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New South Wales
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Interstate Comparison of Taxes 2009-10

Office of Financial Management

Research & Information Paper

Preface

This Research and Information Paper, the Interstate Comparison of Taxes 2009-10, 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; and
- 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.

Michael Schur
Secretary
NSW Treasury
February 2010

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Note

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This publication can be accessed from the Treasury's Office of Financial Management Internet site [<http://www.treasury.nsw.gov.au/>]. For printed copies contact the Publications Officer on Tel: 02 9228 4426.

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Description of Major State Taxes

Agreements Duty

A flat fee imposed on legal deeds and agreements.

Bookmaker's Turnover Tax

Generally levied on the value of bets placed with a bookmaker.

Casino Taxes

Generally levied on gross revenue of the operator (player loss).

Gaming Machine Tax

Paid by registered clubs and hotels and generally based on gross revenue (player loss) derived from gaming machines.

General Insurance Duty

Levied on a variety of insurance policies such as private motor vehicle, occupational indemnity and home and home contents. The duty is generally based on the annual premium.

Health Insurance Levy

Levied on all health insurance funds carrying on business in the State. Liability is based on the number of individual and family policies.

Hiring Arrangements Duty (sometimes called *Rental Duty*)

Levied on the rent paid in respect of the hire of goods, including consumer and producer goods.

Land Tax

Levied on the unimproved value of selected categories of land held at a particular date.

Lease Duty

Levied on the rental value of tenancy agreements (excludes residential leases).

Life Insurance Duty

Levied on either the sum insured or the annual premium.

Mortgages and Loan Security Duty

Levied on the value of a secured loan.

Motor Vehicle Drivers' Licence Fee

A flat fee imposed on those who wish to drive motor vehicles on public roads.

Motor Vehicle Registration Duty

Payable on the application to initially register a motor vehicle or the application to change the name of the registered owner. The duty is based on the value of the vehicle. This is distinct from a motor vehicle registration fee (described below).

Motor Vehicle Registration Fee

A flat fee paid before a vehicle is allowed to be driven on public roads.

Motor Vehicle Transfer Fee

A flat fee imposed when ownership of a used motor vehicle is transferred.

Motor Vehicle Weight / Engine Capacity Tax

Levied on the owners of motor vehicles and is based on the weight and/or engine capacity of the vehicle, and is typically levied at the time the vehicle is registered or registration is renewed.

On and Off Course Totalizator Taxes

Levied on either the value of investments (bets) placed at totalizators or revenue of the operator.

Payroll Tax

Levied on employers and is based on wages paid or payable (which in most States includes non-cash fringe benefits) to employees. In most States, the base also includes employer superannuation contributions.

Share Transfer (Marketable Security) Duty

Based on the value of turnover of unlisted marketable securities, usually levied on the purchaser.

Transfer Duty (also known as Contracts and Conveyances Duty)

Levied on the transfer of property. The duty is usually paid by the purchaser and based on the sale price (or value, if higher) of the property.

Recent Major Tax Initiatives

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

New South Wales

Previously announced

Payroll Tax – changes include:

- Annual indexation of the tax threshold in line with movements in the Sydney Consumer Price Index (CPI) from 1 July 2008.
- The threshold from 1 July 2009 increased from \$623,000 to \$638,000.
- The payroll tax rate will be reduced from 5.75 per cent to 5.65 per cent from 1 January 2010, with a further reduction to 5.5 per cent from 1 January 2011.

2009-10 Budget

Transfer duty – From 1 July 2009 until 31 December 2009, purchasers of newly constructed dwellings will pay 50 per cent of the transfer duty payable. This concession does not apply to first home buyers.

First home owner supplement – The \$3,000 supplement for the purchase of newly constructed dwellings by first home buyers has been extended to 30 June 2010 (the original termination date of the scheme was previously 10 November 2009).

Registration duty – From 1 July 2009, registration duty payable on purchases and transfers of caravans and camper trailers was abolished.

Subsequently announced

Payroll Tax – From 1 July 2009 NSW introduced changes to the Payroll Tax Act 2007, specifying that where an employee works in more than one jurisdiction in any month, the employee's principal place of residence will be the primary nexus for liability, or where they reside overseas, where the ABN address of the employer is located.

Victoria

Land tax - from the 2009 land tax year, the land tax thresholds were adjusted upwards by 10 per cent. Furthermore, the top land tax rate was reduced from 2.5 per cent to 2.25 per cent.

The land tax exemption for aged care facilities, supported residential care services and rooming houses announced in the 2005-06 Budget was extended from the 2009 land tax year to include facilities which cater for young people with disabilities.

Payroll tax - the already scheduled reduction in the payroll tax rate from 5.05 per cent to 5 per cent, was increased by a further 0.05 percentage point cut to 4.95 per cent, effective from 1 July 2008.

From 1 July 2009, new payroll tax nexus rules apply where wages are paid to workers who provide their services in more than one State or Territory in a month. Payroll tax is to be paid to the jurisdiction where the worker resides, or where the worker does not reside in Australia, tax is to be paid to the jurisdiction where the ABN address of the employer is located.

Transfer duty - for all contracts entered into on or after 6 May 2008, the stamp duty on land transfer thresholds was adjusted upwards by 10 per cent.

First homebuyers are able to receive both the First Home Bonus and the principal place of residence land transfer duty concession for the first time, for all contracts entered into on or after 6 May 2008.

The pensioner and concession cardholder land transfer duty concession was revised. A full land transfer duty concession now applies to eligible pensioner and concession cardholder property purchases valued up to \$330,000, while a partial concession will apply to purchases valued over \$330,000 up to \$440,000. The revised thresholds apply to all contracts entered into on or after 6 May 2008.

A land transfer duty exemption for homes transferred into special disability trusts was also introduced for contracts entered into on or after 1 July 2008.

A corporate reconstruction exemption was introduced for listed property trusts in circumstances that are consistent with the Commonwealth Government's arrangements concerning capital gains tax rollover relief for contracts entered into on or after 1 July 2008.

An additional First Home Bonus for regional new home first homebuyers was announced. For contracts entered into on or after 1 July 2009, an additional \$4,500 is available to first homebuyers purchasing newly constructed homes valued up to \$600,000 in regional Victoria until 30 June 2010. The Regional Bonus is on top of the \$7,000 First Home Owners Grant and the \$11,000 Bonus for newly constructed homes. This means, for contracts entered into on or after 1 January 2010, an eligible first homebuyer in regional Victoria is entitled to receive a total of \$22,500 in cash-grant assistance toward their first newly constructed home.

Casino tax - the tax rate paid by Crown Casino on gaming machine revenue will rise progressively from 22.25 per cent to 32.57 per cent. The casino tax will be increased by 1.72 per cent on 1 July 2010 and each anniversary of 1 July 2010, the final such increase to occur on and from 1 July 2014.

Queensland

Transfer duty

First home buyers - From 1 July 2009, the transfer duty exemption threshold for first home buyers purchasing vacant land increased from \$150,000 to \$250,000, with a partial concession available for first home buyers purchasing vacant land valued between \$250,000 and \$400,000.

The abolition of transfer duty on core business assets will now occur by 1 July 2013.

Land tax - From 1 July 2009, a 0.5 per cent surcharge applies where the aggregate value of all land (for land tax purposes) exceeds \$5 million. The surcharge applies only to the portion of the value exceeding \$5 million.

Payroll tax - In 2009-10, a 25 per cent payroll tax rebate is provided on the eligible wages of apprentices and trainees, in addition to these wages being exempt from payroll tax.

Casino gaming machines - the tax rate on gaming machine win on casino gaming machines increased by 10 per cent from 1 July 2009, to 20 per cent at the Breakwater Island (Jupiters Townsville) and Reef (Cairns) casinos and 30 per cent at the Conrad Jupiters (Gold Coast) and Conrad International Treasury (Brisbane) casinos. At the same time, the concessional tax rate applicable to premium play at the Breakwater Island and Reef casinos was removed.

Motor vehicle registration - fees increased from 1 July 2009 (by more than the rate of growth in the consumer price index).

Western Australia

Payroll Tax – A payroll tax rebate will be provided to small and medium sized employers. The rebate is a one-off payment up to a maximum of \$46,750, payable in 2010-11. The eligibility will be based on the payroll tax returns in 2009-10.

The rebate amount will match the tax payable for annual payrolls up to \$1.6 million. For an annual payroll above \$1.6 million, the rebate is phased out proportionately between annual payrolls of \$1.6 million and \$3.2 million.

From 1 July 2009, a payroll tax exemption will apply to wages paid to workers on parental leave and volunteers doing emergency service work (legislation in progress).

Land Tax – A 50 per cent cap on the land value increase will commence from 2009-10 land tax assessments onwards.

The land developers' concession has been re-introduced. This concession will allow the developers to pay land tax and Metropolitan Region Improvement Tax on the lower (or "englobo") value of the original land holdings, rather than the full subdivided value of lots, for one year after the creation of the lots.

The time for paying land tax in two instalments will be extended from 110 days to 175 days, and the time to pay in three instalments will be extended from 175 days to 240 days. In addition the flat charge applicable to the three instalments option will be reduced from 4 per cent to 2 per cent.

South Australia

Payroll Tax – The payroll tax threshold was increased from \$552,000 to \$600,000 from 1 July 2009. As previously announced, the payroll tax rate was cut from 5.00 per cent to 4.95 per cent from 1 July 2009.

From 1 July 2009 South Australia has adopted the uniform payroll tax legislative model operating in New South Wales, Victoria and Tasmania. The *Payroll Tax Act 1971* was repealed and replaced by the *Payroll Tax Act 2009* as part of this harmonisation.

Mortgage Duty – Abolished on 1 July 2009 in accordance with arrangements agreed to under the *Intergovernmental Agreement on Federal Financial Relations*.

Rental Duty – Abolished on 1 July 2009 in accordance with arrangements agreed to under the *Intergovernmental Agreement on Federal Financial Relations*.

Land Tax – From 1 July 2009 ex-gratia land tax relief is provided for land that is used for residential aged care facilities approved under the *Commonwealth Aged Care Act 1987*. All Commonwealth accredited residential aged care facilities will not be required to pay land tax, regardless of whether they are run as a not-for-profit or commercial operation.

Tasmania

Transfer Duty - Duty on agreements for sale in Tasmania was abolished from 1 July 2009. Duty remains payable on the transfer of dutiable property.

Payroll Tax - From 1 July 2009, new nexus rules provide that the liability for payroll tax for work performed in more than one jurisdiction is determined by the principal place of residence of the employee or, where they reside overseas, the ABN address of the employer. For services performed solely in one jurisdiction, the jurisdiction where the services are provided continues to be the nexus.

Totalizator Wagering Levy - From 1 July 2009 the *Gaming Control Act 1993* provides for a Tasmanian Gaming Licence with totalisator endorsement. The holder of such a licence must pay an annual fixed wagering levy of \$6.25 million in 2009-10 (amount is indexed annually).

Tax on Sports Betting - From 1 July 2009, turnover tax on Tasmanian Gaming Licences with race wagering and sport betting endorsements has been abolished.

Northern Territory

Payroll Tax – From 1 July 2009, the Northern Territory adopted payroll tax legislation that is almost identical with the payroll tax legislation of New South Wales, Victoria, Tasmania and South Australia. It is also consistent with the payroll tax legislation of Queensland.

However, there are some differences in the payroll tax legislation of all harmonised states, mainly relating to exemptions and administrative arrangements. Like all other states, the Northern Territory has retained the ability to set its payroll tax rate and tax-free threshold, currently 5.9 per cent and \$1,250,000 respectively.

Stamp Duty – From 1 July 2009, a number of stamp duty exemptions that were provided to public benevolent institutions, religious institutions, public hospitals and schools have been extended to organisations having a sole or dominant purpose that is a charitable, benevolent, philanthropic or patriotic purpose (being, for lease, conveyance and motor vehicle registration duty). The exemptions do not apply where the property is used in a manner that competes with another entity's business irrespective of how the entity uses any funds derived from this use.

Also from 1 July 2009, an exemption will be provided to the grant or transfer of a lease of residential premises in a retirement village.

Conveyance Duty (also known as Transfer Duty) – from 6 May 2009 changes include:

- The imposition of landholder stamp duty on the takeover of a corporation or unit trust that is listed on a recognised financial market, such as the Australian Securities Exchange. This includes a merger vesting of shares, which is one way that a takeover can be achieved.
- Varying the application of the landholder provisions so that the provisions apply to acquisitions of interests in unlisted unit trusts of 50 per cent or more. The acquisition threshold previously was 20 per cent for private unit trusts.
- Preventing the avoidance of landholder stamp duty where a person acquires control of a corporation or unit trust without acquiring an entitlement to the property of the entity on its winding up or termination.
- Preventing the avoidance of landholder stamp duty where an arrangement exists that has the effect of reducing a person's entitlement (including to nil) on the winding up of a corporation or the termination of a trust.
- Enabling listed stapled entities to reorganise by way of 'top hatting' (from 1 July 2009), with a new head trust being interposed or an existing trust elevated to head trust, without landholder stamp duty being payable.

Also from 6 May 2009, clear rules have been introduced regarding the imposition of stamp duty on mergers. The rules make it clear that a conveyance of dutiable property occurs when there is a 'merger vesting' of property.

From 1 July 2009, the original purchaser in an agreement may be substituted with a related person without double stamp duty consequences provided certain conditions are met.

Also from 1 July 2009, there is no longer a requirement to lodge a cancelled agreement unless the agreement is cancelled to give effect to a sub-sale of the property or is the result of a conveyance by direction.

