



New South Wales
TREASURY

**INTERSTATE COMPARISON
OF TAXES
2003-2004**

Office of Financial Management

**Research &
Information Paper**

PREFACE

This research and information paper, the *Interstate Comparison of Taxes*, is produced annually by New South Wales Treasury with the assistance of agencies in New South Wales and 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.

There are, however, some qualifications:

- this publication is not intended as an exhaustive analysis. For a complete description of the operation of each tax, the relevant Acts of Parliament and/or regulations should be consulted;
- some information is based on proposed or announced changes, which at the time of publication 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
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This publication can be accessed from the Treasury's Office of Financial Management Internet site
[<http://www.treasury.nsw.gov.au/>]. For printed copies contact the Publications Officer on Tel: 9228 4426.

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DESCRIPTION OF MAJOR STATE TAXES

Agreements Duty

A flat fee imposed on legal deeds and agreements.

Bookmaker's Turnover Tax

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

Casino Taxes

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

Transfer Duty (also known as Contracts and Conveyances 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.

Gaming Machine Tax

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

General Insurance Duty

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

Health Insurance Levy

Levied on all health insurance funds carrying on business in the State. Rates are per policy.

Hiring Arrangements Duty (sometimes called Rental Duty)

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

Land Tax

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

Lease Duty

Levied on the rental value of tenancy agreements. 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.

Share Transfer (Marketable Security) Duty

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

NATIONAL TAX REFORM AND STATE TAXES

Certain State taxes were abolished or reduced from 1 July 2000 and 1 July 2001 consistent with national taxation reforms agreed between the Commonwealth, States and Territories. The reforms are set out in the *Intergovernmental Agreement on the Reform of Commonwealth–State Financial Relations* (IGA) that was signed by Heads of Government in June 1999.

Taxes abolished or modified from 1 July 2000 were:

- Bed Taxes (i.e. Accommodation Levy in NSW and Tourism Marketing Duty in NT) were abolished;
- 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;
- 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 listed securities.

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

- Debits Tax will cease to apply 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 was 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 loan securities; unlisted 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 recent taxation changes by States and Territories:

New South Wales

- Transfer Duty – effective from the introduction of legislation, anti-avoidance measures will be implemented to protect the transfer duty base.
- Payroll Tax – from 1 July 2003, the payroll tax base was extended to include termination payments to non-executive directors and remunerations by way of share plans and share options. A payroll tax exemption will replace the new entrant trainee Payroll Tax Rebate Scheme, starting from 1 January 2004.
- Mortgage Duty – from 24 June 2003, concessional stamp duty provisions for mortgages securing debenture issues were removed.
- Parking Space Levy – from 1 July 2003, the parking space levy was increased and thereafter will be indexed annually to the increase in the Sydney CPI.
- Club Gaming Machine Tax – club gaming machine tax rates will be changed, phased in over seven years, starting from 1 September 2004. (See Table 1 below.)
- Hotel Gaming Machine Tax – hotel gaming machine tax rates will be changed, phased in over seven years, starting from 1 July 2004. (See Table 2 below.)

TABLE 1: ANNUAL CLUB GAMING MACHINE RATES					
<i>Annual Gaming Revenue* (\$)</i>					
	<i>Up to 200,000</i>	<i>200,001 to 1,000,000</i>	<i>1,000,001 to 5,000,000</i>	<i>5,000,001 to 10,000,000</i>	<i>Above 10,000,000</i>
Current marginal rates (%)	0.00	10.91	17.16	17.16	17.16
Rates from 1 September (%):					
2004	0.0	10.8	18.3	19.7	20.4
2005	0.0	10.7	19.4	22.3	23.7
2006	0.0	10.5	20.5	24.8	26.9
2007	0.0	10.4	21.6	27.4	30.2
2008	0.0	10.3	22.8	29.9	33.5
2009	0.0	10.1	23.9	32.5	36.7
2010	0.0	10.0	25.0	35.0	40.0

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

TABLE 2: ANNUAL HOTEL GAMING MACHINE RATES						
<i>Annual Gaming Revenue (\$)</i>						
	<i>Up to 25,000</i>	<i>25,001 to 200,000</i>	<i>200,001 to 400,000</i>	<i>400,001 to 1,000,000</i>	<i>1,000,001 to 5,000,000</i>	<i>Above 5,000,000</i>
Current marginal rates (%)	5.91	15.91	15.91	25.91	30.91	30.91
Rates from 1 July (%):						
2004	5.8	15.8	17.2	26.5	31.5	33.6
2005	5.7	15.7	18.5	27.1	32.1	36.4
2006	5.5	15.5	19.8	27.7	32.7	39.1
2007	5.4	15.4	21.1	28.2	33.2	41.8
2008	5.3	15.3	22.4	28.8	33.8	44.5
2009	5.1	15.1	23.7	29.4	34.4	47.3
2010	5.0	15.0	25.0	30.0	35.0	50.0

Victoria

- Payroll Tax
 - from 1 July 2003, the payroll tax rate was reduced from 5.35 per cent to 5.25 per cent.
 - from 1 July 2003, the payroll tax exemption for apprentices and trainees was abolished and replaced by a bonus completion scheme under which a bonus will be paid to employers when trainees and apprentices complete their qualifications.
 - from 1 January 2003, wages paid to workers taking maternity leave or adoption leave have been exempted from payroll tax.
- Fees and Fines – beginning in 2003-04, there will be catch-up increases in fees and fines that have not increased for sometime and an ongoing policy of annual indexation of all fees and fines set by regulation.
- Motor Vehicle Registration Fees – from 1 July 2003, there will be a one-off catch up increase in the base motor vehicle registration fee from \$140 to \$157 followed by annual indexation.
- Drivers Licences and Learner Permits – there will be annual indexation.

Queensland

- Land Tax
 - from 1 July 2003, the land tax statutory deduction for residents will be increased by \$20,000, from \$200,000 to \$220,000.
 - from 1 July 2003, the exemption threshold for companies, trustees and absentees will also be increased by \$20,000, from \$150,000 to \$170,000.
 - from 1 July 2003, the minimum assessment before payment is required will be increased from \$100 to \$350.
- Community Ambulance Cover (CAC) – from 1 July 2003, CAC replaces the voluntary Queensland Ambulance Service Subscription Scheme and transport charges for non-subscribers. It is collected through a payment of \$22 per quarter on electricity accounts.

Western Australia

- Payroll Tax – from 1 July 2003, a single marginal tax rate of 6.0 per cent above an exemption threshold of \$750,000 was introduced, the payroll tax base was broadened to include eligible termination payments, and prescribed motor vehicle allowances were aligned with those of the Commonwealth. The net impact on revenue is expected to be broadly neutral.
- Land Tax – from the 2003-04 land tax year the number of land tax thresholds was reduced and the concession for land developers was removed. The net impact of these measures on revenue is expected to be neutral.
- Stamp Duty on Property Transfers – all marginal rates of stamp duty on conveyances were increased by 15 per cent across the rate scale from 1 July 2003, raising an estimated \$109.5 million in 2003-04.
- Stamp Duty on Insurance Policies – the general rate of stamp duty on insurance policies was increased from 8 per cent to 10 per cent from 1 July 2003. This measure is expected to raise \$52.5 million in 2003-04.
- Casino Tax – differential casino tax rates were applied, with lower rates to apply to international commission players and higher rates for gaming machines and table games.

