



The  
Treasury

november 2011

**trp**  
**11-01**

## **Interstate Comparison of Taxes 2011-12**

Office of Financial Management

---

**Research & Information Paper**

## Preface

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

There are, however, some qualifications:

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

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

**Philip Gaetjens**  
**Secretary**  
NSW Treasury  
18 November 2011

Treasury Ref: TRP11-01  
ISBN: 978-0-7313-3498-8 [Print]  
978-0-7313-3499-5 [Electronic]

---

### Note

General inquiries concerning this document should be initially directed to: Danielle Doherty, Fiscal and Economic Directorate, NSW Treasury.  
Telephone: 02 9228 3088; email: [danielle.doherty@treasury.nsw.gov.au](mailto:danielle.doherty@treasury.nsw.gov.au)

This publication can be accessed from the NSW Treasury website [<http://www.treasury.nsw.gov.au/>].

---

**Contents:**

	Page
<b>Preface</b>	<b>i</b>
<b>Treasury Contacts</b>	<b>1</b>
<b>Description of Major State Taxes</b>	<b>2</b>
<b>Recent Major Tax Initiatives</b>	<b>4</b>
New South Wales	4
Victoria	5
Queensland	6
Western Australia	7
South Australia	7
Tasmania	8
Northern Territory	8
Australian Capital Territory	9
<b>Tax Schedules</b>	<b>10</b>
<b>Payroll Tax</b>	<b>11</b>
<b>Taxes on Financial Transactions</b>	<b>12</b>
Transfer (or Contracts and Conveyances) Duty	12
Home Purchase Assistance	14
Land Rich / Landholder Duty	16
Motor Vehicle Registration Duty	17
Share Transfer (Marketable Security) Duty	18
Mortgages and Loan Security Duty	19
Deeds of Settlement	20
Insurance Duty	20
Insurance Protection Tax	23
Agreements Duty	23
Hiring Arrangements Duty	23
Hire Purchase Arrangements Duty	23
Leases of Land or Premises Duty	24
Health Insurance Levy	24
Parking Space Levy	24
Fire and Emergency Services Funding	25
Save the River Murray Levy	26
<b>Land Tax</b>	<b>27</b>
<b>Gambling Taxes</b>	<b>29</b>
Racing Taxes	29
On-Course Totalizator Tax	29
Off-Course Totalizator Tax	30
Bookmaker's Turnover Tax	32
Gaming Machine Tax	33
Casino Taxes	35
Lotteries	37
Keno	38
Other Gambling Taxes	39
Betting Exchanges	40
<b>Motor Vehicle Taxes</b>	<b>40</b>
Motor Vehicle Registration Fee	40
Motor Vehicle Weight/Engine Capacity Tax	41
Motor Vehicle Transfer Fee	43
Motor Vehicle Driver's Licence Fee	44
Other	44
<b>Appendix A – National Transport Commission (NTC) Rates</b>	<b>47</b>
<b>Appendix B – NSW Gaming Machine Rates</b>	<b>50</b>

## Treasury Contacts

**Inquiries regarding specific taxes should be directed to the relevant state or territory treasury -**

**New South Wales**

Danielle Doherty  
Tel: 02 9228 3088  
Fax: 02 9228 4041  
E-mail: [danielle.doherty@treasury.nsw.gov.au](mailto:danielle.doherty@treasury.nsw.gov.au)

**Victoria**

Cameron Tampion  
Tel: 03 9651 5927  
Fax: 03 9651 6495  
E-mail: [cameron.tampion@dtf.vic.gov.au](mailto:cameron.tampion@dtf.vic.gov.au)

**Queensland**

Ryan Tavendale  
Tel: 07 3224 5374  
Fax: 07 3221 0181  
E-mail: [Ryan.Tavendale@treasury.qld.gov.au](mailto:Ryan.Tavendale@treasury.qld.gov.au)

**Western Australia**

Matthew Don  
Tel: 08 6551 2792  
Fax: 08 9481 0652  
E-mail: [Matthew.Don@treasury.wa.gov.au](mailto:Matthew.Don@treasury.wa.gov.au)

**South Australia**

Johan Linde  
08 8226 9628  
Fax: 08 8226 9477  
E-mail: [Johan.Linde@sa.gov.au](mailto:Johan.Linde@sa.gov.au)

**Tasmania**

Angelo Pavlides  
Tel: 03 6233 3538  
Fax: 03 6233 5690  
E-mail: [Angelo.Pavlides@treasury.tas.gov.au](mailto:Angelo.Pavlides@treasury.tas.gov.au)

**Northern Territory**

Kevin Phang  
Tel: 08 8999 6290  
Fax: 08 8999 5577  
E-mail: [kevin.phang@nt.gov.au](mailto:kevin.phang@nt.gov.au)

**Australian Capital Territory**

Marisa Losanno  
Tel: 02 6207 0332  
Fax: 02 6207 0026  
E-mail: [Marisa.Losanno@act.gov.au](mailto:Marisa.Losanno@act.gov.au)

## 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.

### Land Rich / Landholder Duty

Transfer duty levied on marketable securities transactions on the value of the landholdings of a company or trust.

### 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.

**Description of Major State Taxes** (continued)

**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 Stamp, Contracts or Conveyances Duty)**

Levied on the transfer of property. The duty is usually paid by the purchaser and based on the sale price (or market 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

The Payroll Tax Rebate Scheme (Jobs Action Plan) was introduced from 1 July 2011. Under the Plan, payroll tax liable businesses employing additional staff after 1 July 2011 may receive a \$4,000 payroll tax rebate per full time employee for each additional position. For part time employees, the rebate will be pro-rated based on full time equivalent hours.

The rebate will be paid in two equal parts available from the first and second anniversary of the hire of a new employee.

The rebate will only be available for the first 100,000 new payroll tax-paying jobs. 60 per cent of these jobs must be in metropolitan NSW. The definition of "metropolitan areas" will consist of the local government areas in the Sydney Statistical Division for Australian Bureau of Statistics purposes (which includes the local government areas of Gosford and Wyong) plus the Newcastle and Wollongong local government areas.

All other areas of NSW are considered regional NSW under this Plan. 40 per cent of all new jobs created under the Jobs Action Plan must be in regional NSW.

#### Transfer Duty

From 1 July 2011, the Home Builders Bonus transfer duty exemption for purchasers aged 65 or over was extended to include people aged 55 or over. The exemption is available until 30 June 2012 for purchasers aged 55 or over selling their existing home and purchasing a newly-constructed home (including "off the plan" purchases) costing up to \$600,000.

#### Club Gaming Tax

From 1 September 2011, the following amendments were made to club gaming taxation arrangements:

- Reduction in the club gaming tax rates
- The Community Development and Support Expenditure (CDSE) scheme was renamed to 'ClubsGRANTS'
- The maximum tax rebate was increased from 1.5 per cent to 1.85 per cent. The maximum tax rebate for Category 1 is capped at 0.75 per cent and Category 2 increased from 0.75 per cent to 1.1 per cent
- A new Category 3 was introduced, providing a minimum contribution of 0.4 per cent for large scale projects associated with health and sport.

#### Stamp Duty

Mortgage duty on business transactions, unquoted marketable securities duty, and duty on transfers of non-land business assets such as goodwill, patents, trademarks and other intellectual property will be abolished from 1 July 2012.

### Torrens Assurance Levy

The ad valorem component of the Torrens Assurance Levy on the registration of land transfers was repealed from 1 July 2011. The remaining basic component of the Torrens Assurance Levy is placed in the Torrens Assurance Fund and used to compensate landowners and others with an interest in land, from loss or damage due to fraud or errors.

### 2011-12 Budget

#### Transfer Duty – First Home Buyers

From 1 January 2012, eligibility for first home buyer transfer duty exemptions and concessions will be limited to first home buyers purchasing newly constructed homes (including homes purchased 'off the plan') and vacant land intended as the site for a new home.

#### Payroll Tax

From 1 January 2012, employers hiring eligible new employees with a disability will receive a \$4,000 payroll tax rebate paid in two equal instalments after three months and six months of employment. The employee must work an average of at least twelve hours a week.

#### Driver's Licence Fee

From 1 July 2012, licence renewal fees will be halved for drivers with a record free of driving offences for at least five years.

## Victoria

### Transfer Duty

For first home contracts settled from 1 July 2011, land transfer duty will be cut by 20 per cent. This cut will rise to 30 per cent for contracts settled from 1 January 2013, 40 per cent for contracts settled from 1 January 2014, and 50 per cent for contracts settled from 1 September 2014. These cuts are only available to first home purchases valued up to \$600,000.

The pensioner and concession cardholder land transfer duty concession was revised. A full land transfer duty exemption continues to apply to eligible pensioner and concession cardholder property purchases valued up to \$330,000, but for contracts entered into from 1 July 2011, the threshold to receive a duty concession has been increased from \$440,000 to \$750,000. The exemption/concession has also been expanded to holders of a Commonwealth Seniors Health Card.

The First Home Bonus, worth \$13,000 for new homes in metropolitan Melbourne and \$19,500 for new homes in regional Victoria, has been extended to 30 June 2012.

A conveyance duty exemption/concession has also been introduced for young farmers aged under 35. Eligible young farmers purchasing their first farmland property will be entitled to a full duty exemption for purchases valued up to \$300,000, while a concession applies for purchases valued up to \$400,000.

From 1 July 2012, Victoria will align itself with most other jurisdictions by transitioning from a land rich duty model to a landholder duty model that will ensure that transactions that result in changes in ownership or control of entities holding land and other property are brought into the land transfer duty base. The landholder duty model will ensure greater consistency in the treatment of direct and indirect acquisitions of land and will considerably reduce complexity and provide greater certainty to taxpayers.

### Wagering Tax

A concessional tax rate of 10 per cent applies to commissions attributable to premium customers (i.e. those customers who invest more than \$3 million in Victorian totalisators conducted by the licensee in a financial year and a pro-rata amount of \$378,000 for 2012-13). The concession commenced on 2 February 2011 and remains valid until 15 August 2012.

### 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 (including the community benefit levy) by 2013-14. The 22.25 per cent tax rate increased by 1.72 per cent on 1 January 2010, 1.72 per cent on 1 July 2010 and by a further 1.72 per cent on 1 July 2011 (to the current tax rate of 27.41 per cent). It will continue to increase by 1.72 per cent on each anniversary of 1 July, the final such increase to occur on and from 1 July 2014.

In addition to annual CPI indexation, the base amount for the casino supertax threshold increased by \$5 million on 1 July 2009 and 1 July 2010, and \$30 million on 1 July 2011, to \$838.0 million for 2011-12. In addition to annual indexation it will increase by a further \$30 million on 1 July 2012 and \$5 million on 1 July 2013.

## Queensland

### Transfer Duty

From 1 August 2011, the principal place of residence transfer duty concession will be removed. This is the concession provided to home purchasers who are not first home buyers, when they buy a home to live in as their principal place of residence.

The transfer duty rate structure will be revised to ensure transfer duty payable on a home remains lower in Queensland than under the standard rate in any other mainland state of Australia. The new rate structure is outlined in the tax schedules section of this document.

### Home Buyers

From 1 August 2011 until 31 January 2012, a temporary \$10,000 grant towards the construction or purchase of a new home under \$600,000 will be available to all purchasers.

### Households

From 1 July 2011, the Community Ambulance Cover levy will be abolished saving liable electricity account holders \$113 per annum.

### Land Tax

**Capping of Land Values** – From 1 July 2011, the 50 per cent cap on land value increases will be continued.

**Reforming Queensland's Land Valuation System** – From the 2011 valuation, Queensland adopted a 'site value' methodology similar to that used in other Australian states.

### Payroll Tax

In 2011-12, the 25 per cent payroll tax rebate is provided on the eligible wages of apprentices and trainees will be continued, in addition to these wages being exempt from payroll tax.

## Western Australia

### Royalties

The State Government will seek to remove the concessional royalty rate applying to iron ore, effectively increasing the rate from 5.625 per cent to 6.5 per cent from 1 July 2012 and then to 7.5 per cent from 1 July 2013.

### Vehicle Licence Duty

From 1 July 2011, an exemption from vehicle licence duty will apply for transfers of private vehicle licences between spouses or de facto partners of at least two years.

## South Australia

### Land Tax

From 1 July 2011, all land tax thresholds will be indexed annually in line with average site value increases as determined by the (South Australian) Valuer-General.

### Payroll Tax

The payroll tax exporters rebate scheme will be phased out. The rebate will be halved (from 20 per cent to 10 per cent) from 1 July 2011 and fully abolished from 1 July 2013.

### Stamp Duty

**Landholder** – From 1 July 2011, land rich provisions in the *Stamp Duties Act 1923* (SA) will be replaced with a landholder model. Under the landholder model, if control of an entity changes and that entity holds South Australian land assets above the \$1 million threshold, conveyance rates of duty will apply to the South Australian land assets being transferred.

**Insurance** – From 1 May 2011, the stamp duty rate for general insurance changed from \$11.00 per \$100 or fractional part of \$100 of dutiable premiums to a fully proportional rate of 11 per cent of dutiable premiums.

Similarly the stamp duty rate for life insurance changed from \$1.50 per \$100 or fractional part of \$100 of dutiable premiums to a fully proportional rate of 1.5 per cent of dutiable premiums. The new rate for life insurance applies in respect to all dutiable premiums during the 2011 calendar year.

### First Home Buyers

The First Home Bonus Grant of up to \$8,000 will be phased out by 1 July 2013. The Grant will be reduced to \$4,000 (phasing out between \$400,000 and \$450,000) from 1 July 2012 and then be fully abolished from 1 July 2013.

For first home buyers who enter into a contract to purchase or build a new home or owner builders who commence construction of a new home on or after 10 June 2011, defined commencement and/or completion conditions now apply.

## Tasmania

### Payroll Tax

The *Employment Incentive Scheme (Payroll Tax Rebate) Act* is to be amended to establish a scheme for the payment of rebates equivalent to the payroll tax paid on new employment created between 16 June 2011 and 30 June 2012. Rebates under this new scheme will continue to be paid until 30 June 2013, provided the positions created are maintained until 30 June 2013.

### Conveyance Duty (also known as Transfer Duty)

The Government has announced that, from 16 June 2011, the first home buyer duty concession is to be abolished. The Duties Act will also be amended to abolish refunds of duty paid on vacant land on which a first home builder subsequently builds their first home. These duty refunds will still be available for contracts entered into on or before 16 June 2011.

### Land Tax

From 1 July 2011 the general land exemption for pensioners will be removed. Additionally, the shack land classification (which was taxed at zero per cent) is to be abolished. Land previously classified as shack land will revert to the general land classification.