From 1 January 2010, first home buyers will not be entitled to the first home owner concession when the consideration or unencumbered value for the conveyance of a home and land, is more than \$750,000. This includes an off-the-plan contract, which is a contract for the purchase of a new home on a proposed lot on a plan of subdivision.

For vacant land a lower amount of \$385,000 applies. A home must be built on the vacant land within 3 years. A person who is not entitled to the first home owner concession may be entitled to the stamp duty principal place of residence rebate.

The abolition of conveyance duty on core business assets, which excludes land, has been deferred to 1 July 2012.

Motor Vehicle Registration Duty - From 1 July 2009, non-motorised trailers, including caravans, with a gross vehicle mass of no more than 4.5 tonne are exempt from motor vehicle registration duty.

Gaming Machine Tax – Prior to 1 January 2009, hotels paid gaming machine tax at the flat rate of 42.91 per cent as well as a community gaming machine levy of 10 per cent of gross profits, whereas clubs paid tax on a marginal rate basis of between 12.91 per cent and 42.91 per cent based on turnover.

From 1 January 2009, a new tax regime using a marginal tax rate based on turnover will apply to both clubs and hotels. The following table compares the previous club scales to the new regime applying to both hotels and clubs.

Club turnover thresholds (prior to 1 January 2009)	New hotel and club turnover thresholds (from 1 January 2009)	Marginal tax rate
up to \$5000	up to \$10 000	12.91%
\$5001 to \$50 000	\$10 001 to \$100 000	22.91%
\$50 001 to \$150 000	\$100 001 to \$200 000	32.91%
\$150 001 and over	\$200 001 and over	42.91%

Bookmaker's Turnover Tax - the existing turnover-based bookmakers turnover tax will be replaced with a profits-based bookmakers tax, imposed at a rate of 10 per cent of the bookmaker's gross monthly profits. Gross profit is the total amount wagered by persons with a bookmaker during that month, less the total amount of payments made by the bookmaker to those persons for the wagers during that month.

Tax payable will be capped at \$250,000 each financial year, expressed as revenue units in order to provide annual indexation in accordance with Darwin CPI. As the new bookmakers tax will take effect from 1 January 2010, a pro-rata cap of \$125,000 will apply for the second half of the financial year, that is from 1 January to 30 June 2010.

Australian Capital Territory

Motor Vehicle Duty - On 3 September 2008 the ACT Government introduced the Green Vehicles Duty Scheme. Under this Scheme, all new light vehicles will have a Green Vehicle Rating of A, B, C, or D, on which duty rates will be based. The ACT Green Vehicle Rating is based on a combination of two environmental ratings from the Commonwealth Green Vehicle Guide:

- the greenhouse rating, based on a vehicle's carbon dioxide emissions; and
- the air pollution rating, a measure of noxious pollutants that reduce our air quality.

A Green Vehicle Rating only applies to a new motor vehicle that has not previously been registered under:

- the *Road Transport (Vehicle Registration) Act 1999* or another Territory law; or
- a law of the Commonwealth, a State, another Territory or a foreign country.

Commercial Leases Duty - Commercial leases first executed after 30 June 2009, (other than long-term leases) are not liable to duty. A lease includes an agreement for a lease.

Any lease instrument entered into prior to 1 July 2009 remains liable to duty for the full term of the lease under the provisions in force at that time. A lease executed after 1 July 2009 that purports to commence before that date is also liable to lease duty.

Section 421 of the *Duties Act 1999* makes it clear that the repealed provisions continue to apply where:

- a lease instrument replaces a lease instrument evidencing or effecting a lease that was entered into before 1 July 2009, or
- an option or other arrangement, where the purpose, or main purpose, was to defer the execution of, or variation to, the lease instrument until 1 July 2009 (or later) so that Chapter 5 would not apply.

A variation to a lease (other than long-term lease) commencing after 30 June 2009 will not be liable to duty.

Duty exempt transactions —‘top hatting’ arrangements – The *Duties Act 1999* was amended on 1 July 2009 to include a duty exemption for ‘top-hatting’ arrangements that give effect to a rollover scheme under subdivision 124-Q of the *Income Tax Assessment Act 1997* (Cwth).

‘Top-hatting’ arrangements, as exempted by the amendments, result in no change to the real ownership of interests in the property trust. The purpose of these amendments is to exempt duty on transactions where the ultimate beneficial ownership of land remains unchanged as a result of the top-hatting restructure.

Cancelled Agreements – The *Duties Act 1999* was amended on 25 November 2009 to amend the provisions relating to the cancellation of agreements. A new section was inserted into the Act which allows transfers of dutiable property to be cancelled where it meets specified criteria.

Transfers relating to certain personal relationships - The *Duties Act 1999* was amended on 25 November 2009 to incorporate changes made to the *Family Law Act 1975*. This change provides for de facto couples to access the family law system, therefore allowing them access to certain exemptions in accordance with the *Duties Act 1999*.

Payroll Tax - From 1 July 2009, new payroll tax rules apply to employers who pay wages to employees who perform services in more than one jurisdiction in a month. The employees principal place of residence is now the determinant for the jurisdiction in which payroll tax is payable. These amendments were made as agreed among all jurisdictions.

Tax schedules

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
PAYROLL TAX								
Basic Flat Rate:	5.75% (5.65% from 1 Jan 2010 and 5.5% from 1 Jan 2011)	4.95%	4.75%	5.50%	4.95%	6.10%	5.9%	6.85%
Method of calculation of Tax:	Single marginal rate.	Single marginal rate.	Deduction System.	Single marginal rate.	Single marginal rate.	Single marginal rate.	Single marginal rate.	Single marginal rate.
Tax Scale and Small Business Concession:	First \$638,000 exempt. (From 1 July 2009) Threshold is indexed annually to the Sydney CPI from 1 July each year.	First \$550,000 exempt.	First \$1,000,000 exempt. For payrolls \$1,000,000 up to \$5,000,000, deduction of \$1,000,000 reducing by \$1 for every \$4 payroll exceeds \$1,000,000. No deduction for payrolls of \$5,000,000 or more.	First \$750,000 exempt.	First \$600,000 exempt	First \$1,010,000 exempt.	First \$1,250,000 exempt.	First \$1,500,000 exempt.
	Employer superannuation contributions included in the tax base. Employment termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002. Termination payments to non-executive directors and share plans and share options included in the tax base from 1 July 2003. NSW and Victoria have implemented identical Payroll Tax Acts from 1 July 2007. Differences in the Acts appear in Schedules 1, 2 and 3 due to 2007-08 NSW Budget announcement changes to thresholds and rates and references to State based legislation.	Employer superannuation contributions included in the tax base. Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2001. From 1 January 2005, employment agencies are liable for payroll tax for their on-hired workers. An exemption from payroll tax applies to wages paid in respect of workers on-hired to a client that is exempt under section 10 of the Pay-roll Tax Act 1971.	Employer superannuation contributions included in the tax base. Eligible termination payments (not including death benefit eligible termination payments) included in tax base from 1 July 2002. Death benefit eligible termination payments now included in tax base from 1 July 2008. In 2009-10, a 25% payroll tax rebate is provided on the eligible wages of apprentices and trainees, in addition to these wages being exempt from payroll tax	Employer superannuation contributions included in the tax base. Eligible termination payments included in the tax base from 1 July 2003. Grossed up value of fringe benefits included in the tax base from 1 January 2002.	Employer superannuation contributions included in the tax base. 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.	Employer superannuation contribution included in the tax base. Eligible termination payments and the grossed-up value of fringe benefits included in the tax base from 1 July 2003.	Employer superannuation contribution included in the tax base. Eligible termination payments included in the tax base from 1 July 2002. Grossed up value (type 2 grossed-up rate) of fringe benefits included in the tax base from 1 July 2002. 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.	Employer superannuation contributions included in the tax base. Eligible termination payments and the grossed up (Type 2 factor) value of fringe benefits included in the tax base. From 1 July 2005 eligible maternity, adoption and/or primary carer leave is exempt From 1 July 2005 tax base includes employer contributions to employee share schemes, and eligible termination payments. 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.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
PAYROLL TAX (continued)	From 1 July 2008, Tasmania introduced a new Payroll Tax Act based on the NSW/VIC Act.						On 1 July 2009 a new Payroll Tax Act commenced. The new Act rewrites the previous Payroll Tax Act to largely harmonise it with the legislation of the states in other remaining areas.	Commencing on 1 June 2006 approved not-for-profit Group Training Organisations are exempt from paying 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.
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, including superannuation and non-remote fringe benefits.	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.
<p>TAXES ON FINANCIAL TRANSACTIONS</p> <p>TRANSFER DUTY (Also known as Contracts & Conveyances Duty)</p> <p>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>	<p><u>General duty rates</u></p> <p>\$0-\$14,000: 1.25% (min \$2)</p> <p>\$14,001-\$30,000: \$175+1.50%</p> <p>\$30,001-\$80,000: \$415+1.75%</p> <p>\$80,001-\$300,000: \$1,290+3.50%</p> <p>\$300,001-\$1,000,000: \$8,990+4.50%</p> <p>Over \$1,000,000: \$40,490 + <u>5.50%</u></p>	<p><u>General duty rates</u></p> <p>\$0-\$25,000: 1.40%</p> <p>\$25,001-\$130,000: \$350 + 2.40%</p> <p>\$130,001-\$960,000: \$2,870 + 6.00%</p> <p>Over \$960,000: <u>5.50%</u> of total value.</p> <p><u>Duty rates for principal place of residence purchases</u></p> <p>\$0-\$25,000: 1.40%</p> <p>\$25,001-\$130,000: \$350 + 2.40%</p> <p>\$130,001-\$440,000: \$2,870 + 5.00%</p>	<p><u>General duty rates</u></p> <p>\$0-\$5,000: Nil</p> <p>\$5,001-\$75,000: 1.50%</p> <p>\$75,001-\$540,000: \$1,050+3.50%</p> <p>\$540,001-\$980,000: \$17,325+4.50%</p> <p>Over \$980,000: <u>\$37,125+5.25%</u></p> <p><u>For Homes (not first)</u> (Effective 1 July 2008)</p> <p>Concessional rate of 1% for values up to \$350,000 plus scheduled transfer duty on the excess.</p>	<p><u>General duty rates</u></p> <p>\$0-\$80,000: 1.90%</p> <p>\$80,001-\$100,000: \$1,520+2.85%</p> <p>\$100,001-\$250,000: \$2,090+3.80%</p> <p>\$250,001-\$500,000: \$7,790+4.75%</p> <p>Over \$500,000: \$19,665+<u>5.15%</u></p> <p><u>Duty rates for principal place of residence purchases</u></p> <p>\$0 - \$120,000: 1.90%</p>	<p>\$0-\$12,000: 1.00%</p> <p>\$12,001-\$30,000: \$120+2.00%</p> <p>\$30,001-\$50,000: \$480+3.00%</p> <p>\$50,001-\$100,000: \$1,080+3.50%</p> <p>\$100,001-\$200,000: \$2,830+4.00%</p> <p>\$200,001-\$250,000: \$6,830+4.25%</p> <p>\$250,001-\$300,000: \$8,955+4.75%</p> <p>\$300,001-\$500,000: \$11,330+5.00%</p> <p>Over \$500,000: \$21,330+<u>5.50%</u></p>	<p>\$0-\$1,300: \$20</p> <p>\$1,301-\$10,000: 1.50%</p> <p>\$10,001-\$30,000: \$150+2.00%</p> <p>\$30,001-\$75,000: \$550+2.50%</p> <p>\$75,001-\$150,000: \$1,675+3.00%</p> <p>\$150,001-\$225,000: \$3,925+3.50</p> <p>Over \$225,000: \$6,550+<u>4.00%</u></p>	<p>\$0-\$525,000:</p> <p>Duty calculated by the formula: $D=(0.06571441V^2)+15V$</p> <p>Where D = duty payable in \$ V = 1/1000 dutiable value</p> <p>Over \$525,000: <u>4.95%</u> of total value.</p>	<p>\$0-\$100,000: \$20 or \$2.00 per \$100 whichever is greater.</p> <p>\$100,001-\$200,000: \$2,000+\$3.50 per \$100 or part thereof.</p> <p>\$200,001-\$300,000: \$5,500+\$4.00 per \$100 or part thereof.</p> <p>\$300,001-\$500,000: \$9,500+\$5.50 per \$100 or part thereof.</p> <p>\$500,001-\$1,000,000: \$20,500+\$5.75 per \$100 or part thereof.</p> <p>Over \$1,000,000: \$49,250+<u>\$6.75</u> per \$100 or part thereof.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
TRANSFER DUTY (continued)	<p>From 1 June 2004</p> <p><u>For Residential Property</u></p> <p>\$0-\$14,000: 1.25% (min \$2)</p> <p>\$14,001-\$30,000: \$175+1.50%</p> <p>\$30,001-\$80,000: \$415+1.75%</p> <p>\$80,001-\$300,000: \$1,290+3.50%</p> <p>\$300,001-\$1,000,000: \$8,990+4.50%</p> <p>\$1,000,000-\$3,000,000: \$40,490 + 5.50%</p> <p>Over \$3,000,000: \$150,490 + 7.00%</p>	<p>\$440,001-\$550,000: \$18,370 + 6.00%</p> <p>\$550,001-\$960,000: \$28,070 + 6.00%</p> <p>Over \$960,000: <u>5.50%</u> of total value.</p>		<p>\$120,000 – \$150,000: \$2,280 + 2.85%</p> <p>\$150,000 – \$360,000: \$3,135 + 3.80%</p> <p>\$360,000 – \$725,000 \$11,115 + 4.75%</p> <p>Over \$725,000 \$28,453 + 5.15%</p>					
	<p>Liability includes contents of buildings.</p> <p>Various exemptions are available.</p> <p><u>Non-Real Business Property:</u></p> <p>Transfer duty on non-land (non-real property) business conveyances to be abolished from 1 July 2012.</p>		<p>Transfer duty on core business assets to be abolished by 1 July 2013</p>	<p>Duty on non-real business property will be abolished from 1 July 2013.</p>	<p>Stamp duty will be abolished for non-real property transfers from 1 July 2012</p>	<p><u>Non-Real Business Property</u></p> <p>Conveyance duty on non-real-property business conveyances abolished from 1 July 2008.</p>	<p><u>Non-Real Business Property</u></p> <p>Conveyance duty on non-real property business conveyances to be abolished from 1 July 2012</p> <p>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.</p>	<p><u>Non-Real Business Property</u></p> <p>Commencing 1 July 2006: Duty on non-real business property was abolished.</p> <p>Up to 30 June 2006: If the value of business assets is \$1m or more then the duty rate is \$6,000 + \$5.50 per \$100 or part thereof over \$1m. Up to 30 June 2006: If the value of business assets is less than \$1m, then the rate of duty is \$0.60 per \$100 or part thereof.</p>	