South Australia

- Mortgage Duty
 - effective from 1 October 2003, a dual mortgage rate regime was introduced. A higher mortgage duty rate of 45 cents per \$100 applies to all mortgages, except mortgages that relate solely to the purchase or construction of a home for owner occupation, which will continue to obtain the benefit of the current mortgage duty rate of 35 cents per \$100.
 - the secured liability threshold above which the proposed differential rates apply was increased from \$4,000 to \$6,000. Secured liabilities under \$400 continue to be exempt from duty and secured liabilities between \$400 and \$6,000 attract a flat rate of duty of \$10.
- Hiring Arrangements Duty (Rental Duty) – effective 1 October 2003, the rental duty rate applying to equipment financing arrangements (covering commercial hire purchase and other equipment finance arrangements for terms greater than nine months) was reduced from 1.8 per cent to 0.75 per cent. The rate of duty for all other rental business where the amount received in respect of this component exceeds \$6,000 per month remains at 1.8 per cent.
- Save the River Murray Levy – from 1 October 2003, a flat rate levy applies to all SA Water customers at a rate of \$30 per annum for residential customers and \$135 per annum for non-residential customers. The levy amounts will be indexed annually by the Adelaide CPI.

Tasmania

- Payroll Tax – from 1 July 2003, the grossed up value of fringe benefits and eligible termination payments has been subject to payroll tax, thus bringing Tasmania in line with other jurisdictions. However, the rate of payroll tax has been reduced from 6.24 per cent to 6.1 per cent from July 2003.
- Casino Taxes – the current casino licence fees payable by Federal Hotels will increase by \$1 million per annum (indexed by CPI). Gambling tax rates applying to casino table games will be reduced from 5.88 per cent to 0.88 per cent of gross profit. The current three tiered tax rate applying to gaming machines will be replaced with a new two tiered rate, where the first tier rate is 20.88 per cent applying to the first \$35 million of gross profit per annum, and the second tier is 25.88 per cent applying to gross profit equal to or greater than \$35 million per annum. From 1 July 2013, a single flat tax rate of 25.88 per cent will apply to all gross profit. Pending legislative approval, these arrangements will be in place by December 2003.

Northern Territory

- Payroll Tax – from 1 July 2003, the tax rate was reduced from 6.3 per cent to 6.2 per cent.
- Motor Vehicle Registration Fee – the \$90 Temporary Budget Improvement Levy ceased from 1 July 2003.
- Lease Duty – from 1 July 2003, lease and franchises with an average annual rent of \$30,000 or less are exempted from lease duty.
- Hiring Arrangements Duty – from 1 July 2003, the exemption threshold was increased from \$36,000 to \$90,000.
- Conveyance Duty – from 27 May 2003, new rules apply for the assessment of stamp duty on changes in the ownership of companies and unit trusts that hold land situated in the Territory. These changes align the duty consequences of direct and indirect acquisitions of interest in land.

Australian Capital Territory

- Mortgage Duty – on 18 August 2003, the ACT Government decided not to proceed with the introduction of mortgage duty in the ACT.
- Corporate Reconstructions – from 1 July 2003, the exemption is replaced by a concession based on 95% of the duty that would otherwise be payable.
- Transfer of Business Assets – from 1 July 2003, where the value of the total transfer is \$1 million or more, the rate of duty is \$6,000 + \$5.50 per \$100 or part thereof in excess of \$1 million.
- Home Buyer Concession Scheme – from 1 July 2003, scheme updated to reflect current property prices and income levels.
- Gaming Machine Tax – from 1 July 2003, the top marginal tax rate (Gross Gaming Machine Revenue greater than \$50,000 per month) was increased from 25% to 27%.
- Motor Vehicle Registration Fees – from 1 January 2004, continuous registration will apply. The ‘backdating’ of registration fees will address the issue of overdue registrations, as registration renewals are currently extended from the actual date of payment. Continuous registration also ensures that Compulsory Third Party Insurance premiums correctly cover the actual period ‘on risk’, and should help to reduce the number of unregistered vehicles used on ACT roads.

**INTERSTATE COMPARISON
OF TAXES**

<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>
PAYROLL TAX								
Basic Flat Rate:	6.00%	5.25%	4.75%	6.00%	5.67%	6.1%	6.20%	6.85%
Effective from:	(1 July 2002)	(1 July 2003)	(1 July 2002)	(1 July 2003)	(1 July 2002)	(1 July 2003)	(1 July 2003)	
Alteration:								
Method of calculation of Tax:	Single Marginal Rate.	Single Marginal Rate.	Deduction System.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.
Tax Scale and Small Business Concession:	First \$600,000 exempt.	First \$550,000 exempt.	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 \$750,000 exempt.	From 1 July 2002 first \$504,000 exempt.	First \$1,010,000 exempt.	First \$600,000 exempt.	First \$1,250,000 exempt.
	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contribution included in the tax base.	Employer superannuation contribution 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 July 2002.	Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2001.	Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Grossed up value of fringe benefits included in the tax base from 1 January 2002.	Eligible Termination Payments (as defined for income tax purposes) and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Eligible termination payments and the grossed-up value of fringe benefits included in the tax base from 1 July 2003.	Eligible termination payments included in the tax base from 1 July 2002. Grossed up value (type 2 grossed-up rate) of fringe benefits included in the tax base from 1 July 2002.	Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.
	Termination payments to non-executive directors and share plans and share options included in the tax base from 1 July 2003.							