## Northern Territory

### Payroll Tax

From 1 July 2011, the Northern Territory's payroll tax rate reduced from 5.9 per cent to 5.5 per cent in respect to wages paid or payable by employers on or after 1 July 2011. Also, the annual payroll tax threshold increased to \$1.5 million. The pre-1 July 2011 threshold of \$1.25 million operated as a general exemption, i.e. the full \$1.25 million (or a relevant proportion for employers or groups of employers that pay interstate wages) was exempt from tax irrespective of the amount of wages paid.

From 1 July 2011, similar to the approach adopted in Queensland, the threshold changed from a general exemption to a deduction from an employer's taxable wages. The amount of the deduction depends on the amount by which the employer's (or group's) annual total Australian wages exceed \$1.5 million.

For employers with wages above the \$1.5 million threshold amount, the maximum amount to be deducted from the employer's wages, will start at \$1.5 million and reduce by \$1.00 for every \$4.00 in wages paid by employers above the threshold amount.

This means that an employer, or a group of employers, paying total Australian wages of \$7.5 million or more in a year will not receive a deduction for that year. Also from 1 July 2011, updated payroll tax employee share scheme provisions apply. This is as a result of the Commonwealth's income tax changes. These amendments are based on harmonised legislation developed in consultation with other states and territories.

### Conveyance Duty (also known as Transfer Duty)

From 1 July 2011, a new conveyance duty rate of 5.45 per cent applies for a conveyance of dutiable property where the unencumbered value or the consideration payable is \$3 million or more. The new rate applies to contracts signed on or after 1 July 2011 and includes contracts following the exercise of an option granted prior to 1 July 2011 or a contract that replaces an earlier contract for the same property.

The conveyance duty rate of 4.95 per cent continues to apply for conveyances of dutiable property with a dutiable value from \$525,000 to under \$3 million.

#### **New grant scheme**

A one-off BuildBonus grant of \$10,000 is available for owner builders and home buyers, including investors, who are building or purchasing a new home up to the value of \$530,000. The amount of \$530,000 includes the value of the land on which the home is built.

A person may receive only one BuildBonus grant even where a person purchases or builds several new homes. First home buyers of a new home will receive both the \$7,000 first home owner grant and \$10,000 BuildBonus grant provided all eligibility criteria are met.

BuildBonus applies to contracts signed between 3 May 2011 and 31 December 2011 where construction of the new home commences on or after 3 May 2011. Owner builders who commence construction of a house during this period are also eligible for BuildBonus.

Generally, building work needs to commence on or after 3 May 2011 and within six months of the contract being signed. Construction should be completed within 18 months of the building work commencing.

### **Australian Capital Territory**

#### **Payroll Tax**

From 1 July 2011 the *Payroll Tax Act 2011* (the Act) is effective. The Act is a re-write of the *Payroll Tax Act 1987* and it adopts the structure and language used in harmonised legislation except where differences were necessary to maintain ACT specific issues or policy. The ACT specific differences are:

- primary carer leave
- exemption for charitable organisations (in the ACT the exempt status is based on the charitable entity, not on the activity of the entity)
- the ACT will continue to exempt employment agents where the employment agent is an exempt body.

#### **First Home Owner Grant**

Amendments were made to the *First Home Owner Grant Act 2000* (FHOG Act) to:

- introduce a property value cap of \$750,000 for eligible transactions that commence on or after 1 January 2011
- allow an applicant to re-apply for a further grant if the original grant is repaid including any penalties and interest
- if an applicant is convicted of an offence under the FHOG Act in the ACT or a corresponding FHOG Act in another jurisdiction an applicant is ineligible.

## Tax schedules

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Payroll Tax:</b>								
<b>Basic Flat Rate:</b>	5.45% (From 1 Jan 2011)	4.90%	4.75%	5.50%	4.95%	6.10%	5.5%	6.85%
<b>Method of calculation of Tax:</b>	Single marginal rate.	Single marginal rate.	Deduction System.	Single marginal rate.	Single marginal rate.	Single marginal rate.	Deduction System.	Single marginal rate.
<b>Tax Scale and Small Business Concession:</b>	First \$678,000 exempt. (From 1 July 2011) 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 \$1.00 for every \$4.00 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.	Deduction of \$1,500,000. For payrolls \$1,500,000 up to \$7,500,000, deduction of \$1,500,000 reducing by \$1.00 for every \$4.00 payroll exceeds \$1,500,000 No deduction for taxable wages of \$7,500,000 or more.	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. Various exemptions apply.	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 Part 4 of the <i>Payroll Tax Act 2007</i> (other than under Division 4 or 5 of that Part, section 50 or clause 16 of Schedule 2).	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 2011-12, a 25% payroll tax rebate on the eligible wages of apprentices and trainees is continued, 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. Various exemptions apply, primarily for charitable and religious institutions, government departments and public hospitals and schools.	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. Various exemptions apply. On 1 July 2009, a new Payroll Tax Act commenced. The new Act is largely harmonised with the legislation of other States.	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. Wages are exempt if they are paid or payable by any of the following: Religious institution; a public benevolent institution (but not including an instrumentality of the State); a non-profit organisation having as its sole or dominant purpose a charitable, benevolent, philanthropic or patriotic purpose; 14 weeks of eligible maternity or adoption leave payments; in respect of wages in any period when an employee was taking part in bushfire-fighting activities as a volunteer member of a	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. On 1 July 2009 a new	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.  Commencing on 1 June 2006 approved

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll Tax (continued):						fire brigade; or wages in respect of any period when he or she was engaging in emergency management or rescue and retrieval operations as a volunteer emergency management worker.  In certain circumstances wages relating to: school and educational services and training; community development employment project; or health care service providers are exempt.	Payroll Tax Act commenced. The new Act rewrites the previous Payroll Tax Act to largely harmonise it with the legislation of the states in other remaining areas.	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.	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.

**Taxes on Financial Transactions:**

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

Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified. Rate for the highest value range is <u>underlined</u> .	<p><u>General duty rates</u>  <b>\$0-\$14,000:</b> 1.25% (min \$2.00)  <b>\$14,001-\$30,000:</b> \$175+1.50%  <b>\$30,001-\$80,000:</b> \$415+1.75%  <b>\$80,001-\$300,000:</b> \$1,290+3.50%  <b>\$300,001-\$1,000,000:</b> \$8,990+4.50%  <b>Over \$1,000,000:</b> \$40,490+<u>5.50%</u></p> <p><b>From 1 June 2004 For Residential Property</b>  <b>\$0-\$14,000:</b> 1.25% (min \$2.00)  <b>\$14,001-\$30,000:</b> \$175+1.50%</p>	<p><u>General duty rates</u>  <b>\$0-\$25,000:</b> 1.40%  <b>\$25,001-\$130,000:</b> \$350+2.40%  <b>\$130,001-\$960,000:</b> \$2,870+6.00%  <b>Over \$960,000:</b> <u>5.50%</u> of total value</p> <p><u>Duty rates for principal place of residence purchases</u>  <b>\$0-\$25,000:</b> 1.40%  <b>\$25,001-\$130,000:</b> \$350+2.40%  <b>\$130,001-\$440,000:</b> \$2,870+5.00%  <b>\$440,001-\$550,000:</b></p>	<p><u>Effective 1 August 2011</u>  <u>General duty rates</u>  <b>\$0-\$5,000:</b> Nil  <b>\$5,001-\$105,000:</b> 1.50%  <b>\$105,001-\$480,000:</b> \$1,500+3.50%  <b>\$480,001-\$980,000:</b> \$14,625+4.50%  <b>Over \$980,000:</b> \$37,125+<u>5.25%</u></p>	<p><u>General duty rates</u>  <b>\$0-\$80,000:</b> 1.90%  <b>\$80,001-\$100,000:</b> \$1,520+2.85%  <b>\$100,001-\$250,000:</b> \$2,090+3.80%  <b>\$250,001-\$500,000:</b> \$7,790+4.75%  <b>Over \$500,000:</b> \$19,665+<u>5.15%</u></p> <p><u>Duty rates for residential property</u>  <b>\$0 - \$120,000:</b> 1.90%  <b>\$120,001 - \$150,000:</b> \$2,280+2.85%  <b>\$150,001 - \$360,000:</b> \$3,135+3.80%</p>	<p><b>\$0-\$12,000:</b> 1.00%  <b>\$12,001-\$30,000:</b> \$120+2.00%  <b>\$30,001-\$50,000:</b> \$480+3.00%  <b>\$50,001-\$100,000:</b> \$1,080+3.50%  <b>\$100,001-\$200,000:</b> \$2,830+4.00%  <b>\$200,001-\$250,000:</b> \$6,830+4.25%  <b>\$250,001-\$300,000:</b> \$8,955+4.75%  <b>\$300,001-\$500,000:</b> \$11,330+5.00%  <b>Over \$500,000:</b> \$21,330+<u>5.50%</u></p>	<p><b>\$0-\$1,300:</b> \$20  <b>\$1,301-\$10,000:</b> 1.50%  <b>\$10,001-\$30,000:</b> \$150+2.00%  <b>\$30,001-\$75,000:</b> \$550+2.50%  <b>\$75,001-\$150,000:</b> \$1,675+3.00%  <b>\$150,001-\$225,000:</b> \$3,925+3.50%  <b>Over \$225,000:</b> \$6,550+<u>4.00%</u></p>	<p><b>\$0-\$525,000:</b> Duty calculated by the formula:  <math>D = (0.06571441V^2) + 15V</math>  Where  D = duty payable in \$  V = 1/1000 dutiable value  <b>\$525,000 – under \$3,000,000:</b> <u>4.95%</u> of total value.  <b>\$3,000,000 and over:</b> <u>5.45%</u> of total value</p>	<p><b>\$0-\$100,000:</b> \$20.00 or \$2.00 per \$100  <b>\$100,001-\$200,000:</b> \$2,000+\$3.50 per \$100 or part thereof.  <b>\$200,001-\$300,000:</b> \$5,500+\$4.00 per \$100 or part thereof.  <b>\$300,001-\$500,000:</b> \$9,500+\$5.50 per \$100 or part thereof.  <b>\$500,001-\$1,000,000:</b> \$20,500+\$5.75 per \$100 or part thereof.  <b>Over \$1,000,000:</b> \$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><b>\$30,001-\$80,000:</b> \$415+1.75%</p> <p><b>\$80,001-\$300,000:</b> \$1,290+3.50%</p> <p><b>\$300,001-\$1,000,000:</b> \$8,990+4.50%</p> <p><b>\$1,000,000-\$3,000,000:</b> \$40,490+5.50%</p> <p><b>Over \$3,000,000:</b> \$150,490+7.00%</p> <p>Liability includes contents of buildings.</p> <p>Various exemptions are available.</p>	<p>\$18,370+6.00%</p> <p><b>\$550,001-\$960,000:</b> \$28,070+6.00%</p> <p><b>Over \$960,000:</b> 5.50% of total value.</p>		<p><b>\$360,001 – \$725,000</b> \$11,115+4.75%</p> <p><b>Over \$725,000</b> \$28,453+5.15%</p>					
<b>Non-Real Business Property:</b>	<p><u>Non-Real Business Property:</u> 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> Conveyance duty on non-real-property business conveyances abolished from 1 July 2008.</p>	<p><u>Non-Real Business Property</u> 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> Commencing 1 July 2006: Duty on non-real business property was abolished. 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>	
					<p><u>Gaming Machine Surcharge</u> Effective from 28 November 2002: <b>Gaming Machine Surcharge</b> applies to the transfer of ownership of a gaming business. To be abolished from 1 July 2012. <b>Surcharge rate:</b> 5% of annual net gambling revenue of the gaming venue.</p>	<p>Duty on agreements for sale abolished from 1 July 2009. Transfers of dutiable property remain dutiable.</p>			