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>TRANSFER DUTY (continued)</p> <p>Reference Period:</p>	<p>Payments are due within 3 months of when a transfer of dutiable property occurs or within 3 months of execution of an instrument transferring dutiable property.</p>	<p>Payments are due within 3 months of execution of instrument.</p>	<p>Payments are generally due within 30 days of the date of assessment.</p>	<p>Documents to be lodged within 3 months of execution and payment required within 3 months of the issue of the assessment notice.</p>	<p><u>Gaming Machine Surcharge</u></p> <p>Effective from 28 November 2002:</p> <p>Gaming Machine Surcharge applies to the transfer of ownership of a gaming business.</p> <p>Surcharge rate: 5% of annual net gambling revenue of the gaming venue.</p> <p>Payments due within 2 months of execution of instrument.</p>	<p>Duty on agreements for sale abolished from 1 July 2009. Transfers of dutiable property remain dutiable.</p> <p>Payments due within 3 months after the liability to pay the duty arises.</p>	<p>Payments due within 60 days of instrument being executed, except for eligible conditional agreements where payment is due from the earliest of:</p> <ul style="list-style-type: none"> a) 60 days upon which all relevant conditions are satisfied; b) 60 days from date conveyee has right to possession of property; c) 60 days from a sub-sale; d) date specified by written notice by the Commissioner; e) i) 24 months after execution for off-the-plan or subdivision agreement; or ii) 12 months after agreement first executed. 	<p>Documents to be lodged and payment required within 90 days of the liability arising.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>Home Purchase Assistance:</p> <p>(This assistance is generally in addition to the original \$7,000 grant available under the First Home Owners Grant Scheme (FHOGS) where applicable).</p> <p>From 14 October 2008 until 30 September 2009 the Commonwealth will provide an additional First Home Buyer Boost. This scheme will provide an extra \$7,000 for first home buyers purchasing existing homes and an extra \$14,000 for newly-constructed homes. From 1 October 2009 to 31 December 2009 the additional amount is \$3,500 for existing homes and \$7,000 for new homes.</p> <p>This is in addition to the original \$7,000 First Home Owners Scheme grant.</p>	<p>First Home Plus Scheme</p> <p>Transfer Duty payable:</p> <p>For first homes</p> <p>Up to \$500,000: Nil</p> <p>\$500,001-\$600,000: duty payable on a sliding scale according to the following formula: 22.49% of purchase price less \$112,450</p> <p>For vacant land</p> <p>Up to \$300,000: Nil</p> <p>\$300,001-\$450,000: duty payable on a sliding scale according to the following formula: 10.49% of purchase price less \$31,470.</p> <p>Full transfer duty rates apply above the upper threshold.</p> <p>First Home Plus One Scheme (Effective from 1 May 2007)</p> <p>First home buyers purchasing a home in conjunction with equity partners who take 50% or less interest will be eligible for proportional transfer duty concessions under First Home Plus One.</p> <p><u>First Home Owners Scheme Grant</u></p> <p>1 January 2010 the \$7,000 grant will only be available for the purchase of eligible homes to \$750,000.</p>	<p>From 1 July 2009, first homebuyers who qualify for the First Home Owner Grant, will qualify for an additional payment of \$2,000 (for established homes) or \$11,000 (for new homes only), known as the First Home Bonus (the Bonus).</p> <p>For contracts entered into for the purchase or construction of a new home in a regional municipality in Victoria, an additional \$4500 regional bonus is also available (in addition to the \$11,000 bonus).</p> <p>To be eligible to receive the Bonus, the purchase price of the property must not exceed \$600,000.</p> <p>Concession Card Holders Concession / Exemption</p> <p>From 6 May 2008, full exemption for properties valued up to \$330,000 and a partial exemption for properties valued between \$330,000 and \$440,000 is available for concession card holders.</p> <p>Principal Place of Residence Concession</p> <p>From 6 May 2008, the 6 per cent marginal tax rate was reduced to 5 per cent for home purchases valued between \$130,000 and \$440,000. In addition, purchases of homes valued between \$440,000 and</p>	<p>For first homes</p> <p>In addition to the homes concession:</p> <p>Where the unencumbered value of home is \$504,999.99 or less – up to \$8,750 rebate.</p> <p>Where the unencumbered value of home is \$505,000-\$549,999.99 and consideration not less than the unencumbered value: \$7,875 rebate which reduces by \$875 for every \$5,000 above \$505,000.</p> <p>Where unencumbered value is \$550,000 or more – no additional concession beyond home concession.</p> <p>First Home Vacant Land</p> <p>(Effective 1 July 2009)</p> <p>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 concessional rate of duty of 1.5%. The concessional rate phases out between \$100,000 and \$200,000.</p> <p>First home buyers whose home purchases are below \$500,000 are exempt from conveyance duty. The exemption phases out between \$500,000 and \$600,000.</p> <p>First home buyers who buy vacant land valued at \$300,000 or less are exempt from conveyance duty. The exemption phases out between \$300,000 and \$400,000.</p>	<p>For first home contracts entered into on or after 5 June 2008.</p> <p>First homebuyers who qualify for the \$7,000 First Home Owners Grant will qualify for a \$4,000 first home bonus grant (subject to a price cap).</p> <p>A \$4,000 bonus is available in respect of first home purchases with a market value up to \$400,000. The \$4,000 bonus phases out for first home purchases with market values between \$400,000 and \$450,000.</p> <p>A rebate of up to \$1,500 is available in respect of home units in the City of Adelaide, regardless of the underlying nature of the title, but is restricted to new dwellings on allotments of 350 square metres or less.</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>From 20 May 2004, first home owners that qualify for the First Home Owner Grant Scheme (FHOGS):</p> <p>In relation to the purchase of a property up to the maximum value of \$350,000, will qualify for duty relief on transfer duty up to a maximum of \$4,000;</p> <p>or</p> <p>In relation to the construction of a first home upon land purchased with a dutiable value of up to \$175,000, may apply for a duty refund of \$2,400.</p> <p>Land owners have two years to complete the eligible transaction, either the construction of the first home on vacant land or enter into a comprehensive home building contract to have a home built on the land, from the date of agreement to purchase the land and a subsequent three months to apply for the duty refund.</p>	<p>All first homes (regardless of value) receive concession of duty on first \$385,000 of value.</p> <p>From 1 January 2010, first home buyers will not be entitled to the concession when the consideration or unencumbered value for the conveyance of a home and land, is more 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>For vacant land a lower amount of \$385,000 applies. A home must be built on the land within 3 years.</p> <p>A person who is not entitled to the concession may be entitled to the principal place of residence rebate.</p> <p>For principal place of residence (not first home), duty is reduced by a maximum of \$2,500.</p>	<p>Home Buyers:</p> <p>\$20 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$339,500.</p> <p>Graduated concession where value of property falls between \$339,500 & \$415,000– rate of duty is \$20.95 for each \$100 or part thereof by which value exceeds \$339,500.</p> <p>Land Buyers:</p> <p>\$20 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$189,000.</p> <p>Graduated concession where value of property falls between \$189,000 & \$229,400– rate of duty is \$16.50 for each \$100 or part thereof by which value, exceeds \$189,000.</p> <p>Income threshold:</p> <p>Gross household income less than \$120,000 pa for all applicants.</p> <p>The threshold increases by \$3,330 pa for each dependent child to a maximum of \$136,650.</p> <p>Pensioner Duty Concession Scheme.</p> <p>Home Buyers</p> <p>\$20 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$415,000.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>Home Purchase Assistance: (Continued)</p>	<p><u>Additional First Home Owners Scheme Grant</u></p> <p>An additional grant of \$3,000 is available for purchases of newly constructed homes, until 30 June 2010.</p> <p>Housing Construction Acceleration Plan (HCAP)</p> <p>Provides 50% reduction in stamp duty for purchasers of newly constructed dwellings up to \$600,000. Available 1 July 2009 - 30 June 2010.</p>	<p>\$550,000 will receive a \$3,100 flat reduction in duty.</p> <p>Eligible first home buyers are able to receive both the First Home Bonus and the principal place of residence (PPR) stamp duty on land transfers concession.</p>						<p>Graduated concession where value of property falls between \$415,000 & \$510,000 – rate of duty is \$22.15 for each \$100 or part thereof by which value exceeds \$415,000.</p> <p><i>Land Buyers</i></p> <p>\$20 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$189,000.</p> <p>Graduated concession where value of property falls between \$189,000 & \$229,400 – rate of duty is \$16.50 for each \$100 or part thereof by which value, exceeds \$189,000.</p> <p><i>Land Rent Scheme</i></p> <p>Rent is charged at the discount rate of 2% of unimproved land value. The standard rate is 4%.</p> <p><i>Income Threshold.</i></p> <p>Gross lessee income less than \$75,000 pa for all lessees.</p> <p>The threshold increases by \$3,330 pa for each dependent child to a maximum of \$91,650.</p>
<p>Home Purchase Assistance (continued)</p>								<p><u>From 1 July 2008</u></p> <p>Conveyance duty on properties may also be deferred for up to 5 years for those eligible for the Home Buyers Concession Scheme (HBC) or the First Home Owner Grant, <u>and</u> the property is at or below the HBC upper threshold, <u>and</u> duty payable is at least \$1,000.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>MOTOR VEHICLE REGISTRATION DUTY</p> <p>(Based on the dutiable value of the vehicle being the greater of the consideration given or the market value of vehicle)</p>	<p>\$3.00 per \$100, or part, except for Passenger Vehicles*</p> <p>\$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:</p> <p>a) with a dutiable value of not less than \$45,000, and</p> <p>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,</p> <p>but not including:</p> <p>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>Duty on purchases and transfers of caravans and camper trailers are exempt from 1 July 2009.</p>	<p><u>Passenger Vehicles</u></p> <p>\$0-\$57,009: \$5.00 per \$200 or part.</p> <p>Over \$57,010: \$10.00 per \$200 or part.</p> <p><u>Other Vehicles</u> (Including Non Passenger)</p> <p>\$5.00 per \$200 or part.</p> <p><u>Previously Registered Vehicles</u></p> <p>\$8.00 per \$200 or part.</p>	<p>1 to 4 cylinders or 2 rotors and a steam vehicle: \$3 for each \$100 and each part of \$100</p> <p>5 or 6 cylinders or 3 rotors: \$3.50 for each \$100 and each part of \$100</p> <p>7 or more cylinders: \$4 for each \$100 and each part of \$100</p> <p>Hybrid/Electric: \$2 for each \$100 and each part of \$100</p> <p><u>Special vehicles (as defined)</u></p> <p>Flat rate of \$25</p>	<p><u>New and Used Heavy Vehicles</u></p> <p>3.0%</p> <p>Max duty \$12,000</p> <p><u>Other Vehicles</u></p> <p>\$0-\$25,000: 2.75%</p> <p>\$25,001-\$50,000: 2.75%-6.50%</p> <p>Over \$50,000: 6.50% flat.</p> <p>*There is a sliding rate scale between \$25,000 and \$50,000.</p>	<p>\$0-\$1,000: \$1 per \$100 (min \$5) or part \$100.</p> <p>\$1,001-\$2,000: \$10+\$2 per \$100 or part \$100 above \$1,000.</p> <p>\$2,001-\$3,000: \$30+\$3 per \$100 or part \$100 above \$2,000.</p> <p>Over \$3,000: \$60+\$4 per \$100 or part \$100 above \$3,000.</p> <p>Except for commercial vehicles where the rate is:</p> <p>0-\$1,000: \$1 per \$100 (min \$5) or part \$100.</p> <p>\$1,001-\$2,000: \$10+\$2 per \$100 or part \$100 above \$1,000.</p> <p>Over \$2,000: \$30+ \$3 per \$100 or part \$100 above \$2,000.</p>	<p><u>Passenger vehicles</u></p> <p>Under \$600: \$20.00</p> <p>\$600-\$34,999: \$3.00 per \$100 or part in excess of \$600.</p> <p>\$35,000-\$40,000: \$1,050+\$11 per \$100 or part in excess of \$35,000.</p> <p>Over \$40,000: \$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 \$100.00 of the value of the vehicle – whichever is the greater.</p> <p>\$3.50 per \$100</p> <p><u>Heavy Vehicles (mass >4.5 tonnes)</u></p> <p>Trucks, utilities, buses and heavy trailers</p> <p>Under \$2,000: \$20.00</p> <p>Over \$2 000: \$1 per \$100 or part of the value of the vehicle.</p> <p><u>All Other Vehicles</u></p> <p>Under \$600: \$20.00</p>	<p>\$3.00 per \$100 or part.</p>	<p>Vehicles Under \$45,000: A-rated vehicle nil, B-rated vehicle \$2 for each \$100, or part of \$100, of the dutiable value of the motor vehicle, C-rated vehicle and non-rated vehicle \$3 for each \$100, or part of \$100, of the dutiable value of the motor vehicle, D-rated vehicle \$4 for each \$100, or part of \$100, of the dutiable value of the motor vehicle</p> <p>Passenger vehicles* \$45,000 or over: A-rated vehicle nil, B-rated vehicle \$900, plus \$4 for each \$100, or part of \$100, of the dutiable value of the motor vehicle that is more than \$45,000, C-rated vehicle and non-rated vehicle \$1,350, plus \$5 for each \$100, or part of \$100, of the dutiable value of the motor vehicle that is more than \$45,000, D-rated vehicle \$1,800, plus \$6 for each \$100, or part of \$100, of the dutiable value of the motor vehicle that is more than \$45,000</p> <p>* a passenger vehicle is:</p> <p>a) with a dutiable value of not less than \$45,000, and</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE REGISTRATION DUTY (Continued)						Over \$600: \$3.00 per \$100 or part.		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 not including: a motor cycle (with or without a side car), large bus (seating more than 9 persons, including a driver), hearse or invalid conveyance.
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 14 days of exchange.	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.
CREDIT CARD TRANSACTION DUTY	Not imposed.	Not imposed.	Abolished 1 August 2004.	Not imposed.	Not imposed.	Abolished 1 July 2005.	Not imposed.	Not imposed.
SHARE TRANSFER DUTY (MARKETABLE SECURITY DUTY) Unless otherwise stated the purchaser is liable for off-market transactions.	<u>On Market Transactions</u> Abolished. <u>Off Market Transactions</u> Listed securities (on recognised exchanges) Abolished. Unlisted Securities 60 cents/\$100 (or part). To be abolished from 1 July 2012.	<u>On Market Transactions</u> Abolished. <u>Off Market Transactions</u> Listed transactions Abolished. Unlisted Companies Abolished.	<u>On Market Transactions</u> Abolished. <u>Off Market Transactions</u> Abolished 1 January 2007.	<u>On Market Transactions</u> Abolished. <u>Off Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished. <u>Off Market Transactions</u> Listed Companies Abolished. Unlisted Companies 60 cents/\$100 or part thereof. <u>From 1 July 2012</u> Abolished.	<u>On Market Transactions</u> Abolished. <u>Off Market Transactions</u> Listed Companies Abolished. Unlisted Companies Abolished.	<u>On Market Transactions</u> Abolished. <u>Off Market Transactions</u> Quoted securities Abolished. Unlisted Companies Abolished from 1 July 2006.	<u>On Market Transactions</u> Abolished. <u>Off Market Transactions</u> Quoted on a stock exchange Abolished. Not quoted on a stock exchange 60 cents/\$100 or part thereof (unless land rich provisions apply). Minimum duty \$20. To be abolished from 1 July 2010.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Reference Period:	Payments are due within 3 months of execution of instrument.				Payments are due within 2 months of execution of instrument.			Documents are to be lodged and payment received within 90 days of the liability arising.
MORTGAGES & LOAN SECURITY DUTY (Based on sum secured)	<p>General duty rate:</p> <p>\$0-\$16,000: \$5.00</p> <p>Above \$16,000: \$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.</p> <p>Exemption applies for the refinancing of loans up to the maximum amount originally secured with the existing lender. Loans refinanced through a different lender are exempt up to the first \$1 million of a loan.</p>	Abolished from 1 July 2004.	Abolished from 1 July 2008	Abolished from 1 July 2008	Abolished from 1 July 2009	Abolished.	Abolished.	Abolished.
MORTGAGES & LOAN SECURITY DUTY	<p><u>From 1 September 2007:</u> Duty abolished for new housing finance commitments to owner-occupiers for the purposes of buying or renovating their own home.</p> <p><u>From 1 July 2008:</u> Duty abolished for new housing finance commitments to individuals for the purpose of residential property investment.</p> <p><u>From 1 July 2012:</u> Full abolition.</p>							
Reference Period:	Payments are due weekly based on the previous week's transactions.				Payments are due within 2 months of execution of the instrument.			

