



New South Wales
TREASURY

**INTERSTATE COMPARISON
OF TAXES**
2001-2002

Office of Financial Management

Research &
Information Paper

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PREFACE

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

However, there are some qualifications:

- It 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 had not yet been legislated; and
- While all care has been taken in the preparation of this document, NSW Treasury takes no responsibility for any errors in the information provided.

I wish to express my appreciation to all the agencies that provided information for this publication.

John Pierce
Secretary
NSW Treasury
December 2001

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DESCRIPTION OF MAJOR STATE TAXES

Agreements Duty

A flat fee imposed on legal deeds and agreements.

Bookmaker's Turnover Tax

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

Casino Taxes

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

Contracts and Conveyancing Duty

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

Debits Tax

Levied on the value of debits to accounts with cheque drawing facilities.

Financial Institutions Duty

Levied on the value of receipts of financial institutions and on the average daily liabilities of short-term money market dealers.

General Insurance Duty

Levied on a variety of insurance policies such as private motor vehicle, occupational indemnity and house 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. Rates are per policy.

Hiring Arrangements Duty

Sometimes called Rental Duty, is 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. Residential leases are exempted.

Life Insurance Duty

Levied on either the sum insured or the annual premium.

Lotto, Lotteries and Soccer Pools Taxes

Generally levied on the value of subscriptions (net of certain deductions).

Mortgages and Loan Security Duty

Levied on the value of a secured loan.

Motor Vehicle Drivers' Licence Fee

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

Motor Vehicle Registration Duty

Payable on the registration of new motor vehicles or on the transfer of ownership of used vehicles. 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.

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.

Poker Machine Tax

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

Share Transfer (Marketable Security) Duty

Based on the value of turnover and is usually levied on both the buyer and seller. The exception is when shares are traded off-market whereby only the purchaser is liable, at typically double the rate.

NATIONAL TAX REFORM AND STATE TAXES

Certain State taxes were abolished or reduced on 1 July 2000 and 1 July 2001 as part of national taxation reform agreed between the Commonwealth and the States and Territories. The *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* (IGA) was signed by the Commonwealth and the States and Territories in June 1999.

Taxes abolished or modified from 1 July 2000 were:

- ◆ Bed Taxes (Accommodation Levy in NSW and Tourism Marketing Duty in NT) were abolished;
- ◆ the temporary safety net arrangements for the taxation of petroleum, liquor and tobacco – under which revenue was collected by the Commonwealth and passed on to the States and Territories – ceased;
- ◆ the Wholesale Sales Tax Equivalent regime – levied on State enterprises for reasons of competitive neutrality – was removed (all States and Territories);
- ◆ State gambling tax arrangements were modified to take account of the impact of the GST on gambling operators. With the GST levied at one-eleventh (or 9.09%) of the total amount wagered less total monetary prizes, State and Territory gambling taxes were changed by reducing tax rates to offset the GST or reimbursing the amount of GST paid where tax rate adjustments were not possible.

Taxes abolished from 1 July 2001 were:

- ◆ Financial Institutions Duty;
- ◆ Marketable Securities Duty (also known as Share Transfer Duty) on quoted securities.

The IGA envisages further changes to State taxes in the future:

- ◆ Debits Tax will be removed by 1 July 2005, subject to review by the joint Commonwealth-State Annual Treasurers' Conference established to oversee the operation of the IGA (in NSW, however, Debits Tax will be abolished from 1 January 2002); and
- ◆ By 2005 the Annual Treasurers' Conference will review the need for States and Territories to retain Stamp Duty on non-residential conveyances; leases; mortgages, debentures, bonds and other securities; unquoted marketable securities, credit arrangements, instalment purchase arrangements and rental arrangements; cheques, bills of exchange, and promissory notes.

RECENT MAJOR TAX INITIATIVES

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

New South Wales

- Debits Tax – will be abolished from 1.1.02.
- Electricity Distributors' Levy – suspended from 1.7.01, with the need for the levy being reviewed in the 2003-04 Budget.
- Payroll Tax
 - from 1.1.01 the tax rate was reduced from 6.40% to 6.20%.
 - from 1.7.02 the tax rate will decrease from 6.20% to 6.00%.
- Land Tax
 - from 31.12.01 the tax-free threshold for investment properties will increase from \$205,000 to \$220,000.
 - from 31.12.01 the tax-free threshold for places of principal residence will increase from \$1,319,000 to \$1,414,000.
- Lotteries – from 1.9.01 the tax structure was changed, from a 10.95% general duty and a 14.7% licence duty on subscriptions, to a 66.1% rate levied on player loss.
- Insurance Protection Tax – introduced from 1.7.01 to help meet claims against policies held by HIH Insurance in relation to Compulsory Third Party and Home Owner Warranty Schemes following the collapse of HIH Insurance.

Victoria

- Payroll Tax
 - from 1.7.01 the tax rate was reduced from 5.75% to 5.45%, and eligible termination payments, the grossed up value of fringe benefits, and specified leave entitlements were included in the tax base.
 - from 1.7.03 the tax rate will decrease from 5.45% to 5.35%, and the tax-free threshold will increase from \$515,000 to \$550,000.
- Land Tax – from the 2002 land tax year, the tax-free threshold will increase from \$85,000 to \$125,000.
- Lease Duty – stamp duty on non-residential leases was abolished from 26.4.01.
- Marketable Securities Duty – stamp duty on unquoted marketable securities will be abolished from 1.7.03.
- Mortgages Duty – scheduled for abolition from 1.7.04.

Queensland

- Payroll Tax
 - from 1.7.01 the tax rate was reduced from 4.90% to 4.80%.
 - from 1.7.02 the tax rate will decrease from 4.80% to 4.75%, and eligible termination payments and the grossed up value of fringe benefits will be included in the tax base.

Western Australia

- Payroll Tax – from 1.1.02 the top tax rate will increase from 5.56% to 6.00%, the grossed up value of fringe benefits will be included, and the tax base will be extended to include employee-like contractors.
- Land Tax
 - from 1.7.02, new marginal tax rate of 2.3% will be applied to land with an unimproved value between \$2,000,001 and \$5,000,000, and a new rate of 2.5% to land with an unimproved value above \$5,000,000. The tax-free threshold will also increase from \$10,000 to \$50,000.
 - in addition, the principal place of residence exemption for properties held by companies and trusts will be removed.

South Australia

- Payroll Tax
 - from 1.7.01 the tax rate was reduced from 6.00% to 5.75%.
 - from 1.7.02 the tax rate will decrease from 5.75% to 5.67%, and the tax-free threshold will increase from \$456,000 to \$504,000. Also from 1.7.02, eligible termination payments and the grossed up value of fringe benefits will be included in the tax base.

Tasmania

- Payroll Tax – from 1.7.01 the tax rate was reduced from 6.53% to 6.30%.
 - from 1.7.02 the tax rate will decrease from 6.30% to 6.24%, and the tax-free threshold will increase from \$1,000,000 to \$1,010,000.

Northern Territory

- Payroll Tax – from 1.7.01 the tax rate was reduced from 6.60% to 6.50%.

Australian Capital Territory

- Payroll Tax
 - from 1.1.01 the tax-free threshold was increased from \$800,000 to \$900,000.
 - from 1.7.01 the tax-free threshold was increased from \$900,000 to \$1,250,000.
 - from 1.1.02 the tax-free threshold will increase from \$1,250,000 to \$1,500,000.

INTERSTATE COMPARISON

OF

TAXES

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
PAYROLL TAX								
Basic Flat Rate:	6.20% (Effective from 1.1.01) 6.00% (Effective from 1.7.02)	5.45% (Effective from 1.7.01) 5.35% (Effective from 1.7.03)	4.80% (Effective from 1.7.01) 4.75% (Effective from 1.7.02)	6.00% top marginal rate (Effective from 1.1.02) Until 1.1.02 marginal rates below will apply.	5.75% (Effective from 1.7.01) 5.67% (Effective from 1.7.02)	6.30% (Effective from 1.7.01) 6.24% (Effective from 1.7.02)	6.50%	6.85%
Method of calculation of Tax:	Single Marginal Rate.	Single Marginal Rate.	Deduction System.	See below.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.
Tax Scale and Small Business Concession:	First \$600,000 exempt.	First \$515,000 exempt. First \$550,000 exempt. (Effective from 1.7.03)	First \$850,000 exempt. For payrolls \$850,000 to \$3.4m, deduction of \$850,000 reducing by \$1 for every \$3 payroll exceeds \$850,000. No deduction for payrolls in excess of \$3.4m.	First \$675,000 exempt. \$0.675m-\$2.7m: 4.87% of excess. \$2.7m-\$4.5m: \$98,550 + 6.03% of excess. \$4.5m-\$5.625m: \$207,000 + 11.6% of excess. >\$5.625m: 5.56% Flat.	First \$456,000 exempt. From 1.7.02 first \$504,000 exempt.	From 1.7.01 first \$1,000,000 exempt. From 1.7.02 first \$1,010,000 exempt.	First \$600,000 exempt.	First \$1.25m exempt. From 1.7.02 first \$1.50m exempt.
	Employer superannuation contributions included in the tax base.	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 1.7.01.	Employer superannuation contributions included in the tax base from 1.1.00. Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1.7.02.	Extend base to grossed up value of fringe benefits from 1.1.02.	Employer superannuation contributions included in the tax base. From 1.7.02 Eligible Termination Payments (as defined for income tax purposes) and the grossed up value of fringe benefits are to be included in the tax base.	Employer superannuation contributions and non grossed-up value of fringe benefits tax included in the tax base.	Employer superannuation contribution and fringe benefit included in the tax base.	Employer superannuation contributions included in the tax base.
Reference Period:	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, including superannuation and non remote fringe benefits.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.

TAXES ON FINANCIAL TRANSACTIONS

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
CONTRACTS AND CONVEYANCES DUTY Tax Scale: 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 underlined.	\$0-\$14,000: 1.25% (min \$2) \$14,001-\$30,000: \$175+1.5% \$30,001-\$80,000: \$415+1.75% \$80,001-\$300,000: \$1,290+3.5% \$300,001-\$1m: \$8,990+4.5% over \$1m: \$40,490 + <u>5.5%</u> Liability includes contents of buildings. Exemptions are available for transfer of rural property between siblings to remove the criterion that considers the source of ownership of the property.	\$0-\$20,000: 1.40% \$20,001-\$115,000: \$280+2.4% \$115,001-\$870,000: \$2,560+6.0% over \$870,000: 5.5% of total value.	\$0-\$20,000: 1.5% \$20,001-\$50,000: \$300+2.25% \$50,001-\$100,000: \$975+2.75% \$100,001-\$250,000: \$2,350+3.25% \$250,001-\$500,000: \$7,225+3.5% above \$500,000: \$15,975+ <u>3.75%</u>	\$0-\$80,000: 1.95% \$80,001-\$100,000: \$1,560+2.85% \$100,001-\$250,000: \$2,130+3.7% \$250,001-\$500,000: \$7,680+4.55% above \$500,000: \$19,055+ <u>4.85%</u>	\$0-\$12,000: 1.00% \$12,001-\$30,000: \$120+2% \$30,001-\$50,000: \$480+3% \$50,001-\$100,000: \$1,080+3.5% \$100,001-\$500,000: \$2,830+4.0% \$500,001-\$1m: \$18,830+4.5% Above \$1m: \$41,330+ <u>5.0%</u>	\$0-\$1,300: \$20.00 \$1,301-\$10,000: \$20+1.5% \$10,001-\$30,000: \$150+2.0% \$30,001-\$75,000: \$550+2.5% \$75,001-\$150,000: \$1,675+3.0% \$150,001-\$225,000: \$3,925+3.5% Over \$225,000: \$6,550+ <u>4.0%</u>	\$0-\$500,000: Duty calculated by the formula: $D=(0.065V^2)+21V$ Where D = duty payable in \$ V = (total value/1000) Above \$500,000: <u>5.4%</u> of <u>total</u> value.	\$0-\$14,000: 1.25% or \$20 whichever is greater. \$14,001-\$30,000: \$175 + 1.5% \$30,001-\$60,000: \$415 + 2.0% \$60,001-\$100,000: \$1,015 + 2.5% \$100,001-\$300,000: \$2,015 + 3.5% \$300,001-\$1m: \$9,015 + 4.5% Over \$1m: \$40,515 + <u>5.5%</u>
Reference Period:	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 due within 1 month 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 3 months after the liability to pay duty arises.	Payments are due within 60 days of execution of instrument.	Documents to be lodged and payment required within 90 days of the liability arising.

