the employer; general insurance for the provision of benefits by a friendly society or trade union for its members or their dependants; medical benefits insurance effected by a contract of insurance that is issued by a private health insurer registered under the <i>Private Health Insurance Act 2007</i> (Cwth), part 4.3 and that provides hospital benefits or medical benefits (or both), whether or not other benefits are also provided; insurance by, or on property of, a prescribed authority of the Commonwealth or of a State or Territory; insurance on property of, or property held in trust for, a hospital, |

| Tax   | NSW   | VIC  | QLD   | WA  | SA   | TAS  | NT  | ACT  |
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| General Insurance (continued):  |   |  |   |   |  | life company, or purchased by a person from a life company.  |   | school or charitable organisation, or other general insurance taken out by a hospital, school or charitable organisation; international trade insurance; an annuity issued, created or sold by a life company or purchased by someone from a life company; or reinsurance. |
| <b>Reference Period:</b>  | Payments relate to the previous month's premiums received. Due and payable by 21 <sup>st</sup> of each month. | Payments relate to the previous month's transactions. Due and payable by the 14 <sup>th</sup> of the next month for life and the 21 <sup>st</sup> for general insurance. | The time it is payable may vary according to the type of insurance:<br>General insurance – duty is payable when a premium is paid and the premium is received either in full or in part by the insurer.<br>Life insurance – duty is payable each time a life insurer writes a contract of life insurance.<br>Accident insurance – duty is payable each time net premiums are charged. | Payments relate to the previous month's transactions. | Payments relate to the previous month's transactions (for general insurance) and the previous calendar year's transactions (for life insurance). | Payments relate to the previous month's transactions. Due on or before the 21 <sup>st</sup> of each month. | Payments relate to the previous month's transactions. | Payments relate to the previous month's transactions. Due and payable by 21 <sup>st</sup> of each month.   |
| <b>AGREEMENTS DUTY:</b>   |   |  |   |   |  |  |   |  |
| <b>Under Hand:</b>  | Abolished.  | Not imposed.   | Not imposed.  | Not imposed.  | Not imposed unless specifically charged under another head of duty.  | Abolished.   | Not imposed.  | Not imposed.   |
| <b>Under Seal:</b>  | Abolished.  | Abolished.   | Not imposed.  | Not Imposed.  | Abolished 1 July 2006.   | Abolished.   | Abolished 1 July 2008.                                | Not imposed.   |
| <b>HIRING ARRANGEMENTS DUTY (GOODS):</b>  |   |  |   |   |  |  |   |  |
| <b>Hiring Arrangements Duty: (Goods)</b><br>Including motor vehicle leases. Sometimes called "RENTAL DUTY": | Abolished from 1 January 2007.  | Abolished from 1 January 2007.   | Abolished from 1 January 2007.  | Abolished from 1 January 2007.                        | Abolished from 1 July 2009.  | Abolished from 1 July 2002.  | Abolished from 1 July 2007.                           | Abolished from 1 July 2007.  |
| <b>HIRE PURCHASE ARRANGEMENTS DUTY:</b>   |   |  |   |   |  |  |   |  |
| <b>Hire Purchase Arrangements Duty:</b>   | Abolished from 1 January 2007.  | Abolished from 1 January 2007.   | Abolished from 1 January 2007.  | Abolished from 1 January 2007.                        | Abolished from 1 July 2009.  | Abolished from 1 January 2002.   | Abolished from 1 July 2007.                           | See Hiring Arrangements Duty.  |

| Tax  | NSW   | VIC        | QLD  | WA   | SA  | TAS        | NT  | ACT  |
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| <b>LEASES OF LAND OR PREMISES DUTY (TENANCIES):</b>                                  |   |            |  |  |   |            |   |  |
| Leases of Land or Premises Duty - (Tenancies): (Residential leases are tax exempt.): | Abolished from 1 January 2008.                              | Abolished. | Abolished.   | Abolished from 1 January 2004.   | Abolished.  | Abolished. | Stamp duty on rent paid for the grant, renewal of leases and franchises was abolished from 1 July 2006.   | Abolished from 1 July 2009 on short term commercial leases and from 28 April on long-term leases.  |
| Transfer of Lease:   | Transfer duty payable in NSW.                               |            | Transfer duty applies to the transfer, surrender or grant of lease –<br>For the transfer of a lease, on the consideration or unencumbered value, whichever is greater.<br>For the surrender of a lease, on the total value of any premium, fine or other consideration payable.<br>For the grant of a lease, on the value of any premium, fine or other consideration payable for the grant and the consideration paid for, or the value of, chattels taken over.<br>Exempt: Grant of lease over private dwelling, provided that no premium, fine or other consideration is payable for the grant and the premises is not used for a business/commercial venture.<br>Surrender of lease where there is no premium, fine or other consideration paid or payable or where any premium, fine or other consideration is paid or payable by the lessor. | Lease of land – transfer duty is payable only when there is consideration (a premium) paid for the grant of the lease. | Transfer duty applies on the value of the lease.          |            | Transfer duty is only payable on the grant of a lease, if in addition to or instead of rent payable for the lease, valuable consideration is given for the lease or for an option under which the lease is granted. | From 29 April 2014 conveyance duty payable on commercial lease agreement where a premium is paid for the lease (irrespective of the lease term).<br>A premium is any consideration (whether monetary or non-monetary) that is paid or agreed to be paid for the lease. |
| Reference Period:  | Payments are due within 3 months after duty becomes liable. |            | Grant, transfer or surrender of lease – as for transfer duty.  | Payments relate to the previous month's transactions.  | Payment is due within 60 days of execution of instrument. |            | Payments are due within 60 days of execution of instrument.   | Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.  |

| Tax   | NSW  | VIC   | QLD   | WA  | SA  | TAS                                | NT           | ACT   |
|---|--|---|---|---|---|------------------------------------|--------------|---|
| <b>HEALTH INSURANCE LEVY:</b>               |  |   |   |   |   |                                    |              |   |
| <b>Health Insurance Levy:</b>               | From 1 April 2014, \$1.38 per individual (single) per week and \$2.76 per week for families for policies written by Health Insurance Funds.  | Not imposed.  | Not imposed.  | Not imposed.  | Not imposed.  | Not imposed.                       | Not imposed. | Not Imposed.  |
| <b>Reference Period:</b>                    | Payments due on the 15 <sup>th</sup> day of the month.   |   |   |   |   |                                    |              |   |
| <b>PARKING SPACE LEVY:</b>                  |  |   |   |   |   |                                    |              |   |
| <b>Parking Space Levy:</b>                  | <p>From 1 July 2014: \$2,260 per annum on liable spaces within the prescribed areas of City of Sydney and the Municipality of North Sydney.</p> <p>\$800 per annum in St. Leonards, Chatswood, Parramatta and Bondi Junction.</p> <p>The levy is indexed annually to movements in the Sydney CPI over the year to the previous March quarter.</p> <p>Exemptions and concessions apply.</p> <p>Owners of liable parking spaces as at 1 July each year are required to lodge an annual return and pay the levy by 1 September each year.</p> | <p>From 1 January 2013: (known as the Congestion Levy) \$930 per annum per liable car parking space in Melbourne CBD and the surrounding areas of Southbank, St Kilda Road, Docklands and East Melbourne.</p> <p>Exemptions and concessions apply.</p> <p>From 1 January 2014, the Levy was increased to \$1,300 per parking space and extended to off-street, short-stay parking spaces.</p> <p>From 1 January 2015, the Levy area will be expanded to include a number of inner Melbourne suburbs. The Levy for the expanded area will be \$950 per leviabile parking space for the 2015 levy year, to be indexed each year thereafter.</p> | Not imposed.  | <p>From 1 July 2014: \$911.20 per annum per bay for non-residential parking (including tenant) within the Perth Parking Management Area (PPMA).</p> <p>\$879.50 per annum per bay for long stay public parking within the PPMA.</p> <p>\$813.30 per annum per bay for short stay public parking (including on streets) within the PPMA.</p> <p>Motorcycle bays are exempt. Other exemptions also apply.</p> | From 1 July 2014, a Transport Development Levy (TDL) of \$750 per annum per car parking space will apply (both long and short stay) within the Adelaide CBD area. The levy will be indexed annually to movements in the Adelaide Consumer Price Index. Various exemptions will apply. | Not imposed.                       | Not imposed. | Not imposed.  |
| <b>FIRE AND EMERGENCY SERVICES FUNDING:</b> |  |   |   |   |   |                                    |              |   |
| <b>Fire and Emergency Services Funding:</b> | <u>Fire and emergency services funding</u><br>In NSW funding is provided by statutory  | <u>Fire Services Property Levy</u><br>The Victorian   | <u>Emergency Management, Fire and Rescue Levy</u><br>From 1 January 2014, | <u>Emergency Services Levy</u><br>The Emergency Services Levy replaced  | <u>Fixed Property</u><br>Fixed fee \$50.00 (\$20.00 for special community use category)   | <u>Fire Service Levy Insurance</u> | Not imposed. | <u>Fire and Emergency Services Levy (FESL)</u><br>Residential and rural properties fixed charge |

| Tax  | NSW  | VIC   | QLD   | WA  | SA   | TAS   | NT | ACT  |
|--|--|---|---|---|--|---|----|--|
| Fire and Emergency Services Funding (continued): | <p>contributions from the following sources:</p> <p><b>Insurance industry:</b> 73.70%,<br/><b>Local Government:</b> 11.70%,<br/><b>State Government:</b> 14.60%.</p> | <p>Government has introduced a new funding model to fund its fire services. From 1 July 2013, the insurance-based funding system was replaced with a Fire Services Property Levy. In 2014-15, a \$102 fixed charge applies to residential properties while a \$205 fixed charge applies to other properties. In addition, all properties are subject to an ad valorem rate component based on the property's capital improved value. These rates are differentiated based on property type and location. The rates can be found at <a href="http://www.firelevy.vic.gov.au">www.firelevy.vic.gov.au</a></p> | <p>Emergency Management Queensland and the Qld Fire and Rescue Service Authority will be funded through a levy that is collected on behalf of the State Government through local government authorities. The levy varies according to property type and location class.</p> | <p>the fire services levy from 1 July 2003. The levy is property based and collected by the local government authorities.</p> <p>The levy rates vary by property type and by region. Owners of Perth metropolitan property are levied \$1.12 per \$100 of the Gross Rental Value (GRV) of the property. The minimum fee payable is \$64 and the maximum is \$330 for residential property, and \$186,000 for commercial property. Pensioners and seniors who receive a rebate on their council rates can receive the same level of rebate on their levy charge.</p> | <p>and \$0 if outside Local Govt. Areas) plus variable Levy rate based on capital value adjusted for location and land use as follows:</p> <p><i>Non-pensioners</i><br/>\$50.00 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).</p> <p><i>Pensioners</i><br/>\$50.00 + variable component (Capital Value x Area Factor x Land Use Factor x 'Effective' Levy Rate).</p> <p>From 2014-15, tax payers, with the exception of pensioners, will pay the prescribed levy rate. Prior to this, tax payers benefitted from a government-subsidised 'effective' levy rate which did not vary year to year. In effect this meant that the government remitted the component of emergency services expenditure which was not raised through the private component based on the 'effective' levy rate. From 2014-15, the Government will only provide general remissions on behalf of pensioners.</p> <p><u>Concessions</u><br/>A \$46.00 concession applies to pensioners. Where properties are from a Contiguous (abutting) or form a Single Farming Enterprise group, the Fixed fee applies to only one property in the group (subject to</p> | <p><b>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other:</b> 28% of gross premium.<br/><b>Marine and cargo:</b> 2% of gross premium.<br/><b>Aviation:</b> 14% of gross premium.</p> <p><u>Local Council</u><br/>Minimum levy of \$35.00 applies.</p> <p>Rates are based on assessed annual value (AAV) of properties.</p> <p><u>Motor Vehicles</u><br/><b>Registration of motor vehicle:</b> \$17.00 per vehicle (\$11.00 per vehicle for pensioners).</p> |    | <p>\$130.00 per annum. Commercial properties: FESL for commercial properties is a valuation based charge applied to the AUV and moves from a single rating factor of 0.5041 per cent in 2013-14 to marginal rating factors in 2014-15 as follows:<br/>AUV of \$1 to \$300,000 at 0.6097 per cent.<br/>AUV of \$300,001 to \$2,000,000 at 0.7153 per cent.<br/>AUV of \$2,000,001 and above at 0.8209 per cent.<br/>Pensioners provided with a 50% concession.</p> <p><u>Ambulance Levy Charged to Health Insurance providers</u><br/>From 1 January 2014 the levy is calculated at the rate of \$2.20 per person per week and \$4.40 per family per week.<br/>Contributions exempt from the levy are defined under the Emergencies Regulations 2004. Private Health Insurers are required to lodge returns by the 15<sup>th</sup> of each month.<br/>Payments are in relation to a period three months prior (i.e. April return is for January).</p> <p>Road Rescue Fee used to assist funding of the road rescue services in the ACT such as the Ambulance and Fire Brigade services payable for any motor vehicle other than a</p> |