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
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								
TRANSFER DUTY (Also known as Contracts & 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.	<p>\$0-\$14,000: 1.25% (min \$2)</p> <p>\$14,001-\$30,000: \$175+1.50%</p> <p>\$30,001-\$80,000: \$415+1.75%</p> <p>\$80,001-\$300,000: \$1,290+3.50%</p> <p>\$300,001-\$1,000,000: \$8,990+4.50%</p> <p>Over \$1,000,000: \$40,490 + <u>5.50%</u></p> <p>Liability includes contents of buildings.</p> <p>Various exemptions are available.</p>	<p>\$0-\$20,000: 1.40%</p> <p>\$20,001-\$115,000: \$280 plus 2.40% of dutiable value that exceeds \$20,000</p> <p>\$115,001-\$870,000: \$2,560 plus 6.00% of dutiable value that exceeds \$115,000</p> <p>Over \$870,000: <u>5.50%</u> of total value.</p>	<p>\$0-\$20,000: 1.50%</p> <p>\$20,001-\$50,000: \$300+2.25%</p> <p>\$50,001-\$100,000: \$975+2.75%</p> <p>\$100,001-\$250,000: \$2,350+3.25%</p> <p>\$250,001-\$500,000: \$7,225+3.50%</p> <p>Over \$500,000: \$15,975+<u>3.75%</u></p>	<p>\$0-\$80,000: 2.30%</p> <p>\$80,001-\$100,000: \$1,840+3.45%</p> <p>\$100,001-\$250,000: \$2,530+4.75%</p> <p>\$250,001-\$500,000: \$9,655+5.90%</p> <p>Over \$500,000: \$24,405+<u>6.30%</u></p>	<p>\$0-\$12,000: 1.00%</p> <p>\$12,001-\$30,000: \$120+2.00%</p> <p>\$30,001-\$50,000: \$480+3.00%</p> <p>\$50,001-\$100,000: \$1,080+3.50%</p> <p>\$100,001-\$200,000: \$2,830+4.00%</p> <p>\$200,001-\$250,000: \$6,830+4.25%</p> <p>\$250,001-\$300,000: \$8,955+4.75%</p> <p>\$300,001-\$500,000: \$11,330+5.00%</p> <p>Over \$500,000: \$21,330+<u>5.50%</u></p>	<p>\$0-\$1,300: \$20.00</p> <p>\$1,301-\$10,000: \$20+1.50%</p> <p>\$10,001-\$30,000: \$150+2.00%</p> <p>\$30,001-\$75,000: \$550+2.50%</p> <p>\$75,001-\$150,000: \$1,675+3.00%</p> <p>\$150,001-\$225,000: \$3,925+3.50%</p> <p>Over \$225,000: \$6,550+<u>4.00%</u></p>	<p>\$0-\$500,000: Duty calculated by the formula: $D=(0.065V^2)+21V$ Where D = duty payable in \$ V = (total value/1000)</p> <p>Over \$500,000: <u>5.40%</u> of total value.</p>	<p>\$0-\$100,000: \$20 or \$2.00 per \$100 whichever is greater.</p> <p>\$100,001-\$200,000: \$2,000+\$3.50 per \$100 or part thereof.</p> <p>\$200,001-\$300,000: \$5,500+\$4.00 per \$100 or part thereof.</p> <p>\$300,001-\$500,000: \$9,500+\$5.50 per \$100 or part thereof.</p> <p>\$500,001-\$1,000,000: \$20,500+\$5.75 per \$100 or part thereof.</p> <p>Over \$1,000,000: \$49,250+<u>\$6.75</u> per \$100 or part thereof.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
TRANSFER DUTY (continued)					<u>Gaming Machine Surcharge</u> Effective from 28 November 2002: Gaming Machine Surcharge applies to the transfer of ownership of a gaming business. Surcharge rate: 5% of annual net gambling revenue of the gaming venue.			
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.
Home Purchase Assistance:	<u>First Home Plus Scheme</u> (Effective 1 July 2000) For first homes <u>city</u> Up to \$200,000: Nil \$200,001-\$300,000: 8.99% less \$17,980	Concessional duty for families buying their first home and for pensioners. Full exemption for properties valued up to \$150,000 and a partial exemption for properties valued between \$150,000 and \$200,000.	For first homes Below \$80,000: Nil \$80,001-\$150,000: 1% less \$500 \$150,001-\$155,000: 1% less \$300 \$155,001-\$160,000: 1% less \$200 Above \$160,000: Same as for Homes.	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%. 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.	For first homes No duty payable on the purchase of a home up to \$80,000. Thereafter concession reduces by \$42 per \$1,000. (Subject to the qualification that any fractional part of the \$1,000 will be rounded up to next \$1,000.)	Duty on first homes valued \$120,000 or less can be paid by instalments over a 2 year interest free period.	All first homes (regardless of value) receive concession of duty on first \$125,000. For principal place of residence (not first home), duty is reduced by a maximum of \$1,500.	Home Buyers: \$20 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$180,000. Graduated concession where value of property falls between \$180,000 & \$249,000 – rate of duty is \$10.81 for each \$100 or part thereof by which value exceeds \$180,000.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):	<u>country</u> Up to \$175,000: Nil \$175,001-\$250,000: 9.65% less \$16,885 <i>For vacant land</i> <u>city</u> Up to \$95,000: Nil \$95,001-\$140,000: 7.53% less \$7,152 <u>country</u> Up to \$80,000: Nil \$80,001-\$110,000: 7.8% less \$6,240 Full tax rates apply above the upper threshold.		For Homes (not first) Concessional rate of 1% for values up to \$250,000 plus scheduled conveyancing duty on the excess.		Concession is zero on transactions greater than \$130,000. 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>			Land Buyers: \$20 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$80,000. Graduated concession where value of property falls between \$80,000 & \$93,000 – rate of duty is \$14.30 for each \$100 or part thereof by which value exceeds \$80,000. Income threshold: Gross household income less than \$50,000 pa for all applicants. The threshold increases by \$3,303 pa for each dependent child to a maximum of \$66,515.
MOTOR VEHICLE REGISTRATION DUTY (Based on the dutiable value of the vehicle being the greater of the consideration given or the market value at the time of the duty is payable)	\$3.00 per \$100, or part, except for <u>Passenger Vehicles*</u> \$1,350+\$5.00 per \$100, or part, of the dutiable value of the motor vehicle in excess of \$45,000.	<u>Passenger Vehicles</u> \$0-\$35,000: \$5.00 per \$200 or part. \$35,001-\$45,000: \$8.00 per \$200 or part.	\$2.00 per \$100 or part.	<u>New Heavy Vehicles</u> 3.0% <u>Used Heavy Vehicles</u> \$0-\$15,000: 2.5%	\$0-\$1,000: \$1 per \$100 (min \$5) or part. \$1,001-\$2,000: \$10+\$2 per \$100 or part of excess.	<u>Passenger vehicles</u> Under \$600: \$20.00 \$600-\$34,999: \$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.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE REGISTRATION DUTY (continued)	<p>* a vehicle:</p> <p>a) with a dutiable value of not less than \$45,000, and</p> <p>b) that is constructed primarily for the carriage of not more than 9 occupants, including a sedan, station wagon, coupe, convertible, four wheel drive vehicle with seats and windows, two wheel drive panel van with seats and windows, three wheel car, forward control vehicle passenger vehicle, small bus (seating not more than 9 persons, including the driver), motor home, and snow vehicle,</p> <p>but not including:</p> <p>a motor cycle (with or without a side car), large bus (seating more than 9 persons, including a driver), hearse or invalid conveyance.</p>	<p>Over \$45,000: \$10.00 per \$200 or part.</p> <p><u>Other Vehicles</u> (Including Non Passenger)</p> <p>\$5.00 per \$200 or part.</p> <p><u>Previously Registered Vehicles</u></p> <p>\$8.00 per \$200 or part.</p>		<p>\$15,001-\$40,000: 2.5%-5.0%</p> <p>Over \$40,000: 5.0% flat.</p> <p><u>Other Vehicles</u></p> <p>\$0-\$15,000: 2.75%</p> <p>\$15,001-\$40,000: 2.75%-6.50%</p> <p>Over \$40,000: 6.50% flat.</p>	<p>\$2,001-\$3,000: \$30+\$3 per \$100 or part of excess.</p> <p>Over \$3,000: \$60+\$4 per \$100 or part of excess.</p> <p><u>Except</u> for commercial vehicles where the rate is:</p> <p>0-\$1,000: \$1 per \$100 (min \$5) or part.</p> <p>\$1,001-\$2,000: \$10+\$2 per \$100 or part of excess.</p> <p>Over \$2,000: \$30+\$3 per \$100 or part of excess.</p>	<p>\$35,000-\$40,000: \$1,050+\$11 per \$100 or part in excess of \$35,000.</p> <p>Over \$40,000: \$4.00 for each \$100 or part of \$100 of the value of the vehicle.</p> <p><u>Vehicles subject to manufacturers fleet discount</u></p> <p>\$3.50 per \$100</p> <p><u>All Other Vehicles</u></p> <p>Under \$600: \$20.00</p> <p>Over \$600: \$3.00 per \$100 or part.</p>		<p>\$45,000 or over: \$1,350+\$5 for each \$100 or part thereof in excess of \$45,000.</p> <p><u>All Other Vehicles</u></p> <p>\$3.00 per \$100 or part thereof.</p>
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.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
DEBITS TAX (levied on debits to accounts upon which cheque drawing facilities are provided)	Abolished 1 January 2002.	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
		\$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.
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 October 1990.	Not imposed.	Abolished 1 January 1994.	10c Duty on <u>interstate</u> cheques abolished on 1 January 1994.	10c Duty on <u>interstate</u> cheques abolished on 1 January 1998.	Abolished 1 January 1985.	Abolished.	Abolished 1 September 1987.
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 per credit card transaction effected in a month, less a total of 10 cents. If not, duty is calculated at 10 cents for each transaction conducted in the month, less a total of 10 cents.	Not imposed.	Not imposed.	Refer to Debits Duty.	Not imposed.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>SHARE TRANSFER DUTY (MARKETABLE SECURITY DUTY)</p> <p>Unless otherwise stated the purchaser is liable for off-market transactions.</p> <p>Reference Period:</p>	<p><u>Listed Securities</u> Abolished 1 July 2001.</p> <p><u>Unlisted Securities</u> 60 cents/\$100 (or part).</p> <p>Payments are due within 3 months of execution of instrument.</p>	<p><u>On Market Transactions</u> Abolished 1 July 2001.</p> <p><u>Off Market Transactions</u> Listed transactions Abolished 1 July 2001. Unlisted Companies Abolished 1 July 2002.</p>	<p><u>On Market Transactions</u> Abolished 1 July 2001.</p> <p><u>Off Market Transactions</u> Listed Companies Abolished 1 July 2001. Unlisted Companies 60 cents/\$100 or part thereof.</p>	<p><u>On Market Transactions</u> Duty on listed shares abolished.</p> <p><u>Off Market Transactions</u> Listed Trades Abolished 1 July 2001. Unlisted Trades 60 cents/\$100 or part thereof.</p>	<p><u>On Market Transactions</u> Abolished 1 July 2001.</p> <p><u>Off Market Transactions</u> Listed Companies Abolished 1 July 2001. 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>On Market Transactions</u> Abolished 1 July 2001.</p> <p><u>Off Market Transactions</u> Listed Companies Abolished 1 July 2001. Unlisted Companies Abolished 1 July 2002.</p>	<p><u>On Market Transactions</u> Abolished 1 July 2001.</p> <p><u>Off Market Transactions</u> Quoted securities Abolished 1 July 2001. Unlisted Companies 60 cents/\$100 or part thereof.</p> <p>Payments are due within 60 days of execution of instrument.</p>	<p><u>On Market Transactions</u> Abolished 1 July 2001 for quoted securities.</p> <p><u>Off Market Transactions</u> Quoted on a stock exchange Abolished 1 July 2001. Not quoted on a stock exchange 60 cents/\$100 or part thereof (unless land rich provisions apply).</p> <p>Documents are to be lodged and payment received within 90 days of the liability arising.</p>
<p>MORTGAGES & LOAN SECURITY DUTY (Based on sum secured)</p>	<p>\$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.</p>	<p>\$0-\$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 July 2004.</p>	<p>40c/\$100 or part. Home exempt on the lesser of the amount secured to buy or build a home or \$100,000 for a first home or \$70,000 for others. Home exempt for refinancing of mortgages up to \$100,000.</p>	<p>\$100-\$35,000: 25c/\$100 or part. Over \$35,000: \$87.50+40c/\$100 of excess. Owner occupied residences: 25c rate continues to apply.</p>	<p>Effective 1 October 2003: <u>Mortgage for owner occupation</u> \$0-\$400: Exempt \$401-\$6,000: \$10.00 Over \$6,000: \$10+35c/\$100 or part of excess.</p>	<p>\$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.</p>	<p>Abolished.</p>	<p>Abolished 1 September 1987.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MORTGAGES & LOAN SECURITY DUTY (continued)	<p>Exemption applies for the refinancing of all loans up to the maximum amount secured by the previous loan.</p> <p>A full exemption for first home purchases for:</p> <ul style="list-style-type: none"> - 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. 				<p><u>Other Mortgages</u></p> <p>\$0-\$400: Exempt</p> <p>\$401-\$6,000: \$10.00</p> <p>Over \$6,000: \$10+45c/\$100 or part of excess.</p>			
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 January 1983.	Not imposed.	\$5.00 where transfer of mortgage or loan is secured by land – otherwise charged at scheduled transfer duty rates.	\$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 August 1985.	\$20.00	Abolished.	Abolished 1 September 1987.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
DEEDS OF SETTLEMENT	Not imposed.	Declarations of Trust over property that is not dutiable property – \$200 per declaration.	Duty imposed at conveyancing rates on trust creations.	Not imposed.	\$10 or Conveyance Rates.	\$20.00 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.	Not imposed.	Not imposed.	Not imposed.
DISCOUNT TRANSACTIONS DUTY	Abolished 1 January 1983.	Not imposed.	0.03% (0.0025% for short term transactions). Over \$1m reduced rates apply.	Abolished 1 January 1984.	Abolished 1 January 1984.	Not imposed.	Not imposed.	Not imposed.
INSURANCE DUTY Life: (Based on sum insured, except in SA.)	\$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$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. Over \$2,000: \$1+10c per \$100 or part thereof in excess of \$2,000.	\$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 or part thereof the sum insured.	Life insurance (other than a temporary or term insurance policy, or disability income insurance) \$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Term/Temporary:	<p>Term or Temporary: 5% of first year premium.</p> <p>Life insurance riders: 5% of first year premium on the life insurance rider.</p> <p>Disability income insurance: The amount of duty chargeable on a policy of disability income insurance, being insurance under which an amount is payable in the event of the disablement of the insured by accident or sickness. 5% of the premium paid to effect the insurance.</p>	<p>Term insurance: 5% of first year premium.</p>	<p>Term or Temporary insurance: 5% of first year's premium.</p>	<p>Term or Temporary: 5% of first year premium.</p>		<p>Term or Temporary policy: 5% of first year premium.</p>	<p>Term or Temporary: 5% of first year premium.</p>	<p>Term or Temporary insurance policy: 5% of the first year's premium.</p> <p>Life insurance rider: 5% of the first year's premium.</p> <p>Insurance in the event of the disablement of the insured by accident or sickness: 10% of the premium paid.</p> <p>Annuities exempt.</p>
General:	<p>5% of the premium.</p> <p>2.5% of premium paid on crop and livestock.</p> <p>Exemptions: Annuities, workers compensation, compulsory 3rd party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of non-profit organisations, and medical benefit 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 (other than 3rd party), professional indemnity insurance, personal injury related to a person's travel on an aircraft, home mortgage that is a first mortgage, and life insurance riders.</p> <p>10c flat on 3rd party motor vehicle.</p> <p>Exempt: Premiums paid for policies of Public Liability Insurance by "not for profit organisations".</p>	<p>10% of gross premiums.</p> <p>5% of premium for workers compensation (3% for employers not liable for payroll tax).</p> <p>10% of premiums on compulsory 3rd party insurance for motor vehicles.</p>	<p>\$11 per \$100 or part thereof of premiums.</p> <p>(Including compulsory 3rd party premiums)</p> <p>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>No duty on public liability insurance.</p> <p>Mortgage: 2% of the premium on the policy.</p> <p>\$20 is chargeable on an annuity issued by a life company, or purchased by a person from a life company.</p>	<p>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>Amateur sporting and community not-for-profit bodies exempt from duty on public liability insurance and other prescribed general insurance required to hold a public event.</p> <p>No duty on workers compensation, compulsory 3rd party motor vehicle personal injury insurance, health insurance and international trade insurance.</p>