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer of mortgage Duty:	Abolished.	Not imposed.	\$5.00 where: (a) transfer of mortgage solely over land in Qld or (b) another mortgage that is incidental to, and transferred in connection with (a) above, where that mortgage is principal security.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.
DEEDS OF SETTLEMENT	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 or transfer duty rates if applicable.	\$20 or transfer duty rates if applicable.	Abolished on and from 1 July 2008. Duty remains imposed at transfer duty rates on trust creations where trust holds dutiable property.
INSURANCE DUTY								
Life: (Based on sum insured, except in SA.)	\$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.	\$201-\$2,000: 12c per \$200 or part. Over \$2,000: \$1.20+24c per \$200 or part above \$2,000.	\$0-\$2,000: 0.05% Over \$2,000: 0.05% of the first \$2,000 + 0.1% of balance.	No duty on life insurance policies.	\$1.50 per \$100 or part thereof of net premiums of previous year paid as annual licence (Min \$100).	Up to \$2,000: 10c per \$200 or part. Over \$2,000: \$1.00+20c per \$200 or part in excess of \$2,000.	10c per \$100 or part thereof the sum insured.	Life insurance (other than a temporary or term insurance policy, or disability income insurance) \$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.
Term/Temporary:	Term or Temporary: 5% of first year premium. Life insurance riders: 5% of first year premium on the life insurance rider. Insurance under which an amount is payable in the event of the disablement of the insured by accident or sickness. 5% of the premium paid.	Term insurance: 5% of first year premium.	Term or Temporary insurance: 5% of first year premium			Term or Temporary policy: 5% of first year premium.	Term or Temporary: 5% of first year premium.	Term or Temporary insurance policy: 5% of the first year premium. Life insurance rider: 5% of the first year premium. Insurance in the event of the disablement of the insured by accident or sickness: 10% of the premium paid. Annuities exempt.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
General Insurance:	<p>9% of the premium.</p> <p>Concessional 5% of premium payable on aviation, consumer credit, disability, directors liability, motor vehicle, professional indemnity.</p> <p>Concessional 2.5% of premium paid on crop and livestock.</p>	<p>10% of previous month's premiums.</p>	<p>7.5% of the premium for contracts of general insurance not mentioned below.</p> <p>5% of premium for motor vehicle (other than compulsory 3rd party), professional indemnity insurance, personal injury related to a person's travel on an aircraft, home mortgage that is a first mortgage, and life insurance riders.</p> <p>5% of net premium for workers compensation.</p> <p>10c flat on compulsory 3rd party motor vehicle.</p>	<p>10% of gross premiums.</p> <p>10% of premiums on compulsory 3rd party insurance for motor vehicles.</p>	<p>\$11 per \$100 or part thereof of premiums.</p> <p>(Including compulsory 3rd party premiums).</p>	<p>8% of premiums.</p> <p>\$6 flat on 3rd party motor vehicle insurance.</p>	<p>10% of premiums (including indemnity insurance).</p>	<p>10% of gross premium.</p>
General Insurance:	<p>Exemptions:</p> <p>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.</p>	<p>Exemptions:</p> <p>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.</p>	<p>Exemptions:</p> <p>Insurance premiums for hull of commercial vessel, goods in transit, health insurance and reinsurance between insurers.</p> <p>Premiums paid for policies of public liability insurance by "not for profit organisations" (note that exemption is provided under an administrative arrangement)</p>	<p>Exemptions:</p> <p>Policies covering transport of goods, commercial marine hulls, health insurance, workers' compensation insurance and life insurance.</p>	<p>Exemptions:</p> <p>No duty on workers compensation, commercial marine insurance, private guarantee fidelity insurance and policy of insurance by a registered medical benefits organisation</p>	<p>Exemptions:</p> <p>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 and hull of a floating commercial vessel.</p> <p>No duty on workers compensation.</p> <p>No duty on public liability insurance.</p> <p>Mortgage: 2% of the premium on the policy.</p> <p>\$20 is chargeable on an annuity issued by a life company, or purchased by a person from a life company</p>	<p>Exemptions:</p> <p>Policies covering reinsurance, workers compensation, health insurance, transport of goods and commercial marine hulls exempt.</p>	<p>Exemptions:</p> <p>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.</p> <p>No duty on workers compensation, compulsory 3rd party motor vehicle personal injury insurance, health insurance and international trade insurance</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Reference Period:	Payments relate to the previous month's transactions. Due and payable by 21 st of each month.	Payments relate to the previous month's transactions. Due and payable by the 14 th of the next month for life and the 21 st for general insurance.	The time it is payable may vary according to the type of insurance: General insurance – duty is payable when a premium is paid and the premium is received either in full or in part by the insurer. Life insurance – duty is payable each time a life insurer writes a contract of life insurance. 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.	Payments relate to the previous month's transactions. Due on or before the 21 st of each month.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions. Due and payable by 21 st of each month.
INSURANCE PROTECTION TAX	From 1 July 2001 to assist meeting claims against HIH Insurance policies in relation to CTP and Home Owner Warranty Schemes. The tax consists of an annual levy of \$69m. General insurers registered with APRA contribute \$65m, based on an apportionment by market share of premiums. The balance is contributed by a 1% <i>ad valorem</i> tax imposed on brokers to overseas and domestic general insurers who are not APRA registered.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
AGREEMENTS DUTY								
Under Hand:	Abolished.	Not imposed.	Not imposed.	Not imposed.	Not imposed unless specifically charged under another head of duty.	Abolished.	Not imposed.	Not imposed.
Under Seal:	Abolished.	Abolished.	Not imposed.	\$20.00	Abolished 1 July 2006.	Abolished.	Abolished 1 July 2008	Not imposed.
HIRING ARRANGEMENTS DUTY (GOODS)	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 January 2007.	Abolished from 1 July 2007.
Including motor vehicle leases. Sometimes called "RENTAL DUTY".								