| Tax  | NSW          | VIC          | QLD          | WA           | SA   | TAS          | NT           | ACT   |
|--|--------------|--------------|--------------|--------------|--|--------------|--------------|---|
| Fire and Emergency Services Funding (continued): |              |              |              |              | additional criteria).<br><br><u>Mobile Property:</u><br><br>From 2014-15, remissions on mobile property ESL will only be provided to primary production vehicles and those vehicle classes whose ESL liability is already fully remitted.<br><br><u>Levy rates net of remissions</u><br>Cars and larger capacity motor cycles: \$32.00.<br>Smaller capacity motor cycles (less than 50cc): \$12.00.<br>Commercial fishing vessels: \$12.00.<br>Historic vehicles: \$8.00 (conditions apply).<br><u>Goods carrying vehicles:</u> \$32.00 unless primary producer which is \$12.00.<br><br><u>Public passenger vehicles:</u> \$32.00.<br>(Certain variations for country based mobile property apply.) |              |              | veteran, vintage, or historical vehicle and vehicles registered to Jervis Bay residents. Annual Fee: \$16.60. |
| <b>SAVE THE RIVER MURRAY LEVY:</b>               |              |              |              |              |  |              |              |   |
| <b>Save the River Murray Levy:</b>               | Not imposed. | Not imposed. | Not imposed. | Not imposed. | Charged at a flat rate to SA Water customers and indexed annually by movements in the Adelaide CPI.<br>From 1 July 2013: \$40.00p.a. residential customers, not for profit organisations and farms smaller than 10 hectares. \$180.00 p.a. non-residential customers   | Not imposed. | Not imposed. | Not imposed.  |

| Tax   | NSW   | VIC   | QLD   | WA   | SA  | TAS   | NT                  | ACT   |
|---|---|---|---|--|---|---|---------------------|---|
| Save the River Murray Levy (continued):   |   |   |   |  | and farms 10 hectares or larger.  |   |                     |   |
| <b>EXEMPTIONS:</b>  |   |   |   |  | Pensioners who are eligible for a concession on SA Water rates & charges are exempt.  |   |                     |   |
| <b>Land Tax:</b>  |   |   |   |  |   |   |                     |   |
| <p><b>Land Tax Tax Scale:</b></p> <p>Marginal rates apply to excess above the lower limit of the range unless explicitly specified.</p> | <p>The tax free threshold is calculated by averaging the past three annual thresholds. The annual threshold is indexed each year by growth in State-wide land values as determined by the independent Valuer-General. If aggregate land value growth is negative, the indexation factor is zero.</p> <p>Taxable land value is the average of the current year valuation and the previous two years. The minimum land tax payment is \$100.</p> <p><b>For 2014 land tax year</b><br/><b>From 1 Jan 2014-</b><br/><b>\$0-\$412,000:</b> Nil,<br/><b>\$412,001 - \$2,519,000:</b> \$100 + 1.6%,<br/><b>Over \$2,519,000:</b> \$33,812 + 2.0%.</p> <p><b>For 2015 land tax year</b><br/><b>From 1 Jan 2015-</b><br/><b>\$0-\$432,000:</b> Nil,<br/><b>\$432,001 - 2,641,000:</b> \$100 + 1.6%,<br/><b>Over \$2,641,000:</b> \$35,444 + 2.0%.</p> <p>In the 2015 Land Tax Year: Non-concessional</p> | <p><b>For 2014 land tax year-</b></p> <p><u>General:</u><br/><b>Less than \$250,000:</b> Nil,<br/><b>\$250,000-\$599,999:</b> \$275+0.20%,<br/><b>\$600,000-\$999,999:</b> \$975+0.50%,<br/><b>\$1,000,000-\$1,799,999:</b> \$2,975+0.80%,<br/><b>\$1,800,000-\$2,999,999:</b> \$9,375+1.30%,<br/><b>\$3,000,000 and over:</b> \$24,975+2.25%.</p> <p><u>Trusts:</u><br/><b>Less than \$25,000:</b> Nil,<br/><b>\$25,000-\$249,999:</b> \$82+0.375%,<br/><b>\$250,000-\$599,999:</b> \$926+0.575%,<br/><b>\$600,000-\$999,999:</b> \$2,938+0.875%,<br/><b>\$1,000,000-\$1,799,999:</b> \$6,438+1.175%,<br/><b>\$1,800,000-\$2,999,999:</b> \$15,838+0.7614% (a),<br/><b>\$3,000,000 and over:</b> \$24,975+2.25%.</p> <p>(a) Surcharge on trusts effectively phased out for land holdings valued above \$1.8m; Above \$3m, no surcharge applies.</p> <p>Since 1 July 2004 land tax has been payable on electricity transmission</p> | <p><b>For 2014-15 land tax year-</b></p> <p><u>For resident individuals:</u><br/><b>Less than \$600,000:</b> Nil,<br/><b>\$600,000 - \$999,999:</b> \$500+1%,<br/><b>\$1,000,000-\$2,999,999:</b> \$4,500+1.65%,<br/><b>\$3,000,000-\$4,999,999:</b> \$37,500+1.25%,<br/><b>\$5,000,000 and over:</b> \$62,500+1.75%.</p> <p><u>For Companies, trustees and absentee:</u><br/><b>Less than \$350,000:</b> Nil,<br/><b>\$350,000-\$2,249,999:</b> \$1,450+1.70%,<br/><b>\$2,250,000-\$4,999,999:</b> \$33,750+1.50%,<br/><b>\$5,000,000 and over:</b> \$75,000+2%.</p> | <p><b>For 2014-15 land tax year-</b><br/><b>\$0-\$300,000:</b> Nil,<br/><b>\$300,001-\$1,000,000:</b> 0.11%,<br/><b>\$1,00,001-\$2,200,000:</b> \$770+0.58%,<br/><b>\$2,200,001-\$5,500,000:</b> \$7,730+1.51%,<br/><b>\$5,500,001-\$11,000,000:</b> \$57,560+1.8%,<br/><b>Over \$11,000,000:</b> \$156,560+2.67%.</p> <p><u>The Metropolitan Region Improvement Tax</u> (MRIT) is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.14c per \$1.00 for land valued at over \$300,000. A 50% cap on land value increases applies for land tax and MRIT purposes.</p> | <p><b>For 2014-15 land tax Year-</b><br/><b>\$0-\$316,000</b> Nil,<br/><b>\$316,001-\$579,000:</b> 0.50%,<br/><b>\$579,001-\$842,000:</b> \$1,315+1.65%,<br/><b>\$842,001-\$1,052,000:</b> \$5,654.50+2.40%,<br/><b>Over \$1,052,000:</b> \$10,694.50+3.70%.</p> <p>From 1 July 2011, all tax thresholds are indexed annually in line with average site value increases as determined by the (South Australian) Valuer-General.</p> <p>Note that land tax thresholds have not changed in 2014-15. Property values relevant to 2014-15 land tax liabilities have not increased beyond those for 2011-12.</p> | <p><b>\$0-\$24,999:</b> Nil,<br/><b>\$25,000-\$349,999:</b> \$50+0.55%,<br/><b>\$350,000 or more:</b> \$1,837.50+1.50%.</p> | <p>Not imposed.</p> | <p><b>For 2014-15</b></p> <p>Land tax assessment for each property owner in 2014-15 is based on a fixed charge of \$900 and marginal tax rates that are applied to the Average Unimproved Value (which is a rolling three year average of the 2012, 2013 and 2014 unimproved land values). The fixed charge will be effect from 1 October 2014. <u>\$900 fixed charge plus Residential Properties Marginal Rates:</u><br/><b>Up to \$75,000:</b> 0.41%,<br/><b>\$75,001-\$150,000:</b> 0.48%,<br/><b>\$150,001-\$275,000:</b> 0.61%,<br/><b>Over \$275,000:</b> 1.23%.</p> <p><u>Commercial Properties Marginal Rates:</u><br/><b>Land Tax on Commercial Properties was abolished from 1 July 2012.</b></p> |

| Tax  | NSW   | VIC   | QLD  | WA  | SA   | TAS  | NT | ACT  |
|--|---|---|--|---|--|--|----|--|
| Land Tax<br>(continued):   | companies and special trusts will be taxed at the flat rate of 1.6% to \$2,641,000, plus 2.0% for value over \$2,641,000. (In 2014 Land Tax Year the premium threshold was \$2,519,000.)                                | easements (from 2007, with a top rate of 5% instead of 2.25%).<br><u>The Metropolitan Parks Charge</u> is levied annually on all metropolitan properties via water bills. It is calculated by multiplying the property's 1990 Net Annual Valuation by a rate in the dollar.<br>The minimum yearly Parks Charge in 2014-15 is \$70.62. |  |   |  |  |    |  |
| <b>EXEMPTIONS:</b><br><b>Primary Residence:</b>  | Principal place of residence exempt except if owned or part owned by a special trust or company.  | Exempt, except if owned by a company or by certain trusts.  | Full exemption available for land owned by individuals who use it as a home and land owned by trusts where all beneficiaries of the trust use the land as their home.<br>Partial exemption available where part of residence used for non-residential purposes.<br>On and from midnight 30 June 2014, full exemption is available for land that does not receive a home exemption because the owner is in the process of selling their old home and moving into a new one, where appropriate conditions are met. | Exempt, except principal places of residence owned by companies and trusts.                       | Principal place of residence at 30 June exempt. A waiver or refund is also available in some circumstances where land becomes a principal place of residence after 30 June. Additional criteria apply where a business activity is conducted from the principal place of residence (full or partial exemption may apply).<br>Extends to motels, hotels, services apartments and other similar accommodation (if conditions met). | Exempt.  |    | Exempt, apart from parcels of land that are rented or owned by a corporation or trust.   |
| <b>Primary Production Land:</b>  | Exempt if rural/non-urban zoning, otherwise exempt if meet business test.   | Exempt with conditions.   | Exempt.  | Exempt, if certain conditions are met.  | Exempt, if certain conditions are met.   | Exempt.  |    | Exempt.  |
| <b>Other exemptions:</b><br>(Note: Generally Charitable, Religious and Educational Bodies are exempt with conditions.) | Exemption for child care centres, aged care facilities and caravan parks used for retirement purposes. An exemption also exists for an owner of a PPR that does not rent their residence and moves into a nursing home. | Exemptions for aged care facilities, supported residential services, rooming houses and caravan parks. Various other exemptions.  | Exemption for certain caravan or residential parks where more than 50% of all sites occupied or available for occupation for periods of more than 6 weeks at a time. Various other.  | Exemption for private aged care providers and caravan parks. Various other exemptions also apply. | Exemptions (some with conditions) for various associations; land used for benefit of Aboriginal people; caravan parks; supported residential facilities; retirement village or retired persons' relocatable home park that is a person's principal place   | Landowners, who, at June 30, have purchased a new principal place of residence but have not yet sold their current principal place of residence, may apply for a rebate (a transitional rebate) on their land tax. Land tax would normally |    | Residential land used as a retirement village, nursing home, or by a religious institution to provide accommodation to a member to perform their duties, is exempt from land tax.<br>Other exemptions from land tax include: broad-acre subdivision; a |