<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>
Reference Period:	Payments relate to the previous month's transactions. Due and payable by 21 st of each month.	Payments relate to the previous month's transactions. Due and payable by the 14 th of the next month for life and the 21 st for general insurance.	Insurance premiums for hull of vessel, goods in transit, health insurance and reinsurance between insurers. 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.
INSURANCE PROTECTION TAX	Introduced on 1 July 2001 to assist meeting claims against policies held with HIH Insurance in relation to CTP and Home Owner Warranty Schemes. The tax consists of an annual levy (currently \$69m) on insurers registered with APRA, with apportionment among insurance companies based on their share of total general and CTP insurance premium income from NSW business. A 1% <i>ad valorem</i> tax is imposed on premiums paid via brokers to overseas insurers.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
AGREEMENTS DUTY								
Under Hand:	Abolished 1 July 1998.	Abolished.	Not imposed.	Not imposed.	Not imposed unless specifically charged under another head of duty.	Abolished 1 July 2002.	Not imposed.	Not imposed.
Under Seal:	Abolished 1 July 1998.		Not imposed.	\$20.00	\$10.00 (if in deed form).	Abolished 1 July 2002.	\$20.00 (if in deed form).	Not imposed.
HIRING ARRANGEMENTS DUTY (GOODS) Including motor vehicle leases. Sometimes called "RENTAL DUTY".	<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 is \$10,000 for any single arrangement.</p> <p>'Wet hire' is exempt.</p>	<p>Any commercial hire business receiving hiring charges in excess of \$6,000 in any month must pay duty:</p> <ul style="list-style-type: none"> ▪ At 0.75% of hiring charges in excess of \$6,000 per month. A maximum duty of \$10,000 applies to special hiring agreements exceeding \$1,333,333. ▪ If rental agreement is entered into before 1 January 1997, at a rate of 1.5% of total rental income received for the duration of the arrangement. 	<p>0.43% on total amount of hiring charges.</p> <p>An exemption is available for registered commercial hirers who have total annual hiring charges 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>Effective 1 October 2003</p> <p>Equipment finance – includes commercial hire purchase and other equipment financing arrangements for terms greater than 9 months:</p> <p>0.75% on rental income</p> <p>All other types of rental arrangements:</p> <p>1.8% on rental income in excess of \$6,000 per month or \$72,000 per annum.</p>	Abolished 1 July 2002.	<p>1.8% of rental value or \$9,000, whichever is the lesser.</p> <p>No duty payable if annual rental is less than \$90,000.</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>