CONTRACTS AND CONVEYANCES DUTY (continued)

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance:	<p><u>First Home Plus Scheme</u> (Effective 1.7.00)</p> <p><i>For first homes</i></p> <p><u>city</u></p> <p>Up to \$200,000: Nil</p> <p>\$200,001-\$300,000: 8.99% less \$17,980</p> <p><u>country</u></p> <p>Up to \$175,000: Nil</p> <p>\$175,001-\$250,000: 9.65% less \$16,885</p> <p><i>For vacant land</i></p> <p><u>city</u></p> <p>Up to \$95,000: Nil</p> <p>\$95,001-\$140,000: 7.53% less \$7,152</p> <p><u>country</u></p> <p>Up to \$80,000: Nil</p> <p>\$80,001-\$110,000: 7.8% less \$6,240</p> <p>Full tax rates apply above the threshold.</p> <p>From 1.7.02, under the First Home Plus Scheme, "metropolitan area" was broadened to include the local government areas of Newcastle and Lake Macquarie.</p>	<p>Exemption from duty for first home buyers on properties up to \$115,000.</p> <p>Exemption phases out at a limit of \$165,000. Relief subject to meeting certain eligibility criteria.</p> <p>Exemption for duty for purchasers holding pension benefits entitlements.</p> <p>Full exemption on properties up to \$100,000, phasing out at \$130,000.</p>	<p><i>For first homes</i></p> <p>Below \$80,000: Nil</p> <p>\$80,001-\$150,000: 1% less \$500</p> <p>\$150,001-\$155,000: 1% less \$300</p> <p>\$155,001-\$160,000: 1% less \$200</p> <p>Above \$160,000: Same as for principal place of residence.</p> <p><i>For Principal Place of Residence (not first)</i></p> <p>concessionary rate of 1% for values up to \$250,000 plus scheduled conveyancing duty on the excess.</p>	<p>The purchaser of a small business or principal place of residence valued at less than \$100,000 is entitled to a concessionary rate of duty of 1.5%.</p> <p>First home buyers whose purchases are below \$135,000 (or \$202,500 north of the 26th parallel) can additionally claim a \$500 stamp duty concession.</p>	<p><i>For first homes</i></p> <p>No duty payable on the purchase of a home up to \$80,000. Thereafter concession reduces by \$42 per \$1,000.</p> <p>(Subject to the qualification that any fractional part of the \$1,000 will be rounded up to next \$1,000.)</p> <p>Concession is zero on transactions greater than \$130,000.</p> <p>A rebate of up to \$1,500 is available in respect of <i>home units in the City of Adelaide, regardless of the underlying nature of the title, but is restricted to new dwellings on allotments of 350 square metres or less.</i></p>	<p>Duty on first homes valued \$120,000 or less can be paid by instalments over a 2 year interest free period.</p>	<p>All first homes (regardless of value) receive concession of duty on first \$80,000.</p>	<p>Full exemption (maximum fee \$20) from duty to eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$116,000.</p> <p>Graduated concession where value of property falls between \$116,000 & \$140,000 - rate of duty is \$14.23 for each \$100 or part thereof by which value exceeds \$116,000.</p> <p>Income threshold:</p> <p>Gross household income less than \$45,000 for all persons on title and their spouses.</p> <p>The income threshold increases by \$1,150 pa for each dependent child to a maximum of \$50,750.</p> <p>Note: Concessional rate applies to eligible vacant property.</p>

MOTOR VEHICLE REGISTRATION DUTY

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
(Based on the value of the vehicle)	<u>Passenger Vehicles</u> \$0-\$45,000: \$3.00 per \$100 or part thereof. Above \$45,000: \$1,350+\$5.00 per \$100 or part thereof. <u>Other Vehicles</u> \$3.00 per \$100 or part thereof.	<i>Vehicles not previously registered in Victoria or elsewhere.</i> <u>Non Passenger vehicles</u> \$5.00 per \$200 or part. <u>Passenger cars</u> \$0-\$35,000: \$5.00 per \$200 or part. \$35,001-\$45,000: \$8.00 per \$200 or part. Over \$45,000: \$10.00 per \$200 or part. Used Vehicles \$8.00 per \$200 or part.	\$2.00 per \$100 or part.	\$0-\$15,000: 2.5% \$15,001-\$40,000: 2.5%-5.0% (proportional) Over \$40,001: 5.0%	\$0-\$1,000: \$1 per \$100 (min \$5) or part. \$1,001-\$2,000: \$10+\$2 per \$100 or part of excess. \$2,001-\$3,000: \$30+\$3 per \$100 or part of excess. Over \$3,000: \$60+\$4 per \$100 or part of excess. Except for commercial vehicles where the rate is: 0-\$1,000: \$1 per \$100 (min \$5) or part. \$1,001-\$2,000: \$10+\$2 per \$100 or part of excess. Over \$2,000: \$30+\$3 per \$100 or part of excess.	<u>Passenger vehicles</u> Under \$600: \$20.00 \$600-\$34,999: \$3.00 per \$100 or part. \$35,000-\$40,000: \$1,050+\$11 per \$100 or part in excess of \$35,000. Over \$40,000: \$4.00 for each \$100 or part of \$100 of the value of the vehicle. <u>All Other vehicles</u> Under \$600: \$20.00 Over \$600: \$3.00 per \$100 or part.	\$3.00 per \$100 or part.	<u>Passenger Vehicles</u> Under \$45,000: \$3.00 per \$100 or part thereof. \$45,000 or over: \$1,350 plus \$5 for each \$100 or part thereof in excess of \$45,000. <u>All Other Vehicles</u> \$3.00 per \$100 or part thereof.
Reference Period:	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due within 14 days of transfer or issue.	Due at time of application for registration or transfer of registration.
FINANCIAL INSTITUTIONS DUTY	Abolished 1.7.01.	Abolished 1.7.01.	Not imposed.	Abolished 1.7.01.	Abolished 1.7.01.	Abolished 1.7.01.	Abolished 1.7.01.	Abolished 1.7.01.
DEBITS TAX (levied on debits to accounts upon which cheque drawing facilities are provided).	Will be abolished from 1.1.02.	Scheduled to be abolished by 1 July 2005 – subject to review	Scheduled to be abolished by 1 July 2005 – subject to review	Scheduled to be abolished by 1 July 2005 – subject to review	Scheduled to be abolished by 1 July 2005 – subject to review	Scheduled to be abolished by 1 July 2005 – subject to review	Scheduled to be abolished by 1 July 2005 – subject to review	Scheduled to be abolished by 1 July 2005 – subject to review
DEBITS TAX (continued)	\$1-\$99: \$0.30 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00	\$1-\$99: \$0.30 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00	\$1-\$99: \$0.30 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00	\$1-\$99: \$0.30 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00	\$1-\$99: \$0.30 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00	\$1-\$99: \$0.15 \$100-\$499: \$0.35 \$500-\$4,999: \$0.75 \$5,000-\$9,999: \$1.50 \$10,000+: \$2.00	\$1-\$99: \$0.15 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00	\$1-\$99: \$0.30 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00
Reference Period:	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.

<i>TAX</i>	<i>NSW</i>	<i>VIC</i>	<i>QLD</i>	<i>WA</i>	<i>SA</i>	<i>TAS</i>	<i>NT</i>	<i>ACT</i>
DEBITS DUTY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Duty of 15 cents per debit.	Not imposed.	Not imposed.
CHEQUE DUTY	Abolished 1.10.90.	Not imposed.	Abolished 1.1.94.	10c Duty on <u>interstate</u> cheques abolished on 1.1.94.	10c Duty on <u>interstate</u> cheques abolished on 1.1.98.	Abolished 1.1.85.	Abolished.	Abolished 1.9.87.
ELECTRONIC BANKING DUTY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	10 cents per debit transaction.	Not imposed.
CREDIT CARD TRANSACTION DUTY	Not imposed.	Not imposed.	If the cardholder's bank is a prescribed cardholder's bank, duty is calculated at 10 cents for each merchant with whom there was a transaction, less 10 cents. If not, duty is calculated at 10 cents for each transaction conducted, less 10 cents.	Not imposed.	Not imposed.	Refer to Debits Duty.	Not imposed.	Not imposed.
SHARE TRANSFER (MARKETABLE SECURITY) DUTY	<u>On Market Transactions</u> Abolished 1.7.01.	<u>On Market Transactions</u> Abolished 1.7.01.	<u>On Market Transactions</u> Abolished 1.7.01.	<u>On Market Transactions</u> Duty on listed shares abolished.	<u>On Market Transactions</u> Stamp duty on marketable securities that are quoted in a recognised stock exchange was abolished from 1.7.01.	<u>On Market Transactions</u> Abolished 1.7.01.	<u>On Market Transactions</u> Abolished 1.7.01.	<u>On Market Transactions</u> Abolished 1.7.01.