| Tax                               | NSW   | VIC   | QLD  | WA  | SA  | TAS   | NT  | ACT   |
|-----------------------------------|---|---|--|---|---|---|---|---|
| Land Tax<br>(continued):          |   |   |  |   | of residence; residential aged care facility.   | be payable for the residence not being used as a principal place of residence on 1 July of the tax year. Landowners may apply for the transitional rebate whether or not the land tax has actually been paid.<br><br>Where a principal place of residence is built on vacant land owned as at 1 July of a financial year, a rebate up to the amount of the land tax paid or payable can be claimed. |   | property with a guardian or manager for a person with a legal disability; residential land owned by a trustee under a will of a deceased person and occupied by a life tenant; residential land owned by a trustee or a guardian on behalf of a person with a legal disability; and residential land owned by a not-for-profit housing corporation. |
| Reference Period:                 | Based on the three year average of unimproved land values at 1 July, if owned at midnight 31 December of the previous year. | Based on aggregate value of land owned as at midnight 31 December of the previous year to the assessment year.  | Based on three year average of land values at midnight on 30 June. The land tax value is the lesser of the value at 30 June or the average of the values at 30 June over the last three years. | Based on the aggregated unimproved value of land (as determined by the Valuer General) as at 30 June of the previous year.  | Based on aggregate value of land as at midnight on 30 June immediately preceding the financial year.                                    | Based on aggregate value of land as at 1 July of the assessment year.   |   | Based on the rolling three year average of unimproved land values. Liability is assessed quarterly based on the status of the property on the liability dates of 1 July, 1 October, 1 January and 1 April.  |
| <b>Gambling Taxes:</b>            |   |   |  |   |   |   |   |   |
| <b>RACING TAXES:</b>              |   |   |  |   |   |   |   |   |
| Racing Taxes:                     | Privatised entity.  | Privatised entity.  | Privatised entity.   |   |   |   | Privatised entity.  |   |
| <b>ON-COURSE TOTALIZATOR TAX:</b> |   |   |  |   |   |   |   |   |
| On-Course Totalizator Tax:        |   |   |  |   |   | From 1 July 2009, Totalizator Wagering Levy of 4.7m fee units. In 2014-15 this equates to \$6,956,000.  |   |   |
| Gross deduction from investment:  | Maximum commission (player loss) from any one pool 25%.<br><br><u>Maximum commission for specific bet types:</u>            | Maximum commission from any one pool 25%.<br><br>From 16 August 2012 maximum commission rates applying to specific bet types under the wagering and betting | Maximum commission from any one pool 25%.<br>Place, 14.25%,<br>Win, 14.50%,<br>Quinella, 14.75%,<br>Exacta (forecast), 16.50%,<br>Double, 17.00%,  | Percentage of bets belonging to a race club:<br>Win: 14.50%,<br>Place: 14.25%.<br><br>Non-combined win/place average for losing bets method: 15.60%.<br><br>Novelty Bets: | The deduction percentage is limited to a maximum of 25% from investment.<br><br>Deduction percentage can vary according to type of bet. |   | Maximum commission on the total amount invested in the totalisator must not exceed 25%. |   |

| Tax  | NSW   | VIC  | QLD   | WA  | SA                                    | TAS                                   | NT   | ACT  |  |
|--|---|--|---|---|---------------------------------------|---------------------------------------|--|--|--|
| On-Course Totalizator Tax (continued):                           | <p>(a) when not hosting international pools:<br/>Win, 14.50%,<br/>Place, 14.25%,<br/>Quinella, 14.75%,<br/>Exacta, 16.50%,<br/>Double, 17.00%,<br/>Trifecta, 21.00%,<br/>Quadella, 20.00%,<br/>First 4, 22.50%,<br/>Duet, 14.50%,<br/>BIG6 25.00%.</p> <p>(b) when hosting international pools:<br/>Win, 14.50%;<br/>Place, 14.25%;<br/>Other 25.00%.</p> | <p>licence are:<br/>Place, 14.25%,<br/>Win, 14.50%,<br/>Duet, 14.50%,<br/>Quinella, 17.50%,<br/>Exacta, 20.00%,<br/>Double, 20.00%,<br/>Quaddie, 20.00%,<br/>Trifecta, 20.00%,<br/>First 4, 22.50%,<br/>BIG6, 25.00%.</p>  | <p>Trifecta, 21.00%,<br/>Quadella, 20.00%,<br/>First 4, 22.50%,<br/>Any 2, 14.50%,<br/>Double Trio, 25.00%,<br/>Treble, 20.00%,<br/>BIG6 (Six pic), 25.00%.</p>                                       | <p>Doubles, Quinella,<br/>Trifecta, Sweepstakes,<br/>Superfecta: 20.00%,<br/>First 4: 22.50%,<br/>Favourite numbers:<br/>25.00%.</p>  |                                       |                                       |  |  |  |
| Net percentage received by Government:                           | <p>Parimutuel Tax rate:<br/>19.11% of commission.</p>   | <p>Parimutuel Tax rate under the new wagering and betting licence, from 16 August 2012: 7.6% of player loss.<br/><br/>The difference between parimutuel tax the licensee would have paid under the former tax framework, and tax payable under the new framework, is paid to the Victorian Racing Industry as a condition of the new licence.<br/><br/>Tax rate under an on-course wagering permit: 19.11% of player loss.</p> | <p>14% of commission (gross deduction).<br/>Tax is collected monthly in arrears.<br/>GST credit provided.<br/>Quarterly licence fee \$212,600.<br/>Increases on 1 October each year based on CPI.</p> | <p>The on-course totalizator duty was abolished in 1996.</p>  | <p>Abolished 1 July 2005.</p>         |                                       | <p><u>Totalizator</u><br/>40% of licensee's commission deducted less GST.<br/><br/><u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held:</u><br/><b>In Australia:</b> 20% of licensee's commission deducted less GST.<br/><b>Outside Australia:</b> 10% of licensee's commission deducted less GST.</p> | <p>Government receives a licence fee monthly of 10% of capital value divided by 12 less GST.</p> |  |
| <b>OFF-COURSE TOTALIZATOR TAX:</b>                               |   |  |   |   |                                       |                                       |  |  |  |
| Off-Course Totalizator Tax<br>Gross deductions from investments: | <p><u>Parimutuel Pools</u><br/>As for on-course Totalizators.</p>   | <p>As for on-course Totalizators.</p>  | <p>As for on-course Totalizators.</p>   | <p>Percentage of bets belonging to Racing and Wagering Western Australia:<br/>Win: 14.50%;<br/>Place: 14.25%.<br/><u>Non-combined</u><br/>Win/Place average for losing bets method: 15.60%.<br/><u>Novelty Bets</u><br/>Doubles, Quinella, Trifecta, Sweepstakes,</p> | <p>As for on-course Totalizators.</p> | <p>As for on-course Totalizators.</p> | <p>As for on-course Totalizators.</p>  | <p>As for on-course Totalizators.</p>  |  |

| Tax   | NSW   | VIC                            | QLD                            | WA   | SA  | TAS | NT                             | ACT                            |
|---|---|--------------------------------|--------------------------------|--|---|-----|--------------------------------|--------------------------------|
| Off-Course Totalizator Tax (continued):       |   |                                |                                | Superfecta: 20%.<br>First 4: 22.5%.<br>Favourite no's: 25%.<br>Some flexibility to move commission deductions to meet operational needs (but not to exceed prescribed amounts for non-combined pool operations).   |   |     |                                |                                |
| <b>Net percentage received by Government:</b> | <u>Parimutuel Pools</u><br>As for on-course Totalizators. | As for on-course Totalizators. | As for on-course Totalizators. | <u>Racing</u><br>11.91% of net of GST gross margin for off-course racing totalizator wagering (equivalent to a tax rate of around 3.50% on turnover).<br>Fixed odds racing wagering 2% of turnover.<br><u>Sports</u><br>Parimutuel sports betting tax is set at 5% of turnover.<br>Fixed odds sports betting is set at 0.50% of turnover.<br>In addition, 20.5% (decreased from 25% from 1 August 2013) of net return after tax is remitted to the Sports Wagering Account for disbursement by the Gaming and Wagering Commission on the direction of the Minister for Sport and Recreation. | Wagering tax on SATAB race betting operations abolished from 1 July 2012.<br>Wagering tax on non-race betting operations continues to apply; equivalent to a flat component of \$252,500 per month and 6% of all net betting revenue other than net betting revenue attributable to Racing. |     | As for on-course Totalizators. | As for on-course Totalizators. |
|   |   |                                |                                | <u>Racing Bets Levy:</u><br>A 1% rate applies to a betting operator's annual turnover up to and including \$3 million. Once the \$3 million threshold is reached, the following differential levy rates apply:<br>1.5% - pari-mutuel and betting exchange bets   |   |     |                                |                                |

| Tax                                     | NSW   | VIC  | QLD   | WA  | SA   | TAS                         | NT  | ACT   |
|---|---|--|---|---|--|-----------------------------|---|---|
| Off-Course Totalizator Tax (continued): |   |  |   | placed on standard race meetings,<br>2.0% - non betting exchange fixed odds bets placed on standard race meetings,<br>2.5% - pari-mutuel and betting exchange bets placed on premium race meetings,<br>3% - non betting exchange fixed odds bets placed on premium race meetings.<br>A 2% rate applies for monthly turnover above \$3 million between 1 November and 1 January each year (inclusive) for thoroughbred racing. |  |                             |   |   |
| <b>Sports Betting:</b>                  | Totalizator Sports Betting<br>Maximum deduction: 25%<br>Tax Rate: 19.11% of player loss.                                | Totalizator Sports Betting<br>Maximum deduction: 25%<br>Tax Rate: 7.6% of player loss.   | Totalizator Sports Betting<br>Maximum deduction: 25%.   | At a racecourse 0.50% of turnover, of which half is retained by the race club and the balance is remitted to the Sports Wagering Account.<br>At a sporting venue 1.50% of turnover, of which all is remitted to the Sports Wagering Account.<br>RWWA :<br>Parimutuel: 5% of turnover,<br>Fixed Odds: 0.5% of turnover.  | Bets made by persons outside of Australia 0.25% of turnover.<br><br>Sports Betting and other non-racing betting<br>SA TAB will continue to pay a wagering tax equivalent to a flat component of \$252,500 per month and 6% of all net betting revenue other than net betting revenue attributable to Racing. This includes Sports Betting. | Abolished from 1 July 2009. | Domestic sourced bets: reduced to Nil (Bets are subject to GST.)<br>International sourced bets:<br>Corporate bookmakers pay 10% of gross profit on combined sports and racing betting.<br><br>From 1 July 2014, a maximum of \$555,000 per annum is payable (including racing betting). | 0.25% on designated international sports.<br>Head to head bets ≤\$15,000,000: 0.50%<br>>\$15,000,000: 0.17%<br>Other fixed odds ≤\$40,000,000: 1.00%<br>>\$40,000,000: 0.60%<br>6.75% index betting.<br>6.00% parimutuel.<br><br>GST credit provided. |
|   | <u>Fixed Odds Sports Betting</u><br><b>TAB Tax Rate:</b> 10.91% of gross margin.<br><b>Bookmakers</b><br>Tax abolished. | <u>Fixed Odds Sports Betting</u><br><b>Tax Rate:</b> 4.38% of player loss.<br><u>Simulated Racing ('Trackside')</u><br><b>Tax rate:</b> 10.91% of player loss. | <u>Fixed Odds Betting</u><br><b>Not</b> applicable (based on gross revenue i.e. bets taken less payouts).<br>Gross deductions<br>Net percentage received by Government:<br><u>Totalizator</u><br>14% of commission (gross deduction).<br>Tax is collected monthly in arrears.<br>GST credit provided. |   |  |                             |   |   |