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
PARKING SPACE LEVY	<p>From 1 July 2009</p> <p>\$2,000 per annum on liable spaces within the prescribed areas of City of Sydney and the Municipality of North Sydney.</p> <p>\$710 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, including boundary of City of Sydney.</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 2009. (known as the Congestion Levy)</p> <p>\$850 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>For the area bounded by Montague Street, the West Gate Freeway, City Link and the Yarra River, the levy is \$400 for 2009.</p> <p>Exemptions and concessions apply.</p>	Not imposed.	<p>\$586.00 per annum per bay for long stay non-residential tenant parking within the prescribed Perth city area.</p> <p>\$555.50 per bay for short stay public parking.</p> <p>\$460.50 per bay for motor cycle parking</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
EMERGENCY SERVICES FUNDING	<p><u>Emergency Services Funding</u></p> <p>In NSW, fire fighting services are partly funded through a levy on the providers of certain types of insurance. From 1 July 2009, the State Emergency Service will be funded in the same way. Once the cost of operating the services is determined, the insurance industry, Local Councils and State Budget contribute in the following proportions:</p> <p><u>From 1 July 2009</u> <i>NSW Fire Brigades, Rural Fire Service and State Emergency Service (SES)</i></p> <p>Insurance industry: 73.7%</p> <p>Local Government: 11.7%</p> <p>State Government: 14.6%</p>	<p><u>Fire Services Levy</u></p> <p>In Victoria, fire fighting services are funded through the Fire Services Levy. Once the cost of operating the services is determined, the insurance industry, Local Councils and State Budget contribute in the following proportions:</p> <p><i>Melbourne Fire & Emergency Services Board</i></p> <p>Insurance Industry: 75.0%</p> <p>Local Government: 12.5%</p> <p>State Government: 12.5%</p> <p><i>Country Fire Authority</i></p> <p>Insurance Industry: 77.5%</p> <p>Local Government: 0.0%</p> <p>State Government: 22.5%</p>	<p><u>Fire Levy</u></p> <p>The Qld Fire and Rescue Service Authority is funded through a fire levy that is collected on behalf of the State Government through local government authorities.</p> <p>The levy varies according to property type and location.</p> <p><u>Community Ambulance Cover (CAC)</u></p> <p>CAC replaced the voluntary Queensland Ambulance Service Subscription Scheme and transport charges for non-subscribers. It is collected through a payment of 29.005 cents per day or \$105.87 per year on electricity accounts (for 2009-10). (Increased by CPI each year)</p>	<p><u>Emergency Services Levy</u></p> <p>The Emergency Services Levy replaced the fire services levy from 1 July 2003. The new levy is property based and collected by the local government authorities.</p> <p>The levy rates vary by property type and by region.</p>	<p><u>Fixed Property</u></p> <p>Fixed fee \$50 (\$20 for special community use category 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>\$50 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).</p> <p>Concessions: Up to \$40 concession applies to recipients of specified pensions and Government allowances and to qualifying self-funded retirees.</p> <p>Where properties are from a Contiguous (abutting) or a Single Farming Enterprise group, the Fixed fee applies to only one property in the group (subject to additional criteria).</p> <p><u>Mobile Property</u></p> <p>(Levy rates net of remissions)</p> <p>Cars and larger capacity motor cycles: \$24.00</p> <p>Smaller capacity motor cycles (less than 50cc): \$12.00</p> <p>Commercial fishing vessels: \$12.00</p>	<p><u>Fire Service Levy</u></p> <p><i>Insurance</i></p> <p>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other:</p> <p>28% of gross premium.</p> <p>Marine and cargo:</p> <p>2% of gross premium.</p> <p>Aviation:</p> <p>14% of gross premium.</p> <p><i>Local Council</i></p> <p>Minimum levy of \$33.00 applies.</p> <p>Rates are based on assessed annual value (AAV) of properties.</p> <p><i>Motor Vehicles</i></p> <p>Registration of motor vehicle: \$15.00 per vehicle (\$10.00 per vehicle for pensioners).</p>	<p>Not imposed.</p>	<p><u>Fire and Emergency Services Levy</u></p> <p>Residential and rural properties: \$94.60 per annum.</p> <p>Commercial properties: The formula is - (AUV - 16,500) x 0.3663 .%. Where AUV is the 3 year average unimproved land value.</p> <p>Pensioners provided with a 50% concession.</p> <p><u>Ambulance Levy</u></p> <p><u>Charged to Health Insurance providers.</u></p> <p>From 1 January 2009 the levy is calculated at the rate of \$1.86 per person per week and \$3.72 per family per week. Contributions exempt from the levy are defined under the Emergencies Regulations 2004.</p> <p>Payments are monthly and are in relation to a period three months prior (i.e. April return is for January).</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>EMERGENCY SERVICES FUNDING (Continued)</p>					<p>Historic vehicles: \$6.00 (conditions apply)</p> <p>Goods carrying vehicles: \$32 unless primary producer which is \$12.</p> <p>Public passenger vehicles: \$32.</p> <p>(Certain variations for country based mobile property apply.)</p>			
<p>SAVE THE RIVER MURRAY LEVY</p> <p>EXEMPTIONS:</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	<p>Charged at a flat rate to SA Water customers and indexed annually by movements in the Adelaide CPI.</p> <p>From 1 July 2009:</p> <p>\$35.20 p.a. residential customers.</p> <p>\$158.00 p.a. non-residential customers.</p> <p>Pensioners who are eligible for a concession on SA Water rates & charges are exempt.</p>	Not imposed.	Not imposed.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>LAND TAX</p> <p>Tax Scale:</p> <p>Marginal rates apply to excess above the lower limit of the range unless explicitly specified.</p>	<p>For 2010 land tax year:</p> <p>\$0-\$376,000: Nil</p> <p>\$376,001 to \$2,299,000: \$100 + 1.6 %</p> <p>Over \$2,299,000: \$30,868 + 2.0%</p> <p>The threshold is a three year average and is indexed annually according to movements in State-wide property prices. The threshold cannot fall. The minimum land tax payment is \$100.</p> <p>Non-concessional companies and special trusts are taxed at the flat rate of 1.6% to \$2,299,000, plus 2% for value over \$2,299,99.</p>	<p>For 2009 land tax year:</p> <p><u>General:</u></p> <p>Less than \$250,000: Nil</p> <p>\$250,000-\$599,999: \$275 + 0.2%</p> <p>\$600,000-\$999,999: \$975 + 0.5%</p> <p>\$1,000,000-\$1,799,999: \$2,975 + 0.8%</p> <p>\$1,800,000-\$2,999,999: \$9,375 + 1.3%</p> <p>\$3,000,000 and over: \$24,975 + 2.25%</p> <p><u>Special trusts:</u></p> <p>Less than \$25,000: Nil</p> <p>\$25,000-\$249,999: \$82 + 0.375%</p> <p>\$250,000-\$599,999: \$926 + 0.575%</p> <p>\$600,000-\$999,999: \$2,938 + 0.875%</p> <p>\$1,000,000-\$1,799,999: \$6,438 + 1.175%</p> <p>\$1,800,000-\$2,999,999: \$15,838 + 0.7614% (a)</p> <p>\$3,000,000 and over: \$24,975 + 2.25%</p>	<p>For 2009-10 land tax year</p> <p><u>For resident individuals:</u></p> <p>Less than \$600,000: nil</p> <p>\$600,000 - \$999,999: \$500 + 1.0%</p> <p>\$1,000,000 - \$2,999,999: \$4,500 + 1.65%</p> <p>\$3,000,000 – \$4,999,999: \$37,500 + 1.25%</p> <p>\$5,000,000 and over: \$62,500 + 1.75%</p> <p><u>For Companies, trustees and absentee:</u></p> <p>Less than \$350,000: nil</p> <p>\$350,000 to \$2,249,999: \$1,450 + 1.7%</p> <p>\$2,250,000 - \$4,999,999: \$1,450 + 1.5%</p> <p>\$5,000,000 and over: \$75,000 + 2%</p>	<p>For 2009-10 land tax year:</p> <p>\$0-\$300,000: Nil</p> <p>\$300,001-\$1,000,000: 0.09%</p> <p>\$1,000,001-\$2,200,000: \$630+0.47%.</p> <p>\$2,200,001-\$5,500,000: \$6,270+1.22%</p> <p>\$5,500,001-\$11,000,000: \$46,530+1.46%.</p> <p>Over \$11,000,000: \$126,830+2.16%.</p> <p>The Metropolitan Region Improvement Tax (MRIT) is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.14c per \$1 for land valued at over \$300,000.</p> <p>A 50% cap on land value increases applies for land tax and MRIT purposes.</p>	<p>For 2009-10 land tax year:</p> <p>\$0-\$110,000: Nil</p> <p>Exceeding \$110,000-\$350,000: 0.30%</p> <p>Exceeding \$350,000-\$550,000: \$720 + 0.70%</p> <p>Exceeding \$550,000-\$750,000: \$2,120 + 1.65%</p> <p>Exceeding \$750,000-\$1,000,000: \$5,420 + 2.40%</p> <p>Over \$1,000,000: \$11,420 + 3.70%</p>	<p>Effective 1 July 2005:</p> <p>\$0-\$24,999: Nil</p> <p>\$25,000-\$349,999: \$50.00+0.55%</p> <p>\$350,000-\$749,999: \$1837.50+2%</p> <p>\$750,000 or more: \$9,837.50+2.50%</p>	<p>Not imposed</p>	<p>For 2009-10</p> <p><i>Residential Properties Marginal Rates</i></p> <p>Up to \$75,000: 0.60%</p> <p>\$75,001-\$150,000: 0.89%</p> <p>\$150,001-\$275,000: 1.15%</p> <p>Over \$275,000: 1.40%</p> <p>Based on Average Unimproved Value, which includes the 2007, 2008 and 2009 Unimproved Land Values.</p> <p>Commercial Properties Marginal Rates</p> <p>Up to \$150,000: 0.89%</p> <p>\$150,001-\$275,000: 1.25%</p> <p>Over \$275,000: 1.59%</p> <p>Based on Average Unimproved Value, which includes the 2007, 2008 and 2009 Unimproved Land Values.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LAND TAX (continued)		<p>(a) Surcharge on special trusts effectively phased out for land holdings valued above \$1.8 million; Above \$3.0 million, no surcharge applies</p> <p>Since 1 July 2004 land tax has been payable on electricity transmission easements (from 2007, with a top rate of 5% instead of 3%)</p> <p>The Metropolitan Parks Charge 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. The minimum yearly Parks Charge in 2009-10 is \$62.00.</p>						
EXEMPTIONS:								
Primary Residence:	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.	Exempt or deductible depending on circumstances.	Exempt, except principal places of residence owned by companies and trusts.	Principal place of residence exempt. Additional criteria apply where a business activity is conducted from the principal place of residence (full or partial exemptions may apply).	Exempt.		Exempt, apart from parcels of land that are rented or owned by a corporation or trust.
Primary Production Land:	Exempt if rural/non-urban zoning, otherwise exempt if meet business test.	Exempt with conditions.	Deductible.	Exempt.	Exempt with conditions.	Exempt.		Exempt.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LAND TAX (continued) Other exemptions (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.	50% concession for caravan parks. New exemption for private aged care providers from 1 July 2007.	Caravan parks are exempt, while retirement villages, supported residential facilities and re-locatable home parks are exempt with conditions. All Commonwealth accredited residential aged care facilities will receive ex-gratia relief.			
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. Averaged land values increases are also capped at 50% each year for three years from 1 July 2007. The land tax value is the lesser of the unimproved value at 30 June or the average of the unimproved values at 30 June over the last three years.	Based on value of land 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 on the liability dates of 1 July, 1 October, 1 January and 1 April.
GAMBLING TAXES								
RACING TAXES:	Privatised entity.	Privatised entity.	Privatised entity.				Privatised entity.	
ON-COURSE TOTALIZATOR TAX						From 1 July 2009, Totalizator Wagering Levy of \$6 251 000 in 2009-10 (amount is indexed annually).		

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gross deduction from investment:	<p>Maximum commission from any one pool 25%.</p> <p><u>Fixed Odds (Futures) Racing Betting</u> Not applicable (Gross margin basis).</p> <p>Place, 14.25%</p> <p>Win, 14.50%</p> <p>Quinella, 14.75%</p> <p>Exacta, 16.50%</p> <p>Double, 17.00%</p> <p>Trifecta, 21.00%</p> <p>Quadella, 20.00%</p> <p>First 4, 22.50%</p>	<p>Maximum of 25% from any one pool and from 1 July 2007, commissions applying to wagering events specified as:</p> <p>Place, 14.25%</p> <p>Win, 14.50%</p> <p>Duet, 14.50%</p> <p>Quinella, 14.75%</p> <p>Exacta, 16.50%</p> <p>Double, 17.00%</p> <p>Quaddie, 20.00%</p> <p>Trifecta, 20.00%</p> <p>First 4, 22.50%</p> <p>Mystery 6, 25.00%</p>	<p>Maximum of 16% over the year.</p> <p>(Amount of deduction percentage can vary from type of bet and from time to time depending on policy.</p> <p>The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%.)</p>	<p>Percentage of bets belonging to a race club.</p> <p>Win: 14.5%</p> <p>Place: 14.25%</p> <p>Non-combined win/place average of: 15.60%</p> <p>Novelty Bets:</p> <p>Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00%</p> <p>Favourite numbers: 25.00%</p>	<p>The deduction percentage is limited to a maximum of 25% from investment.</p> <p>Deduction percentage can vary according to type of bet.</p>		<p>All Pools combined with TABQ.</p> <p>Maximum of 16% over the year.</p> <p>(Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%.)</p> <p><u>Fixed Odds Betting</u> TABQ has rights to a licence from 1 January 2001.</p>	
Net percentage received by Government:	<p>From 1 July 2000 Parimutuel</p> <p>Tax rate: 19.11% of player loss (i.e. gross deduction).</p> <p>Subject to approval by the Treasurer, tax on 'domestic' non-TAB totalizator investments fully rebated to clubs.</p>	<p>Tax rate: 19.11% of player loss (i.e. gross deduction).</p> <p>(Average 84% returned to players).</p> <p>Payment of taxation is required within 14 days after the event.</p>	<p>20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>Quarterly licence fee \$186,900.</p> <p>Increases to \$186,900 on 1 October 2009.</p> <p>Increases on 1 October each year based on CPI.</p>	<p>11.91% of net of GST gross margin for off-course racing totalisator wagering.</p> <p>Fixed odds racing wagering remains unchanged at 2.0% of turnover.</p> <p>Note: State Government reimburses GST paid by racing clubs on their gross totalizator margin.</p>	Abolished 1 July 2005.		<p><u>Totalizator</u></p> <p>40% of licensee's commission deducted less GST.</p> <p><u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held</u></p> <p>In Australia: 20% of licensee's commission deducted less GST.</p> <p>Outside Australia: 10% of licensee's commission deducted less GST.</p>	<p>Government receives:</p> <ul style="list-style-type: none"> Licence fee monthly of 10% of capital value divided by 12 less GST. Dividend and Tax Equivalent Payments (2000-01 = 3.6%). <p>In addition clubs receive 4% and RDF 0.5%.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>OFF-COURSE TOTALIZATOR TAX</p> <p>Gross deductions from investments:</p>	<p><u>Parimutuel Pools</u></p> <p>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. Win: 14.50% Place: 14.25%</p> <p><u>Non-combined</u> Win/Place average of: 15.60%</p> <p><u>Novelty Bets:</u> Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta:..... Favourite no.s 25.00%</p> <p>Some flexibility to move commission deductions to meet operational needs (but not to exceed prescribed amounts for non-combined pool operations).</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>
<p>Net percentage received by Government:</p>	<p><u>Parimutuel Pools</u></p> <p>As for on-course Totalizators.</p>	<p>As for on-course Totalizators.</p>	<p>As for on-course Totalizators.</p>	<p><u>Racing</u> 11.91% of net of GST gross margin for off-course racing totalisator wagering (equivalent to a tax rate of around 3.5% on turnover). Fixed odds racing wagering - 2.0% of turnover.</p> <p><u>Sports</u> Parimutuel sports betting tax is set at 5% of turnover. Fixed odds sports betting is set at 0.5% of turnover. In addition, 25% 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.</p>	<p>The wagering tax on SATAB race betting operations will be phased out as follows:</p> <p><u>1 July 2009</u> 2.1% of net wagering revenue (deductions).</p> <p><u>1 July 2010</u> 1.2% of net wagering revenue (deductions).</p> <p><u>1 July 2011</u> 0.6% of net wagering revenue (deductions).</p> <p><u>1 July 2012</u> Abolished</p>		<p>As for on-course Totalizators.</p>	<p>As for on-course Totalizators.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>BOOKMAKER'S TURNOVER TAX</p> <p>Net percentage received by Government</p> <p>Racing:</p>	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	<p><u>Registered bookmakers (on-course bookmakers)</u></p> <p>0.33% of turnover on racing events (the rate is GST exclusive).</p> <p><u>Sports bookmakers</u></p> <p>From 1 January 2010 corporate bookmakers pay 10% of gross profit on combined sports and racing betting.</p> <p>For 1 January 2010 to 30 June 2010, a maximum of \$125 000 is payable.</p> <p>From 1 July 2010, a maximum of \$250 000 per annum is payable.</p>	<p>All courses</p> <p>Racing: 0.00%</p>
<p>Sports Betting:</p>	<p><u>TAB</u></p> <p><u>Totalizator Sports Betting (FootyTAB)</u></p> <p>Maximum deduction: 25.00%</p> <p>Note: Included in maximum commission average of 16% across parimutuel pools.</p> <p>Tax Rate: 19.11% of player loss.</p>	<p><u>Totalizator Sports Betting</u></p> <p>Maximum deduction: 25.00%</p> <p>Tax Rate: 19.11% of deduction.</p> <p>Payment of taxation is required within 14 days after the event.</p>	<p>From investments:</p> <p><u>Totalizator</u></p> <p>As for on-course and off-course Race Totalizator.</p>	<p>At a racecourse: 0.5%, of which half is retained by the race club and the balance is remitted to the Sports Wagering Account.</p> <p>At a sporting venue: 2.0%, of which all is remitted to the Sports Wagering Account.</p>	<p>Bets made by persons outside of Australia:</p> <p>0.25% of turnover.</p> <p>Other Bets: Nil</p>	<p>Abolished from 1 July 2009.</p>	<p>Domestic sourced bets: reduced to Nil (Bets are subject to GST.)</p> <p>International sourced bets: From 1 January 2010 corporate bookmakers pay 10% of gross profit on combined sports and racing betting.</p> <p>For 1 January 2010 to 30 June 2010, a maximum of \$125 000 is payable.</p> <p>From 1 July 2010, a maximum of \$250 000 per annum is payable.</p>	<p>0.25% on designated international sports.</p> <p>Head to head bets ≤\$15,000,000 0.50% >\$15,000,000 0.17%</p> <p>Other fixed odds ≤\$40,000,000 1.00% >\$40,000,000 0.60%</p> <p>6.75% index betting.</p> <p>6.00% parimutuel.</p> <p>GST credit provided.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Sports Betting (continued):	<p><u>Fixed Odds Sports Betting</u></p> <p>TAB</p> <p>Tax Rate: 10.91% of gross margin.</p> <p><u>Bookmakers</u></p> <p>Tax rate abolished.</p>	<p><u>Fixed Odds Sports Betting</u></p> <p>Tax Rate: 10.91% of player loss.</p> <p>Payment of taxation is required monthly within 7 days of the end of the month.</p>	<p><u>Fixed Odds Betting</u></p> <p><u>Not</u> applicable (based on gross revenue i.e. bets taken less payouts).</p> <p>Gross deductions</p> <p>Net percentage received by Government:</p> <p><u>Totalizator</u></p> <p>20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p><u>Fixed Odds Betting Tax Rate</u></p> <p>20% of gross revenue of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided.</p>					