<i>TAX</i>	<i>NSW</i>	<i>VIC</i>	<i>QLD</i>	<i>WA</i>	<i>SA</i>	<i>TAS</i>	<i>NT</i>	<i>ACT</i>
<p>Unless otherwise stated the purchaser is liable for off-market transactions.</p> <p>Reference Period: Off Market</p>	<p><u>Off Market Transactions</u></p> <p>Listed Companies Abolished 1.7.01.</p> <p>Unlisted Companies 60 cents/\$100 (or part).</p>	<p><u>Off Market Transactions</u></p> <p>Listed transactions Abolished 1.7.01.</p> <p>Unlisted Companies Up to \$100: 14 cents/\$25 or part thereof. Over \$100: 60 cents/\$100 or part thereof. Scheduled for abolition from 1.7.03.</p> <p>Payments are due within 3 months of execution of instrument.</p>	<p><u>Off Market Transactions</u></p> <p>Listed Companies Abolished 1.7.01.</p> <p>Unlisted Companies 60 cents/\$100 or part thereof.</p>	<p><u>Off Market Transactions</u></p> <p>Listed Trades Abolished 1.7.01.</p> <p>Unlisted Trades 60 cents/\$100 or part thereof.</p>	<p><u>Off Market Transactions</u></p> <p>Listed Companies Abolished (see above).</p> <p>Unlisted Companies 60 cents/\$100 or part thereof.</p> <p>Off-market Transactions of unlisted companies: payments are due within 2 months of execution of instrument.</p>	<p><u>Off Market Transactions</u></p> <p>Listed Companies Abolished 1.7.01.</p> <p>Unlisted Companies 60 cents/\$100 or part thereof.</p>	<p><u>Off Market Transactions</u></p> <p>Quoted securities Abolished 1.7.01.</p> <p>Unlisted Companies 60 cents/\$100 or part thereof.</p> <p>Payments are due within 60 days of execution of instrument.</p>	<p><u>Off Market Transactions</u></p> <p>Quoted on a stock exchange Abolished 1.7.01.</p> <p>Not quoted on a stock exchange 60 cents/\$100 or part thereof.</p> <p>Payments are monthly based on the previous month's transactions for off-market transactions conducted through CHES.</p> <p>For other transactions, documents are to be lodged and payment received within 90 days of the liability arising.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MORTGAGES & LOAN SECURITY DUTY (Based on sum secured)	\$0-\$16,000: \$5.00 Above \$16,000: \$5.00 plus \$4.00 per \$1000 or part of excess. Exemption for additional advances up to \$10,000 in any 12 month period. Exemption applies for the refinancing of all loans up to the maximum amount secured by the previous loan. A full exemption for first home purchases for: - metropolitan property values up to \$200,000 phasing out the exemption between \$200,000 and \$300,000 - non-metropolitan property values up to \$175,000 phasing out the exemption between \$170,000 and \$250,000 - metropolitan vacant land up to \$95,000 phasing out the exemption between \$95,000 and \$140,000 - non-metropolitan vacant land up to \$80,000 phasing out the exemption between \$80,000 and \$110,000.	\$0-\$200: \$0.00 \$201-\$10,000: \$4.00 over \$10,000: \$4.00 plus 80c/\$200 or part thereof in excess of \$10,000. Exemption applies for the refinancing of all loans, provided the criteria are met. Scheduled for abolition from 1.7.04.	40c/\$100 or part. Principal place of residence exempt on the lesser of the amount used to buy or build a principal place of residence or \$100,000 for a first home and \$70,000 for others. Principal place of residence exempt for refinancing of mortgages up to \$100,000.	\$100-\$35,000: 25c/\$100 or part. Over \$35,000: \$87.50+40c/\$100 of excess. Owner occupied residences: 25c rate continues to apply.	\$400-\$4,000: \$10.00 \$4,001-\$10,000: \$10+25c/\$100 or part of excess. Over \$10,000: \$25+35c/\$100 or part of excess.	\$8,000 and under: \$20.00 \$8,001-\$10,000: \$20+25c/\$100 or part of excess. Over \$10,000: \$25+35c/\$100 or part of excess. Re-financing of loans are exempt from duty.	Abolished.	Abolished 1.9.87.
Reference Period:	Payments are due weekly based on the previous week's transactions.	Payments are due within 3 months of execution of instrument.	Payments are due monthly based on the previous month's transactions.	Payments relate to the previous month's transactions.	Payments are due within 2 months of execution of the instrument.	Payments relate to previous month's transactions.		
Transfer Duty:	Abolished 1.1.83.	Not imposed.	\$5.00	\$20 where transfer after sale for full value. If the transfer is for less than the full market value of the mortgage, conveyancing duty applies.	Abolished 5.8.85.	\$20.00	Abolished.	Abolished 1.9.87.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
DEEDS OF SETTLEMENT	Not imposed.	Flat rate of \$200 per dutiable document.	Duty imposed at conveyancing rates on the value of property settled.	Not imposed.	\$10 or Conveyance Rates.	\$20 or Conveyance if applicable.	\$20 or Conveyance if applicable.	Not imposed.
LOANS DUTY	Not imposed.	Not imposed.	Credit Duty: 0.03% on loans and credit arrangements made during previous month. Short term loans and credit arrangements taxed at 0.0025%. Over \$1m, reduced rates apply.	Not imposed.	Not imposed.	For unsecured loans: <ul style="list-style-type: none"> ▪ \$10.00 where loan does not exceed \$1,000. ▪ \$20.00 where loan exceeds \$1,000. 	Not imposed.	Not imposed.
DISCOUNT TRANSACTIONS DUTY	Abolished 1.1.83.	Not imposed.	0.03% (0.0025% for short term transactions). Over \$1m reduced rates apply.	Abolished 1.1.84.	Abolished 1.1.84.	Not imposed.	Not imposed.	Not imposed.
INSURANCE DUTY Life: (Based on sum assured, except in SA.)	\$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2000.	\$200-\$2,000: 12c per \$200 or part. Over \$2,000: \$1.20+24c per \$200 or part above \$2,000.	\$100-\$200: 10c \$201-\$2,000: 5c per \$100 or part thereof.	\$100 to \$2,000: 5c per \$100 Over \$2,000: \$1+10c per \$100	\$1.50 per \$100 or part thereof of net premiums of previous year paid as annual licence.	Up to \$2,000: 10c per \$200 or part. Over \$2,000: \$1.00+20c per \$200 or part in excess of \$2,000.	10c per \$100.	\$100-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.
INSURANCE DUTY (continued) Term/Temporary:	Annuities exempt. Term insurance or riders: 5% of first year premium.	Term insurance: 5% of first year premium.	Over \$2,000: \$1+10c per \$100 or part thereof in excess of \$2,000. Temporary or term insurance: 5% of first year's premium.	Term or temporary: 5% of first year premium.		Term policy: 5% of first year premium. Temporary policy: 2% of premium on the policy.	Term or temporary: 5% of first year premium.	Term insurance: 5% of the first year's premium.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
General:	<p>10% of premium paid.</p> <p>5% of premium paid on motor vehicle, aviation, disability income, occupational indemnity, hospital & ancillary health benefits.</p> <p>2.5% of premium paid on crop and livestock.</p> <p>No duty on workers compensation, compulsory third party motor vehicle personal injury insurance, marine insurance, cargo insurance, health insurance.</p>	<p>10% of previous month's premiums.</p> <p>No duty on workers compensation, transport, or commercial marine insurance.</p>	<p>8.5% of the premium.</p> <p>5% of net premium for workers compensation, motor vehicle comprehensive, and professional indemnity insurance.</p> <p>10c on plate glass for other than dwellings.</p> <p>5c on plate glass for dwellings.</p> <p>10c flat on 3rd party motor vehicle.</p> <p>3c for tourist and travel special policy where the period of tour does not exceed seven days.</p>	<p>8% of gross premiums.</p> <p>5% of premium for workers compensation (3% for employers not liable for payroll tax).</p> <p>25c per policy on 3rd Party motor vehicle.</p>	<p>\$11 per \$100 or part thereof of premiums (including compulsory 3rd party premiums).</p> <p>No duty on workers compensation or commercial marine insurance.</p>	<p>8% of premiums.</p> <p>\$6 flat on 3rd party motor vehicle insurance.</p> <p>No duty on workers compensation.</p> <p>Mortgage: 2% of the premium on the policy.</p> <p>\$20 is chargeable on an annuity issued by a life company, or purchased by a person from a life company.</p>	<p>10% of premiums (including Indemnity Insurance).</p> <p>Policies covering workers compensation, transport of goods & commercial marine hulls exempt.</p>	<p>10% of gross premium.</p> <p>Premiums on goods carried in international trade are exempt.</p> <p>No duty on workers compensation.</p>
Reference Period:	<p>Payments relate to the previous month's transactions.</p> <p>Due and payable by 21st of each month.</p>	<p>Payments relate to the previous month's transactions.</p> <p>Due and payable by the 14th of the next month for life and the 21st for general insurance.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>
INSURANCE PROTECTION TAX	<p>Introduced on 1.7.01 to assist meeting claims against policies held by HIH Insurance in relation to CTP and Home Owner Warrantee Schemes. The tax will consist of a \$65m annual levy on insurers registered with APRA, with apportionment among insurance companies based on their share of total general and CTP insurance premium income, and a 1% ad valorem tax imposed on premiums paid via brokers to overseas insurers.</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.

<i>TAX</i>	<i>NSW</i>	<i>VIC</i>	<i>QLD</i>	<i>WA</i>	<i>SA</i>	<i>TAS</i>	<i>NT</i>	<i>ACT</i>
AGREEMENTS DUTY								
Under Hand:	Abolished 1.7.98.	Abolished.	Not imposed.	Not imposed.	Not imposed unless specifically charged under another head of duty.	Any agreement relating to the construction or modification of a building. Any agreement that creates, varies or dissolves a partnership not otherwise subject to ad valorem stamp duty. Any instrument that guarantees performance of an undertaking. Any agreement that relates to the management of real property.	Not imposed.	Not imposed.
Under Seal:	Abolished 1.7.98.		Not imposed.	\$20.00	\$10.00 (if in deed form).	\$20.00 for deeds not otherwise subject to ad valorem duty.	\$20.00	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>HIRING ARRANGEMENTS DUTY (GOODS)</p> <p>including motor vehicle leases. Sometimes called "RENTAL DUTY".</p>	<p>Equipment financing arrangements: 0.75% of the total amount of the hiring charges.</p> <p>Ordinary hire of goods: 1.5% of the total amount of the hiring charges.</p> <p>First \$14,000 for each month is exempt only for hiring at 1.5% rate.</p> <p>Maximum duty payable remains at \$10,000 for any single arrangement.</p>	<p>Any rental business receiving rental income in excess of \$6,000 in any month must pay rental duty:</p> <ul style="list-style-type: none"> ▪ at 0.75% of rental income in excess of \$6,000 per month on new business after 1.1.97. ▪ if rental agreement is entered into before 1.1.97, at a rate of 1.5% of total rental income received for the duration of the arrangement. <p>Hire purchase agreements entered into on or after 1.1.97 are also subject to rental business duty with exemptions for natural persons for hire purchase on farm machinery or commercial vehicles and domestic credit contracts up to \$35,000.</p>	<p>0.43% on total amount of rental. An exemption is available for registered rental businesses with a total annual rental of \$100,000 or less.</p>	<p>1.8% of total rental income. Service allowance given. No duty payable if annual rental is less than \$25,000.</p>	<p>1.8% on rent in excess of \$24,000 p.a. service allowance given.</p>	<p>2% of the total hiring charges.</p> <p>Maximum amount of duty chargeable in respect of a special hiring arrangement is \$10,000.</p> <p>A \$4,000 duty free threshold applies to monthly hiring receipts for a registered commercial hire business from ordinary hires only. Duty is the only payable on the part in excess of \$4,000.</p> <p>No threshold for Equipment Finance (including Hire Purchase Agreements).</p>	<p>1.8% of rental value or \$9,000, whichever is the lesser.</p> <p>No duty payable if annual rental is less than \$36,000.</p>	<p>Equipment finance arrangements: 0.75% of hiring charges.</p> <p>All other types of hiring arrangements: 1.5% of hiring charges.</p> <p>For hiring charges (excluding equipment finance arrangements) the first \$6,000 for each month is exempt.</p> <p>All hiring arrangements subject to a maximum \$10,000 duty for single arrangement.</p>
Reference Period:	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions for registered commercial hire business. Other businesses/persons have 3 months.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.
HIRE PURCHASE ARRANGEMENTS DUTY	See Hiring Arrangements Duty. (Equipment Financing Arrangements).	See Hiring Arrangements Duty.	0.43% of the purchase price (\$20 or more).	Not imposed.	Not imposed.	See Hiring Arrangements Duty.	1.8% of rental value or \$9,000, whichever is the lesser. No duty payable if annual rental is less than \$36,000.	See Hiring Arrangements Duty.