| Tax   | NSW  | VIC   | QLD  | WA                  | SA  | TAS  | NT  | ACT  |
|---|--|---|--|---------------------|---|--|---|--|
| Sports Betting (continued):                               |  |   | <u>Fixed Odds Betting Tax Rate</u><br>10% of gross revenue. Tax is collected monthly in arrears. GST credit provided.  |                     |   |  |   |  |
| <b>BOOKMAKER'S TURNOVER TAX:</b>                          |  |   |  |                     |   |  |   |  |
| <b>Racing:<br/>Net percentage received by Government:</b> | Abolished.   | Abolished.  | Abolished.   | Abolished.          | Abolished.  | Abolished.   | <u>Registered bookmakers (on-course bookmakers)</u><br>0.33% of turnover on racing events (the rate is GST exclusive).<br><br><u>Sports bookmakers</u><br>Corporate bookmakers pay 10% of gross profit on combined sports and racing betting. From 1 July 2014, a maximum of \$555,000 per annum is payable (including sports betting). | All courses Racing: Nil.   |
| <b>GAMING MACHINE TAX:</b>                                |  |   |  |                     |   |  |   |  |
| (Also known as Poker Machine Tax)                         |  |   |  |                     |   | The Federal Group has exclusive rights to operate gaming machines in Tasmania (further detail under Casino heading).   |   | Gaming tax revenue incorporates gaming machine taxes and interactive gaming taxes. Gaming machines are taxed on the basis of monthly gross revenue, which is defined as monthly gaming machine revenue less amounts paid out in prize money. |
| <b>Clubs:</b>   | From 1 September 2011. Levied on gross revenue (or player loss).<br><br><b>Up to \$200,000:</b> 0.00%<br><b>\$200,000-\$1m:</b> 0.00% (for clubs with revenue <\$1m) | From 16 August 2012: Club venue operators pay tax monthly. Tax payable is the product of tax per gaming machine (calculated as below) and the average number of gaming machines. Tax per gaming machine is determined | Based on monthly metered win (i.e. amount bet less payout to players).<br><br><u>Monthly Metered Win</u><br><b>\$0-\$9,500:</b> 0.00%,<br><b>\$9,501-\$75,000:</b> | No gaming machines. | Tax based on annual net gambling revenue in a financial year.<br><b>\$0-\$75,000:</b> Nil<br><b>\$75,001-\$399,000:</b> 21.00% of excess.<br><b>\$399,001-\$945,000:</b> \$68,040+28.50% of | Tax based on annual net gambling revenue in a financial year. 25.88% of gross profit. In addition, a community support levy of 4% of gross profit is levied. | Based on monthly gross profits:<br><br>From 1 January 2009:<br><b>\$0-\$10,000:</b> 12.91%,<br><b>\$10,001-\$100,000:</b> 22.91%,<br><b>\$100,001-\$200,000:</b>  | Tax is levied on gross monthly gaming machine revenue ( <u>player loss</u> ) as follows:<br><b>&lt;\$15,000:</b> 0.00%,<br><b>\$15,000-\$25,000:</b> 15.00%,<br><b>\$25,000-\$50,000:</b>  |

| Tax                             | NSW  | VIC   | QLD  | WA                  | SA   | TAS  | NT  | ACT   |
|---------------------------------|--|---|--|---------------------|--|--|---|---|
| Gaming Machine Tax (continued): | <p><b>\$200,000-\$1m:</b> 10.00% (for clubs with revenue &gt;\$1m)<br/> <b>\$1m-\$5m:</b> 19.90%,<br/> <b>\$5m-\$10m:</b> 24.40%,<br/> <b>\$10m-\$20m:</b> 26.40%,<br/> <b>&gt;\$20m:</b> 28.40%.</p> <p>(the tax rates above do not take into account tax rebates under the ClubGRANTS scheme).<br/>                     From 1 September 2011, under the ClubGRANTS scheme(formerly known as the Community Development and Support Expenditure CDSE Scheme), the marginal tax rate on clubs' earnings above \$1m will be decreased by 1.85% if a club contributes 1.85% of gaming revenue in excess of \$1m to eligible community projects, for categories 1 and 2. The maximum rebate under category 1 is 0.75% and the maximum rebate under category 2 is 1.10%. From 1 September 2011, a third category was created, with a maximum rebate of 0.40%.<br/>                     GST rebate payments will continue to be provided to all clubs on the first \$200,000 of gaming profits.</p> | <p>by a progressive rate scale applying to monthly average revenue per gaming machine.<br/>                     Marginal tax rates are:<br/> <b>For average revenue &lt; \$2,666:</b> 0.00%,<br/> <b>For average revenue &gt;\$2,666 but &lt;\$12,500:</b> 46.70%,<br/> <b>For average revenue &gt;\$12,500:</b> 54.20%.</p> <p>For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$3,424.97<br/>                     =(\$10,000 - \$2,666) x 46.7%.</p> | <p>17.91%,<br/> <b>\$75,001-\$150,000:</b> 20.91%,<br/> <b>\$150,001-\$300,000:</b> 23.91%,<br/> <b>\$300,001-\$850,000:</b> 25.91%,<br/> <b>\$850,001-\$1,400,000:</b> 30.91%,<br/> <b>Over \$1,400,000:</b> 35.00%.</p> <p>Note: These tax rates are post-GST.</p> |                     | <p>excess.<br/> <b>\$945,001-\$1.5m:</b> \$223,650+30.91% of excess.<br/> <b>\$1.5m-\$2.5m:</b> \$395,200.50+37.50% of excess.<br/> <b>\$2.5m-\$3.5m:</b> \$770,200.50+47.00% of excess.<br/> <b>Over \$3.5m:</b> \$1,240,200.50+55.00% of excess.</p> <p>These rates apply to all clubs and other not-for profit licensees.</p> |  | <p>32.91%,<br/> <b>&gt;\$200,001:</b> 42.91%.</p>                               | <p>17.00%,<br/> <b>&gt;\$50,000:</b> 21.00%,<br/> <b>Unlawful:</b> 100%.</p> <p>In addition, a Problem Gambling Assistance Fund levy of 0.60% of gross monthly gaming machine revenue is applied.</p> |
| Reference Period:               | Payments are quarterly, relating to the previous 3 months' transactions.   | Payments relating to the previous calendar month's activity are made within 7 days of the end of the month.   | Payments are made monthly relating to previous month's activity.   |                     | Payments are made monthly relating to previous month's activity.   | Payments are made on or before the 7 <sup>th</sup> day of the following month and relate to previous month's activity. | Payments are made monthly relating to previous month's activity.                | Payments are made on or before the 7 <sup>th</sup> day of the following month and relate to previous month's activity.  |
| Hotels:                         | From 1 July 2010<br>Levied on gross revenue (or player loss) derived from gaming machines.   | From 16 August 2012:<br>Pub venue operators pay tax monthly. Tax payable is the product of tax per gaming machine   | 35.00% of monthly metered win (i.e. amount bet less payout to players).<br>In addition, hotels are   | No gaming machines. | Tax based on annual net gambling revenue in a financial year.<br><b>\$0-\$75,000:</b> Nil.   | As for clubs.  | Based on monthly gross profits:<br>From 1 January 2009:<br><b>\$0-\$10,000:</b> | 25.90% of gross monthly gaming machine revenue.<br>In addition, a Problem Gambling Assistance   |

| Tax                             | NSW   | VIC  | QLD  | WA | SA  | TAS  | NT  | ACT  |
|---------------------------------|---|--|--|----|---|--|---|--|
| Gaming Machine Tax (continued): | <p><b>Up to \$200,000:</b> 0.00%<br/> <b>\$200,001-\$1m:</b> 33.00%<br/> <b>\$1m-\$5m:</b> 36.00%<br/> <b>&gt;\$5m:</b> 50.00%.</p> | <p>(calculated as below) and the average number of gaming machines.<br/>                     Tax per gaming machine is determined by a progressive rate scale applying to monthly average revenue per gaming machine.<br/>                     Marginal tax rates are:<br/> <b>For average revenue &lt; \$2,666:</b> 8.33%,<br/> <b>For average revenue &gt;\$2,666 but &lt;\$12,500:</b> 55.03%,<br/> <b>For average revenue &gt;\$12,500:</b> 62.53%.</p> <p>For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$4257.98<br/>                     = \$2,666 x 8.33% + (\$10,000 - \$2,666) x 55.03% .</p> | <p>required to contribute to the Health Services Fund.<br/>                     Based on monthly metered win (i.e. amount bet less payout to players).<br/> <u>Monthly Metered Win</u><br/> <b>\$0-\$100,000:</b> 0.00%,<br/> <b>\$100,001-\$140,000:</b> 3.50%,<br/> <b>\$140,001-\$180,000:</b> 5.50%,<br/> <b>\$180,001-\$220,000:</b> 7.50%,<br/> <b>\$220,001-\$260,000:</b> 13.50%<br/> <b>over \$260,000:</b> 20.00%.<br/> <b>Note:</b> These tax rates are post-GST.</p> |    | <p><b>\$75,001-\$399,000:</b> 27.50% of excess.<br/> <b>\$399,001-\$945,000:</b> \$89,100+37.00% of excess.<br/> <b>\$945,001-\$1.5m:</b> \$291,120+40.91% of excess.<br/> <b>\$1.5m-\$2.5m:</b> \$518,170.50+47.50% of excess.<br/> <b>\$2.5m-\$3.5m:</b> \$993,170.50+57.00% of excess.<br/> <b>Over \$3.5m:</b> \$1,563,170.50+65.00% of excess.</p> |  | <p>12.91%,<br/> <b>\$10,001-\$100,000:</b> 22.91%,<br/> <b>\$100,001-\$200,000:</b> 32.91%,<br/> <b>&gt;\$200,001:</b> 42.91%.<br/>                     In addition, a Community Benefit Levy of 10% of gross profits is payable.</p> | <p>Fund levy of 0.60% of gross monthly gaming machine revenue is applied.</p>  |
| Reference Period:               | <p>Payments are quarterly, relating to the previous 3 months' transactions.</p>   | <p>Payments relating to the previous calendar month's activity are made within 7 days of the end of the month.</p>   | <p>Payments are made monthly relating to previous month's activity.</p>  |    | <p>Payments are due on or before the 7<sup>th</sup> day of the month for the previous month's activity.</p>   | <p>Payments are made on or before the 7<sup>th</sup> day of the following month and relate to previous month's activity.</p> | <p>Payments are made monthly relating to previous month's activity.</p>   | <p>Payments are made on or before the 7<sup>th</sup> day of the following month and relate to previous month's activity.</p> |
| Gaming Machine Levy:            |   | <p>The per-machine Health Benefit Levy (for the financial year 2012-13 only) is payable by the two gaming operators in two equal instalments.<br/>                     The levy is \$4,333.33 per machine, with machine numbers based on the average of the number of machines operating on the first Saturday in each month from December 2011 to November 2012.</p>  |  |    | <p><u>Gaming Machine Surcharge:</u><br/>                     Abolished from 1 July 2012.</p>  |  |   |  |