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Reference Period:</b> Transfer Duty (continued):	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.	Payments are due within 3 months of execution of instrument.	Payments are generally due within 30 days of the date of assessment.	Documents to be lodged within 3 months of execution and payment required within 3 months of the issue of the assessment notice.	Payments due within 2 months of execution of instrument.	Payments due within 3 months after the liability to pay the duty arises.	Payments due within 60 days of instrument being executed, except for eligible conditional agreements where payment is due from the earliest of: 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.	Documents to be lodged and payment required within 90 days of the liability arising.
<b>HOME PURCHASE ASSISTANCE:</b>								
<b>Home Purchase Assistance:</b>	<b>Until 31 December 2011:</b> <b>First Home Plus Scheme</b> Transfer Duty payable: <u>For first homes</u> <b>Up to \$500,000:</b> Nil <b>\$500,001-\$600,000:</b> Nil duty payable on a sliding scale according to the following formula: 22.49% of purchase price less \$112,450. <u>For vacant land</u> <b>Up to \$300,000:</b> Nil <b>\$300,001-\$450,000:</b> Nil duty payable on a sliding scale according to the following formula: 10.49% of purchase price less \$31,470. Full transfer duty rates apply above the upper thresholds.	From 1 July 2009, first homebuyers who qualify for the First Home Owner Grant will also qualify for the <b>First Home Bonus</b> worth \$13,000 for new homes in metropolitan Melbourne, and \$19,500 for new homes in regional areas.  To be eligible to receive the Bonus, the purchase price of the property must not exceed \$600,000.  For contracts settled from 1 July 2011, first home buyers purchasing a home worth up to \$600,000 will receive a 20% cut in stamp duty. This cut will rise to 30% from 1 January 2013, 40% from 1 January	From 1 August 2011 For first homes Where the unencumbered value of home is \$509,999.99 or less: up to \$15,525 rebate.  Where the unencumbered value of home is \$510,000-\$599,999.99 and consideration not less than the unencumbered value: \$13,925 rebate reducing to \$0 for purchases at \$600,000.  First Home Vacant Land (Effective 1 August 2011) Concession for the purchase of vacant land	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 1.50%. The concessional rate phases out between \$100,000 and \$200,000. 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. 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.	In addition to the \$7,000 FHOG, a <b>First Home Bonus Grant</b> of up to \$8,000 is available to eligible homebuyers who enter into a contract to purchase or build a new home or to eligible owner builders who commence construction of a home valued up to \$400,000 (phasing out between \$400,000 and \$450,000) between 17 September 2010 and 30 June 2012. For first home buyers who enter into a contract to purchase or build a new home or owner builders who commence construction on or after 10 June 2011, commencement and/or completion conditions apply.	Duty on first homes valued \$120,000 or less can be paid by instalments over a two year interest free period.	<b>First Home Owner Concession</b> First homes receive a concession of duty on the first \$540,000 of value where the value/consideration of the home is less than \$750,000. This includes a contract for the purchase of a new home on a proposed lot on a plan of subdivision.  Where a first home is to be built on vacant land the value/consideration for the land needs to be \$385,000 or less. A home must be built on the land within 5 years.  A person who is not entitled to the first home owner concession may	<b>Home Buyers</b> \$20.00 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$362,600. Graduated concession where value of property falls between \$362,600 & \$460,000 – rate of duty is \$18.80 for each \$100 or part thereof by which value exceeds \$362,600.  <b>Land Buyers</b> \$20.00 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$202,000.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):	<p><b>First Home Plus One Scheme (shared equity concession)</b> First home buyers purchasing a home in conjunction with equity partners who take 50% or less interest can be eligible for proportional transfer duty concessions under First Home Plus One.</p> <p><b>From 1 January 2012:</b> Transfer duty assistance described above (including the shared equity concession) will be limited to first home buyers purchasing newly constructed homes (including homes purchased 'off the plan') and vacant land.</p> <p><b>First Home Owner Scheme Grant</b> From 1 January 2011 the \$7,000 grant is available for the purchase of eligible homes up to \$835,000.</p> <p><b>Home Builders Bonus</b> Transfer duty exemptions and concessions are provided to buyers of newly built homes costing up to \$600,000, or vacant land costing up to \$400,000. A concession of 25% on transfer duty if the dwelling is purchased after construction has commenced. Where building has not begun at the time of sale, purchasers pay zero transfer duty.</p>	<p>2014, and 50% from 1 September 2014.</p> <p><b>Concession Card Holders Concession / Exemption</b> For contracts entered into from 1 July 2011, full exemption for properties valued up to \$330,000 and a partial exemption for properties valued between \$330,000 and \$750,000 is available for eligible concession card holders.</p> <p><b>Principal Place of Residence Concession</b> From 6 May 2008, the 6% marginal tax rate was reduced to 5% for home purchases valued between \$130,000 and \$440,000. In addition, purchases of homes valued between \$440,000 and \$550,000 will receive a \$3,100 flat reduction in duty. 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>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><b>First Home Owner Scheme Grant</b> 1 January 2010 the \$7,000 grant will only be available for the purchase of eligible homes up to \$750,000</p>		<p>The First Home Bonus Grant of up to \$8,000 will be reduced to up to \$4,000 (phasing out between \$400,000 and \$450,000) from 1 July 2012 and then will be fully abolished from 1 July 2013.</p> <p>For first home contracts entered into on or after 5 June 2008 and prior to 17 September 2010, a First Home Bonus Grant of up to \$4,000 is available to eligible homebuyers who purchase or build a home valued up to \$400,000. The \$4,000 Bonus phases out for purchases or constructions valued between \$400,000 and \$450,000.</p> <p>From 17 September 2010, a property value cap of \$575,000 applies for properties otherwise eligible for the \$7,000 FHOG.</p> <p>A stamp duty rebate of up to \$1,500 is available in respect of the first sale of a home unit 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>be entitled to the senior, pensioner and carer concession or the principal place of residence rebate. The senior, pensioner and carer concession is available to non-first home buyers who are at least 60 years of age or the holder of a Northern Territory Pensioner and Carer Concession Card. The senior, pensioner and carer concession provides a duty concession of up to \$8,500.</p> <p>The same value limits that apply to the first home owner concession also apply to the senior, pensioner and carer concession.</p> <p>For principal place of residence (not first home or entitled to senior, pensioner and carer concession), duty is reduced by a maximum of \$3,500.</p>	<p>Graduated concession where value of property falls between \$202,000 &amp; \$254,500—rate of duty is \$14.65 for each \$100 or part thereof by which value exceeds \$202,000.</p> <p><b>Income threshold</b> Gross household income less than \$120,000 pa for all applicants. The threshold increases by \$3,330 pa for each dependent child to a maximum of \$136,650.</p> <p><b>Pensioner Duty Concession Scheme Home Buyers</b> \$20.00 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$460,000. Graduated concession where value of property falls between \$460,000 &amp; \$588,000 – rate of duty is \$20.00 for each \$100 or part thereof by which value exceeds \$460,000.</p> <p><b>Land Buyers</b> \$20.00 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$202,000. Graduated concession where value of property falls between \$202,000 &amp; \$254,500—rate of duty is \$14.65 for each \$100 or part thereof by which value, exceeds \$202,000.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):	<p>These concessions apply for purchases made between 1 July 2010 and 30 June 2012.</p> <p>From 1 July 2011, people aged over 55 selling an existing property and buying a newly constructed dwelling costing up to \$600,000 will also pay zero transfer duty. Between 1 July 2010 and 30 June 2011 this exemption was limited to people aged over 65.</p>							<p><b>Land Rent Scheme</b> Rent is charged at the discount rate of 2% of unimproved land value for eligible applicants. The standard rate is 4%.</p> <p><u>Income Threshold</u> Gross lessee income less than \$85,500 pa for all lessees. The threshold increases by \$3,330 pa for each dependent child to a maximum of \$102,150.</p> <p><b>From 1 July 2008</b> 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>
<b>LAND RICH / LANDHOLDER DUTY:</b>								
Based on the value of the landholdings of a company or trust which exceed a specified threshold, and where those landholdings exceed a specified proportion of all property of the company or trust.	<p>Threshold land value: \$2,000,000 unimproved land value</p> <p>Land rich proportion: not applicable</p> <p>Rate: the same as transfer duty</p>	<p>Threshold land value: \$1,000,000 unencumbered land value</p> <p>Land rich threshold: 60%</p> <p>Acquisition threshold: 20% for private unit trusts schemes</p> <p>50% for private companies and wholesale units trust schemes</p> <p>Rate: the same as transfer duty</p> <p>From 1 July 2012, Victoria will transition to</p>	<p>Threshold land value: \$2,000,000 unimproved land value</p> <p>Land rich proportion: not applicable</p> <p>Rate: the same as transfer duty</p> <p>Landholder will apply on acquisitions of:</p> <ul style="list-style-type: none"> <li>• 50% or more of an unlisted company holding land in Queensland worth \$2m or more</li> <li>• 90% or more of a listed company or listed unit trust</li> </ul>	<p>Threshold land value: \$2,000,000 unimproved land value.</p> <p>Land rich proportion: Not applicable</p> <p>Rate: the same as the general rate of transfer duty.</p> <p>Landholder duty applies on acquisitions of:</p> <ul style="list-style-type: none"> <li>• 50% or more of an unlisted company or unit trust scheme holding land in Western Australia worth \$2m or more</li> <li>• 90% or more of a</li> </ul>	<p>Land rich model applied to 30 June 2011; Landholder model applies from 1 July 2011.</p> <p>Threshold land value: \$1,000,000 unencumbered land value.</p> <p>Land rich proportion: not applicable from 1 July 2011.</p> <p>Acquisition threshold: When a 'prescribed interest' acquired, or a prescribed interest' increases. 'Prescribed interest' is: 50% or more</p>	<p>Threshold Land Value: \$500 000 unimproved land value and its land holdings in all places, whether within or outside Australia, comprise 60% or more of the unencumbered value of all its property.</p> <p>Rate: the same as transfer duty</p>	<p>Threshold land value: unencumbered land value of \$500 000</p> <p>Landholder model (land rich proportion not applicable).</p> <p>Rate: the same as transfer duty</p> <p>Applies to a 'relevant acquisition' which is:</p> <ul style="list-style-type: none"> <li>• an acquisition of a significant interest</li> <li>• an acquisition that when aggregated with other interests constitutes a significant interest</li> <li>• an acquisition of any</li> </ul>	<p>A significant interest in a landholder (any land in the ACT - no threshold) - entitled to property distribution:</p> <ul style="list-style-type: none"> <li>• for a private unit trust scheme – at least 20%</li> <li>• for a private company or a wholesale unit trust scheme – at least 50%.</li> </ul> <p>Land rich proportion not applicable.</p> <p>Rates: same as conveyance rates.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Land rich / Landholder Duty (continued):		a landholder model to align itself with most other jurisdictions.	holding land in Queensland worth \$2m or more Rate: the same as transfer duty.	listed company or unit trust scheme holding land in Western Australia worth \$2m or more.	of interest in private company or private unit trust scheme; 90% or more interest in listed company or public unit trust scheme.  Rate: the same as transfer duty. Duty for listed entities will be applied at a concessional rate of 10% of duty that is payable by unlisted entities.		further interest A significant interest in a listed corporation or listed unit trust scheme is: <ul style="list-style-type: none"> <li>for a merger vesting of shares – an entitlement to 50% or more of the corporation's or unit trust scheme's property</li> <li>otherwise – an entitlement to 90% or more of the corporation's or unit trust scheme's property</li> </ul> A significant interest in all other corporations or unit trust schemes is: <ul style="list-style-type: none"> <li>an entitlement to 50% or more of the corporation's or unit trust scheme's property.</li> </ul>	
<b>MOTOR VEHICLE REGISTRATION DUTY:</b>								
(Based on the dutiable value of the vehicle being the greater of the consideration given or the market value of vehicle)	\$3.00 per \$100, or part, except for <u>Passenger Vehicles*</u> \$1,350+\$5.00 per \$100, or part, of the dutiable value of the motor vehicle in excess of \$45,000.  * a vehicle: a) with a dutiable value of not less than \$45,000, and 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	For 2010-2011 and 2011-12: <u>New Passenger Cars*</u> <b>\$0-\$57,466:</b> \$5.00 per \$200 or part. <b>Over \$57,466:</b> \$10.00 per \$200 or part.  <u>Other New Vehicles</u> (Including Non Passenger) \$5.00 per \$200 or part.  <u>Previously Registered Vehicles</u> \$8.00 per \$200 or part.  * Threshold indexed in line with Commonwealth luxury car tax threshold	<b>1 to 4 cylinders or 2 rotors and a steam vehicle:</b> \$3.00 for each \$100 or each part of \$100  <b>5 or 6 cylinders or 3 rotors:</b> \$3.50 for each \$100 or each part of \$100  <b>7 or more cylinders:</b> \$4.00 for each \$100 or each part of \$100  <u>Hybrid/Electric:</u> \$2.00 for each \$100 or each part of \$100  <u>Special vehicles (as</u>	<u>New and Used Heavy Vehicles:</u> 3.00% Max duty \$12,000  <u>Other Vehicles</u> <b>\$0-\$25,000:</b> 2.75% <b>\$25,001-\$50,000:</b> 2.75%-6.50% <b>Over \$50,000:</b> 6.50%  *A sliding rate scale applies for vehicles valued between \$25,000 and \$50,000.	<b>\$0-\$1,000:</b> \$1.00 per \$100 (min \$5) or part \$100.  <b>\$1,001-\$2,000:</b> \$10.00+\$2.00 per \$100 or part \$100 above \$1,000.  <b>\$2,001-\$3,000:</b> \$30.00+\$3.00 per \$100 or part \$100 above \$2,000.  <b>Over \$3,000:</b> \$60.00+\$4.00 per \$100 or part \$100 above \$3,000.  Except for commercial	<u>Passenger vehicles</u> <b>Under \$600:</b> \$20.00  <b>\$600-\$34,999:</b> \$3.00 per \$100 or part in excess of \$600.  <b>\$35,000-\$40,000:</b> \$1,050+\$11.00 per \$100 or part in excess of \$35,000.  <b>Over \$40,000:</b> \$4.00 for each \$100 or part of \$100 of the value of the vehicle.  <u>Vehicles subject to</u>	\$3.00 per \$100 or part.	<b>Motor vehicles valued at \$45,000 or less:</b> <b>A-rated</b> vehicle nil, <b>B-rated</b> vehicle \$2.00 for each \$100, or part of \$100, of the dutiable value of the motor vehicle, <b>C-rated</b> vehicle and <b>non-rated</b> vehicle \$3.00 for each \$100, or part of \$100, of the dutiable value of the motor vehicle, <b>D-rated</b> vehicle \$4.00 for each \$100, or part of \$100, of the dutiable value of the motor vehicle <b>Motor vehicles over \$45,000:</b> <b>A-rated</b> vehicle nil,

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Registration Duty (continued):	with seats and windows, three wheel car, forward control vehicle passenger vehicle, small bus (seating not more than 9 persons, including the driver), motor home, and snow vehicle, but <b>not</b> including: a motor cycle (with or without a side car), large bus (seating more than 9 persons, including a driver), hearse or invalid conveyance.  Duty on purchases and transfers of caravans and camper trailers are exempt from 1 July 2009.		<u>defined</u> Flat rate of \$25.00		vehicles where the rate is: <b>\$0-\$1,000:</b> \$1.00 per \$100 (min \$5.00) or part \$100.  <b>\$1,001-\$2,000:</b> \$10.00+\$2.00 per \$100 or part \$100 above \$1,000.  <b>Over \$2,000:</b> \$30.00+ \$3.00 per \$100 or part \$100 above \$2,000.	<u>manufacturers fleet discount</u>  Minimum \$20.00 or \$3.50 per \$100 or part of \$100 of the value of the vehicle – whichever is the greater.  <u>Heavy Vehicles (mass &gt;4.5 tonnes)</u> <b>Trucks, utilities, buses and heavy trailers</b> <b>Under \$2,000:</b> \$20.00 <b>Over \$2,000:</b> \$1.00 per \$100 or part of the value of the vehicle.  <u>All Other Vehicles</u> <b>Under \$600:</b> \$20.00 <b>Over \$600:</b> \$3.00 per \$100 or part		<b>B-rated</b> vehicle \$900, plus \$4.00 for each \$100, or part of \$100, of the dutiable value of the motor vehicle that is more than \$45,000, <b>C-rated</b> vehicle and <b>non-rated</b> vehicle \$1,350, plus \$5.00 for each \$100, or part of \$100, of the dutiable value of the motor vehicle that is more than \$45,000, <b>D-rated</b> vehicle \$1,800, plus \$6.00 for each \$100, or part of \$100, of the dutiable value of the motor vehicle that is more than \$45,000  A motor vehicle that is any of the following: a motor cycle (with or without a side car), large bus (seating 10 or more people), hearse or invalid conveyance, trailer, a vehicle with a gross vehicle mass more than 4.5 tonne, plant or equipment, a vehicle prescribed by regulation. The rate is \$3.00 for each \$100, or part of \$100, of the dutiable value regardless if the dutiable value is more than \$45,000.
<b>Reference Period:</b>	Duty is payable at the time the motor vehicle is first registered or transferred.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due at the time of application to register, or transfer registration of, a vehicle.	Payments are due within 28 days of exchange.	Payments are due at time of application for registration or transfer of registration.	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due within 14 days of transfer or issue.	Due at time of application for registration or transfer of registration.
<b>SHARE TRANSFER (MARKETABLE SECURITY) DUTY:</b>								
<b>Share Transfer (Marketable Security) Duty:</b>	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Unless otherwise stated the purchaser is liable for off-market transactions.	<u>Off Market Transactions</u> <b>Listed securities</b> (on recognised exchanges) Abolished. <b>Unlisted Securities</b> 60 cents/\$100 (or part). To be abolished from 1 July 2012.	<u>Off Market Transactions</u> <b>Listed transactions</b> Abolished. <b>Unlisted Companies</b> Abolished.	<u>Off Market Transactions</u> Abolished 1 January 2007.	<u>Off Market Transactions</u> Abolished.	<u>Off Market Transactions</u> <b>Listed Companies</b> Abolished. <b>Unlisted Companies</b> 60 cents/\$100 or part thereof. To be abolished from 1 July 2012.	<u>Off Market Transactions</u> <b>Listed Companies</b> Abolished. <b>Unlisted Companies</b> Abolished.	<u>Off Market Transactions</u> <b>Quoted securities</b> Abolished. <b>Unlisted Companies</b> Abolished from 1 July 2006.	<u>Off Market Transactions</u> <b>Quoted on a stock exchange</b> Abolished. <b>Not unquoted on a stock exchange</b> Abolished from 1 July 2010.
<b>Reference Period:</b>	Payments are due within 3 months of execution of instrument.				Payments are due within 2 months of execution of instrument.			Duty on the acquisition of unquoted marketable securities ceased on transactions where the agreement to transfer or the transfer (whichever is earlier) occurred on and after 1 July 2010. Unquoted marketable securities transactions after 30 June 2010 are not liable to duty, unless landholder provisions are triggered.
<b>MORTGAGES &amp; LOAN SECURITY DUTY:</b>								
<b>Mortgages &amp; Loan Security Duty: (Based on sum secured)</b>	<b>General duty rate:</b> <b>\$0-\$16,000:</b> \$5.00 <b>Above \$16,000:</b> \$5.00 plus \$4.00 per \$1,000 or part of excess. Exemption for additional advances up to \$10,000 in any 12 month period. 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 \$1m of a loan.  <u>From 1 September 2007:</u> Duty abolished for new housing finance commitments to owner-occupiers.	Abolished from 1 July 2004.	Abolished from 1 July 2008.	Abolished from 1 July 2008.	Abolished from 1 July 2009.	Abolished.	Abolished.	Abolished.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Mortgages & Loan Security Duty (continued):	From 1 July 2008: Duty abolished for new housing finance commitments to individuals for the purpose of residential property investment.  Full abolition from 1 July 2012.							
Reference Period:	Payments are due weekly based on the previous week's transactions.							
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.
<b>DEEDS OF SETTLEMENT:</b>								
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	\$20.00 or transfer duty rates if applicable.	\$20.00 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.
<b>INSURANCE DUTY:</b>								
Life Insurance: (Based on sum insured, except in SA.)	<b>\$0-\$2,000:</b> \$1.00 <b>Over \$2,000:</b> \$1.00+20c per \$200 or part thereof in excess of	<b>\$201-\$2,000:</b> 12c per \$200 or part. <b>Over \$2,000:</b> \$1.20+24c per \$200 or part above \$2,000.	<b>\$0-\$2,000:</b> 0.05% <b>Over \$2,000:</b> 0.05% of the first \$2,000 + 0.10% of balance.	No duty on life insurance policies.	For each calendar year prior to 1 January 2011, \$1.50 for every \$100 or fractional part of \$100 of premium subject to duty From each calendar	<b>Up to \$2,000:</b> 10c per \$200 or part. <b>Over \$2,000:</b> \$1.00+20c per \$200 or part in excess of \$2,000.	10c per \$100 or part thereof the sum insured.	Other than a temporary or term insurance policy, or disability income insurance: <b>\$0-\$2,000:</b> \$1.00