<i>TAX</i>	<i>NSW</i>	<i>VIC</i>	<i>QLD</i>	<i>WA</i>	<i>SA</i>	<i>TAS</i>	<i>NT</i>	<i>ACT</i>
<p>LEASES OF LAND OR PREMISES DUTY (TENANCIES)</p> <p>(Residential leases are tax exempt.)</p> <p>Transfer of Lease:</p> <p>Reference Period:</p>	<p>35c/\$100 of total rent.</p> <p>Exemption for a lease whose total cost is no more than \$20,000 (effective from 1.7.01).</p> <p>Movable dwelling sites are also exempt.</p> <p>Duty on franchise agreements abolished on 1.7.01.</p> <p>Payments are due within 3 months after duty becomes liable.</p>	<p>Abolished 26.4.01.</p>	<p>35c/\$100 of total rent.</p> <p>Conveyance duty applies on the value of the consideration paid for the lease and the consideration paid for, or the value of, chattels taken over.</p> <p>Payments are due within 1 month of the date of assessment.</p>	<p>Definite term: 35c/\$100</p> <p>Indefinite term: 70c/\$100</p> <p>Payments relate to the previous month's transactions.</p>	<p>\$1/\$100 of the average rate of rent per annum.</p> <p>From 1 January 2002 an exemption from lease duty will be applicable in cases where the rent reserved, averaged over the term of the lease, proposed lease, tenancy or occupancy, does not exceed \$50,000.</p> <p>Conveyance duty applies on the value of the lease.</p> <p>Payments are due within 2 months of execution of the instrument.</p>	<p>0.35% of the total cost of the lease.</p> <p>Leases with a total cost less than \$3,000 are exempt.</p> <p>Minimum duty of \$20.</p> <p>Conveyance duty applies on the value of the lease.</p> <p>Payments are due within 3 months of execution of the agreement.</p>	<p>Definite term: 50c/\$100 of total rent.</p> <p>Indefinite term: \$1/\$100 of one year's rent.</p> <p>Payments are due within 60 days of execution of instrument.</p>	<p>50c/\$100 of total rent (minimum \$20).</p> <p>Conveyance rates of stamp duty to be levied on leases and subleases (including options) with terms 30 years or more.</p> <p>Documents to be lodged and payment required within 90 days of the liability arising.</p>
<p>HEALTH INSURANCE LEVY</p> <p>Reference Period:</p>	<p>As of 1.2.01 91 cents per individual (single) per week and \$1.82 per week for families for policies written by Health Insurance Funds.</p> <p>Payments determined by total membership of the health fund on the 1st of the month. Payments due on the 15th of the same month.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Referred to as Ambulance Service Levy.</p> <p>91 cents per single contributor per week, and \$1.82 per family levied on policies written by Health Insurance Funds.</p> <p>Payments are monthly and are in relation to a period three months prior (ie. April return is for January).</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
EMERGENCY SERVICES LEVY	<p><u>Fire Service Levy</u></p> <p>In NSW fire fighting services are funded through the Fire Service Levy. Once the cost of operating the services are determined, this amount of the levy is allocated across insurance industry, Local Councils and State Budget in the following proportions:</p> <p>Insurance: 73.7% Local Councils: 12.3% State Budget: 14.0%</p>	<p><u>Fire Services Levy</u></p> <p>In Victoria, fire fighting services are funded through the Fire Services Levy. Once the cost of operating the fire services are determined, the amount of the levy is allocated across the insurance industry, local councils and the State Government in the following proportions:</p> <p><i>Melbourne Fire & Emergency Services Board</i></p> <p>Insurance Industry: 75.0% Local Government: 12.5% State Government: 12.5%</p> <p><i>Country Fire Authority</i></p> <p>Insurance Industry: 77.5% Local Government: 0.0% State Government: 22.5%</p>	<p><u>Fire Levy</u></p> <p>The Qld Fire and Rescue Authority is funded through a fire levy that is collected on behalf of the State Government through municipal rates. The levy varies according to property type and location.</p>	<p>Fire services within gazetted fire districts are currently funded by the State Government, local governments (12.5% each), and insurance companies (75%).</p> <p>Insurance companies recoup their contribution by including a "fire service levy" in property insurance premiums. This typically represents about 19% of the base premium for a residential property insurance policy and 26% of the base premium for a commercial/industrial property insurance policy.</p>	<p><u>Fixed Property</u></p> <p>Flat fee \$50 (\$20 for special community category and \$0 if outside Local Govt. Areas) plus Levy rate multiplied by capital value adjusted for location and land use as follows:</p> <p>\$50 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).</p> <p>Concessions: Flat \$40 concession applies to recipients of specified pensions and Government allowances and to qualifying self funded retirees.</p> <p><u>Mobile Property</u></p> <p>Cars and larger capacity motor cycles: \$24.00 Smaller capacity motor cycles: \$12.00 Commercial fishing vessels: \$12.00</p> <p>(Certain variations for country based mobile property apply.)</p> <p>Concessions:</p> <p>Concessional rate of \$6 applies to owners of "historic" cars. (conditions apply)</p>	<p><u>Fire Service Levy</u></p> <p><i>Insurance</i></p> <p>Loss by fire, Loss of Profits, Contractor's risk, Boiler explosion and other: 28% of gross premium.</p> <p>Marine and cargo: 2% of gross premium.</p> <p>Aviation: 14% of gross premium.</p> <p><i>Local Council</i></p> <p>Minimum levy of \$25.00 applies.</p> <p>Rates are based on assessed annual value (AAV) of properties.</p> <p><i>Motor Vehicles</i></p> <p>Registration of motor vehicle: \$11.00 per vehicle.</p>	Not imposed.	Abolished 1.7.01.
ACCOMMODATION LEVY (Tourism Marketing Duty in the NT.)	Abolished 1.7.00.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Abolished 1.7.00.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
PARKING SPACE LEVY	From 1.7.00 \$800 per annum on liable spaces within the City of Sydney and a prescribed area of the Municipality of North Sydney. \$400 per annum on liable spaces in St. Leonards, Chatswood, Parramatta and Bondi Junction. Exemptions and concessions apply.	Not imposed.	Not imposed.	\$120 per annum per space for non-residential parking within the prescribed Perth city area.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
LAND TAX Tax Scale: Marginal rates apply to excess above the lower limit of the range unless explicitly specified.	From 31.12.01 Less than \$220,000: Nil not less than \$220,000: \$100+1.7%. Threshold indexed annually to estimated increases in state-wide land values for commercial, industrial and residential properties. (No adjustment if state-wide land values decline.)	Less than \$85,000: Nil \$85,000-\$200,000: \$85 and 0.1c for each \$1 of the value that exceeds \$85,000. \$200,000-\$540,000: \$200 and 0.2c for each \$1 of the value that exceeds \$200,000. \$540,000-\$675,000: \$880 and 0.5 cents for each \$1 of the value that exceeds \$540,000. \$675,000-\$810,000: \$1,555 and 1 cent for each \$1 of the value that exceeds \$675,000. \$810,000-\$1,080,000: \$2,905 and 1.75 cents for each \$1 of the value that exceeds \$810,000.	\$200,000# deduction for all natural persons (exemption threshold of \$100,000 for companies, trustees and absentees). All land tax payers receive a general 15% rebate from 1999-00 onwards. Up to \$3,999: 0.20% \$4,000-\$5,999: \$8+0.36% \$6,000-\$9,999: \$15.20+0.52% \$10,000-\$29,999: \$36+0.70% \$30,000-\$49,999: \$176+0.87%	\$0-\$10,000: Nil \$10,001-\$100,000: \$15+0.15% of excess. \$100,001-\$190,000: \$150+0.25% of excess. \$190,001-\$325,000: \$375+0.45% of excess. \$325,001-\$550,000: \$982.50+0.8% of excess. \$550,001-\$850,000: \$2,782.50+1.2% of excess. \$850,001-\$1,250,001: \$6,382.50+1.6% of excess. \$1,250,001-\$2,000,000: \$12,782.50+2.0% of excess.	\$0-\$50,000: Nil \$50,001-\$300,000: 0.35% \$300,001-\$1,000,000: \$875+1.65% Over \$1,000,000: \$12,425+3.7%	From 1997-98 \$0-\$999: Nil \$1,000-\$14,999: \$25.00 \$15,000-\$39,999: \$25.00+0.75% \$40,000-\$68,749: \$212.50+1% \$68,750-\$99,000: \$500.00 \$100,000-\$124,999: \$500.00+1.25% \$125,000-\$169,999: \$812.50+1.5% \$170,000-\$209,999: \$1,487.50+1.75% \$210,000-\$249,999: \$2,187.50+2%	Not imposed.	Up to \$100,000: 1% Flat. \$100,001-\$200,000: 1.25% Flat. above \$200,000: 1.5% Flat. (upon unimproved value) Liability is assessed quarterly.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
LAND TAX (continued)		<p>\$1,080,000- \$1,620,000: \$7,630 and 2.75 cents for each \$1 of the value that exceeds \$1,080,000.</p> <p>\$1,620,000- \$2,700,000: \$22,480 and 3 cents for each \$1 of the value that exceeds \$1,620,000.</p> <p>\$2,700,000 and over: \$54,880 and 5 cents for each \$1 of the value that exceeds \$2,700,000.</p> <p>Land tax threshold will increase from \$85,000 to \$125,000 for the 2002 land tax year.</p>	<p>\$350,000-\$499,999: \$3,695+1.37%</p> <p>\$500,000-\$649,999: 5,750+1.54%</p> <p>\$650,000-\$799,999: \$8,060+1.71%</p> <p>\$800,000-\$949,999: \$10,625+1.89%</p> <p>\$950,000-\$1,099,999: \$13,460+2.01%</p> <p>\$1,100,000- \$1,249,999: \$16,475+2.23%</p> <p>\$1,250,000- \$1,299,999: \$19,820+2.44%</p> <p>\$1,300,000- \$1,349,999: \$21,040+2.66%</p> <p>\$1,350,000- \$1,399,999: \$22,370+2.87%</p> <p>\$1,400,000- \$1,449,999: \$23,805+3.09%</p> <p>\$1,450,000- \$1,499,999: \$25,350+3.30%</p> <p>\$1,500,000 and over: 1.8% Flat.</p> <p><i># Resident natural persons receive a deduction of \$200,000 from the total unimproved value of land before arriving at the taxable value.</i></p>	<p>The Metropolitan Region Improvement Tax is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.15c per \$1.</p> <p>For 2002-03 land tax year:</p> <p>\$0-\$50,000: Nil</p> <p>\$50,001-\$100,000: \$75+0.15% of excess.</p> <p>\$100,001-\$190,000: \$150+0.25% of excess.</p> <p>\$190,001-\$325,000: \$375+0.45% of excess.</p> <p>\$325,001-\$550,000: \$982.50+0.8% of excess.</p> <p>\$550,001-\$850,000: \$2,782.50+1.2% of excess.</p> <p>\$850,001-\$1,250,001: \$6,382.50+1.6% of excess.</p> <p>\$1,250,001- \$2,000,000: \$12,782.50+2.0% of excess.</p> <p>\$2,000,001- \$5,000,000: \$27,782.50+2.3% of excess.</p> <p>Above \$5,000,000: \$96,782.50+2.5% of excess.</p>			<p>\$250,000-\$499,999: \$2,987.50+2.25%</p> <p>\$500,000 or more: \$8,612.50+2.5%</p>		