<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>
HIRING ARRANGEMENTS DUTY (GOODS) (continued) Reference Period:		Hire purchase agreements entered into on or after 1 January 1997 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.						
	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.
HIRE PURCHASE ARRANGEMENTS DUTY	See Hiring Arrangements Duty. (Equipment Financing Arrangements).	See Hiring Arrangements Duty.	0.43% of the total amount of the charges for the goods.	Not imposed.	See Hiring Arrangements Duty. (Equipment Financing Arrangements.)	Abolished 1 July 2002.	1.8% of rental value or \$9,000, whichever is the lesser. No duty payable if annual rental is less than \$90,000.	See Hiring Arrangements Duty.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>LEASES OF LAND OR PREMISES DUTY (TENANCIES) (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.</p> <p>Movable dwelling sites are also exempt.</p> <p>Duty on franchise agreements abolished on 1 July 2001.</p> <p>Transfer duty payable in NSW.</p> <p>Payments are due within 3 months after duty becomes liable.</p>	<p>Abolished 26 April 2001.</p>	<p>35c/\$100 of total rent.</p> <p>Conveyance duty applies to the transfer of lease - on the value of the consideration paid for the lease and the consideration paid for, or the value of, chattels taken over.</p> <p>Exempt: Private dwelling.</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 has applied in cases where the rent reserved, averaged over the term of the lease, proposed lease, tenancy or occupancy, does not exceed \$50,000 per annum.</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>Abolished 1 July 2002.</p>	<p><u>Definite term</u></p> <p>Average annual rent \$0-\$30,000: Nil</p> <p>> \$30,000: 50c/\$100</p> <p><u>Indefinite term</u></p> <p>\$1/\$100 of one year's rent.</p> <p>Leases include the grant and renewal of franchise agreements.</p> <p>Payments are due within 60 days of execution of instrument.</p>	<p>50c/\$100 of total cost of lease (minimum \$20).</p> <p>However, if the yearly cost of the lease is no more than \$10,000, and the yearly value of the lease is no more than \$10,000, no duty applies.</p> <p>Liabe as a transfer of an interest in land. Conveyance duty rates apply.</p> <p>Documents to be lodged and payment required within 90 days of the liability arising.</p>
<p>HEALTH INSURANCE LEVY</p>	<p>As of 1 February 2003, 97 cents per individual (single) per week and \$1.94 per week for families for policies written by Health Insurance Funds.</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>As of 1 February 2003, 97 cents per single contributor per week, and \$1.94 per family levied on policies written by Health Insurance Funds.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Reference Period:	Payments determined by total membership of the health fund on the 1 st of the month. Payments due on the 15 th of the same month.							Payments are monthly and are in relation to a period three months prior (i.e. April return is for January).
PARKING SPACE LEVY	From 1 July 2003, \$840 per annum on liable spaces within the City of Sydney and a prescribed area of the Municipality of North Sydney. \$420 per annum on liable spaces in St. Leonards, Chatswood, Parramatta and Bondi Junction. From 2004-05, the levy will be indexed annually to movements in the Sydney CPI over the year to the previous March quarter. Exemptions and concessions apply.	Not imposed.	Not imposed.	\$180 per annum per bay for long stay non-residential tenant parking within the prescribed Perth city area. \$155 per bay for short stay public parking. \$77.50 per bay for motor cycle parking.	Not imposed.	Not imposed.	Not imposed.	Proposed in Budget for introduction 1 July 2004. Details TBA.
EMERGENCY SERVICES LEVY	<u>Fire Service Levy</u> In NSW fire fighting services are funded through the Fire Service Levy. Once the cost of operating the services are determined, the amount is allocated across the insurance industry, Local Councils and State Budget in the following proportions:	<u>Fire Services Levy</u> 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:	<u>Fire Levy</u> 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.	<u>Emergency Services Levy</u> The Emergency Services Levy replaced the fire services levy from 1 July 2003. The new levy is property based and collected by the local government authorities. The levy rates vary by property type and by region.	<u>Fixed Property</u> Flat fee \$50 (\$20 for special community use category and \$0 if outside Local Govt. Areas) plus variable Levy rate based on capital value adjusted for location and land use as follows: \$50 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).	<u>Fire Service Levy</u> <i>Insurance</i> Loss by fire, loss of profits, Contractor's risk, Boiler explosion and other: 28% of gross premium. Marine and cargo: 2% of gross premium. Aviation: 14% of gross premium.	Not imposed.	<u>General Insurance Levy</u> Abolished 1 July 2001.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LAND TAX Tax Scale: Marginal rates apply to excess above the lower limit of the range unless explicitly specified.	<u>From 31 December 2002</u> Less than \$261,000: Nil Not less than \$261,000: \$100+1.70%. 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 \$150,000: Nil \$150,000-\$200,000: \$150 and 0.1 cents for each \$1 of the value that exceeds \$150,000. \$200,000-\$540,000: \$200 and 0.2 cents 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. \$1,080,000-\$1,620,000: \$7,630 and 2.75 cents for each \$1 of the value that exceeds \$1,080,000. \$1,620,000-\$2,700,000: \$22,480 and 3 cents for each \$1 of the value that exceeds \$1,620,000. \$2,700,000 and over: \$54,880 and 5 cents for each \$1 of the value that exceeds \$2,700,000.	\$220,000 [#] deduction for all resident natural persons (exemption threshold of \$170,000 for companies, trustees and absentees). A natural person who is not an absentee or a trustee of a trust receives a general 15% rebate. Payment not required for assessments less than \$350. Companies, trustees & absentees owning land with an aggregate taxable value of \$170,000 or more but less than \$235,000 will receive a special rebate equal to 36% of the tax less 0.5% for each \$1,000 that the taxable value is more than \$170,000. 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% \$50,000-\$199,999: \$350+1.03%	<u>For 2003-04 land tax year:</u> \$0-\$50,000: Nil \$50,001-\$190,000: \$75+0.15% of excess. \$190,001-\$550,000: \$285+0.45% of excess. \$550,001-\$2,000,000: \$1,905+1.76% of excess. \$2,000,001-\$5,000,000: \$27,425+2.30% of excess. Over \$5,000,000: \$96,425+2.50% of excess. 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.	\$0-\$50,000: Nil Exceeding \$50,000-\$300,000: 0.35% Exceeding \$300,000-\$1,000,000: \$875+1.65% Over \$1,000,000: \$12,425+3.7%	\$0-\$15,000: Nil \$15,001-\$100,000: \$25.00+0.55% \$100,001-\$200,000: \$492.50+1.25% \$200,001-\$500,000: \$1,742.50+2.25% \$500,001 or more: \$8,492.50+2.50%	Not imposed.	<u>For 2003-04</u> Based on Average Unimproved value which includes the 2001, 2002 and 2003 Unimproved Land values. <i>Residential Properties</i> Up to \$100,000: 1.00% Flat. \$100,001-\$200,000: 1.25% Flat. Over \$200,000: 1.50% Flat. <i>Commercial Properties</i> Up to \$100,000: 1.00% Flat. \$100,001-\$200,000: 1.40% Flat. Over \$200,000: 1.70% Flat.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LAND TAX (continued)			\$200,000-\$349,999: 1,895+1.20% \$350,000-\$499,999: \$3,695+1.37% \$500,000-\$649,999: 5,750+1.54% \$650,000-\$799,999: \$8,060+1.71% \$800,000-\$949,999: \$10,625+1.89% \$950,000-\$1,099,999: \$13,460+2.01% \$1,100,000- \$1,249,999: \$16,475+2.23% \$1,250,000- \$1,299,999: \$19,820+2.44% \$1,300,000- \$1,349,999: \$21,040+2.66% \$1,350,000- \$1,399,999: \$22,370+2.87% \$1,400,000- \$1,449,999: \$23,805+3.09% \$1,450,000- \$1,499,999: \$25,350+3.30% \$1,500,000 and over: 1.80% Flat. <i># Resident natural persons receive a deduction of \$220,000 from the total unimproved value of land before arriving at the taxable value.</i>					