| Tax                  | NSW  | VIC   | QLD   | WA  | SA  | TAS  | NT  | ACT  |
|----------------------|--|---|---|---|---|--|---|--|
| <b>CASINO TAXES:</b> |  |   |   |   |   |  |   |  |
| <b>Licence fee:</b>  | Exclusivity agreement extended for 12 years from November 2007 for a fee of \$100m.  |   | \$220,000 per quarter. Amount is indexed annually each year on 1 July.  | \$2.686m (2014). (Indexed annually according to CPI).   | Nil.  | For 2014-15, \$148,900 per month (amount is indexed annually).   | Not imposed.  | Annual fee \$865,900 for 2013-14 payable quarterly (August, November, February and May). Amount is indexed annually according to CPI.      |
| <b>Tax rate:</b>     | <p>For 2014-15, a base rate of 16.41% applies to gross revenue (i.e. player loss) from table games and electronic gaming machines up to \$701.7m. For gross revenue between \$701.7m and \$824.5m, the tax rate increases progressively by one percentage point over 21 revenue bands. A top rate of 38.91% applies to revenue above \$824.5m.</p> <p>The revenue bands, which were set at \$5m intervals in 2008-09 starting at \$600m, are indexed annually using the Sydney (All Groups) CPI and rounded up to the nearest \$100,000.</p> | <p>From 1 July 2012<br/><u>Regular Players</u><br/>31.57% of gross gaming revenue (player loss) from gaming machines, plus a 1% Community Benefit Levy, plus super tax.</p> <p>21.25% of gross gaming revenue from table games, plus a 1% Community Benefit Levy, plus super tax.</p> <p><u>Super tax</u><br/>A tax on gross gaming revenue (gaming machines plus table games) above the base amount.</p> <p>The 2012-13 base is \$878m (equal to \$500m CPI-adjusted from 1994, plus an additional \$5m in 2009-10 and 2010-11 and \$30m in 2011-12 and 2012-13).</p> <p>Tax rate is 1% for revenue up to \$20m over the base amount, rising in 1% increments for each \$20m bracket to a maximum of 20% on gross gaming revenue over \$380m above the base amount.</p> <p>For example, supertax payable in 2012-13 on regular player gross gaming revenue of \$1bn would be \$4.34m<br/>= \$20m x (1% + 2% + 3% + 4% + 5% + 6%) + \$2m x 7%</p> | <p>From 1 July 2009<br/>20% of monthly gross revenue on table games and keno for Gold Coast and Brisbane casinos and 10% of gross revenue on table games and keno for Townsville and Cairns casinos.</p> <p>30% of monthly gross revenue on gaming machines for Gold Coast and Brisbane casinos and 20% of gross revenue on gaming machines for Townsville and Cairns casinos</p> | <p><u>Gaming Machines:</u><br/>From 24 December 2013 to 23 December 2014: 20.956%.<br/>From 24 December 2014 to 23 December 2015: 21.354%.<br/>From 24 December 2015: 21.500%.</p> <p><u>Fully Automated Gaming Machines (FATG):</u><br/>22%.</p> <p><u>Table Games &amp; Keno</u><br/>Domestic: 18%<br/>International Business: 11%.</p> | <p><u>Automated table games</u> at 10.91% of net gambling revenue.</p> <p><u>Table games</u> (incl. automated) at 3.41% of net gambling revenue.</p> <p><u>Gaming machines</u> at (maximum of) 41.0% of net gambling revenue.</p> | <p>The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1 July 2003.</p> <p>At the conclusion of this period, the licence converts to a rolling five year licence renewable annually.</p> <p>The tax is based on gross profit earned in a financial year.</p> <p>Table games at 0.88% of annual gross profit.<br/>Keno at 5.88% of annual gross profit<br/>EGM's at 25.88% of annual gross profit.</p> | <p><u>Lasseters Casino: Table Games</u><br/>8% of gross profit<br/><u>Poker Machine Tax</u><br/>21% on gross profit.<br/>(Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST).</p> | <p><u>General Gaming Operations</u><br/>10.90% of gross revenue.</p> <p><u>Commission-based Operations</u><br/>0.90% of gross revenue.</p> |

| Tax   | NSW  | VIC  | QLD  | WA  | SA  | TAS   | NT  | ACT  |
|---|--|--|--|---|---|---|---|--|
| <b>Casino 'High-roller' / Premium Gaming:</b> | The agreed tax rate is 10% with a minimum of \$6m paid in two non-refundable instalments of \$3m in January and July each year.<br>The NSW Government is required to pay the casino a rebate on the gross amount of GST paid on the program. | <u>Commission-based Players (CBP)</u><br>9% of CBP gaming revenue from dedicated gaming tables, plus a 1% Community Benefit.   | <u>Junkets (Premium players)</u><br>10% of monthly gross gaming revenue.<br>(Gross gaming revenue equates to amount bet less amount won by players.)<br>GST credit provided. | <u>International Commission Business (ICB):</u> 11%.  | <u>Premium table games</u> (incl. automated) at 0.91% of net gambling revenue.<br><br><u>Premium gaming machines</u> at 10.91% of net gambling revenue (less approved deductions for costs to attract premium customers). | <u>Keno &amp; Table Gaming</u><br>The tax rate applying to keno is 5.88% of gross profit.<br>The gaming tax rate applying to casino table games is 0.88% of gross profit.<br><br>From 1 July 2013, a single flat tax rate of 25.88% applies to all annual gross profit from EGMs. | <u>Internet Casino</u><br>Australian sourced bets are not permitted.<br>International sourced bets: 4% of gross profit. (Bets are <u>not</u> subject to GST).<br><br><u>Skycity Darwin Casino: In-house Keno &amp; Table Games:</u><br>12% of gross profit less GST.<br><u>Commission-based Games:</u><br>9.09% of gross profit less GST.<br><u>Poker Machine Tax</u><br>20% of gross profit.<br>(Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.) |  |
| <b>Reference Period:</b>                      | Payment of taxation is weekly.   | Payment of taxation is required monthly within 7 days of the end of the month.<br>Super tax is calculated annually and payment is required by 7 July of the following financial year.              | Taxes are collected monthly in arrears.  |   | Payments are due on or before the 7 <sup>th</sup> day of the month for the previous month's activity.   | Payments are due on or before the 7 <sup>th</sup> day of the month for the previous month's activity.   | Payments are made monthly within 10 days of end of the month relating to previous month's activity.   |  |
| <b>Other State Charges:</b>                   | Responsible Gambling Levy of 2% of gross gaming revenue (excluding <i>Rebate Player</i> revenue).  | Community Benefit Levy of 1% of gross gaming revenue of both regular and commission-based players.<br><u>GST credit</u><br>A credit towards state taxation is provided for GST paid by the casino. |  | Burswood Park Levy : 1% of gross gaming revenue from Table Games, ICB and FATG taxable revenue; plus 2% of gross revenue from Electronic Gaming Machines. |   |   |   |  |
| <b>LOTTERIES</b>                              |  |  |  |   |   |   |   |  |
| <b>Lotteries:</b>                             | 76.918% of player loss (i.e. player subscriptions net of prize liability) less GST payable on subscriptions and sales commissions.   | 79.40% of player loss where GST is payable. 90% of player loss where GST is not payable.<br>(The minimum return to   | 73.48% of monthly gross revenue for declared lotteries.<br>55% of monthly gross revenue for Instant Scratch-its.   | Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instants<br>Under the <i>Lotteries Commission Act 1990</i> : 40% of net subscriptions                    | Lotto, Oz Lotto Powerball, Super 66 and Instant lotteries (Scratchies): 41% of net gambling revenue is paid into  | No State Lotteries.<br>Under revenue sharing agreements, Tasmania receives 100% of duty paid to the Victorian and Queensland  | Fees and taxes are set by way of agreement under the <i>Gaming Control Act</i> between a lottery licence holder and the Northern Territory.   | Victoria:<br>ACT receives 79.40% of the proportion of player loss on all tickets sold in the ACT for all games except Soccer Pools |

| Tax                    | NSW  | VIC   | QLD  | WA  | SA  | TAS   | NT  | ACT   |
|------------------------|--|---|--|---|---|---|---|---|
| Lotteries (continued): | There is a required minimum return to players of 60% of subscriptions taken.                                       | players is 60%.)  | 45% of monthly gross revenue for <u>Golden Casket</u> .<br>67.60% of monthly gross revenue for <u>Soccer Pools</u> .<br>(Monthly gross revenue equates to total receipts less prizes.)<br>GST credit provided. | to Hospitals, 5% to the Arts, 5% to Sport and 12.50% to eligible organisations.<br>Up to 5% to Festival of Perth and Australian Commercial Film Industry.<br>(Net subscriptions = sales less prizes.) | Hospitals Fund.   | Governments for Tasmanian subscriptions to Tattersall's, Intralot and Golden Casket Lottery products.     | Agreements are commercial in confidence.  | which is 57.52% of player loss.<br><br>NSW:<br>ACT receives 76.918% of the proportion of player loss less GST on all tickets sold in the ACT for all games. |
| Reference Period:      | Payment of taxation is required by the 7 <sup>th</sup> day of the month relating to the previous month's activity. | Payment of taxation is required within 7 days of the determination of the lottery.  | Taxes are collected monthly in arrears.  |   | Taxes are collected monthly in arrears.   |   | Payment of taxes is prescribed by way of agreement under the <i>Gaming Control Act</i> between a lottery licence holder and the Northern Territory.                               |   |
| Soccer Pools:          | As per above.  | Soccer pools:<br>57.52% of player loss where GST is payable.<br>68% of player loss where GST is not payable.<br>(The minimum return to players is 50%.)<br>AFL footy tipping competitions:<br>58.41% of player loss where GST is payable.<br>67.50% of player loss where GST is not payable.<br>(The minimum return to players is 60%.) | As above.  | As above.   | 41% of net gambling revenue from soccer pools and the net proceeds of soccer pools are paid into the Recreation and Sport Fund. | Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian soccer pools subscriptions. | As above.   | As above.   |
| Licence Fee:           |  |   | \$215,900 per quarter payable by Golden Casket Lottery Corporation.<br>\$9,100 per quarter payable by QLD Lottery Corporation.<br>Increases on 1 October of each year based on CPI.                            |   |   |   | Fees are set by way of agreement under the <i>Gaming Control Act</i> between a lottery licence holder and the Northern Territory.<br><br>Agreements are commercial in confidence. |   |

| Tax                          | NSW  | VIC   | QLD  | WA  | SA  | TAS   | NT  | ACT   |
|------------------------------|--|---|--|---|---|---|---|---|
| <b>KENO</b>                  |  |   |  |   |   |   |   |   |
| <b>Keno:</b>                 | <p><u>For Keno played in registered clubs and casino:</u><br/>For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5m, and 14.91% of player loss thereafter.</p>  | <p><u>Keno:</u><br/>24.24% of player loss, subject to a minimum player return of 75%.</p> | <p><u>Jupiters Keno:</u><br/>(Statewide)<br/>29.40% of monthly gross revenue, after deducting casino commissions.<br/>The tax is collected monthly in arrears.<br/>GST credit provided.<br/>Quarterly Licence Fee \$215,900.</p>   | <p><u>Keno (Only available at Crown Perth):</u><br/>Domestic: 18% of player loss.<br/>International Business: 11% of player loss.<br/>(Tax payable is calculated at the prescribed rate and reduced by the GST amount.)</p> | <p><u>Keno:</u><br/>(Operated by SA Lotteries)<br/>41% of net gambling revenue is paid into the Hospitals Fund.</p> | <p><u>TAS Keno:</u><br/>5.88% of gross profit.</p>  | <p><u>NT Keno:</u><br/>20% on gross profit. (Tax payable is calculated at the prescribed rate and reduced by the GST amount.)</p> | <p><u>ACTTAB Keno:</u><br/>2.53% of turnover.</p> |
|                              | <p><u>For Keno played in hotels:</u><br/>For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$37.7m, and 14.91% of player loss thereafter.<br/>For all games of Keno, payment of taxation is required weekly and is payable on the following Monday.</p> |   | <p>Increases on 1 October each year based on CPI.<br/><u>Brisbane and Gold Coast Casinos</u><br/>Receive 25% commission on sales of Jupiters Keno and pay tax at 20% on commissions.<br/><u>Townsville and Cairns Casinos</u> Receives 25% commission on sales of Jupiter Keno and pay 10% tax on commissions.</p>   |   |   |   |   |   |
| <b>OTHER GAMBLING TAXES:</b> |  |   |  |   |   |   |   |   |
| <b>Other Gambling Taxes:</b> |  |   | <p><b>Interactive Tax</b><br/>If the game is a game approved under a gaming Act – the rate of tax specified in that Act applies, otherwise the following arrangements apply:<br/>50% of gross profit.<br/><br/>(Gross profit equates to the amount bet on a game less amount won by players.)<br/><br/>The tax is collected monthly in arrears.<br/>GST credit provided.</p> |   |   | <p><b>Internet Gaming</b><br/>Sports betting tax abolished from 1 July 2009.<br/>Fixed odds wagering tax abolished from 1 July 2009.<br/>Simulated Gaming (Internet Gaming) Endorsement:<br/><u>Within Australia</u> for gross profit<br/><b>&lt;\$10m:</b> 20%.<br/><b>\$10m-&lt;\$20m:</b> 17.50% of excess.<br/><b>&gt;\$20m:</b> 15% of excess.</p> |   |   |