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
RACING TAXES:	Privatised entity.	Privatised entity.	Privatised entity.				Privatised entity.	
ON-COURSE TOTALIZATOR TAX						Abolished 1.8.00.		
Gross deduction from investment:	<p>From 1.7.00</p> <p>Win/Place: 14.25%</p> <p>Quinella: 14.75%</p> <p>Doubles/Exacta: 18.00%</p> <p>Trifecta/Superfecta: 20.00%</p> <p>First Four: 22.50%</p> <p>Footy TAB: 25.00%</p> <p>As set by TAB Ltd.</p> <p>Maximum individual pool takeout is 25% with annual average over pools (including Footy Tab) not to exceed 16% (excluding roundings).</p> <p>Note: FootyTAB is essentially an off-course activity.</p>	<p>Maximum of 16% over the year.</p> <p>(Maximum commission from any one pool 25%).</p>	<p>Maximum of 16% over the year.</p> <p>(Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%).</p>	<p>Participate in Supertab, for interstate racing and Perth gallops</p> <p>Win/Place: 14.25%</p> <p>Non-Supertab Win/Place average of: 15.60%</p> <p>Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00%</p> <p>Favourite numbers: 25.00%</p>	<p>Unless a pooling agreement is in place with an interstate totalizator the deduction must not be less than 12% nor more than 25% of the amounts bet.</p>		<p>All Pools combined with TABQ.</p> <p>Maximum of 16% over the year.</p> <p>(Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%.)</p> <p><u>Fixed Odds Betting</u> TABQ has rights to a licence from 1.1.01.</p>	<p>Win/Place linked to Super TAB: 14.25%</p> <p>Trifecta: 19.00%</p> <p>Other: 15.00%</p> <p>Approximately 60% to 70% of Win/Place pools are Super TAB pools (ACT, NT, VIC, TAS, WA, SA).</p>
Net percentage received by Government:	<p>From 1.7.00</p> <p>19.11% of player loss (gross deduction).</p> <p>Subject to approval by the Treasurer, tax on 'domestic' non-TAB Totalizator investments fully rebated to clubs.</p> <p>FootyTAB tax paid to Sport and Recreation Fund.</p>	<p>Tax rate: 19.11% of player loss (ie. gross deduction).</p> <p>(Minimum 84% returned to players).</p> <p>Payment of taxation is required within 14 days after the event.</p>	<p>20% of Commission. (gross deduction) of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>Quarterly licence fee \$145,700.</p> <p>Increases on 1 October each year based on CPI.</p>	Nil	<p>Where the sum of bets made with authorised racing club:</p> <p>Less than \$30,000: 1%</p> <p>Between \$30,000 and \$60,000: \$300 plus 2% of excess over \$30,000.</p> <p>Between \$60,000 and \$120,000: \$900 plus 3% of excess over \$60,000.</p>		<p><u>Totalizator</u></p> <p>40% of licensee's commission deducted less GST.</p> <p><u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held</u></p>	<p>Government receives:</p> <ul style="list-style-type: none"> ▪ Licence fee monthly of 10% of capital value divided by 12 less GST. ▪ Dividend and Tax Equivalent Payments (2000-01 = 3.6%). <p>In addition clubs receive 4% and RDF 0.5%.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
					Greater than \$120,000: \$2,700 plus 5.25% of excess over \$120,000. GST reimbursed.		In Australia: 20% of licensee's commission deducted less GST. Outside Australia: 10% of licensee's commission deducted less GST.	
OFF-COURSE TOTALIZATOR TAX						Abolished 1.8.00.		
Gross deductions from investments:	<u>Parimutuel Pools</u> As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.		As for on-course Totalizators.		As for on-course Totalizators.	As for on-course Totalizators.
	<u>Fixed Odds Sports Betting</u> Not applicable (Fixed Odds basis).							
	<u>Fixed Odds (Futures) Racing Betting</u> Not applicable (Fixed Odds basis).							
Net percentage received by Government:	<u>Parimutuel Pools</u> As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	All pools: -5% of Turnover. However, 0.5% is returned as rebate to TAB.	6% of net wagering revenue (deductions) paid into Hospitals Fund. 45% of TAB profits on racing investments paid into Hospitals Fund.		As for on-course Totalizators.	As for on-course pools.
	<u>Fixed Odds Sports Betting</u> From 1.7.00 10.91% of gross profit. (ie. Sales less payments).							
	<u>Fixed Odds (Futures) Racing Betting</u> From date of commencement (16.2.01) 10.91% of net earnings on the total betting amount.							

BOOKMAKER'S TURNOVER TAX								
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TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>Net percentage received by Government</p> <p>Racing:</p> <p>Sports Betting:</p>	<p>1.00%</p> <p>Note: GST payments to the Commonwealth (ATO) are offset up to the equivalent of State betting taxes paid for the financial year.</p> <p>From 1.7.00 to 31.7.00 1.00%</p> <p>From 1.8.00</p> <p>Bets involving 5 outcomes or more: 1.00%</p> <p>Bets involving 4 outcomes or less: 0.50%</p> <p>Note: GST payments to the Commonwealth (ATO) are offset up to the equivalent of State betting taxes paid for the financial year.</p>	<p>Abolished.</p> <p><u>Totalizator Sports Betting</u></p> <p>Maximum deduction: 25%</p> <p>Tax Rate: 19.11% of deduction.</p> <p>Payment of taxation is required within 14 days after the event.</p> <p><u>Fixed Odds Sports Betting</u></p> <p>Tax Rate: 10.91% of player loss.</p> <p>Payment of taxation is required monthly within 7 days of the end of the month.</p>	<p>Abolished on 30.6.00.</p> <p>from investments:</p> <p><u>Totalizator</u></p> <p>As for on-course and off-course Race Totalizator.</p> <p><u>Fixed Odds Betting</u></p> <p>Not applicable (based on gross revenue ie. bets taken less payouts).</p> <p>Gross deductions</p> <p>Net percentage received by Government:</p>	<p><u>All courses</u></p> <p>Racing: 0.0% Sports: 0.25%</p> <p>At a racecourse: 0.5% At a sporting venue: 2.0%</p>	<p><u>Metropolitan (Gross*)</u></p> <p>Within SA: 1.57% Interstate: 2.17%</p> <p><u>Country (Gross*)</u></p> <p>Within SA: 1.40% Interstate: 1.97%</p> <p>(* 1.4% of turnover is subsequently returned to clubs.)</p> <p>GST reimbursed.</p> <p>1.75% (Gross).</p> <p>(This amount is paid to the Recreation and Sport Fund).</p> <p>GST reimbursed.</p>	<p>Abolished 1.8.00.</p> <p>Telephone</p> <p><u>On-Course</u></p> <p>Telephone Sports: 0.0%</p> <p><u>Off-Course*</u></p> <p>Australia & NZ: 0.5% Other: 0.25%</p> <p>Tax credit to be provided.</p> <p>* Paid to Sports Development Account.</p>	<p><u>Registered bookmaker</u></p> <p>For bets within Australia: 1.0% of turnover (<u>no</u> GST credit)</p> <p>All other: 0.5% (ie. international bets are <u>not</u> subject to GST)</p> <p><u>Sports bookmaker</u></p> <p>For bets within Australia: 1.55% of turnover less GST credit.</p> <p>All other: 0.5% (ie. international bets which are <u>not</u> subject to GST).</p> <p><u>Sports bookmaker:</u></p> <p>From 1.7.00</p> <p>Domestic sourced bets: reduced to Nil (such bets are subject to GST).</p> <p>International sourced bets: 0.25% of turnover (such bets are <u>not</u> subject to GST).</p>	<p>All courses: 1.00%</p> <p>0.25% on designated international sports.</p> <p>0.50% on head to head bets.</p> <p>1.00% on other fixed odds.</p> <p>6.75% index betting.</p> <p>6.00% paramutuel.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			<p><u>Totalizator</u></p> <p>20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears. GST credit provided.</p> <p><u>Fixed Odds Betting Tax Rate</u></p> <p>20% of gross revenue of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears. GST credit provided.</p>					
<p>OTHER GAMBLING TAXES</p> <p>POKER MACHINE TAX</p> <p>(referred to in some States as "Gaming Machine" Tax)</p>				N/A		<p>Australian National Hotels Ltd. Has exclusive rights to conduct casino operations and operate gaming machines in Tasmania until 31 December 2008. The tax is based on gross profits earned in a financial year.</p>		