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
OTHER GAMBLING TAXES GAMING MACHINE TAX (Also known as Poker Machine Tax)						The Federal Group has exclusive rights to operate gaming machines in Tasmania (further detail under Casino heading).		
Clubs:	From 1 September 2008. Levied on gross revenue (or player loss). Refer Table 1 Appendix B for full details of phased tax rates. Rate if annual gaming machine profit of between \$1M and \$1.8M: Up to \$1M: 0.0% >\$1M to \$1.8M: 29.5% Rate if annual gaming machine profit over \$1.8M Up to \$200,000: 0.0% \$200,001-\$1m: 10.00% \$1m-\$5m: 19.5% \$5m-\$10m: 24.5% \$10m - \$20m: 27.5% >\$20m: 29.4% (Under the Community Development and Support Expenditure Scheme, the marginal tax rate on clubs' earnings above \$1m will be decreased by 1.5% if a club contributes 1.5% of gaming revenue in excess of \$1m to eligible community projects).	24.24% of gross profit (equates to player loss or gross margin of operator).	Based on monthly metered win (i.e. amount bet less payout to players). <u>Monthly Metered Win</u> \$0-\$9,500: 0.0% \$9,501-\$75,000: 17.91% \$75,001-\$150,000: 20.91% \$150,001-\$300,000: 23.91% \$300,001-\$1,400,000: 25.91% Over \$1,400,000: 35.91% (includes a levy of 8.5% for the Community Investment Fund). Note: These tax rates are Post-GST.	No gaming machines	Tax based on annual net gambling revenue in a financial year. \$0-\$75,000: Nil \$75,001-\$399,000: 21% of excess. \$399,001-\$945,000: \$68,040+28.5% of excess. \$945,001-\$1.5m: \$223,650+30.91% of excess. \$1.5m-\$2.5m: \$395,200.50+37.5% of excess. \$2.5m-\$3.5m: \$770,200.50+47% of excess.	Tax based on annual net gambling revenue in a financial year. <\$35m: 20.88% ≥\$35m: 25.88% of excess. In addition, a community support levy of 4% of gross profit is levied.	Based on monthly gross profits: From 1 January 2009: \$0-\$10,000: 12.91% \$10,001-\$100,000: 22.91% \$100,001-\$200,000: 32.91% >\$200,001: 42.91%	Tax is levied on gross monthly gaming machine revenue (player loss) as follows: <\$15,000: 0.0% \$15,000<\$25,000: 15% \$25,000<\$50,000: 17% >\$50,000: 21% Unlawful: 100%

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>Club tax rates will remain frozen from 1 September 2007 until 31 August 2012. (see Table 1, Appendix B)</p> <p>GST rebate payments will continue to be provided to all clubs on the first \$200,000 of gaming profits from 2004-05.</p>				<p>Over \$3.5m: \$1,240,200.50+55% of excess.</p> <p>These rates apply to all clubs and other not-for profit licensees.</p>			
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payment of taxation is required weekly within 7 days of the end of the week.	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 th 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 monthly relating to previous month's activity.
Hotel:	<p>From 1 July 2009</p> <p>Levied on gross revenue (or player loss) derived from gaming machines.</p> <p>Up to \$25,000: 5.1%</p> <p>\$25,001-\$200,000: 15.1%</p> <p>\$200,001-\$400,000: 23.7%</p> <p>\$400,001-\$1m: 29.4%</p> <p>\$1m-\$5m: 34.4%</p> <p>>\$5m: 47.3%</p> <p>Hotel tax rates changes are being phased in up until 1 July 2010 (see Table 2 Appendix B)</p>	<p>32.57% of gross profit of which 8.33% is allocated to a Community Support Fund.</p> <p>In addition, Tattersalls is required to pay additional tax equal to 7% of its gross gaming revenue at clubs and hotels (in lieu of a licence fee payment).</p>	<p>35.91% of monthly metered win (i.e. amount bet less payout to players).</p> <p>(Includes 8.5% levy for the Community Investment Fund).</p> <p>In addition, hotels are required to contribute to the Health Services Fund.</p> <p>Based on monthly metered win (i.e. amount bet less payout to players).</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$75,000: Nil</p> <p>\$75,001-\$399,000: 27.5% of excess.</p> <p>\$399,001-\$945,000: \$89,100+37% of excess.</p> <p>\$945,001-\$1.5m: \$291,120+40.91% of excess.</p> <p>\$1.5m-\$2.5m: \$518,170.50+47.5% of excess.</p> <p>\$2.5m-\$3.5m: \$993,170.50+57% of excess.</p>	As for clubs.	<p>Based on monthly gross profits:</p> <p>From 1 January 2009:</p> <p>\$0-\$10,000: 12.91%</p> <p>\$10,001-\$100,000: 22.91%</p> <p>\$100,001-\$200,000: 32.91%</p> <p>>\$200,001: 42.91%</p> <p>In addition, a Community Benefit Levy of 10% of gross profits is payable.</p>	25.9% of gross monthly gaming machine revenue.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payment of taxation is required weekly within 7 days of the end of the week.	<p><u>Monthly Metered Win</u></p> <p>\$0-\$100,000: 0.0%</p> <p>\$100,001-\$140,000: 3.5%</p> <p>\$140,001-\$180,000: 5.5%</p> <p>\$180,001-\$220,000: 7.5%</p> <p>\$220,001-\$260,000: 13.5%</p> <p>over \$260,000: 20.0%</p> <p>Note: These tax rates are Post-GST.</p>		<p>Over \$3.5m: \$1,563,170.50+65% of excess.</p>			
Gaming Machine Levy:		<p>Health Benefit Levy:</p> <p>From 2007-08: \$4,333.33 per annum for each operating machine.</p> <p>The levy is payable by the two gaming operators and the casino operator in two equal instalments by 15 December and 15 June each year.</p>			<p>A stamp duty surcharge applies to the transfer of a gaming machine business. See transfer duty.</p>			
CASINO								
Licence fee:	Exclusivity agreement extended for 12 years from November 2007 for a fee of \$100 million.	\$358.4 million (fully paid).	<p>188,700 per quarter.</p> <p>Increases on 1st July each year based on CPI.</p>	\$2.94 million (2009). (indexed annually according to CPI)	Nil	For 2009-10, \$132 400 per month (amount is indexed annually).	Not imposed.	Annual fee \$758,771 for 2008-09 CPI linked.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>CASINO (continued)</p> <p>Tax rate:</p>	<p>From 1 July 2008</p> <p>13.04% of gross revenue from combined table gaming and slots plus <u>super tax</u> on revenue above \$600m p.a. at 1% per each \$5m to a maximum of 38.04%.</p> <p>Tax bands are indexed annually to the CPI and rounded to the nearest \$1,000.</p> <p>Tax rates will increase each year until 2012-13 to a maximum of 16.41% for gross revenue up to \$663.3m plus a maximum super tax of 38.91% for gross revenue above \$1 billion.</p>	<p><u>Regular Players</u></p> <p>21.25% of gross gaming revenue from table games and gaming machines plus a super tax.</p> <p>Super tax: 1% for each \$20m of gross gaming revenue above \$500m (CPI adjusted from 1994) up to maximum of 20% on gross gaming revenue over \$880m (CPI adjusted from 1994).</p> <p>The maximum total tax on marginal revenue for regular players is 42.25%, inclusive of the Community Benefit Levy (discussed below).</p>	<p>From 1 July 2009</p> <p>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 of which 8.5% allocated to the Community Investment Fund.</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 of which 8.5% allocated to the Community Investment Fund.</p>	<p><u>International Commission Business (ICB)</u></p> <p>11%</p> <p><u>Gaming Machines</u></p> <p>20%</p> <p><u>Table Games & Keno</u></p> <p>18%.</p>	<p><u>Table games</u> at 0.91% of net gambling revenue.</p> <p>plus</p> <p><u>gaming machines</u> at 34.41% 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. 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>Lasseters Casino</p> <p><u>Table Games</u></p> <p>8% of gross profit</p> <p><u>Poker Machine Tax</u></p> <p>21% on gross profit.</p> <p>(Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST).</p>	<p>General Gaming Operations:</p> <p>10.90% of gross revenue.</p> <p>Commission-based Operations:</p> <p>0.90% of gross revenue.</p>
	<p>The International "high-roller" program was reactivated on 1 January 2006.</p> <p>The agreed tax rate is 10% with a minimum of \$6 million paid in two non-refundable instalments of \$3million in January and July each year.</p> <p>The NSW Government is required to pay the casino a rebate on the gross amount of GST paid on the program.</p>	<p><u>Commission-based Players</u></p> <p>9% of gross gaming revenue from dedicated gaming tables plus a super tax.</p> <p>Super tax: 1% for each \$20m of gross gaming revenue over \$160m (CPI adjusted from 1994) up to a maximum of 12.25% on gross gaming revenue over \$380m (CPI adjusted from 1994).</p> <p>The maximum total tax on marginal revenue for commission-based players is 22.25%, inclusive of the Community Benefit Levy (discussed below).</p>	<p>Junkets (Premium players): 10% of monthly gross gaming revenue of which 8.5% allocated to the Community Investment Fund.</p> <p>(Gross gaming revenue equates to amount bet less amount won by players.)</p> <p>Taxes are collected monthly in arrears.</p> <p>GST credit provided.</p>			<p><u>Keno & Table Gaming</u></p> <p>The tax rate applying to keno is 5.88% of gross profit.</p> <p>The gaming tax rate applying to casino table games is 0.88% of gross profit.</p> <p><u>Gaming Machines</u></p> <p><\$35m: 20.88%</p> <p>≥\$35m: 25.88% of excess.</p> <p><i>From 1 July 2013, a single flat tax rate of 25.88% will apply to all gross profit.</i></p>	<p><u>Internet Casino</u></p> <p>Australian sourced bets are not permitted.</p> <p>International sourced bets: 4% of gross profit. (Bets are <u>not</u> subject to GST).</p> <p>Skycity Darwin Casino</p> <p><u>In-house Keno & Table Games</u></p> <p>12% of gross profit less GST.</p> <p><u>Commission-based Games</u></p> <p>9.09% of gross profit less GST.</p>	