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Life Insurance (continued):	\$2,000.				year after 1 January 2011, 1.50% of premium subject to duty.  Exemptions: Premiums for reinsurance; for investment and not in respect of a risk insured by the policy under which the premium is paid; providing for the payment of an annuity.			<b>Over \$2,000:</b> \$1.00+20c per \$200 or part thereof in excess of \$2,000.
<b>Term / Riders / Disability:</b>	<u>Term or Temporary:</u> 5% of first year's premium. <u>Life insurance riders:</u> 5% of first year's premium. <u>Trauma or disability:</u> 5% of premium paid.	<u>Term insurance:</u> 5% of first year premium.	<u>Term or Temporary insurance:</u> 5% of first year premium			<u>Term or Temporary policy:</u> 5% of first year premium.	<u>Term or Temporary:</u> 5% of first year premium.	<u>Term or Temporary insurance policy:</u> 5% of the first year premium. <u>Life insurance rider:</u> 5% of the first year premium. <u>Insurance in the event of the disablement of the insured by accident or sickness:</u> 10% of the net premiums received. <u>Annuities exempt.</u>
<b>General Insurance:</b>	9% of the premium. Concessional 5% of premium payable on aviation, disability, hospital and ancillary health benefits, motor vehicle, occupational indemnity. Concessional 2.50% of premium paid on crop and livestock.	10% of previous month's premiums.	7.50% of the premium for contracts of general insurance not mentioned below. 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. 5% of net premium for workers compensation. 10c flat on compulsory 3rd party motor vehicle.	10% of gross premiums. 10% of premiums on compulsory 3 <sup>rd</sup> party insurance for motor vehicles.	For each month prior to May 2011, \$11.00 for every \$100 or fractional part of \$100 of premium subject to duty.  For each month from 1 May 2011, 11% of premium subject to duty	8% of premiums.	10% of premiums (including indemnity insurance).	10% of net premiums received.
	<u>Exemptions:</u> Annuities, workers compensation, compulsory 3rd party motor vehicle personal	<u>Exemptions:</u> No duty on workers compensation, insurance for hospital or medical benefits; goods	<u>Exemptions:</u> Insurance premiums for hull of commercial vessel, goods in transit, health insurance and	<u>Exemptions:</u> Policies covering transport of goods, commercial marine hulls, health insurance,	<u>Exemptions:</u> Premium: for reinsurance; under a private guarantee fidelity insurance scheme; for	<u>Exemptions:</u> Insurance covering property of the Crown; workers compensation; medical benefits	<u>Exemptions:</u> Policies covering reinsurance, workers compensation, health insurance, transport of	<u>Exemptions:</u> Amateur sporting and community not-for-profit bodies exempt from duty on public liability

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
General Insurance (continued):	injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of certain non-profit organisations and medical benefit insurance.	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.	reinsurance between insurers. Premiums paid for policies of public liability insurance by "not for profit organisations" (note that exemption is provided under an administrative arrangement).	workers' compensation insurance and life insurance.	workers compensation for workers under 25; by registered medical benefits organisation; for commercial marine hull or goods carried by railway, road, air or sea or freight on such goods.  Where a company, person or firm does not carry on any insurance business in SA, but insures risks, contingencies or events in SA, stamp duty in relation to those risks, contingencies or events must be paid at the general insurance rate.	insurance by a registered medical benefits organisation; insurance taken out by proprietor of medical establishment; freight of goods; reinsurance; insurance taken out by a self-insurer to indemnify themselves from liability; insurance effected by a separate policy in a distinct sum against loss by fire on the tools, implements of work or labour wounded by any working mechanic, artificer, handcrafter or labourer; compulsory third party insurance (MAIB); insurance taken out by the University of Tasmania; insurance taken out by the commission for the conservation of Antarctic Marine Living Resources; and hull of a floating commercial vessel. No duty on workers compensation. No duty on public liability insurance. Mortgage: 2% of the premium on the policy. \$20.00 is chargeable on an annuity issued by a life company, or purchased by a person from a life company	goods and commercial marine hulls exempt.	insurance and other prescribed general insurance required to hold a public event; third-party insurance; insurance under a territory law insuring an employer against liability to people under contract of employment or apprenticeship with the employer; general insurance for the provision of benefits by a friendly society or trade union for its members or their dependants; medical benefits insurance effected by a contract of insurance that is issued by a private health insurer registered under the <i>Private Health Insurance Act 2007</i> (Cth), part 4.3 and that provides hospital benefits or medical benefits (or both), whether or not other benefits are also provided; insurance by, or on property of, a prescribed authority of the Commonwealth or of a State or Territory; insurance on property of, or property held in trust for, a hospital, school or charitable organisation, or other general insurance taken out by a hospital, school or charitable organisation; international trade insurance; an annuity issued, created or sold by a life company or purchased by someone from a life company; or reinsurance.
Reference Period:	Payments relate to the	Payments relate to the	The time it is payable	Payments relate to the	Payments relate to the	Payments relate to the	Payments relate to the	Payments relate to the

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
General Insurance (continued):	previous month's premiums received. Due and payable by 21 <sup>st</sup> of each month.	previous month's transactions. Due and payable by the 14 <sup>th</sup> of the next month for life and the 21 <sup>st</sup> for general insurance.	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.	previous month's transactions.	previous month's transactions (for general insurance) and the previous calendar year's transactions (for life insurance).	previous month's transactions. Due on or before the 21 <sup>st</sup> of each month.	previous month's transactions.	previous month's transactions. Due and payable by 21 <sup>st</sup> of each month.
<b>INSURANCE PROTECTION TAX:</b>								
Insurance Protection Tax:	Abolished 1 July 2011.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
<b>AGREEMENTS DUTY:</b>								
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.	Not Imposed.	Abolished 1 July 2006.	Abolished.	Abolished 1 July 2008.	Not imposed.
<b>HIRING ARRANGEMENTS DUTY (GOODS):</b>								
Hiring Arrangements Duty: (Goods) Including motor vehicle leases. Sometimes called "RENTAL DUTY".	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 July 2009.	Abolished from 1 July 2002.	Abolished from 1 January 2007.	Abolished from 1 July 2007.
<b>HIRE PURCHASE ARRANGEMENTS DUTY:</b>								
Hire Purchase Arrangements Duty:	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 July 2009.	Abolished from 1 January 2002.	Abolished from 1 July 2007.	See Hiring Arrangements Duty.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>LEASES OF LAND OR PREMISES DUTY (TENANCIES):</b>								
<b>Leases of Land or Premises Duty - (Tenancies):</b> (Residential leases are tax exempt.)	Abolished from 1 January 2008.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Stamp duty on rent paid for the grant, renewal of leases and franchises was abolished from 1 July 2006.	Abolished from 1 July 2009.
<b>Transfer of Lease:</b>	Transfer duty payable in NSW.		Transfer duty applies to the transfer or grant of lease – on the value of the consideration paid for the transfer/grant and the consideration paid for, or the value of, chattels taken over.  Exempt: Grant of lease over private dwelling, provided that no premium, fine or other consideration is payable for the grant and the premises is not used for a business/commercial venture.	Lease of land – transfer duty is payable only when there is consideration (a premium) paid for the grant of the lease.	Transfer duty applies on the value of the lease.		Transfer duty applies on the value of the lease.	Liable as a transfer of an interest in land. Transfer duty rates apply.
<b>Reference Period:</b>	Payments are due within 3 months after duty becomes liable.		Grant, transfer or surrender of lease – as for transfer duty.	Payments relate to the previous month's transactions.	Payment is due within 60 days of execution of instrument.		Payments are due within 60 days of execution of instrument.	Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.
<b>HEALTH INSURANCE LEVY:</b>								
<b>Health Insurance Levy:</b>	From 1 February 2011, \$1.24 per individual (single) per week and \$2.48 per week for families for policies written by Health Insurance Funds.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not Imposed.
<b>Reference Period:</b>	Payments due on the 15 <sup>th</sup> of the same month.							
<b>PARKING SPACE LEVY:</b>								
<b>Parking Space Levy:</b>	From 1 July 2011: \$2,100 per annum on liable spaces within the prescribed areas of City of Sydney and the	From 1 January 2011: (known as the Congestion Levy) \$880 per annum per liable car parking space	Not imposed.	From 1 July 2011: \$616.30 per annum per bay for long stay non-residential tenant parking and long stay	Not imposed.	Not imposed.	Not imposed.	Not imposed.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Parking Space Levy (continued):	<p>Municipality of North Sydney. \$740 per annum in St. Leonards, Chatswood, Parramatta and Bondi Junction. The levy is indexed annually to movements in the Sydney CPI over the year to the previous March quarter. Exemptions and concessions apply.</p> <p>Owners of liable parking spaces as at 1 July each year are required to lodge an annual return and pay the levy by 1 September each year.</p>	<p>in Melbourne CBD and the surrounding areas of Southbank, St Kilda Road, Docklands and East Melbourne. For the area bounded by Montague Street, the West Gate Freeway, City Link and the Yarra River, the levy is \$400 for 2011. Exemptions and concessions apply.</p>		<p>public parking within the Perth Parking Management Area. \$584.20 per annum per bay for short stay public parking (including bays located on streets). Motorcycle bays are exempt from the Perth Parking Levy. Other exemptions also apply</p>				
<b>FIRE AND EMERGENCY SERVICES FUNDING:</b>								
<b>Fire and emergency services funding:</b>	<p><u>Fire and emergency services funding</u> In NSW funding is provided by statutory contributions from the following sources:</p> <p><b>Insurance industry:</b> 73.70%</p> <p><b>Local Government:</b> 11.70%</p> <p><b>State Government:</b> 14.60%</p>	<p><u>Fire Services Levy</u> In Victoria, fire fighting services are primarily funded through statutory contributions made by the insurance industry, Local Councils and the State Government. 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>Melbourne Fire &amp; Emergency Services Board</u></p> <p><b>Insurance Industry:</b> 75%</p> <p><b>Local Government:</b> 12.50%</p> <p><b>State Government:</b> 12.50%</p>	<p><u>Fire Levy</u> 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. The levy varies according to property type and location.</p> <p><u>Community Ambulance Cover (CAC)</u> Abolished from 1 July 2011</p>	<p><u>Emergency Services Levy</u> 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> Fixed fee \$50.00 (\$20.00 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: \$50.00 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).</p> <p><u>Concessions</u> Up to \$44.00 concession applies to recipients of specified pensions and Government allowances and to qualifying self-funded retirees. Where properties are from a Contiguous (abutting) or form a Single Farming Enterprise group, the Fixed fee applies to only</p>	<p><u>Fire Service Levy</u></p> <p><u>Insurance</u> <b>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other:</b> 28% of gross premium. <b>Marine and cargo:</b> 2% of gross premium. <b>Aviation:</b> 14% of gross premium.</p> <p><u>Local Council</u> Minimum levy of \$35.00 applies.</p> <p>Rates are based on assessed annual value (AAV) of properties.</p> <p><u>Motor Vehicles</u> <b>Registration of motor vehicle:</b> \$16.00 per vehicle (\$11.00 per vehicle for pensioners).</p>	Not imposed.	<p><u>Fire and Emergency Services Levy</u> Residential and rural properties: \$101.80 per annum. Commercial properties: The formula is – (AUV – 16,500) x 0.3907%. Where AUV is the 3 year average unimproved land value. Pensioners provided with a 50% concession.</p> <p><u>Ambulance Levy Charged to Health Insurance providers</u> From 1 January 2010 the levy is calculated at the rate of \$1.99 per person per week and \$3.98 per family per week. Contributions exempt from the levy are defined under the Emergencies Regulations 2004. Private Health Insurers</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Fire and emergency services funding (continued):		<p><u>Country Fire Authority</u></p> <p><b>Insurance Industry:</b> 77.50%</p> <p><b>Local Government:</b> Nil</p> <p><b>State Government:</b> 22.50%</p> <p>The Victorian Government has accepted in-principle the Victorian Bushfire Royal Commission's recommendation to replace the current insurance-based funding model with a levy on property owners. The Victorian Government has released an Options Paper seeking feedback on the design and implementation of a property levy. Transition to a property levy will commence 1 July 2012, with full implementation 1 July 2013.</p>			<p>one property in the group (subject to additional criteria).</p> <p><u>Mobile Property</u> (Levy rates net of remissions) Cars and larger capacity motor cycles: \$24.00 Smaller capacity motor cycles (less than 50cc): \$12.00 Commercial fishing vessels: \$12.00 Historic vehicles: \$6.00 (conditions apply)</p> <p><u>Goods carrying vehicles:</u> \$32.00 unless primary producer which is \$12.00</p> <p><u>Public passenger vehicles:</u> \$32.00 (Certain variations for country based mobile property apply.)</p>			are required to lodge returns by the 15 <sup>th</sup> of each month. This can be done by using Online Ambulance Levy Return. Payments are in relation to a period three months prior (i.e. April return is for January).
<b>SAVE THE RIVER MURRAY LEVY:</b>								
<b>Save the River Murray Levy:</b>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Charged at a flat rate to SA Water customers and indexed annually by movements in the Adelaide CPI. From 1 July 2011: \$37.40 p.a. residential customers, not for profit organisations and farms smaller than 10 hectares. \$168 p.a. non-residential customers and farms 10 hectares or larger.	Not imposed.	Not imposed.	Not imposed.
<b>EXEMPTIONS:</b>					Pensioners who are			