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Clubs:	<p>From 1.7.00</p> <p>Levied on annual profits derived from gaming machines (Poker Machines and Approved Amusement Devices.)</p> <p>Up to \$200,000: 0%</p> <p>\$200,001-\$1m: 10.91%</p> <p>>\$1m: 17.16%</p> <p>(Clubs are permitted a tax rebate for expenditure on approved community programmes effectively reducing the 17.16% rate to 15.66%).</p> <p>Transitional assistance payments were made to clubs for the higher total taxes clubs face in the post-GST environment.</p>	<p>24.24% of gross profit (equates to player loss or gross margin of operator).</p>	<p>Based on monthly metered win (ie. amount bet less payout to players).</p> <p><u>Monthly Metered Win</u></p> <p>\$0-\$9,500: 0%</p> <p>\$9,501-\$75,000: 17.91%</p> <p>\$75,001-\$150,000: 20.91%</p> <p>\$150,001-\$300,000: 23.91%</p> <p>\$300,001-\$1,400,000: 25.91%</p> <p>over \$1,400,000: 35.91%</p> <p>(Includes a levy of 8.5% for the Community Investment Fund).</p> <p>Note: These tax rates are Post-GST.</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$399,000: 20.91%</p> <p>\$399,001-\$945,000: \$83,430.90+25.91% of excess.</p> <p>above \$945,000: \$244,899.50+30.91% of excess.</p> <p>In addition, a 0.5% surcharge is imposed on each of the above percentage tax rates.</p>	<p>From 1.7.01</p> <p>Tax based on annual net gambling revenue in a financial year.</p> <p><\$30m: 15.88%</p> <p>\$30m-<\$35m: 20.88% of excess.</p> <p>\$35m: 25.88% of excess.</p> <p>In addition, a community support levy of 2% of gross profit is levied.</p>	<p>From 1.7.01</p> <p>Based on monthly gross profits:</p> <p>\$0-\$5,000: 12.91%</p> <p>\$5,001-\$50,000: 22.91%</p> <p>\$50,001-\$150,000: 32.91%</p> <p>> \$150,001: 42.91%</p>	<p>Tax is levied on gross monthly gaming machine revenue as follows:</p> <p>Up to \$8,000: nil</p> <p><u>Where gross profit exceeds \$8,000</u></p> <p>\$1-\$8,000: 1%</p> <p>\$8,001-\$25,000: 23.5%</p> <p>\$25,001-\$50,000: 24.5%</p> <p>>\$50,000: 25%</p> <p>Less GST Credit.</p>
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payment of taxation is required weekly within 7 days of the end of the week.	Payments are made monthly relating to previous month's activity.		Payments are made monthly relating to previous month's activity.	Payments relate to previous month's activity.	Payments are monthly in arrears.	Payments are monthly and relate to transactions in the previous month.
Hotel:	<p>From 1.7.00</p> <p>Levied on annual profits derived from gaming machines (Poker Machines and Approved Amusement Devices.)</p>	<p>32.57% of gross profit of which 8.33% is allocated to a Community Support Fund.</p> <p>In addition, Tattersalls is required to pay additional tax equal to 7% of its gross gaming revenue at clubs and hotels (in lieu of a licence fee payment).</p>	<p>35.91% of monthly metered win (ie. amount bet less payout to players).</p> <p>(Includes 8.5% levy for the Community Investment Fund).</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$399,000: 25.91%</p> <p>\$399,001-\$945,000: \$103,380.90+34.41% of excess.</p> <p>above \$945,000: \$291,259.50+40.91% of excess.</p>	<p>As for clubs.</p> <p>In addition, a community support levy of 4% will be levied.</p>	42.91% of gross profit plus a Community Benefit Levy at 10% of gross profit.	25.9% of gross monthly gaming machine revenue.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Hotel (continued):	<p>Up to \$25,000: 5.91%</p> <p>\$25,001-\$400,000: 15.91%</p> <p>\$400,001-\$1m: 25.91%</p> <p>>\$1m: 30.91%</p>		<p>In addition, hotels are required to contribute to the Major Facilities Fund. Based on monthly metered win (ie. Amount bet less payout to players).</p> <p><u>Monthly Metered Win</u></p> <p>\$0-\$100,000: 0%</p> <p>\$100,001-\$140,000: 3.5%</p> <p>\$140,001-\$180,000: 5.5%</p> <p>\$180,001-\$220,000: 7.5%</p> <p>\$220,001-\$260,000: 13.5%</p> <p>over \$260,000: 20.0%</p> <p>Note: These tax rates are Post-GST.</p>		<p>In addition, a 0.5% surcharge is imposed on each of the above percentage tax rates.</p>			
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payment of taxation is required weekly within 7 days of the end of the week.	Payments are made monthly relating to previous month's activity.		Payments are made monthly relating to previous month's activity.	Payments relate to previous month's activity.	Payments are monthly in arrears.	Payments are monthly and relate to transactions in the previous month.
Gaming Levy:		<p>Introduced in December 2000. The levy was increased in the Autumn Session 2001.</p> <p>2000-01: \$333.33 per operating machine.</p> <p>2001-02: \$1,533.33 per operating machine.</p> <p>Levy is payable by clubs and hotels in 2 equal instalments due on 15 December and 15 June each year.</p>						
CASINO								
Licence fee:	A once only non refundable lump sum payment of \$376m (fully paid).	\$358.4 million (fully paid).	\$148,100 per quarter.	\$1.88 million p.a. (indexed to CPI)	No longer applies.	\$65,600 per month, indexed annually since 1.7.97.	Not imposed.	Annual fee \$623,602 for 2001-02 CPI linked.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Tax Rate:	<p>From 1.7.01</p> <p>10.91% of gross revenue from <u>table gaming</u> plus <u>super tax</u> on table revenue above \$250.4m p.a. at 1% per each \$6.3m to a maximum of 35.91%.</p> <p>13.41% of gross revenue from <u>slots</u>.</p> <p>A flat rate of 10% applies to revenue derived from international "high roller" gamblers or \$6m per annum, whichever is higher.</p> <p>Reimbursement available for the amount of GST paid for 'highrollers' from 1.7.00.</p> <p>International "high-roller" program suspended from 1.7.01.</p>	<p><u>Regular Players</u></p> <p>21.25% of gross gaming revenue plus super tax.</p> <p>Super tax: 1% for each \$20m of gross gaming revenue above \$500m (CPI adjusted from 1994) up to maximum of 20% on gross gaming revenue over \$880m (CPI adjusted from 1994).</p> <p>The maximum total tax on marginal revenue is 41.25%.</p> <p><u>Commission-based Players</u></p> <p>9% of gross gaming revenue plus a super tax.</p> <p>Super tax: 1% for each \$20m of gross gaming revenue over \$160m (CPI adjusted from 1994) up to a maximum of 21.25% on gross gaming revenue over \$380m (CPI adjusted from 1994).</p> <p>GST credit provided.</p>	<p>20% of monthly gross revenue for Gold Coast and Brisbane casinos and 10% of gross revenue for Townsville and Cairns casinos.</p> <p>Junkets (Premium players):</p> <p>10% of monthly gross gaming revenue for Gold Coast and Brisbane casinos and 8% for Cairns and Townsville casinos.</p> <p>(Gross gaming revenue equates to amount bet less amount won by players).</p> <p>Taxes are collected monthly in arrears.</p> <p>GST credit provided.</p>	15% of gross revenue.	<p><u>Table games</u> at 0.91% of net gambling revenue.</p> <p>plus</p> <p><u>gaming machines</u> at 34.41% of net gambling revenue.</p>	<p>Australian National Hotels Ltd has exclusive rights to conduct casino operations and operate gaming machines in Tasmania until 31 December 2008. The tax is based on gross profit earned in a financial year.</p> <p>GST adjusted tax rates applying from 1 July 2001 are 5.88% for keno and table gaming, and for gaming machines a sliding scale as follows:</p> <p><\$30m: 15.88%</p> <p>\$30m-~\$35m: 20.88% of excess.</p> <p>\$35m: 25.88% of excess.</p>	<p>Lasseters</p> <p><u>General Casino Tax</u></p> <p>From 1.7.00 tax rate reduced to <u>nil</u> on all gaming other than poker machine gaming (to take account of GST).</p> <p><u>Poker Machine Tax</u></p> <p>From 1.7.01 at the rate of 15.91% on gross profit.</p> <p><u>Internet Casino</u></p> <p>Australian sourced bets: Nil</p> <p>(such bets are subject to GST).</p> <p>International sourced bets: 8%</p> <p>(such bets are <u>not</u> subject to GST).</p> <p>MGM Grand</p> <p><u>General Casino Tax</u></p> <p>From 1.7.01 at the rate of 12% of gross profit less GST.</p>	<p>General Gaming Operations: 20% of gross revenue.</p> <p>GST credit provided.</p> <p>Commission-based Operations: 10% of gross revenue.</p> <p>GST credit provided.</p> <p><u>Interactive Gaming</u></p> <p>Licence Fee:</p> <ul style="list-style-type: none"> \$200,000 on the day licence is granted; \$100,000 on each anniversary of that day. <p>Tax rate:</p> <p>Tax payable is 20% of gross profit each month. This drops to 10% in the month after total profit for the year exceeds \$10m. The month after profits first exceeds \$20m, the rate drops to 5% until the end of the financial year.</p> <p>Not subject to GST.</p>
		<p>Payment of taxation is required monthly within 7 days of the end of the month.</p> <p>Super tax is calculated annually and payment is required by 7 July of the following financial year.</p>					<p><u>Poker Machine Tax</u></p> <p>From 1.7.01 at the rate of 22.5% 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
Other State Charges:	Community benefit levy of 2% of gross gaming revenue (except 'high roller' revenue).	1% of gross revenue of both regular and commission-based players (Community Benefit Levy).	1% of monthly gross revenue to Community Benefit Fund.	1% of gross revenue for upkeep of Burswood Park.		TT-LINE (Admirals Casino) 17.91% of gross profit for gaming machines. 7.91% of gross profit for all other forms of gaming.		
LOTTERIES	66.1% of player loss (ie. subscriptions less outgoings for the public lottery) from 1.9.01.	79.4% of player loss where GST is payable. 90.0% of player loss where GST is <u>not</u> payable. (Payout rate is 60%) (Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Hospitals Fund.) Payment of taxation is required within 7 days of the determination of the lottery.	62% of monthly gross revenue for declared lotteries of which 8.5% is allocated to the Community Investment Fund. 55% of monthly gross revenue for Instant Scratch-its of which 8.5% is allocated to the Community Investment Fund. 45% of monthly gross revenue for Golden Casket of which 8.5% is allocated to the Community Investment Fund.	Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instants Under the Lotteries Commission Act 1990: 40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sport and 12.5% to Charities. Up to 5% to Festival of Perth and Australian Commercial Film Industry. (Net subscriptions = sales less prizes)	Lotto, Powerball, Super 66 and Instant scratchies: 41% of net gambling revenue is paid into Hospitals Fund. Distributable surplus is paid into Hospitals Fund.	No State Lotteries as such. Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries.	Northern Territory receives a share of duty paid to the Victorian Government for NT subscriptions to Tattersall's Lotteries. Territorian Lottery run by Red Cross (Non-profit organisations, and hence no duties payable since October 2000). Australian Territory Company has a Licence to conduct a mail order lottery (S46D Gaming Control Act).	Tattersalls Consultations: Subscriptions made in the ACT, payable by the Victorian Government. Tattslotto/Oz Lotto/Powerball/ Super 66/Tatts 2/Instant Keno/Football Tipping: 31.66% (inclusive of GST)
LOTTERIES (continued)		Ticket Levy Abolished 1.7.01. Footy Tipping: 58.41% of player loss where GST is payable. 67.50% of player loss where GST is <u>not</u> payable. (Payout rate is 60%) Payment of taxation is required within 7 days of the determination of the lottery.	59% of monthly gross revenue for Soccer Pools of which 8.5% is allocated to the Community Investment Fund. (Monthly gross revenue equates to total receipts less prizes). Taxes are collected monthly in arrears. GST credit provided.				Northern Territory Government receives a commission on the gross sales.	<u>NSW:</u> Subscriptions made in the ACT, payable by NSW Lotteries. Draw Lotteries/Lotto/Lotto Strike/Instant/Oz Lotto/Powerball: Ave 25.6% (inclusive of GST)

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Soccer Pools:	As per above.	57.52% of player loss where GST is payable. 68.0% of player loss where GST is <u>not</u> payable. (Payout rate 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 and the net proceeds of soccer pools (less GST) are paid into Recreation and Sport Fund.	As for lotteries. Tasmania receives duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.	28.76% of subscriptions.	28.76% from Victorian collections and 29.45% from NSW collections.
Licence Fee:			\$148,100 per quarter. Increases on 1 October of each year based on CPI.					
OTHER GAMBLING TAXES	Footy TAB, Soccer TAB, Sports TAB See page 27. 19.11% of player loss (commission) hypothecated to Sport & Recreation Fund. (effective 1.7.00)		Interactive Tax- if the game is a game approved under a gaming Act- the rate of tax specified in that Act for the game or if this does not apply:	Australian Rules, Football and Cricket TAB betting Gross Commission: 25.0% Tax to Government: 5.0%	Football <u>Deduction:</u> 20.00% <u>State Tax:</u> 6.00% of net wagering revenue (deduction) paid into Recreation and Sport Fund.	Football Abolished 1.8.00.		Nil
OTHER GAMBLING TAXES (continued)			50% of gross profit of which 8.5% 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. GST credit provided. Quarterly licence fee of \$52,900.	75% of sport betting receipts are paid out in dividends and the remainder (ie. net of the sports betting tax and after the TAB has deducted its administrative expenses) is made available for allocation by the Minister for Sport and Recreation.	15.09% of net wagering revenue paid to South Aust. National Football League. Distributable surplus divided equally between the Recreation and Sport Fund and the South Aust. National Football League. Other sporting events <u>Deduction:</u> 20% <u>State Tax:</u> 6% of net wagering revenue (deduction) paid into Recreation and Sport Fund. Distributable surplus is paid into Recreation and Sport Fund.			

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Keno:	<p>From 1.7.00</p> <p>For all games of Keno including Heads or Tails?</p> <p>8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5 million, and 14.91% of player loss thereafter.</p> <p>Payment of taxation is required weekly and is payable on the following Monday.</p>	<p>Club Keno</p> <p>24.24% of player loss subject to a minimum player return of 75%.</p> <p>Payment of taxation is required weekly in respect of the week ending Saturday and is payable on the following Tuesday.</p>	<p>Keno</p> <p><u>Jupiters Keno (Statewide)</u> : 20% of monthly gross revenue, after deducting casino commissions, of which 8.5% is allocated to the Community Investment Fund.</p> <p>The tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>In addition, a licence fee based on 50% of profit is collected on a half yearly basis. (8.5% is allocated to the Community Investment Fund).</p>		<p>Keno</p> <p>(operated by Lotteries Commission).</p> <p>41% of net gambling revenue is paid into Hospitals Fund.</p> <p>Distributable surplus is paid into Hospitals Fund.</p>	<p>TAS Keno</p> <p>5.88% of gross revenue.</p>	<p>NT Keno</p> <p>From 1.7.01 at the rate of 20% on gross profit.</p> <p>(Tax payable is calculated at the prescribed rate and reduced by the GST amount.)</p>	<p>VIC Keno</p> <p>Refer to Victorian Keno under Lotteries.</p> <p>ACTTAB Keno: 2.53% of turnover.</p>
			<p><u>Brisbane and Gold Coast Casinos</u></p> <p>Receive 25% commission on sales of Jupiters Keno and pay tax at 21% (including a 1% Community Benefit Levy (CBL)) on commissions.</p> <p><u>Townsville and Cairns Casinos</u></p> <p>Receives 25% commission on sales of Jupiter Keno and pay 11% tax (including a 1% CBL) on commissions.</p>					

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
						<p>Internet Gaming:</p> <p><u>Sportsbetting Endorsement</u></p> <p>0.5% of turnover in relation to wagers from persons in Australia and New Zealand.</p> <p>0.25% of turnover in relation to wagers from overseas persons.</p> <p><u>Fixed Odds Wagering Endorsement</u></p> <p>1.0% of turnover.</p> <p><u>Simulated Gaming (Internet Gaming) Endorsement</u></p>		
						<p><i>Within Australia for gross profit</i></p> <p><\$10m: 20%</p> <p>\$10m-<\$20m: 17.5% of excess.</p> <p>>\$20m: 15.0% of excess.</p> <p><i>Outside Australia</i></p> <p>4.0% of total gross profits.</p> <p><u>Major Lottery Endorsement</u></p> <p>35.55% of turnover.</p>		
<p>MOTOR VEHICLE TAXES</p> <p>Fee Implementation Date:</p>	Effective from 1.7.01.	Effective from 1.4.94.	Effective from 1.7.01.	Effective from 1.8.01.	Effective from 1.7.01.	Effective from 1.9.01.	Revised fees effective from 1.1.02.	Effective from 1.7.01. (Heavy vehicle charges will be changed on 1.10.01 as per NRTC rates)