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
CASINO (continued)		<p>There are no dedicated gaming machines for commission-based players. Where commission-based players play on gaming machines, the 21.25% tax rate applying to regular players applies.</p> <p>GST credit provided.</p> <p>Payment of taxation is required monthly within 7 days of the end of the month.</p> <p>Super tax is calculated annually and payment is required by 7 July of the following financial year.</p>					<p>Poker Machine Tax</p> <p>20% of gross profit.</p> <p>(Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.)</p>	
Other State Charges:	Responsible Gambling Levy of 2% of gross gaming revenue.	1% of gross revenue of both regular and commission-based players (Community Benefit Levy).	1% of monthly gross revenue to Community Benefit Fund (will no longer apply, from 1 July 2009).	<p>Burswood Park Levy : 1% of gross gaming revenue from Table Games and International Commission Business; plus</p> <p>2% of gross revenue from Electronic Gaming Machines</p>				
LOTTERIES	66.1% of player loss (i.e. subscriptions less outgoings for the public lottery).	<p>79.4% of player loss where GST is payable.</p> <p>90.0% of player loss where GST is not payable.</p> <p>(The minimum return to players is 60%)</p> <p>(Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Health Fund.)</p>	<p>62% of monthly gross revenue for declared lotteries of which 8.5% is allocated to the Community Investment Fund.</p> <p>55% of monthly gross revenue for Instant Scratch-its of which 8.5% is allocated to the Community Investment Fund.</p> <p>45% of monthly gross revenue for Golden Casket of which 8.5% is allocated to the Community Investment Fund.</p>	<p>Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instants</p> <p>Under the Lotteries Commission Act 1990:</p> <p>40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sport and 12.5% to eligible organisations.</p> <p>Up to 5% to Festival of Perth and Australian Commercial Film Industry.</p> <p>(Net subscriptions = sales less prizes)</p>	<p>Lotto, Oz Lotto Powerball, Super 66 and Instant lotteries (scratchies):</p> <p>41% of net gambling revenue is paid into Hospitals Fund.</p> <p>Distributable surplus and income tax equivalent is paid into the Hospitals Fund.</p>	<p>No State Lotteries.</p> <p>Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries.</p>	<p>Northern Territory receives a share of duty paid to the Victorian Government for NT subscriptions to Tattersall's Lotteries.</p> <p>55% of player loss less GST for instant lottery products sold by Golden Casket.</p>	<p>Victoria:</p> <p>ACT receives 79.4% of the proportion of player loss on all tickets sold in the ACT for all games except Soccer Pools which is 57.52% of player loss.</p> <p>NSW:</p> <p>ACT receives 66.1% of the proportion of player loss on all tickets sold in the ACT for all games.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
OTHER GAMBLING TAXES	<p>Fixed Odds (Futures) Racing Betting</p> <p>10.91% of monthly gross profit (i.e. sales less payments).</p> <p>Fixed Odds Sports Betting</p> <p>10.91% of monthly gross profit. (i.e. sales less payments).</p> <p>FootyTAB, Soccer TAB, SportsTAB</p> <p>19.11% of player loss (commission).</p>	Nil	<p>Interactive Tax – 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:</p> <p>50% of gross profit of which 8.5% is allocated to the Community Investment Fund.</p> <p>(Gross profit equates to the amount bet on a game less amount won by players.)</p> <p>The tax is collected monthly in arrears. GST credit provided.</p> <p>Quarterly licence fee of \$67,700. Increases on 1 October each year based on CPI.</p>	<p>Australian Rules, Football and Cricket TAB betting Gross Commission: 25.0%</p> <p>Tax to Government: 5.0%</p> <p>75% of sport betting receipts are paid out in dividends and the remainder (i.e. net of the sports betting tax and after the TAB has deducted its administrative expenses) is made available for allocation by the Minister for Sport and Recreation</p>	<p>Betting conducted by TAB other than that attributable to racing</p> <p>State Tax: 6.0% of net wagering revenue.</p>	Taxes related to minor gaming activities including lucky envelopes; bingo; instant draw bingo; sweepstakes; raffles and gratuitous gaming abolished from 1 July 2004.	Nil	
Keno:	<p>For Keno played in registered clubs and casino:</p> <p>For all games of Keno including Heads or Tails</p> <p>8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5 million, and 14.91% of player loss thereafter.</p>	<p>Club Keno</p> <p>24.24% of player loss subject to a minimum player return of 75%.</p> <p>Payment of taxation is required weekly in respect of the week ending Saturday and is payable on the following Tuesday.</p>	<p>Jupiters Keno (Statewide)</p> <p>29.40% of monthly gross revenue, after deducting casino commissions, of which 8.5% is allocated to the Community Investment Fund.</p> <p>The tax is collected monthly in arrears. GST credit provided.</p> <p>Quarterly Licence Fee \$189,800.</p>		<p>Keno</p> <p>(Operated by SA Lotteries)</p> <p>41% of net gambling revenue is paid into the Hospitals Fund.</p> <p>Distributable surplus and income tax equivalent is paid into the Hospitals Fund.</p>	<p>TAS Keno</p> <p>5.88% of gross profit.</p>	<p>NT Keno</p> <p>20% on gross profit.</p> <p>(Tax payable is calculated at the prescribed rate and reduced by the GST amount.)</p>	<p>ACTTAB Keno: 2.53% of turnover.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Keno (continued)	<p>For Keno played in hotels:</p> <p>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 \$37.7 million, and 14.91% of player loss thereafter.</p> <p>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.</p> <p><u>Brisbane and Gold Coast Casinos</u> Receive 25% commission on sales of Jupiters Keno and pay tax at 20% on commissions.</p> <p><u>Townsville and Cairns Casinos</u> Receives 25% commission on sales of Jupiter Keno and pay 10% tax on commissions.</p>					
Internet Gaming						<p>Sports betting tax abolished from 1 July 2009.</p> <p>Fixed odds wagering tax abolished from 1 July 2009.</p> <p>Simulated Gaming (Internet Gaming) Endorsement:</p> <p>Within Australia for gross profit</p> <p><\$10m: 20%</p> <p>\$10m-<\$20m: 17.5% of excess.</p> <p>>\$20m: 15.0% of excess.</p> <p><i>Outside Australia</i></p> <p>4.0% of total gross profits.</p> <p><u>Major Lottery Endorsement</u></p> <p>35.55% of turnover</p>		

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
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 2009-10 is \$465 500.		
Tax						10% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly 15% of commission entitled to in respect of brokered wagering events within Australia, paid monthly		
Product levy						20% of total commission received from Australian racing each month, less the amount of race fields publishing fees payable by the betting exchange operator, or such other fees as are payable by the betting exchange operator for the use of racing product on racing events in other jurisdictions.		

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE TAXES								
Fee Implementation Date:	Effective from 1 July 2009.	Effective from 1 July 2007.	Effective from 1 July 2008.	Effective from 1 July 2009.	Effective from 1 July 2008.	Effective from 1 July 2009.		Effective from 1 July 2009.
MOTOR VEHICLE REGISTRATION FEE	Car: \$55.00 Cycle: \$55.00 Lorry: \$55.00 Lorry mass 5 tonnes or more: \$240.00 Articulated: \$358.00	Appointment and Inspection Fee: \$38.90 Standard Number Plate Fee: \$30.00 (2 plates)	Traffic Improvement fee: \$45.80 Plate fee: \$22.75 Charged on original registration	Recording fee: Car: \$13.05 Cycle: \$13.05 Lorry: \$13.05 Plate Fee: \$17.90 Charged on original registration.	<u>Administration Fees</u> <i>Renewal of Registration</i> Car: \$6.00 Cycle: \$6.00 <i>New Registration</i> Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00	Car: \$76.15 (includes motor vehicle fire levy) Cycle: \$61.15 Trailer, caravan or horse float: \$26.60 Road Safety Levy of \$20.00, or \$12.00 for pensioners, payable on registration.	For vehicles over 3 years old and < 4.5 tonnes GVM: \$9.00 surcharge plus inspection fee of \$38.50 (incl. GST). Inspection fee for heavy vehicles and trailers: \$77.00 (incl. GST) Upgrade/Temporary Upgrade of Con - figurations: \$18.00	Establishment of Registration: \$71.70 Not charged separately in the ACT on renewal of registration.
MOTOR VEHICLE TAX (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) (not Heavy Vehicles – see below and Appendix A)	Based on Vehicle Tare Weight.	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). 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 2008.	Based on vehicle type and tare (unladen) weight with Gross Vehicle Mass (GVM).	Registration fees are not levied by the intended use of the vehicle. Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders. Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders. 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. Effective 1 July 2008. 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. Road Rescue Fee for the grant or renewal of registration annual fee-payable for any motor vehicle other than a veteran, vintage or historical vehicle and vehicles registered to Jervis Bay residents. Annual Fee: \$16.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE TAX (Continued)	0-975Kg: \$171.00	Flat Fee: \$183.30	<u>No. of Cylinders</u>	\$16.67 per 100kg.	For passenger carrying vehicles the fee is based on the number of cylinders.	Effective 1 July 2009	<u>Engine Size</u>	<u>For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs</u>
	976-1154Kg: \$193.00		1,2 & 3: \$206.35	Discount for the registration of 'Family' vehicles \$63.00 for 12-month period or \$31.50 for a 6-month period.		3 cyl. or less: \$78.00	<u>Less than or equal to 4 cylinders</u>	975kg or less: \$321.50
Motor Vehicles Private:	1155-1504Kg: \$223.00		4: \$262.45		to 4 cyl.: \$99.00	4 cyl.: \$91.00	0-500: \$15.00	976-1154: \$356.00
(not Heavy Vehicles – see below and Appendix A)	1505-2504Kg: \$341.00		5 & 6: \$415.60		5 to 6 cyl.: \$201.00	5 or 6 cyl.: \$115.00	501-1000: \$30.00	1155-1504: \$410.00
			7 & 8: \$581.90		7 and over: \$292.00	7 or 8 cyl.: \$157.00	1001-1500: \$48.00	1505-1504: \$410.00
			9-12: \$682.50		Rotary or electric: \$99.00	Over 8 cyl.: \$176.00	1501-2000: \$64.00	1505-4500: \$599.80
			<u>No. of Rotors</u>			Rotary or electric: \$91.00	2001-3000: \$70.00	1505-4500: \$599.80
			2: \$262.45				<u>Greater than 4 cylinders</u>	<i>For Private Use</i>
			3: \$415.60				2001-2500: \$90.00	975kg or less: \$212.50
			<u>4.01t to 4.5t GVM</u>				2501-3000: \$108.00	976-1154: \$235.20
			\$652.30				3001-3500: \$133.00	1155-1504: \$266.40
							3501-4000: \$152.00	1505-2504: \$387.30
							4001-4500: \$180.00	2505-2794: \$590.10
							4501-5000: \$200.00	2795-4500: \$599.80
							5001-5500: \$231.00	<u>Examination or Inspection of Vehicles</u>
							5501-6000: \$252.00	Trailers not exceeding 4.5 tonnes GVM: \$30.80*
							6001-7000: \$294.00	Motor Cycles: \$41.40*
							7001-8000: \$304.00	Motor Vehicles not exceeding 4.5 tonnes GVM: \$53.90*
								Trailers exceeding 4.5 tonnes GVM: \$75.00*
								Motor Vehicles exceeding 4.5 tonnes GVM: \$122.90*
								Follow up inspections all vehicles: \$13.20*
								* Includes GST.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE TAX (Continued) Motor Vehicles Business: (not Heavy Vehicles – see below and Appendix A)	0-975kg: \$277.00 976-1154kg: \$311.00 1155-1504kg: \$363.00 1505-2504kg: \$547.00 The rate varies in many steps up to \$1,541 at 4,500kg.	Flat Fee: \$183.30	<u>Registration fee</u> as for private motor vehicles.	Standard Vehicles <u>Motor Car</u> \$16.67 per 100kg tare weight. <u>Motor Wagon</u> \$16.67 per 100kg tare weight.	<u>Light Commercial Vehicles</u> (i.e. do not have a GVM or GCM greater than 4,500 kg). <i>Based on number of cylinders for vehicles with a Tare Mass not exceeding 1,000 kg</i> 1 to 4 cyl.: \$99.00 5 to 6 cyl.: \$201.00 7 and over: \$292.00 Rotary or electric: \$99.00 <i>Based on Tare Mass for vehicles over 1,000 kg</i> 1001-1500kg: \$218.00 >1500kg: \$371.00	Trailer, caravan or horse float with GVM of between 500kg and 4.5 tonnes: \$17 Non-agricultural machinery: \$88 Tractors (agricultural): exempt <u>Other Light Vehicles</u> A truck with a GVM of 3.0 tonne or more: 4: \$176.00 5 to 6: \$205.00 7 to 8: \$234.00 >8: \$264.00 A bus with 10 adult seats including the driver's seat: \$117.00 A bus with more than 10 adult seats including the driver's seat: \$205.00	Registration fee as for private motor vehicles.	Registration of Vehicles. <u>Fixed Load Trailer</u> 250kg or less: \$59.40 251-764: \$151.00 765-975: \$230.80 976-1154: \$253.50 1155-1504: \$284.80 1505-2499: \$405.60 2500-2504: \$620.30 2505-2794: \$978.50 2795-3054: \$1,105.90 3054-3304: \$1,206.20 3305-3564: \$1,305.50 3565-3814: \$1,398.30 3815-4064: \$1,500.80 4065-4324: \$1,595.80 4325-4500: \$1,696.10 <u>Motor Tractors</u> 2000kg or less: 2001-4000: \$196.30 4000 & over: \$446.60 <u>Motor Implements</u> 975kg or less: \$87.40 976-1154: \$91.90 1155-1504: \$97.40 1505-4500: \$119.70
Heavy Vehicles:	Motor Vehicles of more than 4.5 tonnes GVM: 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. An additional bridge levy of \$125.00 applies to Omnibus, Tourist vehicles and Coaches with a tare weight of 3,565kg upwards. (See Appendix A).	Motor vehicles of more than 4.5 tonne GVM: 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.) (See Appendix A).	Motor vehicles of more than 4.5 tonne GVM: 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. (See Appendix A).	Motor vehicles of more than 4.5 tonne GVM: 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. (See Appendix A)	Motor vehicles of more than 4.5 tonne GVM: 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. (See Appendix A)	Motor vehicles of more than 4.5 tonne GVM: 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. (See Appendix A)	Motor vehicles of more than 4.5 tonne GVM: 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. (See Appendix A)	(Gross vehicle mass over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i> . These are nationally agreed charges. (See Appendix A)