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
					eligible for a concession on SA Water rates & charges are exempt.			
<b>Land Tax:</b>								
<p><b>Land Tax</b> <b>Tax Scale:</b> Marginal rates apply to excess above the lower limit of the range unless explicitly specified.</p>	<p><u>For 2011 land tax year From 1 Jan 2011</u></p> <p><b>\$0-\$387,000:</b> Nil <b>\$387,001-\$2,366,000:</b> \$100+1.60% <b>Over \$2,366,000:</b> \$31,764+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 1.60% to \$2,366,000, plus 2% for value over \$2,366,000.</p> <p><u>For 2012 land tax year From 1 Jan 2012</u></p> <p><b>\$0-\$396,000:</b> Nil <b>\$396,001-\$2,421,000:</b> \$100+1.60% <b>Over \$2,421,000:</b> \$32,500+2.0%</p> <p>Non-concessional companies and special trusts are taxed at the flat rate of 1.60% to \$2,421,000, plus 2% for value over \$2,421,000.</p>	<p><u>For 2011 land tax year</u></p> <p><u>General:</u> <b>Less than \$250,000:</b> Nil <b>\$250,000-\$599,999:</b> \$275+0.20% <b>\$600,000-\$999,999:</b> \$975+0.50% <b>\$1,000,000-\$1,799,999:</b> \$2,975+0.80% <b>\$1,800,000-\$2,999,999:</b> \$9,375+1.30% <b>\$3,000,000 and over:</b> \$24,975+2.25%</p> <p><u>Special trusts:</u> <b>Less than \$25,000:</b> Nil <b>\$25,000-\$249,999:</b> \$82+0.375% <b>\$250,000-\$599,999:</b> \$926+0.575% <b>\$600,000-\$999,999:</b> \$2,938+0.875% <b>\$1,000,000-\$1,799,999:</b> \$6,438+1.175% <b>\$1,800,000-\$2,999,999:</b> \$15,838+0.7614% (a) <b>\$3,000,000 and over:</b> \$24,975+2.25% (a) Surcharge on special trusts effectively phased out for land holdings valued above \$1.8m; Above \$3m, no surcharge applies. Since 1 July 2004 land tax has been payable on electricity transmission easements (from 2007, with a top rate of 5%</p>	<p><u>For 2011-12 land tax year</u></p> <p><u>For resident individuals:</u> <b>Less than \$600,000:</b> Nil <b>\$600,000 - \$999,999:</b> \$500+1% <b>\$1,000,000-\$2,999,999:</b> \$4,500+1.65% <b>\$3,000,000-\$4,999,999:</b> \$37,500+1.25% <b>\$5,000,000 and over:</b> \$62,500+1.75%</p> <p><u>For Companies, trustees and absentee:</u> <b>Less than \$350,000:</b> Nil <b>\$350,000-\$2,249,999:</b> \$1,450+1.70% <b>\$2,250,000-\$4,999,999:</b> \$3,750+1.50% <b>\$5,000,000 and over:</b> \$75,000+2%</p>	<p><b>\$0-\$300,000:</b> Nil <b>\$300,001-\$1,000,000:</b> 0.09% <b>\$1,00,001-\$2,200,000:</b> \$630+0.47%. <b>\$2,200,001-\$5,500,000:</b> \$6,270+1.22% <b>\$5,500,001-\$11,000,000:</b> \$46,530+1.46%. <b>Over \$11,000,000:</b> \$126,830+2.16%.</p> <p><u>The Metropolitan Region Improvement Tax (MRIT)</u> is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.14c per \$1.00 for land valued at over \$300,000. A 50% cap on land value increases applies for land tax and MRIT purposes.</p>	<p><u>For 2011-12 land tax year</u></p> <p><b>\$0-\$316,000</b> Nil <b>\$316,001-\$579,000:</b> 0.50% <b>\$579,001-\$842,000:</b> \$1,315+1.65% <b>\$842,001-\$1,052,000:</b> \$5,654.50+2.40% <b>Over \$1,052,000:</b> \$10,694.50+3.70%</p> <p>From 1 July 2011, all tax thresholds are indexed annually in line with average site value increases as determined by the (South Australian) Valuer-General.</p>	<p><b>\$0-\$24,999:</b> Nil <b>\$25,000-\$349,999:</b> \$50+0.55% <b>\$350,000 or more:</b> \$1837.50+1.50%.</p>	<p>Not imposed.</p>	<p><u>For 2011-12</u></p> <p><u>Residential Properties Marginal Rates:</u> <b>Up to \$75,000:</b> 0.60% <b>\$75,001-\$150,000:</b> 0.89% <b>\$150,001-\$275,000:</b> 1.15% <b>Over \$275,000:</b> 1.40% Based on Average Unimproved Value, which includes the 2009, 2010 and 2011 Unimproved Land Values.</p> <p><u>Commercial Properties Marginal Rates:</u> <b>Up to \$150,000:</b> 0.89% <b>\$150,001-\$275,000:</b> 1.25% <b>Over \$275,000:</b> 1.59% Based on Average Unimproved Value, which includes the 2009, 2010 and 2011 Unimproved Land Values.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Land Tax (continued):		instead of 3%) <u>The Metropolitan Parks Charge</u> is levied annually on all metropolitan properties via water bills. It is calculated by multiplying the property's 1990 Net Annual Valuation by a rate in the dollar. The minimum yearly Parks Charge in 2011-12 is \$65.18.						
<b>EXEMPTIONS:</b> <b>Primary Residence:</b>	Principal place of residence exempt except if owned or part owned by a special trust or company.	Exempt, except if owned by a company or by certain trusts.	Partial exemption available where part of residence used for non-residential purposes	Exempt, except principal places of residence owned by companies and trusts.	Principal place of residence at 30 June exempt. A waiver or refund is also available in some circumstances where land becomes a principal place of residence after 30 June. Additional criteria apply where a business activity is conducted from the principal place of residence (full or partial exemption may apply). Extends to motels, hotels, services apartments and other similar accommodation (if conditions met).	Exempt.		Exempt, apart from parcels of land that are rented or owned by a corporation or trust.
<b>Primary Production Land:</b>	Exempt if rural/non-urban zoning, otherwise exempt if meet business test.	Exempt with conditions.	Exempt.	Exempt.	Exempt, if certain conditions are met.	Exempt.		Exempt.
<b>Other exemptions:</b> (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.	100% concession for caravan parks from 2010-11. Exemption for private aged care providers from 1 July 2007.	Exemptions (some with conditions) for various associations; land used for benefit of Aboriginal people; caravan parks; supported residential facilities; retirement village or retired persons' relocatable home park that is a persons principal place of residence; residential aged care facility.	Landowners who, at June 30, have purchased a new principal place of residence but have not yet sold their current principal place of residence, may apply for a rebate (a transitional rebate) on their land tax. Land tax would normally be payable for the residence not being used as a principal place of residence on 1		

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Land Tax (continued):						<p>July of the tax year. Landowners may apply for the transitional rebate whether or not the land tax has actually been paid.</p> <p>Where a principal place of residence is built on vacant land owned as at 1 July of a financial year, a rebate up to the amount of the land tax paid or payable can be claimed.</p>		
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% of the previous year. The land tax value is the lesser of the value at 30 June or the average of the values at 30 June over the last three years.	Based on the aggregated unimproved value of land (as determined by the Valuer General) as at 30 June of the previous year.	Based on aggregate value of land as at midnight on 30 June immediately preceding the financial year.	Based on aggregate value of land as at 1 July of the assessment year.		Based on the rolling three year average of unimproved land values. Liability is assessed quarterly on the liability dates of 1 July, 1 October, 1 January and 1 April.
<b>Gambling Taxes:</b>								
<b>RACING TAXES:</b>								
Racing Taxes:	Privatised entity.	Privatised entity.	Privatised entity.				Privatised entity.	
<b>ON-COURSE TOTALIZATOR TAX:</b>								
On-Course Totalizator Tax:						From 1 July 2009, Totalizator Wagering Levy of 4.7m fee units. In 2011-12 this equates to \$6,580,000.		

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Gross deduction from investment:</b> On-Course Totalizator Tax (continued):	Maximum commission from any one pool 25%.  <u>Fixed Odds (Futures)</u> <u>Racing Betting</u> Not applicable (Gross margin basis).  Place, 14.25% Win, 14.50% Quinella, 14.75% Exacta, 16.50% Double, 17.00% Trifecta, 21.00% Quadella, 20.00% First 4, 22.50% BIG6 25.00%	Maximum of 25% from any one pool and from 1 July 2007, commissions applying to wagering events specified as:  Place, 14.25% Win, 14.50% Duet, 14.50% Quinella, 14.75% Exacta, 16.50% Double, 17.00% Quaddie, 20.00% Trifecta, 20.00% First 4, 22.50% Mystery 6, 25.00%	Maximum of 16% over the year. (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%.)	Percentage of bets belonging to a race club. Win: 14.50% Place: 14.25% Non-combined win/place average of: 15.60%  Novelty Bets: Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00% Favourite numbers: 25.00%	The deduction percentage is limited to a maximum of 25% from investment. Deduction percentage can vary according to type of bet.		Maximum of 16% over the year. (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%.)	
<b>Net percentage received by Government:</b>	Parimutuel Tax rate: 19.11% of player loss (i.e. gross deduction).  A rebate of 9.11% in respect of investments made by international account holders (no minimum investment) and domestic account customers who wager more than \$3m in totalizators per financial year.	<u>Regular Customers</u> Tax rate: 19.11% of player loss (i.e. gross deduction). (Average 84% returned to players).  <u>Premium Customers</u> Tax rate: 10% of player loss (i.e. customers who invest more than \$3m in a financial year).  Payment of taxation is required within 14 days after the event.	20% of commission (gross deduction) of which 8.50% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided. Quarterly licence fee \$200,200. Increases on 1 October each year based on CPI.	The on-course totalisator duty was abolished in 1996	Abolished 1 July 2005.		<u>Totalizator</u> 40% of licensee's commission deducted less GST. <u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held:</u> <b>In Australia:</b> 20% of licensee's commission deducted less GST. <b>Outside Australia:</b> 10% of licensee's commission deducted less GST.	Government receives a licence fee monthly of 10% of capital value divided by 12 less GST.
<b>OFF-COURSE TOTALIZATOR TAX:</b>								
<b>Off-Course Totalizator Tax</b> Gross deductions from investments:	<u>Parimutuel Pools</u> As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	Percentage of bets belonging to Racing and Wagering Western Australia. Win: 14.50% Place: 14.25% <u>Non-combined</u> Win/Place average of: 15.60% <u>Novelty Bets</u> Doubles, Quinella,	As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Off-Course Totalizator Tax (continued):				<p>Quartette, Trifecta, Sweepstakes, Superfecta: 20% Favourite no.s: 25% Some flexibility to move commission deductions to meet operational needs (but not to exceed prescribed amounts for non-combined pool operations).</p>				
Net percentage received by Government:	<p><u>Parimutuel Pools</u> As for on-course Totalizators.</p>	As for on-course Totalizators.	As for on-course Totalizators.	<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 3.50% on turnover). Fixed odds racing wagering - 2% of turnover. <u>Sports</u> Parimutuel sports betting tax is set at 5% of turnover. Fixed odds sports betting is set at 0.50% 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: <u>1 July 2009</u> 2.10% of net wagering revenue (deductions). <u>1 July 2010</u> 1.20% of net wagering revenue (deductions). <u>1 July 2011</u> 0.60% of net wagering revenue (deductions). <u>1 July 2012</u> Abolished SATAB will continue to pay a wagering tax equivalent to a flat component of \$252,500 per month and 6% of all net betting revenue other than net betting revenue attributable to Racing.</p>		As for on-course Totalizators.	As for on-course Totalizators.
				<p><u>Racing Bets Levy:</u> Pay either 1.50% of turnover or the greater of 20% of gross revenue or 0.20% of turnover.</p>				

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>BOOKMAKER'S TURNOVER TAX:</b>								
<b>Racing: Net percentage received by Government:</b>	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	<u>Registered bookmakers (on-course bookmakers)</u> 0.33% of turnover on racing events (the rate is GST exclusive). <u>Sports bookmakers</u> Corporate bookmakers pay 10% of gross profit on combined sports and racing betting. From 1 July 2011, a maximum of \$255,000 per annum is payable (including sports betting).	All courses Racing: Nil.
<b>Sports Betting:</b>	<u>TAB</u> <u>Totalizator Sports Betting (FootyTAB, SoccerTAB, SportsTAB)</u> <b>Maximum deduction:</b> 25% Note: Included in maximum commission average of 16% across parimutuel pools. <b>Tax Rate</b> 19.11% of player loss.	<u>Totalizator Sports Betting</u> <b>Maximum deduction:</b> 25% <b>Tax Rate:</b> 19.11% of deduction.  Payment of taxation is required within 14 days after the event.	<u>From investments</u> <b>Totalizator:</b> As for on-course and off-course Race Totalizator.	<u>At a racecourse</u> 0.50%, of which half is retained by the race club and the balance is remitted to the Sports Wagering Account.  <u>At a sporting venue</u> 1.50%, of which all is remitted to the Sports Wagering Account.  RWWA betting Gross Commission: Australian Rules – 20%, Cricket and Football – 25%.	<u>Bets made by persons outside of Australia</u> 0.25% of turnover.  <u>Sports Betting and other non-racing betting</u> SA TAB will continue to pay a wagering tax equivalent to a flat component of \$252,500 per month and 6% of all net betting revenue other than net betting revenue attributable to Racing. This includes Sports Betting.	Abolished from 1 July 2009.	<u>Domestic sourced bets:</u> reduced to Nil (Bets are subject to GST.) <u>International sourced bets:</u> Corporate bookmakers pay 10% of gross profit on combined sports and racing betting.  From 1 July 2011, a maximum of \$255,000 per annum is payable (including racing betting).	0.25% on designated international sports. <u>Head to head bets</u> ≤\$15,000,000: 0.50% >\$15,000,000: 0.17% <u>Other fixed odds</u> ≤\$40,000,000: 1.00% >\$40,000,000: 0.60% 6.75% index betting. 6.00% parimutuel.  GST credit provided.
	<u>Fixed Odds Sports Betting</u> <b>TAB Tax Rate:</b> 10.91% of gross margin. <u>Bookmakers</u> Tax rate abolished.	<u>Fixed Odds Sports Betting</u> <b>Tax Rate:</b> 10.91% of player loss. Payment of taxation is required monthly within 7 days of the end of the month.	<u>Fixed Odds Betting</u> Not applicable (based on gross revenue i.e. bets taken less payouts). Gross deductions Net percentage received					