<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>EXEMPTIONS:</p> <p>Primary Residence:</p> <p>Primary Production Land:</p> <p>(Note: Generally Charitable, Religious and Educational Bodies are exempt with conditions.)</p> <p>Reference Period:</p>	<p>Exempt, apart from places of principal residence whose unimproved land value is not less than \$1,680,000 (from 31 December 2002) which are liable at the rate of \$100+1.7% of the value in excess of \$1,680,000. Threshold indexed annually to estimated increase in Sydney residential values. (No adjustment if Sydney values decline).</p> <p>Exempt.</p> <p>Based on value of land as at 1 July of the previous year if owned at midnight 31 December of the previous year.</p>	<p>Principal place of residence exempt.</p> <p>Exemptions available to various charitable organisations upon qualification.</p> <p>Exempt with conditions.</p> <p>Based on aggregate value of land owned as at midnight 31 December of the previous year to the assessment year.</p>	<p>Exempt with conditions.</p> <p>Exempt with conditions.</p> <p>Based on value of land as at midnight on 30 June of the previous year.</p> <p>The land tax value is the lesser of the unimproved value at the 30 June and the average of the unimproved values at the 30 June over the last three years.</p>	<p>Exempt.</p> <p>Except principal places of residence owned by companies and trusts.</p> <p>Exempt.</p> <p>Based on value of land as at 30 June of the previous year.</p>	<p>Exempt with conditions.</p> <p>Exempt with conditions.</p> <p>Based on value of land as at 30 June of the previous year.</p>	<p>Exempt.</p> <p>Exempt.</p> <p>Based on aggregate value of land as at 1 July of the assessment year.</p>	<p>Exempt, apart from parcels of land that are rented or owned by a company or trust.</p> <p>Exempt.</p> <p>Based on the rolling three year average of unimproved land values.</p> <p>Liability is assessed quarterly on the liability dates of 1 July, 1 October, 1 January and 1 April.</p>	
ELECTRICITY DISTRIBUTORS' LEVY	Suspended from 1 July 2001.	Abolished 1 January 2001.	Not imposed.	Not imposed.	Not imposed.	Abolished 1 July 2001.	Not imposed.	Not imposed.