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE REGISTRATION FEE:	Car: \$43.00 Cycle: \$43.00 Lorry: \$43.00 Lorry mass 5 tonnes or more: \$155.00 Articulated: \$267.00	Vehicle Permit Fees: <u>Unregistered vehicle permit</u> 28 days and calculated days permits \$16.50; club permits (12 month period) (veteran, vintage, classic and historic) \$31.50. The minimum duration of an unregistered vehicle permit is one day and the maximum duration is 365 days.	Traffic Improvement fee: \$35.70 Plate fee: \$17.70 Charged on original registration.	Recording fee: Car: \$15.35 Cycle: \$15.35 Lorry: \$15.35	<u>Administration Fees</u> <i>Renewal of Registration</i> Car: \$6.00 Cycle: \$6.00 Lorry: \$6.00 <i>New Registration</i> Car: \$20.00 Cycle: \$20.00 Lorry: \$20.00	Car: \$60.30 Cycle: \$48.30 Lorry: \$60.30	For vehicles over 3 years old and <4.5 tonnes GVM: \$7.00 surcharge plus inspection fee of \$22.00. Inspection fee for heavy vehicles and trailers: \$44.00 <u>From 1.1.02:</u> For vehicles over 3 years old and <4.5 tonnes GVM: \$8.40 surcharge plus inspection fee of \$38.50 (inc GST).	Establishment of Registration: \$58.00 Not charged separately in the ACT on renewal of registration.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE REGISTRATION FEE (continued)		Permits of more than 28 days duration will be issued in cases where it is impractical or unreasonable to have a vehicle registered. The permit fee of \$16.50 is payable for every 28 days or part of 28 days of the permit's duration.					<p>Inspection fee for heavy vehicles and trailers: \$77.00</p> <p><u>From 28.11.01 to 26.11.04:</u></p> <p>Temporary budget improvement levy \$90 per annum.</p> <p>NOTE</p> <p>Levy generally applies to vehicles used for domestic purposes. Exclusion to the levy are:</p> <p>Omnibuses and goods vehicles with greater than 3.5 tonnes GVM.</p> <p>Heavy vehicles greater than 4.5 tonnes GVM.</p> <p>Commercial passenger vehicles.</p> <p>Motor tractors, trailers, caravans, motor homes (only when used as the principal place of residence).</p> <p>Other miscellaneous vehicles eg. Wheelchairs.</p>	

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE WEIGHT / ENGINE CAPACITY	<p>Based on the Vehicle Tare Weight with Gross Vehicle Mass (GVM) under 4.501 tonne. From 1.1.96 Heavy Vehicles (motor vehicles of more than 4.5 tonnes GVM – are charged under the National Heavy Vehicle Charges.</p> <p>(Charges based on vehicle's nominated configurations, number of axles, hauling unit, trailers and vehicle's type.)</p>	<p>Victorian registration fees are based on Mass Rating Charges and are not classified by the intended use of the vehicle (ie. Private or Business Use of the Vehicle).</p> <p>From 1.1.96 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):</p> <p>Base Fee: \$140.00</p> <p>(Note: MRC in relation to a vehicle means: the maximum mass of the vehicle, including any load, recorded on the compliance plate as the GVM, GTMR or ATM of the vehicle or where no compliance plate exists...the operating mass).</p> <p>From 1.01.96, the National Heavy Vehicle Charges (charges based on Nominated Operating Configuration, Number of axles, Mass Rating Charge) apply to Heavy Vehicles (motor vehicles of more than 4.5 tonne Gross Vehicle Mass (GVM) where they are not otherwise entitled to be</p>	<p>Based on the number of cylinders for passenger vehicles: 1.7.99.</p>	<p>Based on weight units.</p>	<p>Registration fees are not levied by the intended use of the vehicle.</p> <p>Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders.</p> <p>Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders.</p> <p>For 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.</p>	<p>Based on the number of cylinders or vehicle weight. Effective 1.7.97.</p>	<p>Based on engine capacity. Effective 1.7.96.</p>	<p>Based on vehicle type and tare (unladen) weight.</p> <p>Charges for heavy vehicles (gross vehicle mass over 4.5 tonnes) based on nominated operating configuration, number of axles, mass rating charge.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE WEIGHT / ENGINE CAPACITY (continued)		<p>registered for a less fee, ie. Primary Producers.)</p> <p><u>Registration fees</u></p> <p>Buses (GVM exceeding 4.5 tonne).</p> <p>Department of Transport Price Freeze from 1.1.96 for three years in view of existing contracts. Vehicles converted to NHVRS structure 1.1.99 onwards. The Bus Operator Accreditation Scheme has removed the requirement for route and school buses to be licensed and these vehicles now attract NHVRS. The applicable Victorian scheduled charges are in the process of being revoked.</p>						
Motor Vehicles Private:	<p>0-975Kg: \$137.00</p> <p>976-1154Kg: \$154.00</p> <p>1155-1504Kg: \$178.00</p> <p>1505-2504Kg: \$272.00</p>		<p>1,2 & 3: \$137.85</p> <p>4 or 2 rotors: \$175.30</p> <p>5 & 6 or 3 rotors: \$269.45</p> <p>7 & 8: \$377.35</p> <p>9-12: \$442.55</p>	<p>\$13.13 per 100kg of tare weight.</p> <p>Discount for the registration of 'Family' vehicles - \$28 for 12 month period or \$14 for a 6 month period.</p>	<p>For passenger carrying vehicles the fee is based on the number of cylinders.</p> <p>1 to 4 cyl.: \$75.00</p> <p>5 to 6 cyl.: \$151.00</p> <p>7 and over: \$221.00</p> <p>Rotary or electric: \$75.00</p>	<p>3 or less: \$79.00</p> <p>4: \$92.00</p> <p>5 or 6: \$115.00</p> <p>7 or 8 : \$159.00</p> <p>Over 8: \$178.00</p> <p>Rotary or electric: \$92.00</p>	<p><u>Engine Size</u></p> <p>0-500: \$15.00</p> <p>501-1000: \$30.00</p> <p>1001-1500: \$48.00</p> <p>1501-2000: \$64.00</p> <p>2001-3000: \$70.00</p> <p><u>less than or equal to 4 cylinders</u></p> <p>2001-2500: \$70.00</p> <p>2501-3000: \$70.00</p>	<p><u>For a passenger carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs</u></p> <p><i>For Business Use</i></p> <p>975kg or less: \$228.00</p> <p>976-1154: \$254.00</p> <p>1155-1504: \$294.00</p> <p>1505-4500: \$435.00</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
							<p><u>greater than 4 cylinders</u></p> <p>2001-2500: \$90.00 2501-3000: \$108.00 3001-3500: \$133.00 3501-4000: \$152.00 4001-4500: \$180.00 4501-5000: \$200.00 5001-5500: \$231.00 5501-6000: \$252.00 6001-7000: \$294.00 7001-8000: \$301.60</p>	<p><i>For Private Use</i></p> <p>975kg or less: \$147.00 976-1154: \$164.00 1155-1504: \$187.00 1505-2504: \$277.00 2505-2794: \$427.00 2795-4500: \$435.00</p> <p><u>Examination or Inspection of Vehicles</u></p> <p>Trailers not exceeding 4.5 tonnes GVM: \$22.00</p> <p>Motor Cycles: \$30.00</p> <p>Motor Vehicles not exceeding 4.5 tonnes GVM: \$30.00</p> <p>Trailers exceeding 4.5 tonnes GVM: \$30.00</p> <p>Motor Vehicles exceeding 4.5 tonnes GVM: \$60.00 Follow up inspections all vehicles: \$10.00</p>	
Motor Vehicles Business:	<p>0-975kg: \$221.00 976-1154kg: \$248.00 1155-1504kg: \$290.00 1505-2504kg: \$437.00</p> <p>The rate varies in many steps up to \$863.00 at 4,500kg.</p> <p>Motor Vehicles of more than 4.5 tonnes GVM:</p>		<p><u>Registration fee</u> as for private motor vehicles.</p> <p>Motor vehicles of more than 4.5 tonne GVM:</p> <p>The National Heavy Vehicle Charging Regime, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p>	<p>Standard Vehicles</p> <p><u>Motor Car</u></p> <p>\$13.13 per 100kg tare weight subject to a maximum fee payable of \$300.00.</p> <p><u>Motor Wagon</u></p> <p>\$13.13 per 100kg tare weight subject to a maximum fee payable of \$300.00.</p>		<p><u>Light Commercial Vehicles</u></p> <p>(ie. do not have a GVM or GCM greater than 4500 kg).</p> <p><i>Based on number of cylinders for vehicles with a Tare Mass not exceeding 1000 kg</i></p> <p>1 to 4 cyl.: \$75.00 5 to 6 cyl.: \$151.00 7 and over: \$221.00</p>	<p>Mass: 3000-4500kg</p> <p><u>Based on number of cylinders</u></p> <p>4: \$178.00 5 to 6: \$208.00 7 to 8: \$237.00 >8: \$267.00</p> <p>Motor vehicles of more than 4.5 tonne GVM:</p>	<p>Registration fee as for private motor vehicles.</p> <p>Motor vehicles of more than 4.5 tonne GVM:</p> <p>National Heavy Vehicle Registration Scheme charges based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A)</p>	<p>Registration of Vehicles.</p> <p><u>Fixed Load Trailer</u></p> <p>250kg or less: \$52.00 251-764: \$118.00 765-975: \$177.00 976-1154: \$194.00 1155-1504: \$217.00 1505-2499: \$307.00 2500-2504: \$523.00 2505 2794: \$790.00 2795-3054: \$884.00 3054-3304: \$958.00 3305-3564: \$1032.00</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>The National Heavy Vehicle Charging Regime, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p> <p>An additional bridge levy of \$103.00 applies to Omnibus, Tourist vehicles and Coaches with a tare weight of 3,565kg upwards.</p>			<p>Motor vehicles of more than 4.5 tonne GVM and which are not otherwise entitled to be registered for a lesser fee (ie. primary producers):</p> <p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A)</p>	<p>Rotary or electric: \$75.00</p> <p><i>Based on Tare Mass for vehicles over 1000 kg</i></p> <p>1001-1500kg: \$165.00</p> <p>>1500kg: \$280.00</p> <p><u>Heavy Vehicles</u></p> <p>All motor vehicles with a GVM or GCM or Tare Mass of more than 4500kg are being registered under the National Heavy Vehicle Charging Scheme.</p> <p>(See Appendix A)</p>	<p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, number of trailers towed and axles.</p>		<p>3565-3814: \$1101.00 3815-4064: \$1177.00 4065-4324: \$1248.00 4325-4500: \$1321.00</p> <p><u>Fixed Load Vehicles (excluding tow trucks, motor tractors & motor implements)</u></p> <p><i>For Business Use</i></p> <p>975kg or less: \$228.00 976-1154: \$254.00 1155-1504: \$294.00 1505-4500: \$435.00</p> <p><i>For Private Use</i></p> <p>975kg or less: \$147.00 976-1154: \$164.00 1155-1504: \$187.00 1505-2504: \$277.00 2505-2794: \$427.00 2795-4500: \$435.00</p> <p><u>Motor tractors</u></p> <p>2000kg or less:\$95.00 2001-4000: \$156.00 4000 & over: \$355.00</p> <p><u>Motor Implements</u></p> <p>975kg or less: \$71.00 976-1154: \$75.00 1155-1504: \$79.00 1505-4500: \$96.00</p> <p><u>Heavy Vehicles</u></p> <p>(gross vehicle mass over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i>.</p> <p>These are nationally agreed charges.</p>
Motor cycles:	Flat Tax: \$41.00	Flat Tax: \$28.00	Flat Tax: \$59.15	Up to 250cc: \$26.28 Over 250cc: \$39.43	Flat tax: \$26.00	Flat tax: \$13.00	Up to 600cc: \$10.00 Over 600cc: \$15.00	Up to 100cc: \$55.00 Over 100cc: \$55.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
TRANSFER FEE	Private Transfer Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00 Motor Dealer Transfer: \$21.00	Private Transfer (vehicle): \$25.00 Motor Car Dealer Transfer (vehicle): \$12.50 Cycle and/or Trailer: \$4.50	Car: \$16.40 Cycle: \$16.40 Lorry: \$16.40	Car: \$13.45 Cycle: \$13.45 Lorry: \$13.45	Car: \$20.00 Cycle: \$20.00 Lorry: \$20.00	Car: \$16.80 Cycle: \$16.80 Lorry: \$16.80 Trailer: \$11.55	Car: \$12.00 Cycle: \$12.00 Lorry: \$12.00 <u>From 1.1.02:</u> Car: \$14.40 Cycle: \$14.40 Lorry: \$14.40	Flat charges of \$27.00 applies. Car: \$27.00 Cycle: \$27.00 Lorry: \$27.00
DRIVERS LICENCES	1 Year: \$ 36.00 3 Years: \$ 87.00 5 Years: \$117.00	3 years: \$39.00 10 years: \$133.00	1 Year: \$11.40 2 Years: \$22.80 3 Years: \$34.20 4 Years: \$45.60 5 Years: \$57.00 Duplicate: \$14.10	1 Year: \$31.40 5 Years: \$99.50	1 year: \$22.00 10 years: \$220.00 NB: In addition to the above fees an Administration Fee of \$10 applies.	<u>Standard</u> 1 year: \$19.95 2 years: \$33.60 3 years: \$47.25 4 years: \$60.90 5 years: \$73.50 <u>Pensioner</u> 1 year: \$12.60 2 years: \$18.90 3 years: \$26.25 4 years: \$32.55 5 years: \$37.80 Persons who have attained the age of 65 are exempt from the licence renewal fee but must pay a fee of \$5.25 for a drivers licence photo.	1 year: \$20.00 2 years: \$30.00 3 years: \$40.00 4 years: \$50.00 5 years: \$60.00 <u>From 1.1.02:</u> 1 year: \$24.00 2 years: \$36.00 3 years: \$48.00 4 years: \$60.00 5 years: \$72.00	1 Year: \$22.20 5 Years: \$111.00
RIDERS LICENCE	As above, or free if car or lorry licence is held.	As above, or free if car or lorry licence is held & visa versa. Licence variation fee of \$20 is required if existing licence is held.	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.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LEARNERS PERMIT	Car: \$15.00 Cycle: \$15.00	Motor Car: \$15.50 (valid for a period of <u>10</u> years). Motor Cycle: \$15.50 (valid for a period of <u>15</u> months).	\$14.10 (1 year).	Light Vehicle: \$48.45 (Valid for 1 Year). Heavy Vehicle Combinations: \$135.95 Includes application fee and 1 practical driving test.	Issued for periods of 3, 6 or 9 months. Flat Fee: \$20.00	\$19.95 (1 year).	Cars: \$15.00 (12 months) Cycles: \$15.00 (3 months) From 1.1.02: Cars: \$18.00 (12 months) Cycles: \$18.00 (3 months)	Valid for two years: \$28.00
LICENCE TEST FEE	\$36.00 (Valid for 1 practical driving or riding test).	<u>Motor Car</u> Appointment Fee: \$9.00 Learner Knowledge Test (Written): \$16.00 Learner Driving Test (Practical): \$30.00 Probationary Written Knowledge Test: \$12.50 <u>Motor Cycle</u> VicRoads no longer provides a motorcycle learner permit and licence testing service. Accredited motorcycle providers offer tests with an accompanying training service on a commercial basis.	\$34.00 (Valid until a driving test is conducted).	\$48.45 (Valid for 1 year). Includes application fee and Learner's permit plus 1 practical driving test. Subsequent tests \$24.85 each. \$135.95 – heavy vehicle combinations. Subsequent tests \$99.00.	Written test: \$20.00 (practical test by private providers) <u>Motor Cycle courses</u> Level 1: \$76.00 (Learners Permit) Level 2: \$67.00 (Full Licence) NB: In addition to the above fees, an Administration Fee of \$11.00 applies. <u>Motor Vehicle Test</u> 40 minutes test: \$31.00 Greater than 40 minutes test: \$70.00 Booking fee: \$10.00	\$27.30 Car/Cycle per test. \$31.50 Truck per test. Instructors licence test: \$52.50	Driving Test: \$22.00 Riding test for provisional or open licence: \$22.00 Instructors licence test: \$77.00 (including GST) From 1.1.02: Driving Test: \$26.40 Riding test for provisional or open licence: \$26.40 Instructors licence test: \$92.40	Driving Test: \$41.00 (Up to 60 minutes) (including GST)