| Tax                                    | NSW   | VIC  | QLD   | WA  | SA  | TAS   | NT   | ACT   |
|--|---|--|---|---|---|---|--|---|
| Other Gambling Taxes (continued):      |   |  | Quarterly licence fee of \$76,600. Increases on 1 October each year based on CPI.<br>There are no current holders of interactive gambling licences. |   |   | <u>Outside Australia</u><br>4% of total gross profits.<br><u>Major Lottery Endorsement</u><br>35.55% of turnover.<br><b>Minor Gaming</b><br>Taxes related to minor gaming activities including lucky envelopes; bingo; instant draw bingo; sweepstakes; raffles and gratuitous gaming abolished from 1 July 2004. |  |   |
| <b>BETTING EXCHANGES:</b>              |   |  |   |   |   |   |  |   |
| Betting Exchanges:                     |   |  |   |   |   | Applies to holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement.  |  |   |
| Annual licence fee:                    |   |  |   |   |   | Annual licence fee indexed annually; fee in 2014-15 is 300,000 fee units (\$444,000).   |  |   |
|  |   |  |   |   |   | 5% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly<br>5% of commission entitled to in respect of brokered wagering events within Australia, paid monthly.  |  |   |
| <b>Motor Vehicle Taxes:</b>            |   |  |   |   |   |   |  |   |
| Fee Implementation Date:               | Effective from 1 July 2014.   | Effective from 1 July 2014.  | Effective from 1 July 2013.   | Effective from 1 July 2014.   | Effective from 1 July 2014.   | Effective from 1 July 2011.   | Effective from 1 July 2014.  | Effective from 1 September 2014.  |
| <b>MOTOR VEHICLE REGISTRATION FEE:</b> |   |  |   |   |   |   |  |   |
| Motor Vehicle Registration Fee:        | Car: \$62.00,<br>Cycle: \$62.00,<br>Lorry: \$62.00,<br>Lorry mass 5 tonnes or more: \$271.00,<br>Articulated: \$405.00. | <u>Appointment and Inspection Fee:</u> \$43.90.<br><u>Standard Number Plate Fee:</u> \$34.00 (2 plates). | <u>Traffic Improvement fee:</u> \$48.85 for private purpose of use, \$51.25 for all other purpose of use.<br><u>Plate fee:</u> \$25.45,             | <u>Recording fee</u><br>Car: \$13.05,<br>Cycle: \$13.05,<br>Lorry: \$13.05.<br><u>Plate Fee:</u> \$24.00, | <u>Administration Fees</u><br><u>Renewal of Registration</u><br>Car: \$7.00,<br>Cycle: \$7.00,<br>Lorry: \$7.00.<br><u>New Registration</u> | Car (includes motor vehicle component of fire service levy): \$82.20 (\$45.55),<br>Cycle: \$66.20 (\$33.10),<br>Trailer, caravan or horse float: \$28.80  | <b>For vehicles over 3 years old and &lt; 4.5 tonnes GVM:</b> \$9.00 administration fee plus inspection fee of \$47.30 (incl. GST).<br><u>Inspection fee for heavy</u> | <u>Establishment of Registration:</u> \$84.60 (\$51.10 for trailers and motorcycles)<br>Charged separately in the ACT on establishment of |

| Tax   | NSW  | VIC   | QLD   | WA   | SA   | TAS  | NT   | ACT  |
|---|--|---|---|--|--|--|--|--|
| Motor Vehicle Registration Fee (continued):   | Registration Fee for Heavy vehicles (Lorry and Articulated) includes compulsory Inspection Fee.  |   | charged on original registration.   | charged on original registration.                | Car: \$22.00,<br>Cycle: \$22.00,<br>Lorry: \$22.00.  | (\$14.40),<br>Road Safety Levy of \$25.00, or \$15.00 for pensioners, payable on registration.<br>(Pensioner rate in parenthesis.)   | vehicles and trailers: \$96.80 (incl. GST)   | registration.  |
| <b>MOTOR VEHICLE WEIGHT/ENGINE CAPACITY TAX:</b>  |  |   |   |  |  |  |  |  |
| <b>Motor Vehicle Weight/Engine Capacity Tax</b><br>(charged annually, unless stated otherwise, on the basis of vehicle weight, or engine capacity or number of cylinders and the number of axles for heavy vehicles): | Based on vehicle tare weight. Effective from 1 January 2014.<br><br>Weight tax is indexed from 1 January each year in line with the annual change in the Sydney CPI in the year to June of the previous year.  | Victorian registration fees are based on Mass Rating Charges and are not classified by the intended use of the vehicle (i.e. private or business use).<br><br>From 1 January 1996 Light Vehicles (motor vehicles with Mass Rating for Charges [MRC] not exceeding 4.5 tonne) and not otherwise entitled to be registered for a lesser fee (various exemptions). | Based on the number of cylinders for passenger vehicles: 1 July 2013.   | Based on vehicle type and tare (unladen) weight. | Registration fees are not levied by the intended use of the vehicle.<br><br>Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders.<br><br>Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders.<br><br>For Commercial vehicles with an unladen mass exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated according to the unladen mass. | Based on the number of cylinders or vehicle weight.<br><br>Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles.  | Based on engine capacity.  | Based on vehicle type and tare (unladen) weight.   |
| <b>Motor Vehicles Private:</b><br>(not Heavy Vehicles – see below and Appendix A)   | <u>Vehicles that are not lower taxed motor vehicles*</u><br><b>0-975Kg:</b> \$195.00,<br><b>976-1154Kg:</b> \$226.00,<br><b>1155-1504Kg:</b> \$277.00,<br><b>1505-2504Kg:</b> \$422.00.<br><br><u>Lower taxed motor vehicles</u><br><b>0-975Kg:</b> \$195.00,<br><b>976-1154Kg:</b> \$221.00,<br><b>1155-1504Kg:</b> \$255.00,<br><b>1505-2504Kg:</b> \$389.00.<br><br>*A lower taxed motor vehicle means a motor vehicle not exceeding 2,500 kg in weight that: | <u>Hybrid and electric vehicles</u><br>\$170.40.<br><br><u>Other vehicles</u><br>\$270.40.  | <u>No. of Cylinders</u><br><b>1,2 &amp; 3:</b> \$220.20 Private purpose of use,<br>\$230.85 all other purpose of use.<br><br><b>4:</b> \$280.05 Private purpose of use,<br>\$293.65 all other purpose of use.<br><br><b>5 &amp; 6:</b> \$443.45 Private purpose of use,<br>\$464.90 all other purpose of use.<br><br><b>7 &amp; 8:</b> \$620.95 Private purpose of use,<br>\$651.00 all other purpose of use. | \$19.48 per 100kg or part thereof.               | For passenger carrying vehicles the fee is based on the number of cylinders.<br><br><b>4 cyl or less:</b> \$115.00,<br><b>5 or 6 cyl:</b> \$237.00,<br><b>7 and over:</b> \$343.00.<br><br><u>Rotary or electric</u><br>\$115.00.  | Effective October 2012<br><b>3 cyl or less:</b> \$102.00,<br><b>4 cyl:</b> \$119.00,<br><b>5 or 6 cyl:</b> \$149.00,<br><b>7 or 8 cyl:</b> \$204.00,<br><b>Over 8 cyl:</b> \$229.00.<br><br><u>Rotary or electric</u><br>\$119.00. | <u>Engine Size</u><br><u>Less than or equal to 4 cylinders</u><br><b>0-500:</b> \$33.00,<br><b>501-1000:</b> \$66.00,<br><b>1001-1500:</b> \$106.00,<br><b>1501-2000:</b> \$142.00,<br><b>2001-3000:</b> \$144.00.<br><br><u>Greater than 4 cylinders</u><br><b>2001-2500:</b> \$149.00,<br><b>2501-3000:</b> \$179.00,<br><b>3001-3500:</b> \$225.00,<br><b>3501-4000:</b> \$257.00,<br><b>4001-4500:</b> \$299.00,<br><b>4501-5000:</b> \$333.00,<br><b>5001-5500:</b> \$390.00,<br><b>5501-6000:</b> \$426.00,<br><b>6001-7000:</b> \$489.00, | <u>For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes.</u><br><br><i>For Business Use</i><br><b>975kg or less:</b> \$389.70,<br><b>976-1154</b> \$431.50,<br><b>1155-1504</b> \$497.00,<br><b>1505-4500:</b> \$726.90.<br><br><i>For Private Use</i><br><b>975kg or less:</b> \$257.70,<br><b>976-1154:</b> \$285.40,<br><b>1155-1504:</b> \$323.00,<br><b>1505-2000:</b> \$469.50,<br><b>2501-2504:</b> \$469.50,<br><b>2505-2794:</b> \$715.20,<br><b>2795-4500:</b> \$726.90. |

| Tax  | NSW  | VIC   | QLD   | WA  | SA   | TAS   | NT  | ACT  |
|--|--|---|---|---|--|---|---|--|
| Motor Vehicle Weight/Engine Capacity Tax (continued):                                      | <p>(a) is used substantially for private purposes and has been modified in a manner or to an extent that is recognised as being solely or primarily for the transport of a wheelchair; or</p> <p>(b) is owned by at least one person who receives a carer allowance or carer payment; or</p> <p>(c) is an energy-efficient motor vehicle; or</p> <p>(d) is a trailer.</p> <p>Pensioners are exempt.</p> <p>Primary producers pay the private vehicle charge for cars and station wagons and 55% of the business rates for trucks, tractors and trailers.</p> |   | <p><b>9-12:</b> \$728.25 Private purpose of use, \$763.50 all other purpose of use.</p> <p><u>No. of Rotors</u></p> <p><b>2:</b> \$280.05 Private purpose of use, \$293.65 all other purpose of use.</p> <p><b>3:</b> \$443.45 Private purpose of use, \$464.90 all other purpose of use.</p> <p>Motor vehicles other than caravan or bus with 4.01t to 4.5t GVM</p> <p>\$696.05 private purpose of use, \$755.35 all other purpose of use.</p> |   |  |   | 7001-8000: \$506.00.                            | <p><b>Examination or Inspection of Vehicles</b></p> <p>Trailers not exceeding 4.5 tonnes GVM: * \$36.60,</p> <p><u>Motor Cycles:</u> * \$48.90,</p> <p><u>Motor Vehicles not exceeding 4.5 tonnes GVM:</u> * \$63.70,</p> <p>Trailers exceeding 4.5 tonnes GVM: * \$88.60,</p> <p><u>Motor Vehicles exceeding 4.5 tonnes GVM:</u> * \$144.90,</p> <p>Follow up inspections all vehicles* \$15.80.</p> <p>* Includes GST.</p>   |
| <p><b>Motor Vehicles Business:</b><br/>(not Heavy Vehicles – see below and Appendix A)</p> | <p><u>Vehicles that are not lower taxed motor vehicles:</u></p> <p><b>0-975kg:</b> \$316.00,<br/><b>976-1154kg:</b> \$360.00,<br/><b>1155-1504kg:</b> \$436.00,<br/><b>1505-2504kg:</b> \$657.00.</p> <p><u>Lower taxed motor vehicles:</u></p> <p><b>0-975Kg:</b> \$316.00,<br/><b>976-1154Kg:</b> \$355.00,<br/><b>1155-1504Kg:</b> \$414.00,<br/><b>1505-2504Kg:</b> \$624.00.</p> <p>The rate for business vehicles varies in many steps up to \$1,812 at 4,500kg.</p>   | Registration fee as for private motor vehicles. | <p><u>Registration fee</u> as for private motor vehicles.</p> <p>Refer to table above for vehicles purpose of use other than private.</p>   | <p>Standard Vehicles:<br/><u>Motor Car</u><br/>\$19.48 per 100kg tare weight or part thereof.<br/><u>Motor Wagon</u><br/>\$19.48 per 100kg tare weight or part thereof.</p> | <p><u>Light Commercial Vehicles:</u><br/>(i.e. do not have a GVM or GCM greater than 4,500 kg).<br/><i>Based on number of cylinders for vehicles with a Tare Mass not exceeding 1,000 kg</i><br/><b>1 to 4 cyl:</b> \$115.00,<br/><b>5 or 6 cyl:</b> \$237.00,<br/><b>7 and over:</b> \$343.00.</p> <p><u>Rotary or electric:</u><br/>\$115.00.<br/>Based on Tare Mass for vehicles over 1,000 kg<br/><b>1001-1500kg:</b> \$255.00,<br/><b>&gt;1500kg:</b> \$436.00.</p> | <p><u>Trailer, caravan or horse float with GVM of between 500kg and 4.5 tonnes:</u> \$22.00,<br/><u>Non-agricultural machinery:</u> \$114.00,</p> <p><u>Tractors (agricultural):</u> \$114.00.</p> <p><u>Other Light Vehicles</u></p> <p><u>A truck with a GVM of 3.0 tonne or more:</u><br/><b>&lt;4:</b> \$229.00,<br/><b>5 to 6:</b> \$266.00,<br/><b>7 to 8:</b> \$305.00,<br/><b>&gt;8:</b> \$343.00.</p> <p>Propelled by a rotary engine or an electric motor \$229</p> | Registration fee as for private motor vehicles. | <p>Registration of Vehicles.</p> <p><u>Fixed Load Trailer 250kg or less:</u><br/>\$72.20,<br/><b>251-764:</b> \$183.20,<br/><b>765-975:</b> \$279.80,<br/><b>976-1154:</b> \$307.30,<br/><b>1155-1504:</b> \$345.30,<br/><b>1505-2499:</b> \$491.60,<br/><b>2500-2504:</b> \$751.90,<br/><b>2505-2794:</b> \$1,185.70,<br/><b>2795-3054:</b> \$1,340.10,<br/><b>3055-3304:</b> \$1,461.60,<br/><b>3305-3564:</b> \$1,581.80,<br/><b>3565-3814:</b> \$1,694.40,<br/><b>3815-4064:</b> \$1,818.50,<br/><b>4065-4324:</b> \$1,933.70,<br/><b>4325-4500:</b> \$2,055.10,</p> |