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 August 2000.		
Gross deduction from investment:	<p>From 1 July 2003</p> <p>Win: 14.50%</p> <p>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>Spinner: 14.00% (commenced on 7 April 2003)</p> <p>FootyTAB: 25.00%</p> <p>As set by TAB Ltd.</p> <p>Maximum individual pool takeout is 25% with annual average over pools (including FootyTAB) 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.</p> <p>The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%).</p>	<p>Participate in Supertab, for interstate racing and Perth gallops</p> <p>Win/Place: 14.25%</p> <p>Non-Supertab Win/Place average of:</p> <p>15.60%</p> <p>Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00%</p> <p>Favourite numbers:</p> <p>25.00%</p>	<p>The deduction percentage is limited to a maximum of 25%.</p> <p>Deduction percentage can vary according to type of bet.</p>	<p>All Pools combined with TABQ.</p> <p>Maximum of 16% over the year.</p> <p>(Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%.)</p> <p><u>Fixed Odds Betting</u></p> <p>TABQ has rights to a licence from 1 January 2001.</p>	<p>Win/Place: 14.25%</p> <p>Quinella: 15.00%</p> <p>Trifecta: 20.00%</p> <p>Exacta: 16.50%</p> <p>Next Doubles: 17.00%</p> <p>Quadrella: 20.00%</p> <p>Other: 15.00%</p> <p>All pools are linked with Supertab with the exception of Canberra Harness and Canberra Dog Meetings.</p>	
Net percentage received by Government:	<p>From 1 July 2000</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>Tax rate: 19.11% of player loss (i.e. 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>Nil</p> <p>Note: State Government reimburses GST paid by racing clubs on their gross totalizator margin.</p>	<p>Where the sum of bets made with authorised racing club:</p> <p>Does not exceed \$30,000: 1.0%</p>		<p><u>Totalizator</u></p> <p>40% of licensee's commission deducted less GST.</p>	<p>Government receives:</p> <ul style="list-style-type: none"> ▪ Licence fee monthly of 10% of capital value divided by 12 less GST. ▪ Dividend and Tax Equivalent Payments (2000-01 = 3.6%).

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Net percentage received by Government (continued):	FootyTAB tax paid to Sport and Recreation Fund.		GST credit provided. Quarterly licence fee \$150,200. Increases on 1 October each year based on CPI.		Between \$30,001 and \$60,000: \$300 plus 2% of excess over \$30,000. Between \$60,001 and \$120,000: \$900 plus 3% of excess over \$60,000. Greater than \$120,000: \$2,700 plus 5.25% of excess over \$120,000. <i>GST reimbursed.</i>		<u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held</u> In Australia: 20% of licensee's commission deducted less GST. Outside Australia: 10% of licensee's commission deducted less GST.	In addition clubs receive 4% and RDF 0.5%.
OFF-COURSE TOTALIZATOR TAX						Abolished 1 August 2000.		
Gross deductions from investments:	<u>Parimutuel Pools</u> 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).	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.
Net percentage received by Government:	<u>Parimutuel Pools</u> As for on-course Totalizators. <u>Fixed Odds Sports Betting</u> From 1 July 2000 10.91% of monthly gross profit. (i.e. Sales less payments).	As for on-course Totalizators.	As for on-course Totalizators.	All pools: 5% of Turnover. However, 0.5% is returned as rebate to TAB (effective 1 February 2001). Note: State Government reimburses GST paid by TAB on gross gambling margin.	6% of net wagering revenue (deductions) .		As for on-course Totalizators.	As for on-course pools.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Sports Betting (continued):		<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>bets taken less payouts).</p> <p>Gross deductions</p> <p>Net percentage received by Government:</p> <p><u>Totalizator</u></p> <p>20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p><u>Fixed Odds Betting Tax Rate</u></p> <p>20% of gross revenue of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided.</p>					GST credit provided.
<p>OTHER GAMBLING TAXES</p> <p>GAMING MACHINE TAX</p> <p>(Also known as Poker Machine Tax)</p>				Not Applicable.		<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 July 2000</p> <p>Levied on annual profits derived from gaming machines.</p> <p>Up to \$200,000: 0.0%</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>Club tax rates will be changed, phased in over seven years, starting from 1 September 2004 (see Table 1, p.8)</p>	<p>24.24% of gross profit (equates to player loss or gross margin of operator).</p>	<p>Based on monthly metered win (i.e. amount bet less payout to players).</p> <p><u>Monthly Metered Win</u></p> <p>\$0-\$9,500: 0.0%</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>As from 1 January 2003</p> <p>\$0-\$75,000: Nil</p> <p>\$75,001-\$399,000: 21% of excess.</p> <p>\$399,001-\$945,000: \$68,040+28.5% of excess.</p> <p>\$945,001-\$1.5m: \$223,650+30.91% of excess.</p> <p>\$1.5m-\$2.5m: \$395,200.50+37.5% of excess.</p> <p>\$2.5m-\$3.5m: \$770,200.50+47% of excess.</p> <p>Over \$3.5m: \$1,240,200.50+55% of excess.</p> <p>These rates apply to all not-for profit licensees.</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%</p> <p>In addition, a community support levy of 2% of gross profit is levied.</p>	<p>From 1 July 2001</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: 1.0%</p> <p>\$8,001-\$25,000: 23.5%</p> <p>\$25,001-\$50,000: 24.5%</p> <p>>\$50,000: 27.0%</p> <p>Less GST credit.</p>
Reference Period:	<p>Payments are quarterly, relating to the previous 3 months' transactions.</p>	<p>Payment of taxation is required weekly within 7 days of the end of the week.</p>	<p>Payments are made monthly relating to previous month's activity.</p>		<p>Payments are made monthly relating to previous month's activity.</p>	<p>Payments relate to previous month's activity.</p>	<p>Payments are monthly in arrears.</p>	<p>Payments are monthly and relate to transactions in the previous month.</p>
Hotel:	<p>From 1 July 2000</p> <p>Levied on annual profits derived from gaming machines.</p>	<p>32.57% of gross profit of which 8.33% is allocated to a Community Support Fund.</p>	<p>35.91% of monthly metered win (i.e. amount bet less payout to players).</p> <p>(Includes 8.5% levy for the Community Investment Fund).</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>As from 1 January 2003</p>	<p>As for clubs.</p> <p>In addition, a community support levy of 4% will be levied.</p>	<p>42.91% of gross profit plus a Community Benefit Levy at 10% of gross profit.</p>	<p>25.9% of gross monthly gaming machine revenue.</p>

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>Hotel tax rates will be changed, phased in over seven years, starting from 1 July 2004 (see Table 2, p.9)</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>In addition, hotels are required to contribute to the Major Facilities Fund. Based on monthly metered win (i.e. amount bet less payout to players).</p> <p><u>Monthly Metered Win</u></p> <p>\$0-\$100,000: 0.0%</p> <p>\$100,001-\$140,000: 3.5%</p> <p>\$140,001-\$180,000: 5.5%</p> <p>\$180,001-\$220,000: 7.5%</p> <p>\$220,001-\$260,000: 13.5%</p> <p>over \$260,000: 20.0%</p> <p>Note: These tax rates are Post-GST.</p>		<p>\$0-\$75,000: Nil</p> <p>\$75,001-\$399,000: 27.5% of excess.</p> <p>\$399,001-\$945,000: \$89,100+37% of excess.</p> <p>\$945,001-\$1.5m: \$291,120+40.91% of excess.</p> <p>\$1.5m-\$2.5m: \$518,170.50+47.5% of excess.</p> <p>\$2.5m-\$3.5m: \$993,170.50+57% of excess.</p> <p>Over \$3.5m: \$1,563,170.50+65% of excess.</p>			
Reference Period:	<p>Payments are quarterly, relating to the previous 3 months' transactions.</p>	<p>Payment of taxation is required weekly within 7 days of the end of the week.</p>	<p>Payments are made monthly relating to previous month's activity.</p>		<p>Tax payments are made monthly relating to previous month's activity.</p>	<p>Payments relate to previous month's activity.</p>	<p>Payments are monthly in arrears.</p>	<p>Payments are monthly and relate to transactions in the previous month.</p>
Gaming Machine Levy:		<p>Introduced in December 2000. The levy, known as the Health Benefit Levy, was increased from the 2001-02 financial year.</p> <p>2000-01: \$333.33 per operating machine.</p> <p>From 2001-02 on: \$1,533.33 per annum for each operating machine.</p>			<p>A stamp duty surcharge applies to the transfer of a gaming machine business. See stamp duty on conveyances section of this document.</p>			