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Sports Betting (continued):			by Government:  <u>Totalizator</u> 20% of commission (gross deduction) of which 8.50% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided.  <u>Fixed Odds Betting Tax Rate</u> 20% of gross revenue of which 8.50% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided.					
<b>GAMING MACHINE TAX:</b>								
(Also known as Poker Machine Tax)						The Federal Group has exclusive rights to operate gaming machines in Tasmania (further detail under Casino heading).		
<b>Clubs:</b>	From 1 September 2011. Levied on gross revenue (or player loss).  <b>Up to \$200,000:</b> 0.00% <b>\$200,000-\$1m:</b> 0.00% (for clubs with revenue <\$1m) <b>\$200,000-\$1m:</b> 10.00% (for clubs with revenue >\$1m) <b>\$1m-\$5m:</b> 19.90% <b>\$5m-\$10m:</b> 24.40% <b>\$10m-\$20m:</b> 26.40% <b>&gt;\$20m:</b> 28.40% (the tax rates above do not take into account tax rebates under the CDSE/ClubGRANTS scheme).	24.24% of gross profit (equates to player loss or gross margin of operator).  In addition, Tattersalls is required to pay an additional tax equal to 7% of its gross gaming revenue at clubs (in lieu of a licence fee payment).	Based on monthly metered win (i.e. amount bet less payout to players). <u>Monthly Metered Win</u> <b>\$0-\$9,500:</b> 0.00% <b>\$9,501-\$75,000:</b> 17.91% <b>\$75,001-\$150,000:</b> 20.91% <b>\$150,001-\$300,000:</b> 23.91% <b>\$300,001-\$1,400,000:</b> 25.91% <b>Over \$1,400,000:</b> 35.91% (includes a levy of	No gaming machines	Tax based on annual net gambling revenue in a financial year. <b>\$0-\$75,000:</b> Nil <b>\$75,001-\$399,000:</b> 21.00% of excess. <b>\$399,001-\$945,000:</b> \$68,040+28.50% of excess. <b>\$945,001-\$1.5m:</b> \$223,650+30.91% of excess. <b>\$1.5m-\$2.5m:</b> \$395,200.50+37.50% of excess. <b>\$2.5m-\$3.5m:</b> \$770,200.50+47.00% of excess.	Tax based on annual net gambling revenue in a financial year. <b>&lt;\$35m:</b> 20.88% <b>≥\$35m:</b> 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: <b>\$0-\$10,000:</b> 12.91% <b>\$10,001-\$100,000:</b> 22.91% <b>\$100,001-\$200,000:</b> 32.91% <b>&gt;\$200,001:</b> 42.91%	Tax is levied on gross monthly gaming machine revenue ( <b>player loss</b> ) as follows: <b>&lt;\$15,000:</b> 0.00% <b>\$15,000&lt;\$25,000:</b> 15.00% <b>\$25,000&lt;\$50,000:</b> 17.00% <b>&gt;\$50,000:</b> 21.00% Unlawful: 100% In addition, a Problem Gambling Assistance Fund levy of 0.60% of gross monthly gaming machine revenue is

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gaming Machine Tax – Clubs (continued):	<p>From 1 September 2011, under the ClubGRANTS scheme(formerly known as the Community Development and Support Expenditure CDSE Scheme), the marginal tax rate on clubs' earnings above \$1m will be decreased by 1.85% if a club contributes 1.85% of gaming revenue in excess of \$1m to eligible community projects, for categories 1 and 2. The maximum rebate under category 1 is 0.75% and the maximum rebate under category 2 is 1.10%. From 1 September 2011, a third category was created, with a maximum rebate of 0.40%.</p> <p>GST rebate payments will continue to be provided to all clubs on the first \$200,000 of gaming profits.</p>		<p>8.50% for the Community Investment Fund).</p> <p>Note: These tax rates are Post-GST.</p>		<p><b>Over \$3.5m:</b> \$1,240,200.50+55.00% of excess.</p> <p>These rates apply to all clubs and other not-for profit licensees.</p>			applied.
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 <sup>th</sup> day of the following month and relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 <sup>th</sup> day of the following month and relate to previous month's activity.
Hotels:	<p>From 1 July 2010 Levied on gross revenue (or player loss) derived from gaming machines.</p> <p><b>Up to \$200,000:</b> 0.00% <b>\$200,001-\$1m:</b> 33.00% <b>\$1m-\$5m:</b> 36.00% <b>&gt;\$5m:</b> 50.00%</p>	<p>32.57% of gross profit (equates to player loss or gross margin of operator) of which 8.33% is allocated to a Community Support Fund.</p> <p>In addition, Tattersalls is required to pay an additional tax equal to 7% of its gross gaming revenue at hotels (in lieu of a licence fee payment).</p>	<p>35.91% of monthly metered win (i.e. amount bet less payout to players). (Includes 8.50% 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.</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p><b>\$0-\$75,000:</b> Nil <b>\$75,001-\$399,000:</b> 27.50% of excess. <b>\$399,001-\$945,000:</b> \$89,100+37.00% of excess. <b>\$945,001-\$1.5m:</b> \$291,120+40.91% of excess.</p>	As for clubs.	<p>Based on monthly gross profits: From 1 January 2009: <b>\$0-\$10,000:</b> 12.91% <b>\$10,001-\$100,000:</b> 22.91% <b>\$100,001-\$200,000:</b> 32.91% <b>&gt;\$200,001:</b> 42.91% In addition, a</p>	<p>25.90% of gross monthly gaming machine revenue.</p> <p>In addition, a Problem Gambling Assistance Fund levy of 0.60% of gross monthly gaming machine revenue is applied.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gaming Machine Tax – Hotels (continued):			amount bet less payout to players).  <u>Monthly Metered Win</u> <b>\$0-\$100,000:</b> 0.00% <b>\$100,001-\$140,000:</b> 3.50% <b>\$140,001-\$180,000:</b> 5.50% <b>\$180,001-\$220,000:</b> 7.50% <b>\$220,001-\$260,000:</b> 13.50% <b>over \$260,000:</b> 20.00% <b>Note:</b> These tax rates are Post-GST.		<b>\$1.5m-\$2.5m:</b> \$518,170.50+47.50% of excess. <b>\$2.5m-\$3.5m:</b> \$993,170.50+57.00% of excess. <b>Over \$3.5m:</b> \$1,563,170.50+65.00% of excess.		Community Benefit Levy of 10% of gross profits is payable.	
<b>Reference Period:</b>	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 due on or before the 7 <sup>th</sup> day of the month for the previous month's activity.	Payments are made on or before the 7 <sup>th</sup> day of the following month and relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 <sup>th</sup> day of the following month and relate to previous month's activity.
<b>Gaming Machine Levy:</b>		Health Benefit Levy of \$4,333.33 per annum for each operating machine. Payable by the two gaming operators in two equal instalments by 15 December and 15 June each year (not levied from 16 August 2012).			A stamp duty surcharge applies to the transfer of a gaming machine business. This will be abolished from 1 July 2012. See transfer duty.			
<b>CASINO TAXES:</b>								
<b>Licence fee:</b>	Exclusivity agreement extended for 12 years from November 2007 for a fee of \$100m.	\$358.4m (fully paid).	\$200,191 per quarter. Increases on 1st July each year based on CPI.	\$2.491m (2011). (Indexed annually according to CPI).	Nil	For 2011-12, \$140,500 per month (amount is indexed annually).	Not imposed.	Annual fee \$806,544 for 2010-11 CPI linked.
<b>Tax rate:</b>	From 1 July 2011 15.41% of gross revenue from combined table gaming and slots plus <u>super tax</u> on revenue above \$652.7m p.a. at 1% per each \$5m to a maximum of	From 1 July 2011 <u>Regular Players</u> 26.41% of gross gaming revenue from gaming machines plus Community Benefit Levy and a super tax. 21.25% of gross gaming	From 1 July 2009 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	<u>International Commission Business (ICB):</u> 11% <u>Gaming Machines:</u> 20.125% (composite tax rate for 2011)	<u>Table games</u> at 0.91% of net gambling revenue, plus <u>gaming machines</u> at 34.41% of net gambling revenue.	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.	<u>Lasseters Casino: Table Games</u> 8% of gross profit <u>Poker Machine Tax</u> 21% on gross profit. (Tax payable is calculated at the	<u>General Gaming Operations</u> 10.90% of gross revenue.  <u>Commission-based Operations</u>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Casino Taxes (continued):	<p>38.91%. Tax bands are indexed annually to the CPI and rounded to the nearest \$1,000. Tax rates will increase each year until 2012-13 to a maximum of 16.41% for gross revenue up to \$669m plus a maximum super tax of 38.91% for gross revenue above \$1 billion.</p>	<p>revenue from table games plus Community Benefit Levy and a super tax. <u>Super tax</u> A tax on gross gaming revenue above the base amount. The 2011-12 base is \$838.0m (equal to \$500m CPI-adjusted from 1994, plus an additional \$5m in 2009-10 and 2010-11 and \$30m in 2011-12) Tax rate is 1% for revenue up to \$20m over the base amount, rising in 1% increments for each \$20m bracket to a maximum of 20% on gross gaming revenue over \$380m above the base amount.</p>	<p>and Cairns casinos of which 8.50% allocated to the Community Investment Fund. 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 8.50% allocated to the Community Investment Fund.</p>	<p><u>Fully Automated Gaming Machines (FATG):</u> 22% <u>Table Games &amp; Keno</u> 18%.</p>		<p>At the conclusion of this period, the licence converts to a rolling five year licence renewable annually. The tax is based on gross profit earned in a financial year.</p>	<p>prescribed rate and is to be reduced by an amount equal to GST).</p>	<p>0.90% of gross revenue.</p>
	<p>The International "high-roller" program was reactivated on 1 January 2006. The agreed tax rate is 10% with a minimum of \$6m paid in two non-refundable instalments of \$3m in January and July each year. 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 (CBP)</u> 9% of CBP gaming revenue from dedicated gaming tables plus Community Benefit Levy and a super tax. <u>Super tax</u> A tax on CBP gaming revenue above the base amount. The base amount (\$255.2m in 2011-12) is equal to \$160m CPI-adjusted from 1994. Tax rate is 1% for revenue up to \$20m over the base amount, rising in 1% increments for each \$20m bracket up to 11% for revenue over \$200m above the base amount, then 12.25% for all revenue over \$220m above the base amount. The maximum total tax on marginal revenue for commission-based players is 10%, inclusive</p>	<p><u>Junkets (Premium players)</u> 10% of monthly gross gaming revenue of which 8.50% allocated to the Community Investment Fund. (Gross gaming revenue equates to amount bet less amount won by players.) GST credit provided.</p>			<p><u>Keno &amp; Table Gaming</u> The tax rate applying to keno is 5.88% of gross profit. The gaming tax rate applying to casino table games is 0.88% of gross profit. <u>Gaming Machines</u> <b>&lt;\$35m:</b> 20.88% <b>≥\$35m:</b> 25.88% of excess. From 1 July 2013, a single flat tax rate of 25.88% will apply to all gross profit.</p>	<p><u>Internet Casino</u> Australian sourced bets are not permitted. International sourced bets: 4% of gross profit. (Bets are <u>not</u> subject to GST). <u>Skycity Darwin Casino:</u> <u>In-house Keno &amp; Table Games:</u> 12% of gross profit less GST. <u>Commission-based Games:</u> 9.09% of gross profit less GST. Poker Machine Tax 20% of gross profit. (Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.)</p>	