| Tax   | NSW   | VIC  | QLD  | WA   | SA   | TAS  | NT   | ACT  |
|---|---|--|--|--|--|--|--|--|
| Motor Vehicle Weight/Engine Capacity Tax (continued): |   |  |  |  |  | <p><u>A bus with 10 adult seats including the driver's seat:</u> \$151.00.</p> <p><u>A bus with more than 10 adult seats including the driver's seat:</u> \$266.00.</p>  |  | <p><u>Motor Tractors</u><br/> <b>2000kg or less:</b> \$142.70,<br/> <b>2001-3999:</b> \$238.10,<br/> <b>4000 -4500 &amp; over:</b> \$541.30.<br/> <u>Motor Implements</u><br/> <b>975kg or less:</b> \$106.10,<br/> <b>976-1154:</b> \$111.70,<br/> <b>1155-1504:</b> \$118.40,<br/> <b>1505-4500:</b> \$145.20.</p> |
| <b>Heavy Vehicles:</b>                                | <p><b>Motor vehicles of more than 4.5 tonnes GVM:</b><br/>                     The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.<br/><br/>                     (See Appendix A).</p> | <p><b>Motor vehicles of more than 4.5 tonnes GVM:</b><br/>                     The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.)<br/><br/>                     (See Appendix A).</p> | <p><b>Motor vehicles of more than 4.5 tonnes GVM:</b><br/>                     Heavy vehicles are charged according to the <i>Transport Operations (Road Use Management – Vehicle Registration) Regulation 2010</i>.<br/>                     These are nationally agreed charges.<br/><br/>                     The nationally agreed charges apply, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use where they are not otherwise entitled to a concession, i.e. primary producers).<br/>                     (See Appendix A).</p> | <p><b>Motor vehicles of more than 4.5 tonnes GVM:</b><br/>                     The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.<br/>                     (See Appendix A).</p> | <p><b>Motor vehicles of more than 4.5 tonnes GVM:</b><br/>                     The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.<br/>                     (See Appendix A).</p> | <p><b>Motor vehicles of more than 4.5 tonnes GVM:</b><br/>                     The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.<br/>                     (See Appendix A).</p> | <p><b>Motor vehicles of more than 4.5 tonnes GVM:</b><br/>                     The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.<br/>                     (See Appendix A).</p> | <p><b>Motor vehicles of more than 4.5 tonnes GVM:</b><br/>                     The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.<br/>                     (See Appendix A).</p>                               |
| <b>Motor Cycles:</b>                                  | <b>Flat Tax:</b> \$58.00 (Weight Tax).  | <b>Flat Tax:</b> \$54.00.  | <b>Flat Rate:</b> \$ 102.15 for all purpose of use.  | <b>Up to 250cc:</b> \$38.96,<br><b>Over 250cc:</b> \$58.44.  | <b>Flat tax:</b> \$37.00.  | <b>Flat tax:</b> \$17.00.  | <b>Up to 600cc:</b> \$22.00,<br><b>Over 600cc:</b> \$33.00.  | <b>Flat registration fee:</b> \$108.90.  |
| <b>TRANSFER FEE:</b>                                  |   |  |  |  |  |  |  |  |
| <b>Transfer Fee</b>                                   | <p><b>Private Transfer</b><br/> <b>Car:</b> \$31.00,<br/> <b>Cycle:</b> \$31.00<br/> <b>Lorry:</b> \$31.00.<br/> <b>Motor Dealer Transfer:</b> \$31.00.</p>   | <p><b>Private Transfer (vehicle):</b> \$36.40.<br/> <b>Motor Car Dealer Transfer (vehicle):</b> \$18.50.<br/> <b>Cycle and/or Trailer:</b> \$6.00.</p>   | <p><b>Car:</b> \$23.60,<br/> <b>Cycle:</b> \$23.60,<br/> <b>Lorry:</b> \$23.60.</p>  | <p><b>Car:</b> \$16.40,<br/> <b>Cycle:</b> \$16.40,<br/> <b>Lorry:</b> \$16.40.</p>  | <p><b>Car:</b> \$22.00,<br/> <b>Cycle:</b> \$22.00,<br/> <b>Lorry:</b> \$22.00.</p>  | <p><b>Car:</b> \$26.64,<br/> <b>Cycle:</b> \$26.64,<br/> <b>Trailer:</b> \$26.64.</p>  | <p><b>Car:</b> \$16.00,<br/> <b>Cycle:</b> \$16.00,<br/> <b>Lorry:</b> \$16.00.</p>  | <p>Flat charges of \$37.10 apply.<br/> <b>Car:</b> \$37.10,<br/> <b>Cycle:</b> \$37.10,<br/> <b>Lorry:</b> \$37.10.</p>  |

| Tax  | NSW  | VIC   | QLD   | WA   | SA   | TAS   | NT  | ACT  |
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| <b>DRIVER'S LICENCE FEE:</b>   |  |   |   |  |  |   |   |  |
| <p><b>Driver's Licence Fee:</b></p> <p>1 Year: \$ 54.00,<br/>3 Years: \$128.00,<br/>5 Years: \$170.00.</p> <p><u>Note:</u> From 14 May 2012, unrestricted licence holders whose licence expire on or after 1 July 2012, will have their licence renewal fees halved for drivers who have no relevant offences recorded on their NSW licence for five years prior to the date they renew their licence.</p> <p><b>Replacement fee:</b> \$25.00.<br/><b>Replacement fee for learner licence is</b> \$21.00 and all other licences \$25.00.</p> | <p>3 years: \$74.00,<br/>10 years: \$253.60.</p>                                   | <p><b>New Queensland Driver's Licence</b><br/>1 Year: <b>\$68.80</b>,<br/>2 Years: <b>\$95.90</b>,<br/>3 Years: <b>\$118.65</b>,<br/>4 Years: <b>\$137.30</b>,<br/>5 Years: <b>\$154.00</b>,<br/>Replacement: <b>\$65.95</b>.</p> <p><b>Additional fee for grant of licence with licence code 'I' (alcohol ignition interlock): \$272.35.</b></p> <p><b>Application fee for –</b></p> <ul style="list-style-type: none"> <li>• exemption from logbook requirements: \$37.40,</li> <li>• exemption from high-powered vehicle restriction: \$37.40,</li> <li>• exemption from late night driving restriction: \$37.40,</li> <li>• exemption from alcohol ignition interlock: \$36.15.</li> </ul> <p><b>Application fee for release of information</b><br/>– about a person's Queensland driver licence: \$20.95,<br/>–about a person's traffic history: \$20.95.</p> <p><b>NOTE: The transition to the new Queensland driver's licence commenced in late 2010. Both laminate and new licences are recognised, but laminate licences are no longer issued.</b></p> | <p>1 Year: \$40.70,<br/>5 Years: \$128.70.</p>                  | <p>1 year: \$40.00, or multiply \$40.00 by number of years up to<br/>10 years: \$400.00.</p> <p><u>Note:</u> In addition to the above fees an Administration Fee of \$17.00 applies.</p> | <p><u>Standard</u><br/>1 year: \$30.72,<br/>2 years: \$49.69,<br/>3 years: \$69.20,<br/>4 years: \$88.44,<br/>5 years: \$106.20.</p> | <p>1 year: \$29.00,<br/>2 years: \$45.00,<br/>5 years: \$91.00,<br/>10 years: \$156.00.</p> | <p><u>Standard</u><br/>1 Year: \$49.30*,<br/>5 Years: \$167.10*,<br/>*Effective from 1 July 2014.</p> |  |
|  | <p>Pensioner Concession card holders and certain Department of Veteran Affairs</p> |   | <p>No concession applies to driver licensing in Queensland.</p> |  | <p>Concession fee:<br/>1 year: \$20.00, or multiply \$19.50 by</p>   | <p><u>Pensioner</u><br/>1 year: \$20.36,<br/>2 years: \$29.24,</p>                          | <p>Pensioner card holders receive a full concession on licence fees.</p>                              | <p>Pensioner concession: Centrelink concession card holders, DVA</p> |

| Tax                               | NSW   | VIC   | QLD   | WA   | SA  | TAS   | NT   | ACT   |
|-----------------------------------|---|---|---|--|---|---|--|---|
| Driver's Licence Fee (continued): | (DVA card holders are exempt from licence fees).  |   |   |  | number of years up to <b>10 years:</b> \$200.00.<br><br><i>Note:</i> In addition to the above fees an Administration Fee of \$17.00 applies.        | <b>3 years:</b> \$39.60,<br><b>4 years:</b> \$48.48,<br><b>5 years:</b> \$55.88.<br>Persons who are 65 years or older are exempt from the licence renewal fee but must pay a fee of \$9.70 for a drivers licence photo. |  | pensioner concession card holders, and Repatriation health card (gold card) (issued by DVA) holders are provided a 100% concession on a driver licence renewal.<br><br>Long term unemployed (more than 6 months holding a Centrelink health care card are provided a 50% concession on a 1 year driver licence renewal. |
| <b>OTHER:</b>                     |   |   |   |  |   |   |  |   |
| <b>Rider's Licence:</b>           | As above, or free if car or lorry licence is held.  | As above, or free if car or lorry licence is held & visa versa.   | As above. Only one type of licence issued.  | As above.  | As above for Driver Licence, or free if car or lorry licence is held.   | As above.   | As above.  | As above.<br>No additional fee payable if holder of licence for both Motor Cycle and Motor Vehicle.   |
| <b>Learners Permit:</b>           | <b>Car:</b> \$24.00<br><b>Cycle:</b> \$24.00<br>Includes \$2.00 Drug Testing Levy.  | <b>Motor Car:</b> \$22.50 (Valid for a period of 10 years).<br><b>Motor Cycle:</b> \$22.50 (Valid for a period of 15 months). | New Queensland driver learner licence: \$149.80 (3 years – or part of a 3 year period including logbook fee of \$18.80).                                    | <b>Light Vehicle:</b> \$72.40 (Valid for 3 years).<br><b>Heavy Combination Vehicles:</b> \$162.50 (Includes application fee and 1 practical driving test).<br>Multi Combination Class: \$38.50. (assessment conducted by approved service providers).  | \$40.00 plus an administration fee of \$17.00 ( issued for a period of 24 months).  | <b>L1 &amp; L2:</b> \$30.72,<br><b>Motorcycle:</b> \$30.72.   | <b>Cars:</b> \$22.00 (24 months),<br><b>Cycles:</b> \$22.00 (24 months).         | <u>Valid for two years (one year for motorcycle):</u> \$40.80* (\$20.60* for m/cycle).<br>*Effective from 1 July 2014.  |
| <b>Licence Test Fee:</b>          | \$52.00 (Valid for 1 practical driving or riding test).<br><u>Driver Qualification Test</u> \$42.00.<br><br><u>Driver Knowledge Test</u> \$42.00. | <u>Motor Car Appointment Fee</u> \$16.90.<br><br><u>Learner Knowledge Test (Written)</u> \$22.00.                             | Practical driving test \$50.50 (Valid for 1 practical driving or riding test).<br><u>Road Rules Test</u> \$21.55.<br><u>Hazard Perception Test</u> \$17.85. | <u>Learner Knowledge Test (CTT)</u> \$18.40.<br>Subsequent knowledge test: \$12.30.<br>\$72.40 (valid 3 years) - for application fee which includes Learner's permit plus 1 practical driving test.<br>Subsequent practical tests: \$68.70 each.<br><u>Phase 2 Logbook</u> \$18.50.<br><u>Hazard Perception Test</u> | <u>Written test</u> \$17.00.<br>Plus an administration fee of \$17.00 (practical test by private providers).<br><br>Hazard Perception Test \$29.00. | <u>Car and motorcycle test</u> \$38.48,<br><u>L2 Novice driver test</u> \$63.19,<br><u>P1 Novice driver test</u> \$82.27,<br><u>Instructor's licence test</u> \$75.12.  | <u>Driving Test</u><br>Theory test \$20.00.<br><br>Vehicle on-road test \$86.90. | <u>Driving Test</u><br>\$95.70 (including GST) (Up to 60 minutes).<br>*Effective from 1 July 2014.  |