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE TAX (Continued)								
Motor Cycles:	Flat Tax: \$51.00 (Weight Tax)	Flat Tax: \$35.60	Flat Tax: \$91.30	Up to 250cc: \$33.34 Over 250cc: \$50.02	Flat tax: \$33.00	Flat tax: \$13.00 As at 2 July 2009	Up to 600cc: \$10.00 Over 600cc: \$15.00	Up to 100cc: \$89.70 Over 100cc: \$89.70
TRANSFER FEE	Private Transfer Car: \$27.00 Cycle: \$27.00 Lorry: \$27.00 Motor Dealer Transfer: \$27.00	Private Transfer (vehicle): \$32.10 Motor Car Dealer Transfer (vehicle): \$16.40 Cycle and/or Trailer: \$5.50	Car: \$21.05 Cycle: \$21.05 Lorry: \$21.05	Car: \$14.70 Cycle: \$14.70 Lorry: \$14.70	Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00	Car: \$23.90 Cycle: \$23.90 Trailer: \$23.90	Car: \$14.40 Cycle: \$14.40 Lorry: \$14.40 From 1 January 2010: Car: \$15.00 Cycle: \$15.00 Lorry: \$15.00	Flat charges of \$31.30 apply. Car: \$31.30 Cycle: \$31.30 Lorry: \$31.30
DRIVERS LICENCES	1 Year: \$47.00 3 Years: \$113.00 5 Years: \$151.00 Includes \$2 Drug Testing Levy Pensioner Concession card holders and certain Department of Veteran Affairs (DVA card holders are exempt from licence fees).	3 years: \$46.60 10 years: \$158.60	1 Year: \$28.50 2 Years: \$39.70 3 Years: \$50.90 4 Years: 62.10 5 Years: \$73.30 Replacement: \$27.30	1 Year: \$36.60 5 Years: \$116.00	1 year: \$27.00 10 years: \$270.00 Note: In addition to the above fees an Administration Fee of \$15.00 applies.	Standard 1 year: \$27.60 2 years: \$44.90 3 years: \$62.15 4 years: \$79.45 5 years: \$95.40 Pensioner 1 year: \$18.30 2 years: \$26.25 3 years: \$35.55 4 years: \$43.55 5 years: \$50.20	1 year: \$24.00 2 years: \$36.00 3 years: \$48.00 4 years: \$60.00 5 years: \$72.00 Effective 9 April 2009: Alcohol Ignition Locks Licence (AIL): \$48.00 An AIL period ranges from 6 months to 3 years. The AIL licence fee applies irrespective of the length of the AIL period.	Standard 1 Year: \$29.00 5 Years: \$145.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
DRIVERS LICENCES (continued)						Persons who have attained the age of 65 are exempt from the licence renewal fee but must pay a fee of \$8.95 for a drivers licence photo.		
RIDERS LICENCE	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.	As above.	As above for Driver Licence, or free if car or lorry licence is held.	As above.	As above.	As above. No additional fee payable if holder of licence for both Motor Cycle and Motor Vehicle.
LEARNERS PERMIT	Car: \$21.00 Cycle: \$21.00 Includes \$2 Drug Testing Levy	Motor Car: \$19.90 (Valid for a period of 10 years). Motor Cycle: \$19.90 (Valid for a period of 15 months).	\$70.50(3 years – or part of a 3 year period including logbook fee of \$16.20). Logbook fee: \$16.20 Exemption from logbook requirements: \$32.35 Exemption from high-powered vehicle restriction: \$32.35 Exemption from late night driving restriction: \$32.35	Light Vehicle: \$68.30 (Valid for 3 years). Heavy Combination Vehicles: \$154.30 (Includes application fee and 1 practical driving test) MC:\$36.20 (assessment conducted by approved service providers)	\$27.00 plus an administration fee of \$15.00 (issued for a period of 24 months)	L1 & L2: \$27.60 Motorcycle: \$27.60	Cars: \$18.00 (12 months) Cycles: \$18.00 (3 months)	Valid for two years: \$34.40
LICENCE TEST FEE	\$46.00 (Valid for 1 practical driving or riding test). Driver Qualification Test: \$37.00 Driver Knowledge Test: \$37.00	<u>Motor Car</u> Appointment Fee: \$15.00 Learner Knowledge Test (Written): \$19.50	\$43.65 (Valid until a driving test is conducted). \$18.60 (Road Rules Test). \$15.45 (Hazard Perception Test)	Learner Knowledge Test (CTT): \$17.40 Subsequent knowledge test: \$17.40 \$68.30 (valid 3 years) - for application fee which includes Learner's permit plus 1 practical driving test. Subsequent tests \$71.80 each. Phase 2 Logbook: \$18.40 Hazard Perception Test (HPT): \$19.60 Subsequent HPT: \$19.60	Written test: \$11.00 Plus an administration fee of \$15.00 (practical test by private providers)	Car and motorcycle test: \$34.55 L2 Novice driver test \$56.75 P1 Novice driver test \$73.90 Instructors licence test: \$66.50	Driving Test: \$26.40 (including GST) Riding test for provisional or open licence: \$26.40 (including GST) Instructors licence test: \$92.40 (including GST)	Driving Test: \$81.10 (Up to 60 minutes) (including GST)

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LICENCE TEST FEE (continued)	Hazard Perception Test: \$37.00	Learner Driving Test (Practical): \$36.00 Hazard Perception Test: \$14.90 <u>Motor Cycle</u> VicRoads no longer provides a motorcycle learner permit and licence testing service. Accredited motorcycle providers offer tests with an accompanying training service on a commercial basis. <u>Heavy Vehicle</u> Accredited heavy vehicle providers of heavy vehicle licence testing services, and offer tests with an accompanying training service on a commercial basis. Heavy Vehicle Practical Test: \$38.30 (GST included)		\$154.30 – heavy vehicle combinations-application fee which includes Learner's permit plus 1 practical driving test. Subsequent tests \$160.60	<u>Motor Cycle courses</u> Level 1: \$326.00 (Learners Permit) Level 2: \$288.00 (Full Licence) Note: In addition to the above fees, an Administration Fee of \$15.00 applies. <u>Motor Vehicle Test</u> 40 minutes test: \$42.00 Greater than 40 minutes test: \$94.00 Booking fee: \$15.00 Administration fee: \$15.00			
SURCHARGE/LEVY ON MOTOR VEHICLE THIRD PARTY VEHICLE INSURANCE	Nil	10% stamp duty on insurance premium.	10 cents duty per policy. Levies and Fees range from \$15.00 - \$62.80 depending on class.	10% stamp duty on insurance premium.	Yearly policy: \$60.00 9 monthly policy: \$45.00 6 monthly policy: \$30.00 3 month policy: \$15.00 No charge for historic vehicles and some concession card holders.	\$6 per policy. Note: this refers to duty on the premium. A surcharge of 3% applies to periodic payments.	Nil	Nil

Appendix A National Transport Commission Rates

Effective 1 July 2009

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	\$392
3	16.5t	1R3	\$673
4+	20.0t	1R4	\$673

- *Type 2 (higher GVM limit)*

Number of Truck axles	Gross Vehicle Mass (GVM) over:	Configuration Code	Annual Charge
2	12.0t	2R2	\$673
3	16.5t	2R3	\$886
4+	20.0t	2R4	\$886

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

Number of Truck axles	Configuration Code	Annual Charge
2	SR2	\$673
3	SR3	\$886
4+	SR4	\$1,644

Medium Combination Truck (more than 6 axles in combination)

Number of Truck axles	Configuration Code	Annual Charge
2	MR2	\$6,014
3	MR3	\$6,014
4+	MR4	\$6,496

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

Number of Truck axles	Configuration Code	Annual Charge
2	LR2	\$8,293
3	LR3	\$8,293
4+	LR4	\$8,293

* Victoria has no such classification.

Prime Mover Configurations

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

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	SP2	\$1,032
3	SP3	\$4,056
4+	SP4	\$4,460

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

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	MC2	\$7,276
3	MC3	\$7,276
4	MC4	\$8,003
5+	MC5	\$8,003

Trailers

- *Pig Trailer*

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
1	TP1	\$392
2	TP2	\$784
3	TP3	\$1,176
4	TP4	\$1,568
5	TP5	\$1,960
6	TP6	\$2,352
7	TP7	\$2,744
8	TP8	\$3,136
9+	TP9	\$3,528

- *Dog Trailer*

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
1 at front and 1 in rear	TD11	\$784
1 at front and 2 in rear	TD12	\$1,176
1 at front and 3 in rear	TD13	\$1,568
2 at front and 2 in rear	TD22	\$1,568
2 at front and 3 in rear	TD23	\$1,960
3 at front and 3 in rear	TD33	\$2,352
3 at front and 4 in rear	TD34	\$2,744
4 at front and 4 in rear	TD44	\$3,136
4 at front and 5 in rear	TD45	\$3,528

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

Number of axles	Configuration Code	Annual Charge
1	TS1	\$392
2	TS2	\$784
3	TS3	\$1,254
4	TS4	\$1,672
5	TS5	\$2,090
6	TS6	\$2,508
7	TS7	\$2,926
8	TS8	\$3,344
9+	TS9	\$3,762

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

Number of axles	Configuration Code	Annual Charge
1	TL1	\$392
2	TL2	\$2,352
3	TL3	\$3,684
4	TL4	\$4,912
5	TL5	\$6,140
6	TL6	\$7,368
7	TL7	\$8,596
8	TL8	\$9,824
9+	TL9	\$11,052

- **Converter dolly**

Number of axles	Configuration Code	Annual Charge
1	TY1	\$392
2	TY2	\$784
3	TY3	\$1,176
4	TY4	\$1,568
5	TY5	\$1,960
6	TY6	\$2,352
7	TY7	\$2,744
8	TY8	\$3,136
9+	TY9	\$3,528

Bus Configurations

- *Bus (Type 1 and 2)*

Number of axles	GVM	Configuration Code	Annual Charge
2 (Type 1)	Up to 12.0t	1B2	\$392
2 (Type 2)	Over 12.0t	2B2	\$392
3+ (Type 2)	Over 4.5t	2B3	\$2,154

Articulated Bus

Number of axles	Configuration Code	Annual Charge
3+	AB3	\$392

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	\$256
1 (Type O - Overmass)	OSV1	\$320
2 (Type O - Overmass)	OSV2	\$320
3 (Type O - Overmass)	OSV3	\$640
4 (Type O - Overmass)	OSV4	\$960
5-12 (Type O - Overmass)	OSV5-12	Number of axles minus 1 x \$320

Appendix B NSW Gaming Machine Rates

TABLE 1: ANNUAL CLUB GAMING MACHINE RATES

Marginal Tax Rates from 1 September (%)	Annual Gaming Revenue ^(a) (\$)						
	Up to 200,000	200,001 to 1,000,000		1,000,001 to 5,000,000	5,000,001 to 10,000,000	10,000,001 to 20,000,000	20,000,001 and above
		Clubs earning up to 1,000,000	Clubs earning 1,000,001 and over ^(b)				
2007	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2008	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2009	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2010	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2011	0.0	0.0	10.0	21.0	26.0	29.0	30.9

(a) For gaming revenue higher than \$1,000,000, rates shown are before the 1.5 percentage point Community Development and Support Expenditure (CDSE) Scheme duty rate reduction. Under the CDSE Scheme, marginal duty rates on gaming revenue above \$1,000,000 are reduced by 1.5 percentage points if clubs contribute 1.5 per cent of gaming revenue in excess of \$1 million to eligible community projects.

(b) For clubs earning gaming revenue above \$1,000,000 a year from 1 September 2007 the benefit of the tax-free threshold in the \$200,000 to \$1,000,000 revenue range will be withdrawn dollar for dollar as gaming revenue exceeds \$1,000,000, with complete withdrawal when revenue reaches \$1,800,000.

TABLE 2: ANNUAL HOTEL GAMING MACHINE RATES

Rates from 1 July (%):	Annual Gaming Revenue (\$)					
	Up to 25,000	25,001 to 200,000	200,001 to 400,000	400,001 to 1,000,000	1,000,001 to 5,000,000	5,000,001 and above
2007	5.4	15.4	21.1	28.2	33.2	41.8
2008	5.3	15.3	22.4	28.8	33.8	44.5
2009	5.1	15.1	23.7	29.4	34.4	47.3
2010	5.0	15.0	25.0	30.0	35.0	50.0