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Casino Taxes (continued):		of the Community Benefit Levy exclusive of super tax. There are no dedicated gaming machines for commission-based players. Where commission-based players play on gaming machines, the 9% tax rate applying to commission-based players applies. GST credit provided.						
Reference Period:	Payment of taxation is weekly.	Payment of taxation is required monthly within 7 days of the end of the month. Super tax is calculated annually and payment is required by 7 July of the following financial year.	Taxes are collected monthly in arrears.		Payments are due on or before the 7 <sup>th</sup> day of the month for the previous month's activity.		Payments are made monthly within 10 days of end of the month relating to previous month's activity.	
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). Health Benefit Levy of \$4,333.33 per annum for each operating machine. Payable by the casino operator in two equal instalments by 15 December and 15 June each year (not levied from 1 July 2012).		Burswood Park Levy : 1% of gross gaming revenue from Table Games, ICB and FATG taxable revenue; plus 2% of gross revenue from Electronic Gaming Machines				
<b>LOTTERIES</b>								
Lotteries:	66.10% of player loss (i.e. subscriptions less outgoings for the public lottery).	79.40% of player loss where GST is payable. 90% of player loss where GST is not payable. (The minimum return to players is 60%) (Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Health Fund.)	62% of monthly gross revenue for declared lotteries of which 8.50% is allocated to the Community Investment Fund. 55% of monthly gross revenue for Instant Scratch-its of which 8.50% is allocated to the Community Investment Fund. 45% of monthly gross	Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instant Under the <i>Lotteries Commission Act 1990</i> : 40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sport and 12.50% to eligible organisations. Up to 5% to Festival of Perth and Australian Commercial Film	Lotto, Oz Lotto Powerball, Super 66 and Instant lotteries (scratchies): 41% of net gambling revenue is paid into Hospitals Fund. Distributable surplus and income tax equivalent is paid into the Hospitals Fund.	No State Lotteries. Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries.	Northern Territory receives 100% of duty paid to the Victorian Government for NT subscriptions to Tattersall's Lotteries. 55% of player loss (the minimum return to players is 60%) less GST for instant lottery products sold by Golden Casket.	Victoria: ACT receives 79.40% 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. NSW: ACT receives 66.10% of the proportion of player loss on all tickets sold in the ACT for all games.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Lotteries (continued):		Payment of taxation is required within 7 days of the determination of the lottery.	revenue for <u>Golden Casket</u> of which 8.50% is allocated to the Community Investment Fund. 59% of monthly gross revenue for <u>Soccer Pools</u> of which 8.50% is allocated to the Community Investment Fund. (Monthly gross revenue equates to total receipts less prizes.)  GST credit provided.	Industry. (Net subscriptions = sales less prizes)				QLD: ACT receives 22% of all ticket sales for all games.
Reference Period:	Payment of taxation is required by the 7 <sup>th</sup> day of the month relating to the previous month's activity.	Payment of taxation is required within 7 days of the determination of the lottery.	Taxes are collected monthly in arrears.		Taxes are collected monthly in arrears.		Taxes are collected by the Victorian Government and remitted to the NT on an accrual basis, monthly in arrears	
Soccer Pools:	As per above.	57.52% of player loss where GST is payable. 68% of player loss where GST is <u>not</u> payable. (The minimum return to players is 50%) Payment of taxation is required within 7 days of the determination of the lottery.	As above.	As above.	41% of net gambling revenue from soccer pools and the net proceeds of soccer pools are paid into the Recreation and Sport Fund.	As for lotteries. Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.	Northern Territory receives 100% of duty paid to the Victorian Government for NT subscriptions to Tattersall's Soccer Pools.	As above.
Licence Fee:			\$203,300 per quarter payable by Golden Casket Lottery Corporation. \$8,500 per quarter payable by QLD Lottery Corporation. Increases on 1 October of each year based on CPI.					
<b>KENO</b>								
Keno:	<u>For Keno played in registered clubs and casino</u> For all games of Keno including Heads or Tails	<u>Club Keno</u> 24.24% of player loss subject to a minimum player return of 75%. Payment of taxation is	<u>Jupiters Keno</u> (Statewide) 29.40% of monthly gross revenue, after deducting casino		<u>Keno</u> (Operated by SA Lotteries) 41% of net gambling revenue is paid into the	<u>TAS Keno</u> 5.88% of gross profit.	<u>NT Keno</u> 20% on gross profit. (Tax payable is calculated at the prescribed rate and	<u>ACTTAB Keno</u> 2.53% of turnover.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Keno (continued):	8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5m, and 14.91% of player loss thereafter.	required weekly in respect of the week ending Saturday and is payable on the following Tuesday.	commissions, of which 8.50% is allocated to the Community Investment Fund. The tax is collected monthly in arrears. GST credit provided.  Quarterly Licence Fee \$203,300.		Hospitals Fund. Distributable surplus and income tax equivalent is paid into the Hospitals Fund.		reduced by the GST amount.)	
	<u>For Keno played in hotels:</u> For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$37.7m, and 14.91% of player loss thereafter. For all games of Keno, payment of taxation is required weekly and is payable on the following Monday.		Increases on 1 October each year based on CPI. <u>Brisbane and Gold Coast Casinos</u> Receive 25% commission on sales of Jupiters Keno and pay tax at 20% on commissions. <u>Townsville and Cairns Casinos</u> Receives 25% commission on sales of Jupiter Keno and pay 10% tax on commissions.					
<b>OTHER GAMBLING TAXES:</b>								
Other Gambling Taxes:			<b>Interactive Tax</b> 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: 50% of gross profit of which 8.50% is allocated to the Community Investment Fund.  (Gross profit equates to the amount bet on a game less amount won by players.)  The tax is collected monthly in arrears.			<b>Internet Gaming</b> Sports betting tax abolished from 1 July 2009. Fixed odds wagering tax abolished from 1 July 2009. Simulated Gaming (Internet Gaming) Endorsement: <u>Within Australia</u> for gross profit <b>&lt;\$10m:</b> 20% <b>\$10m-&lt;\$20m:</b> 17.50% of excess. <b>&gt;\$20m:</b> 15% of excess. <u>Outside Australia</u> 4% of total gross profits.		

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Other Gambling Taxes (continued):			GST credit provided. Quarterly licence fee of \$72,600. Increases on 1 October each year based on CPI.			<p><u>Major Lottery Endorsement</u> 35.55% of turnover.</p> <p><b>Minor Gaming</b> Taxes related to minor gaming activities including lucky envelopes; bingo; instant draw bingo; sweepstakes; raffles and gratuitous gaming abolished from 1 July 2004.</p>		
<b>BETTING EXCHANGES:</b>								
Betting Exchanges:						Applies to holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement.		
Annual licence fee:						Annual licence fee indexed annually; fee in 2011-12 is 300,000 fee units (\$420,000).		
Tax:						<p>5% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly</p> <p>5% of commission entitled to in respect of brokered wagering events within Australia, paid monthly.</p>		
<b>Motor Vehicle Taxes:</b>								
Fee Implementation Date:	Effective from 1 July 2011	Effective from 1 July 2011.	Effective from 1 July 2011.	Effective from 1 July 2011.	Effective from 1 July 2011.	Effective from 1 July 2011.		Effective from 1 July 2011.
<b>MOTOR VEHICLE REGISTRATION FEE:</b>								
Motor Vehicle Registration Fee:	<p><b>Car:</b> \$57.00</p> <p><b>Cycle:</b> \$57.00</p> <p><b>Lorry:</b> \$57.00</p> <p><b>Lorry mass 5 tonnes or more:</b> \$250.00</p> <p><b>Articulated:</b> \$374.00</p> <p>Registration Fee for</p>	<p><u>Appointment and Inspection Fee:</u> \$40.50</p> <p><u>Standard Number Plate Fee:</u> \$31.20 (2 plates)</p>	<p><u>Traffic Improvement fee:</u> \$48.85</p> <p><u>Plate fee:</u> \$24.30</p> <p>Charged on original registration</p>	<p><u>Recording fee:</u> <b>Car:</b> \$13.05 <b>Cycle:</b> \$13.05 <b>Lorry:</b> \$13.05</p> <p><u>Plate Fee:</u></p>	<p><u>Administration Fees</u> <i>Renewal of Registration</i> <b>Car:</b> \$7.00 <b>Cycle:</b> \$7.00 <b>Lorry:</b> \$7.00 <i>New Registration</i></p>	<p><b>Car</b> (includes motor vehicle component of fire service levy): \$80.40 (\$44.60) <b>Cycle:</b> \$64.40 (\$32.20) <b>Trailer, caravan or horse float:</b> \$28.00</p>	<p><b>For vehicles over 3 years old and &lt; 4.5 tonnes GVM:</b> \$9.00 surcharge plus inspection fee of \$38.50 (incl. GST). <u>Inspection fee for heavy</u></p>	<p><u>Establishment of Registration:</u> \$76.70 Not charged separately in the ACT on renewal of registration.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Registration Fee (continued):	Heavy vehicles (Lorry and Articulated) includes compulsory Inspection Fee			\$24.00 Charged on original registration.	Car: \$22.00 Cycle: \$22.00 Lorry: \$22.00	(\$14.00) Road Safety Levy of \$20.00, or \$12.00 for pensioners, payable on registration. (Pensioner rate in parenthesis)	vehicles and trailers: \$77.00 (incl. GST) <u>Upgrade/Temporary Upgrade of Con-figurations:</u> \$18.00	
<b>MOTOR VEHICLE WEIGHT/ENGINE CAPACITY TAX:</b>								
<b>Motor Vehicle Weight/Engine Capacity Tax</b> (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. Effective from 1 July 2011.	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 2011.	Based on vehicle type and tare (unladen) weight.	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. 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. <u>Road Rescue Fee</u> 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. <u>Annual Fee:</u> \$16.00
<b>Motor Vehicles Private:</b>  (not Heavy Vehicles – see below and Appendix A)	<u>Vehicles that are not lower taxed motor vehicles*</u> <b>0-975Kg:</b> \$181.00 <b>976-1154Kg:</b> \$209.00 <b>1155-1504Kg:</b> \$256.00 <b>1505-2504Kg:</b> \$390.00  <u>Lower taxed motor vehicles</u> <b>0-975Kg:</b> \$176.00 <b>976-1154Kg:</b> \$204.00 <b>1155-1504Kg:</b> \$236.00 <b>1505-2504Kg:</b> \$360.00  *A lower taxed motor vehicle means a motor vehicle not exceeding 2,500 kg in weight that:	<u>Hybrid and electric vehicles</u> \$91.60  <u>Other vehicles</u> \$191.60	<u>No. of Cylinders</u> <b>1, 2 &amp; 3:</b> \$220.20 <b>4:</b> \$280.05 <b>5 &amp; 6:</b> \$443.45 <b>7 &amp; 8:</b> \$620.95 <b>9-12:</b> \$728.25  <u>No. of Rotors</u> <b>2:</b> \$280.05 <b>3:</b> \$443.45  Motor vehicles other than caravan or bus with 4.01t to 4.5t GVM \$696.05	\$17.53 per 100kg. Discount for the registration of 'Family' vehicles of \$67.00 on 12-month registration	For passenger carrying vehicles the fee is based on the number of cylinders. <b>4 cyl or less:</b> \$106.00 <b>5 or 6 cyl:</b> \$217.00 <b>7 and over:</b> \$314.00  <u>Rotary or electric</u> \$106.00	Effective 1 July 2011 <b>3 cyl or less:</b> \$83.00 <b>4 cyl:</b> \$97.00 <b>5 or 6 cyl:</b> \$122.00 <b>7 or 8 cyl:</b> \$167.00 <b>Over 8 cyl:</b> \$187.00  <u>Rotary or electric</u> \$97.00	<u>Engine Size</u> <u>Less than or equal to 4 cylinders</u> <b>0-500:</b> \$15.00 <b>501-1000:</b> \$30.00 <b>1001-1500:</b> \$48.00 <b>1501-2000:</b> \$64.00 <b>2001-3000:</b> \$70.00  <u>Greater than 4 cylinders</u> <b>2001-2500:</b> \$90.00 <b>2501-3000:</b> \$108.00 <b>3001-3500:</b> \$133.00 <b>3501-4000:</b> \$152.00 <b>4001-4500:</b> \$180.00 <b>4501-5000:</b> \$200.00 <b>5001-5500:</b> \$231.00	<u>For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs</u> <i>For Business Use</i> <b>975kg or less:</b> \$344.30 <b>976-1154:</b> \$381.20 <b>1155-1504:</b> \$439.10 <b>1505-4500:</b> \$642.40 <i>For Private Use</i> <b>975kg or less:</b> \$227.50 <b>976-1154:</b> \$251.90 <b>1155-1504:</b> \$285.30 <b>1505-2504:</b> \$414.80 <b>2505-2794:</b> \$632.00 <b>2795-4500:</b> \$642.40

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Weight/Engine Capacity Tax (continued):	<p>a) is used substantially for private purposes and has been modified in a manner or to an extent that is recognised as being solely or primarily for the transport of a wheelchair; or</p> <p>b) is owned by at least one person who receives a carer allowance or carer payment; or</p> <p>c) is an energy-efficient motor vehicle; or</p> <p>d) is a trailer</p> <p>Pensioners are exempt</p> <p>Primary producers pay the private vehicle charge for cars and station wagons and 55% of the business rates for trucks, tractors and trailers.</p>						<p>5501-6000: \$252.00 6001-7000: \$294.00 7001-8000: \$304.00</p>	<p><u>Examination or Inspection of Vehicles</u> <b>Trailers not exceeding 4.5 tonnes GVM:</b> \$32.90*</p> <p><u>Motor Cycles:</u> \$44.20*</p> <p><u>Motor Vehicles not exceeding 4.5 tonnes GVM:</u> \$57.60*</p> <p><u>Trailers exceeding 4.5 tonnes GVM:</u> \$80.30*</p> <p><u>Motor Vehicles exceeding 4.5 tonnes GVM:</u> \$131.60*</p> <p><u>Follow up inspections all vehicles:</u> \$14.00*</p> <p>* Includes GST.</p>
<b>Motor Vehicles Business:</b> (not Heavy Vehicles – see below and Appendix A)	<p><u>Vehicles that are not lower taxed motor vehicles</u> <b>0-975kg:</b> \$292.00 <b>976-1154kg:</b> \$333.00 <b>1155-1504kg:</b> \$403.00 <b>1505-2504kg:</b> \$607.00</p> <p><u>Lower taxed motor vehicles</u> <b>0-975Kg:</b> \$286.00 <b>976-1154Kg:</b> \$328.00 <b>1155-1504Kg:</b> \$383.00 <b>1505-2504Kg:</b> \$577.00</p>	Registration fee as for private motor vehicles	Registration fee as for private motor vehicles.	<p>Standard Vehicles <u>Motor Car</u> \$17.53 per 100kg tare weight. <u>Motor Wagon</u> \$17.53 per 100kg tare weight.</p>	<p><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> <b>1 to 4 cyl:</b> \$106.00 <b>5 or 6 cyl:</b> \$217.00 <b>7 and over:</b> \$314.00</p> <p><u>Rotary or electric:</u> \$106.00</p>	<p><u>Trailer, caravan or horse float with GVM of between 500kg and 4.5 tonnes:</u> \$18.00 <u>Non-agricultural machinery:</u> \$93.00</p> <p><u>Tractors (agricultural):</u> exempt.</p> <p><u>Other Light Vehicles</u></p> <p><u>A truck with a GVM of 3.0 tonne or more:</u> <b>&lt;4:</b> \$187.00</p>	Registration fee as for private motor vehicles.	<p>Registration of Vehicles. <u>Fixed Load Trailer</u> <b>250kg or less:</b> \$63.50 <b>251-764:</b> \$161.60 <b>765-975:</b> \$247.10 <b>976-1154:</b> \$271.40 <b>1155-1504:</b> \$305.00 <b>1505-2499:</b> \$434.30 <b>2500-2504:</b> \$664.40 <b>2505 2794:</b> \$1,048.10 <b>2795-3054:</b> \$1,184.60 <b>3055-3304:</b> \$1,292.00 <b>3305-3564:</b> \$1,398.30 <b>3565-3814:</b> \$1,497.80</p>