| Tax   | NSW                                       | VIC   | QLD   | WA  | SA   | TAS  | NT   | ACT   |
|---|---|---|---|---|--|--|------|---|
| Licence Test Fee<br>(continued):                                      |   |   |   | (HPT)<br>\$19.60.<br>Subsequent HPT:<br>\$13.20.  |  |  |      |   |
|   | <u>Hazard Perception Test</u><br>\$42.00. | <u>Learner Driving Test (Practical)</u> \$40.80.<br><u>Hazard Perception Test</u><br>\$16.80.<br><br><u>Motor Cycle</u><br>VicRoads no longer provides a motorcycle learner permit and licence testing service.<br><br>Accredited motorcycle providers offer tests with an accompanying training service on a commercial basis. |   | \$162.50 – heavy vehicle combinations-application fee which includes Learner's permit plus 1 practical driving test.<br><br>Subsequent tests<br>\$157.20. | <u>Motor Cycle courses</u><br><b>Level 1:</b> \$375.00 (Learners Permit).<br><b>Level 2:</b> \$334.00 (Full Licence).<br><u>Note:</u> In addition to the above fees, an Administration Fee of \$17.00 applies.<br><u>Motor Vehicle Test</u><br><b>40 minutes test:</b> \$50.00,<br><b>Greater than 40 minutes test:</b> \$115.00.<br><br><b>Administration fee:</b> \$17.00. |  |      |   |
|   |   | <u>Heavy Vehicle</u><br>VicRoads no longer provides a heavy vehicle testing service.<br><br>Accredited heavy vehicle providers offer heavy vehicle licence testing services, and usually offer tests with an accompanying training service on a commercial basis.   |   |   | <u>Lifetime Support Scheme Levy</u><br>Levy introduced from 2014-15 to fund the Lifetime Support Scheme.<br>Based on CTP insurance premium class.<br><br><b>Metro passenger vehicles:</b> \$106.00.<br><br><b>Goods carrying (light):</b> \$125.00.<br><br><b>Motorcycles (250-660mL):</b> \$65.00 .   |  |      |   |
| <b>Surcharge/Levy on Motor Vehicle Third Party Vehicle Insurance:</b> | Nil.                                      | 10% stamp duty on insurance premium.  | 10 cents Stamp duty per policy.<br>For a 12 month premium the total levies and fees excluding stamp duty range from \$15.60 - \$69.00 depending on the class. | 10% stamp duty on insurance premium.  | <b>Yearly policy:</b> \$60.00,<br><b>9 monthly policy:</b> \$45.00,<br><b>6 monthly policy:</b> \$30.00,<br><b>3 month policy:</b> \$15.00.<br><br>No charge for historic  | A premium duty levy of \$6.00 applies to all transactions involving compulsory third party insurance (including periodic transactions). From 1 October 2012, this levy will increase to \$20. This compulsory insurance relates to MAIB coverage which | Nil. | \$2 road safety contribution payable in conjunction with TPI utilised to fund NRMA-ACT Road Safety Trust.<br><br>\$1.00 CTPI Regulator Levy.<br><br>The Lifetime Care and |

| Tax  | NSW | VIC | QLD | WA | SA   | TAS  | NT | ACT  |
|--|-----|-----|-----|----|--|--|----|--|
| Surcharge/Levy on Motor Vehicle Third Party Vehicle Insurance (continued): |     |     |     |    | vehicles and some concession card holders.<br><br>11% stamp duty on insurance premium. | (in case of a motor accident) provides a range of benefits which include: <ul style="list-style-type: none"> <li>• Reasonable medical costs, including the services of doctors and health professionals;</li> <li>• Ambulance transport and hospital treatment;</li> <li>• Allowances for loss of income, and the inability to perform housekeeping duties;</li> <li>• Funeral Expenses;</li> <li>• Death Benefits; and</li> <li>• Reasonable travel costs to attend medical treatment.</li> </ul> |    | Support (Catastrophic Injuries) Levy was introduced effective from 1 July 2014.<br><br>\$34.00 for a 12 month CTP policy.<br>\$17.00 for a 6 month CTP policy.<br>\$8.50 for a 3 month CTP policy. |

**Appendix A: National Transport Commission Rates**

Effective 1 July 2014

**Truck Configurations****Rigid Truck (No Trailers over 4.5t GTMR)**

- **Type 1 (lower GVM limit)**

| Number of Truck axles | Gross Vehicle Mass (GVM) up to: | Configuration Code | Annual Charge |
|-----------------------|---------------------------------|--------------------|---------------|
| 2                     | 12.0t                           | 1R2                | \$563         |
| 3                     | 16.5t                           | 1R3                | \$891         |
| 4+                    | 20.0t                           | 1R4                | \$788         |

- **Type 2 (higher GVM limit)**

| Number of Truck axles | Gross Vehicle Mass (GVM) over: | Configuration Code | Annual Charge |
|-----------------------|--------------------------------|--------------------|---------------|
| 2                     | 12.0t                          | 2R2                | \$891         |
| 3                     | 16.5t                          | 2R3                | \$1,061       |
| 4+                    | 20.0t                          | 2R4                | \$1,061       |

- **Short Combination Truck (up to and including 6 axles in combination)**

| Number of Truck axles | Configuration Code | Annual Charge |
|-----------------------|--------------------|---------------|
| 2                     | SR2                | \$891         |
| 3                     | SR3                | \$1,061       |
| 4+                    | SR4                | \$1,925       |

- **Medium Combination Truck (more than 6 axles in combination)**

| Number of Truck axles | Configuration Code | Annual Charge |
|-----------------------|--------------------|---------------|
| 2                     | MR2                | \$7,043       |
| 3                     | MR3                | \$7,043       |
| 4+                    | MR4                | \$7,607       |

- **Long Combination Truck (2+ trailers)**

| Number of Truck axles | Configuration Code | Annual Charge |
|-----------------------|--------------------|---------------|
| 2                     | LR2                | \$9,720       |
| 3                     | LR3                | \$9,720       |
| 4+                    | LR4                | \$9,720       |

**Prime Mover Configurations**

- **Short Combination Prime Mover (1 Trailer only)**

| Number of Mover axles | Configuration Code | Annual Charge |
|-----------------------|--------------------|---------------|
| 2                     | SP2                | \$1,209       |
| 3                     | SP3                | \$4,926       |
| 4+                    | SP4                | \$5,223       |

- **Multi Combination Prime Mover (B-Double or Road Train)**

| Number of Mover axles | Configuration Code | Annual Charge |
|-----------------------|--------------------|---------------|
| 2                     | MC2                | \$9,819       |
| 3                     | MC3                | \$9,819       |
| 4                     | MC4                | \$10,801      |
| 5+                    | MC5                | \$10,801      |

**Trailers**

- **Pig Trailer**

| Number of axles | Configuration Code | Annual Charge |
|-----------------|--------------------|---------------|
| 1               | TP1                | \$571         |
| 2               | TP2                | \$1,142       |
| 3               | TP3                | \$1,713       |
| 4               | TP4                | \$2,284       |
| 5               | TP5                | \$2,855       |
| 6               | TP6                | \$3,426       |
| 7               | TP7                | \$3,997       |
| 8               | TP8                | \$4,568       |
| 9+              | TP9                | \$5,139       |

- **Dog Trailer**

| Number of axles          | Configuration Code | Annual Charge |
|--------------------------|--------------------|---------------|
| 1 at front and 1 in rear | TD11               | \$1,142       |
| 1 at front and 2 in rear | TD12               | \$1,713       |
| 1 at front and 3 in rear | TD13               | \$2,284       |
| 2 at front and 2 in rear | TD22               | \$2,284       |
| 2 at front and 3 in rear | TD23               | \$2,855       |
| 3 at front and 3 in rear | TD33               | \$3,426       |
| 3 at front and 4 in rear | TD34               | \$3,997       |
| 4 at front and 4 in rear | TD44               | \$4,568       |
| 4 at front and 5 in rear | TD45               | \$5,139       |

- **Semi-trailer/B-double/B-triple/AB-triple/Road train tail trailer**

| Number of axles | Configuration Code | Annual Charge |
|-----------------|--------------------|---------------|
| 1               | TS1                | \$571         |
| 2               | TS2                | \$1,142       |
| 3               | TS3                | \$1,713       |
| 4               | TS4                | \$2,284       |
| 5               | TS5                | \$2,855       |
| 6               | TS6                | \$3,426       |
| 7               | TS7                | \$3,997       |
| 8               | TS8                | \$4,568       |
| 9+              | TS9                | \$5,139       |

- **B-double lead trailer/B-triple lead trailer/B-triple middle trailer**

| Number of axles | Configuration Code | Annual Charge |
|-----------------|--------------------|---------------|
| 1               | TL1                | \$571         |
| 2               | TL2                | \$2,180       |
| 3               | TL3                | \$3,429       |
| 4               | TL4                | \$4,572       |
| 5               | TL5                | \$5,715       |
| 6               | TL6                | \$6,858       |
| 7               | TL7                | \$8,001       |
| 8               | TL8                | \$9,144       |
| 9+              | TL9                | \$10,287      |

- **Converter Dolly**

| Number of axles | Configuration Code | Annual Charge |
|-----------------|--------------------|---------------|
| 1               | TY1                | \$571         |
| 2               | TY2                | \$1,142       |
| 3               | TY3                | \$1,713       |
| 4               | TY4                | \$2,284       |
| 5               | TY5                | \$2,855       |
| 6               | TY6                | \$3,426       |
| 7               | TY7                | \$3,997       |
| 8               | TY8                | \$4,568       |
| 9+              | TY9                | \$5,139       |

### Bus Configurations

- **Bus (Type 1 and 2)**

| Number of axles | GVM         | Configuration Code | Annual Charge |
|-----------------|-------------|--------------------|---------------|
| 2 (Type 1)      | Up to 12.0t | 1B2                | \$507         |
| 2 (Type 2)      | Over 12.0t  | 2B2                | \$507         |
| 3+ (Type 2)     | Over 4.5t   | 2B3                | \$2,522       |

- **Articulated Bus**

| Number of axles | Configuration Code | Annual Charge |
|-----------------|--------------------|---------------|
| 3+              | AB3                | \$507         |

### Special Purpose Vehicle Configurations (Type P, T and O)

| Number of axles          | Configuration Code | Annual Charge                                    |
|--------------------------|--------------------|--|
| Any (Type P - Plant)     | PSV                | No charge  |
| Any (Type T - Truck)     | TSV                | \$303  |
| 1 (Type O - Overmass)    | OSV1               | \$379  |
| 2 (Type O - Overmass)    | OSV2               | \$379  |
| 3 (Type O - Overmass)    | OSV3               | \$758  |
| 4 (Type O - Overmass)    | OSV4               | \$1,137  |
| 5-12 (Type O - Overmass) | OSV5-12            | \$379 + (\$379 x Number of axles greater than 2) |