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LICENCE TEST FEE (continued)		<p><u>Heavy Vehicle</u></p> <p>Accredited heavy vehicle providers of heavy vehicle licence testing services, and offer tests with an accompanying training service on a commercial basis. VicRoads continues to provide a testing service. The VicRoads fees are itemised below.</p> <p>Appointment Fee: \$9.00</p> <p>Written Knowledge Test: \$13.75 (GST included)</p> <p>Heavy Vehicle Practical Test: \$33.00 (GST included)</p>			<p>Administration fee: \$10.00</p>			
SURCHARGE/LEVY ON MOTOR VEHICLE THIRD PARTY VEHICLE INSURANCE	Nil	10% Stamp duty on insurance premium charge. (That is, private motor vehicle (high risk), \$306.00 premium, stamp duty \$30.60).	Nil	Nil	<p>Yearly policy: \$60.00</p> <p>9 monthly policy: \$45.00</p> <p>6 monthly policy: \$30.00</p> <p>3 month policy: \$15.00</p>	\$6 per policy.	Nil	Nil

Appendix A

NRTC Rates

EFFECTIVE 24 JULY 2000

Truck Configurations

Rigid Truck (No Trailers over 4.5t GTMR)

Type 1 (Lower GVM limit)

<u>Number of Truck axles</u>	<u>Gross Vehicle Mass (GVM) up to:</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
2	12.0t	1R2	\$300
3	16.5t	1R3	\$600
4	20.0t	1R4	\$900
5+	20.0t	1R5	\$900

Type 2 (higher GVM limit)

<u>Number of Truck axles</u>	<u>Gross Vehicle Mass (GVM) over:</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
2	12.0t	2R2	\$500
3	16.5t	2R3	\$800
4	20.0t	2R4	\$2000
5+	20.0t	2R5	\$2000

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

<u>Number of Truck axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
2	SR2	\$550
3	SR3	\$2000
4+	SR4	\$2000

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Medium Combination Truck (more than 6 axles in combination)

<u>Number of Truck axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
2	MR2	\$3800
3	MR3	\$3800
4+	MR4	\$4100

Long Combination Truck (2+ trailers)

<u>Number of Truck axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
2	LR2	\$5250
3	LR3	\$5250
4+	LR4	\$5250

Prime Mover Configurations

Short Combination Prime Mover (1 Trailer only)

<u>Number of Mover axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
2	SP2	\$1300
3	SP3	\$3400
4+	SP4	\$4400

Medium Combination Prime Mover (B-Double)

<u>Number of Mover axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
2	MP2	\$4000
3	MP3	\$5000
4+	MP4	\$5500

Long Combination Prime Mover (Road Train)

<u>Number of Mover axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
2	LP2	\$5000
3	LP3	\$5000
4+	LP4	\$5500

Trailers

<u>Number of axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
1	HT1	\$300
2	HT2	\$600
3	HT3	\$900
4-9	HT4-HT9	\$1200-\$2700

Bus Configurations

Bus (Type 1 and 2)

<u>Number of axles</u>	<u>GVM</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
2 (Type 1)	up to 12.0t	1B2	\$300
2 (Type 2)	over 12.0t	2B2	\$500
3+ (Type 2)	over 4.5t	2B3	\$1250

Articulated Bus

<u>Number of axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
3+	AB3	\$500

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

<u>Number of axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
Any (Type P - Plant)	PSV	\$NIL
Any (Type T - Truck)	TSV	\$200
1 (Type O - Overmass)	OSV1	\$250
2 (Type O - Overmass)	OSV2	\$250
3 (Type O - Overmass)	OSV3	\$500
4 (Type O - Overmass)	OSV4	\$750
5-12 (Type O - Overmass)	OSV5-12	\$1000-\$2750

NOTE: *A proposal to vary the NRTC charges is expected to be tabled in the Spring 2001 session of the NSW Parliament.*

Notes

Vehicle configuration codes

The first number/letter denotes configuration type (see definitions below) and the last number denotes the number of axles:

1R	=	Rigid truck (type 1)	HT	=	Trailers
2R	=	Rigid truck (type 2)	1B	=	Bus (type 1)
SR	=	Short combination truck	2B	=	Bus (type 2)
MR	=	Medium combination truck	AB	=	Articulated bus
LR	=	Long combination truck	PSV	=	Special purpose vehicle (type P)
SP	=	Short combination prime mover	TSV	=	Special purpose vehicle (type T)
MP	=	Medium combination prime mover	OSV	=	Special purpose vehicle (type O)
LP	=	Long combination prime mover			

Vehicle configuration definitions for charges

Rigid truck types 1 and 2	A truck nominated not to haul a trailer over 4.5t Gross Trailer Mass Rating (GTMR) at any time. The difference between the types is that Type 1 has lower Gross Vehicle Mass (GVM) limits. Includes truck-based plant that is not SPVs.
Short combination truck	A truck nominated to haul one trailer, where: a) the combination has six axles or less and (b) the maximum total mass that is legally allowable for the combination is 42.5 tonnes or less.
Medium combination truck	A truck, other than a short combination truck nominated to haul one trailer.
Long combination truck	A truck nominated to haul two or more trailers.
Short combination prime mover	A prime mover nominated to haul a maximum of one trailer only.
Medium combination prime mover (Double-B)	A prime mover nominated to haul two semi-trailers where the second semi-trailer is mounted on the rear of the first semi-trailer.
Long combination prime mover (Road train)	A prime mover nominated to haul two or more trailers, not including a medium combination prime mover.
Trailer	A load-carrying vehicle without motive power, with a GTMR or Aggregate Trailer Mass (ATM) over 4.5t, designed to be hauled by another vehicle. Includes plant trailers that are not SPVs.
Bus	For New South Wales registration, a vehicle currently fitted to carry more than nine seated adults including the driver. For Federal Interstate registration, a vehicle currently fitted to carry more than twelve seated adults including the driver.
Special Purpose Vehicle (SPV)	A vehicle whose primary purpose for which it was built, or permanently modified, is not the carriage of goods or passengers.
SPV - Type P (Plant) (all axles within mass limits)	Built, or permanently modified, primarily for: (a) off-road use; (b) use on a road related area; or (c) use on an area of road that is under construction or repair. Examples include: tractors, bulldozers, backhoes, graders and front end loaders.
SPV - Type T (Truck) (all axles within mass limits)	Built, or permanently modified, primarily for use on roads and that has no axle or axle group loaded in excess of the mass limits. Examples include: mobile cranes, cherrypickers, concrete pumps and boring plants.
SPV - Type O (Overmass) (1 or more axles over mass limits)	Built, or permanently modified, primarily for use on roads and that has at least one axle or axle group loaded in excess of the mass limits. Examples include: mobile cranes, concrete pumps and boring plants.

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