Interstate Comparison of Taxes 2011-12

trp  
11-01

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Weight/Engine Capacity Tax (continued):	The rate for business vehicles varies in many steps up to \$1,674 at 4,500kg.				Based on Tare Mass for vehicles over 1,000 kg <b>1001-1500kg:</b> \$234.00 <b>&gt;1500kg:</b> \$400.00	<b>5 to 6:</b> \$217.00 <b>7 to 8:</b> \$249.00 <b>&gt;8:</b> \$280.00  <u>A bus with 10 adult seats including the driver's seat:</u> \$124.00  <u>A bus with more than 10 adult seats including the driver's seat:</u> \$217.00		<b>3815-4064:</b> \$1,607.60 <b>4065-4324:</b> \$1,709.40 <b>4325-4500:</b> \$1,816.80  <u>Motor Tractors</u> <b>2000kg or less:</b> \$125.80 <b>2001-4000:</b> \$210.20 <b>4000 &amp; over:</b> \$478.30  <u>Motor Implements</u> <b>975kg or less:</b> \$93.50 <b>976-1154:</b> \$98.40 <b>1155-1504:</b> \$104.30 <b>1505-4500:</b> \$128.10
<b>Heavy Vehicles:</b>	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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 \$136.00 applies to Omnibus, Tourist vehicles and Coaches with a tare weight of 3,565kg upwards but not exceeding 4.5tGVM. (See Appendix A).	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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).	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> Heavy vehicles are charged according to the <i>Transport Operations (Road Use Management – Vehicle Registration) Regulation 2010</i> . These are nationally agreed charges.  The nationally agreed charges apply, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use where they are not otherwise entitled to a concession, i.e. primary producers.) (See Appendix A).	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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).	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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).	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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).	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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).	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> (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).
<b>Motor Cycles:</b>	<b>Flat Tax:</b> \$54.00 (Weight Tax)	<b>Flat Tax:</b> \$38.30	<b>Flat Tax:</b> \$97.45	<b>Up to 250cc:</b> \$35.06 <b>Over 250cc:</b> \$52.60	<b>Flat tax:</b> \$35.00	<b>Flat tax:</b> \$13.00	<b>Up to 600cc:</b> \$10.00 <b>Over 600cc:</b> \$15.00	<b>Up to 100cc:</b> \$96.00 <b>Over 100cc:</b> \$96.00
<b>TRANSFER FEE:</b>								
<b>Transfer Fee:</b>	<b>Private Transfer</b> <b>Car:</b> \$29.00 <b>Cycle:</b> \$29.00 <b>Lorry:</b> \$29.00	<b>Private Transfer (vehicle):</b> \$33.60 <b>Motor Car Dealer Transfer (vehicle):</b>	<b>Car:</b> \$22.50 <b>Cycle:</b> \$22.50 <b>Lorry:</b> \$22.50	<b>Car:</b> \$15.40 <b>Cycle:</b> \$15.40 <b>Lorry:</b> \$15.40	<b>Car:</b> \$22.00 <b>Cycle:</b> \$22.00 <b>Lorry:</b> \$22.00	<b>Car:</b> \$25.20 <b>Cycle:</b> \$25.20 <b>Trailer:</b> \$25.20	<b>Car:</b> \$14.40 <b>Cycle:</b> \$14.40 <b>Lorry:</b> \$14.40 From 1 January 2010:	Flat charges of \$33.40 apply. <b>Car:</b> \$33.40 <b>Cycle:</b> \$33.40

Interstate Comparison of Taxes 2011-12

trp  
11-01

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer Fee (continued):	<b>Motor Dealer Transfer:</b> \$29.00	\$17.10 <b>Cycle and/or Trailer:</b> \$5.70					<b>Car:</b> \$15.00 <b>Cycle:</b> \$15.00 <b>Lorry:</b> \$15.00	<b>Lorry:</b> \$33.40
<b>DRIVER'S LICENCE FEE:</b>								
<b>Driver's Licence Fee:</b>	<b>1 Year:</b> \$ 50.00 <b>3 Years:</b> \$118.00 <b>5 Years:</b> \$157.00 Includes \$2.00 Drug Testing Levy  <u>Note:</u> From 1 July 2012, licence renewal fees will be halved for drivers with a record free of driving offences for at least five years.	<b>3 years:</b> \$48.80 <b>10 years:</b> \$165.80	<b>1 Year:</b> \$30.40 <b>2 Years:</b> \$42.35 <b>3 Years:</b> \$54.30 <b>4 Years:</b> \$66.25 <b>5 Years:</b> \$78.20 <b>Replacement:</b> \$29.10  <u>New Queensland Driver's Licence</u> <b>1 Year:</b> \$48.95 <b>2 Years:</b> \$68.25 <b>3 Years:</b> \$87.50 <b>4 Years:</b> \$104.40 <b>5 Years:</b> \$119.55 <b>Replacement:</b> \$46.95	<b>1 Year:</b> \$36.60 <b>5 Years:</b> \$116.00	<b>1 year:</b> \$37.00 <b>10 years:</b> \$370.00  <u>Note:</u> In addition to the above fees an Administration Fee of \$17.00 applies.	<u>Standard</u> <b>1 year:</b> \$29.05 <b>2 years:</b> \$47.25 <b>3 years:</b> \$65.45 <b>4 years:</b> \$83.65 <b>5 years:</b> \$100.45	<b>1 year:</b> \$24.00 <b>2 years:</b> \$36.00 <b>3 years:</b> \$48.00 <b>4 years:</b> \$60.00 <b>5 years:</b> \$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.	<u>Standard</u> <b>1 Year:</b> \$30.60 <b>5 Years:</b> \$153.00
	Pensioner Concession card holders and certain Department of Veteran Affairs (DVA card holders are exempt from licence fees).					<u>Pensioner</u> <b>1 year:</b> \$19.25 <b>2 years:</b> \$27.65 <b>3 years:</b> \$37.45 <b>4 years:</b> \$45.85 <b>5 years:</b> \$52.85 Persons who are 65 years or older are exempt from the licence renewal fee but must pay a fee of \$9.45 for a drivers licence photo.		
<b>OTHER:</b>								
<b>Riders Licence:</b>	As above, or free if car or lorry licence is held.	As above, or free if car or lorry licence is held & visa versa.	As above.	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.
<b>Learners Permit:</b>	<b>Car:</b> \$22.00	<b>Motor Car:</b> \$20.80	\$75.20 (3 years – or part	<b>Light Vehicle:</b> \$70.00	\$38.00 plus an	<b>L1 &amp; L2:</b> \$29.05	<b>Cars:</b> \$18.00	<u>Valid for two years:</u>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Learners permit (continued):	<b>Cycle:</b> \$22.00 Includes \$2.00 Drug Testing Levy	(Valid for a period of 10 years). <b>Motor Cycle:</b> \$20.80 (Valid for a period of 15 months).	of a 3 year period including logbook fee of \$17.30). Logbook fee: \$17.30 Exemption from logbook requirements: \$34.50 Exemption from high-powered vehicle restriction: \$34.50 Exemption from late night driving restriction: \$34.50 <u>New Queensland Driver's Licence</u> \$115.80 (3 years or part of a 3 year period)	(Valid for 3 years). <b>Heavy Combination Vehicles:</b> \$158.30 (Includes application fee and 1 practical driving test)  MC: \$37.00 (assessment conducted by approved service providers)	administration fee of \$17.00 ( issued for a period of 24 months)	<b>Motorcycle:</b> \$29.05	(12 months) <b>Cycles:</b> \$18.00 (3 months)	\$36.80
<b>Licence Test Fee:</b>	\$48.00 (Valid for 1 practical driving or riding test). <u>Driver Qualification Test</u> \$39.00 <u>Driver Knowledge Test</u> \$39.00	<u>Motor Car Appointment Fee</u> \$15.60 <u>Learner Knowledge Test (Written)</u> \$20.30	\$46.55 (Valid until a driving test is conducted). <u>Road Rules Test</u> \$19.85 <u>Hazard Perception Test</u> \$16.45	<u>Learner Knowledge Test (CTT)</u> \$17.90 Subsequent knowledge test: \$17.90 \$70.00 (valid 3 years) - for application fee which includes Learner's permit plus 1 practical driving test. Subsequent practical tests: \$73.70 each. <u>Phase 2 Logbook</u> \$18.40 <u>Hazard Perception Test (HPT)</u> \$19.60 Subsequent HPT: \$19.60	<u>Written test</u> \$16.00 Plus an administration fee of \$17.00 (practical test by private providers)	<u>Car and motorcycle test</u> \$35.35 <u>L2 Novice driver test</u> \$59.75 <u>P1 Novice driver test</u> \$77.80 <u>Instructors licence test</u> \$70.00	<u>Driving Test</u> \$26.40 (including GST) <u>Riding test for provisional or open licence</u> \$26.40 (including GST) <u>Instructors licence test</u> \$92.40 (including GST)	<u>Driving Test</u> \$86.80 (including GST) (Up to 60 minutes)
	<u>Hazard Perception Test</u> \$39.00	<u>Learner Driving Test (Practical)</u> \$37.60 <u>Hazard Perception Test</u> \$15.50  <u>Motor Cycle</u> VicRoads no longer provides a motorcycle learner permit and licence testing service.  Accredited motorcycle providers offer tests with an accompanying		\$158.30 – heavy vehicle combinations- application fee which includes Learner's permit plus 1 practical driving test.  Subsequent tests \$165.00	<u>Motor Cycle courses</u> <b>Level 1:</b> \$347.00 (Learners Permit) <b>Level 2:</b> \$307.00 (Full Licence) <u>Note:</u> In addition to the above fees, an Administration Fee of \$17.00 applies. <u>Motor Vehicle Test</u> <b>40 minutes test:</b> \$44.00 <b>Greater than 40 minutes test:</b> \$100.00			

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Licence Test Fee (continued):		training service on a commercial basis.			Booking fee: \$30.00 Administration fee: \$17.00.			
		<p><u>Heavy Vehicle</u> VicRoads no longer provides a heavy vehicle testing service.</p> <p>Accredited heavy vehicle providers offer heavy vehicle licence testing services, and usually offer tests with an accompanying training service on a commercial basis.</p>						
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 \$7.20 - \$56.00 depending on class.	10% stamp duty on insurance premium.	<p><b>Yearly policy:</b> \$60.00 <b>9 monthly policy:</b> \$45.00 <b>6 monthly policy:</b> \$30.00 <b>3 month policy:</b> \$15.00</p> <p>No charge for historic vehicles and some concession card holders.</p>	<p>A premium duty levy of \$6.00 applies to all transactions involving compulsory third party insurance (including periodic transactions). This compulsory insurance relates to MAIB coverage which (in case of a motor accident) provides a range of benefits which include:</p> <ul style="list-style-type: none"> <li>• Reasonable medical costs, including the services of doctors and health professionals;</li> <li>• Ambulance transport and hospital treatment;</li> <li>• Allowances for loss of income, and the inability to perform housekeeping duties;</li> <li>• Funeral Expenses;</li> <li>• Death Benefits; and</li> </ul> <p>Reasonable travel costs to attend medical treatment.</p>	Nil	Nil

**Appendix A: National Transport Commission Rates**

Effective 1 July 2011

**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	\$418
3	16.5t	1R3	\$718
4+	20.0t	1R4	\$718

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

Number of Truck axles	Gross Vehicle Mass (GVM) over:	Configuration Code	Annual Charge
2	12.0t	2R2	\$718
3	16.5t	2R3	\$945
4+	20.0t	2R4	\$945

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

Number of Truck axles	Configuration Code	Annual Charge
2	SR2	\$718
3	SR3	\$945
4+	SR4	\$1,754

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

Number of Truck axles	Configuration Code	Annual Charge
2	MR2	\$6,417
3	MR3	\$6,417
4+	MR4	\$6,931

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

Number of Truck axles	Configuration Code	Annual Charge
2	LR2	\$8,848
3	LR3	\$8,848
4+	LR4	\$8,848

\* Victoria has no such classification.

**Prime Mover Configurations**

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

Number of Mover axles	Configuration Code	Annual Charge
2	SP2	\$1,101
3	SP3	\$4,327
4+	SP4	\$4,759

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

Number of Mover axles	Configuration Code	Annual Charge
2	MC2	\$7,764
3	MC3	\$7,764
4	MC4	\$8,539
5+	MC5	\$8,539

**Trailers**

- **Pig Trailer**

Number of axles	Configuration Code	Annual Charge
1	TP1	\$418
2	TP2	\$836
3	TP3	\$1,254
4	TP4	\$1,672
5	TP5	\$2,090
6	TP6	\$2,508
7	TP7	\$2,926
8	TP8	\$3,344
9+	TP9	\$3,762

- **Dog Trailer**

Number of axles	Configuration Code	Annual Charge
1 at front and 1 in rear	TD11	\$836
1 at front and 2 in rear	TD12	\$1,254
1 at front and 3 in rear	TD13	\$1,672
2 at front and 2 in rear	TD22	\$1,672
2 at front and 3 in rear	TD23	\$2,090
3 at front and 3 in rear	TD33	\$2,508
3 at front and 4 in rear	TD34	\$2,926
4 at front and 4 in rear	TD44	\$3,344
4 at front and 5 in rear	TD45	\$3,762

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

Number of axles	Configuration Code	Annual Charge
1	TS1	\$418
2	TS2	\$836
3	TS3	\$1,419
4	TS4	\$1,892
5	TS5	\$2,365
6	TS6	\$2,838
7	TS7	\$3,311
8	TS8	\$3,784
9+	TS9	\$4,257

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

Number of axles	Configuration Code	Annual Charge
1	TL1	\$418
2	TL2	\$4,130
3	TL3	\$6,525
4	TL4	\$8,700
5	TL5	\$10,875
6	TL6	\$13,050
7	TL7	\$15,225
8	TL8	\$17,400
9+	TL9	\$19,575

- **Converter dolly**

Number of axles	Configuration Code	Annual Charge
1	TY1	\$418
2	TY2	\$836
3	TY3	\$1,254
4	TY4	\$1,672
5	TY5	\$2,090
6	TY6	\$2,508
7	TY7	\$2,926
8	TY8	\$3,344
9+	TY9	\$3,762

### Bus Configurations

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

Number of axles	GVM	Configuration Code	Annual Charge
2 (Type 1)	Up to 12.0t	1B2	\$418
2 (Type 2)	Over 12.0t	2B2	\$418
3+ (Type 2)	Over 4.5t	2B3	\$2,298

- **Articulated Bus**

Number of axles	Configuration Code	Annual Charge
3+	AB3	\$418

### 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	\$273
1 (Type O - Overmass)	OSV1	\$341
2 (Type O - Overmass)	OSV2	\$341
3 (Type O - Overmass)	OSV3	\$682
4 (Type O - Overmass)	OSV4	\$1,023
5-12 (Type O - Overmass)	OSV5-12	Number of axles minus 1 x \$341

## Appendix B: NSW Gaming Machine Rates

Table 1: Annual Club Gaming Machine Rates

Marginal Tax Rates from 1 September (%)	Annual Gaming Revenue <sup>(a)</sup> (\$)						
	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)				
2011	0.0	0.0	10.0	19.9	24.4	26.4	28.4

(a) For gaming revenue higher than \$1,000,000, rates shown are before the deduction of tax rebates under the Community Development and Support Expenditure (CDSE) Scheme/ClubGRANTS scheme duty rate reduction.

(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

Annual Gaming Revenue (\$)	Rate (%)
Up to \$200,000	00.0
\$200,001 - \$1,000,000	33.0
\$1,000,001 - \$5,000,000	36.0
\$5,000,001 and above	50.0