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		The levy is payable by the two gaming operators and the casino operator in two equal instalments by 15 December and 15 June each year.						
CASINO								
Licence fee:	A once only non refundable lump sum payment of \$376m (fully paid).	\$358.4 million (fully paid).	\$152,691 per quarter. Quarterly licence fee will alter by 1 st October based on CPI figures.	\$2.06 million p.a. (indexed to CPI)	Nil	For 2003-04, \$73,300 per month (amount is indexed annually). (Pending approval of amendments to the <i>Gaming Control Act 1993</i> , the current casino licence fee will be increased by \$1 million per annum – indexed by CPI.)	Not imposed.	Annual fee \$623,602 for 2001-02 CPI linked.
Tax rate:	From 1 July 2003 10.91% of gross revenue from <u>table gaming</u> plus <u>super tax</u> on table revenue above \$265.6m p.a. at 1% per each \$6.6m to a maximum of 35.91%. 13.41% of gross revenue from <u>slots</u> . International "high-roller" program suspended from 1 July 2001.	<u>Regular Players</u> 21.25% of gross gaming revenue from table games and gaming machines plus a super tax. <u>Super tax:</u> 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). The maximum total tax on marginal revenue for regular players is 41.25%.	20% of monthly gross revenue for Gold Coast and Brisbane casinos and 10% of gross revenue for Townsville and Cairns casinos. <u>Junkets (Premium players):</u> 10% of monthly gross gaming revenue for Gold Coast and Brisbane casinos and 8% for Cairns and Townsville casinos. (Gross gaming revenue equates to amount bet less amount won by players).	15% of gross revenue. (Subject to legislative amendments currently being progressed through Parliament.) Proposed changes to come into effect are: <u>International Commission Business (ICB)</u> 13% Dec'02 – Dec'04 12% Dec'04 – Dec'06 11% Dec'06 onwards	<u>Table games</u> at 0.91% of net gambling revenue. plus <u>gaming machines</u> at 34.41% of net gambling revenue.	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. <u>Keno & Table Gaming</u> 5.88%	<u>Lasseters</u> <u>General Casino Tax</u> From 1 July 2001, tax rate is 8% (effective rate is 0 after GST) <u>Poker Machine Tax</u> From 1 July 2001, at the rate of 22.5% on gross profit. (GST inclusive rate.) (Lasseters' tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST and the Community Gaming Machine Allowance that has ceased on 30 June 2003.)	General Gaming Operations: 20% of gross revenue. GST credit provided. Commission-based Operations: 10% of gross revenue. GST credit provided. <u>Interactive Gaming</u> Licence Fee: <ul style="list-style-type: none">\$200,000 on the day licence is granted;\$100,000 on each anniversary of that day.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Tax Rate (continued):		<p><u>Commission-based Players</u></p> <p>9% of gross gaming revenue from dedicated gaming tables plus a super tax.</p> <p>Super tax: 1% for each \$20m of gross gaming revenue over \$160m (CPI adjusted from 1994) up to a maximum of 12.25% on gross gaming revenue over \$380m (CPI adjusted from 1994).</p> <p>The maximum total tax on marginal revenue for commission-based players is 21.25%.</p> <p>There are no dedicated gaming machines for commission-based players. Where commission-based players play on gaming machines, the 21.25% tax rate applying to regular players applies.</p> <p>GST credit provided.</p> <p>Payment of taxation is required monthly within 7 days of the end of the month.</p> <p>Super tax is calculated annually and payment is required by 7 July of the following financial year.</p>	<p>Taxes are collected monthly in arrears.</p> <p>GST credit provided.</p>	<p><u>EGMs & Trackside</u></p> <p>17% Dec'02 – Dec'03</p> <p>18% Dec'03 – Dec'04</p> <p>20% Dec'04 onwards</p> <p><u>Table Games & Keno</u></p> <p>16% Dec'02 – Dec'04</p> <p>17% Dec'04 – Dec'06</p> <p>18% Dec'06 onwards</p>		<p>(Pending approval of amendments to the <i>Gaming Control Act 1993</i>, gambling tax rates applying to casino table games will be reduced from 5.88% to 0.88% of gross profits.)</p> <p><u>Gaming Machines</u></p> <p><\$30m: 15.88%</p> <p>\$30m-<\$35m: 20.88% of excess.</p> <p>≥\$35m: 25.88% of excess.</p> <p>(Pending approval of amendments to the <i>Gaming Control Act 1993</i>, the current three tiered tax rate applying to gaming machines will be replaced with a new two tiered rate, where the first tier rate is 20.88% applying to the first \$35 million of gross profit per annum, and the second tier is 25.88% applying to gross profit equal to or greater than \$35 million of gross profit per annum.</p> <p>From 1 July 2013, a single flat tax rate of 25.88% will apply to all gross profit.)</p>	<p><u>Internet Casino</u></p> <p>From 1 December 2001</p> <p>Australian sourced bets: Nil (Bets are subject to GST.)</p> <p>International sourced bets: 4% of gross profit. (Bets are <u>not</u> subject to GST.)</p> <p>MGM Grand</p> <p><u>General Casino Tax</u></p> <p>From 1 July 2001, at the rate of 12% of gross profit less GST.</p> <p><u>Poker Machine Tax</u></p> <p>From 1 July 2001, 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 and the Community Gaming Machine Allowance that will cease on 30 June 2005.)</p>	<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.</p> <p>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>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Other State Charges:	Community benefit levy of 2% of gross gaming revenue.	1% of gross revenue of both regular and commission- based players (Community Benefit Levy).	1% of monthly gross revenue to Community Benefit Fund.	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 (i.e. Subscriptions less outgoings for the public lottery) from 1 September 2001.	79.4% of player loss where GST is payable. 90.0% of player loss where GST is <u>not</u> payable. (The minimum return to players is 60%) (Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Health Fund.) Payment of taxation is required within 7 days of the determination of the lottery. Footy Tipping: 58.41% of player loss where GST is payable.	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. 59% of monthly gross revenue for Soccer Pools of which 8.5% is allocated to the Community Investment Fund.	Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instants Under the <i>Lotteries Commission Act 1990</i> : 40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sport and 12.5% to eligible organisations. 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 and income tax equivalent is paid into Hospitals Fund.	No State Lotteries. Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries.	Northern Territory receives 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 (<i>S46D Gaming Control Act</i>). Northern Territory Government receives a commission on the gross sales.	<u>Victoria:</u> ACT receives 79.4% of the proportion of player loss on all tickets sold in the ACT for all games except Soccer Pools which is 57.52% of player loss. <u>NSW:</u> ACT receives 66.1% of the proportion of player loss on all tickets sold in the ACT for all games.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Soccer Pools:	As per above.	67.50% of player loss where GST is <u>not</u> payable. (The minimum return to players is 60%) Payment of taxation is required within 7 days of the determination of the lottery.	(Monthly gross revenue equates to total receipts less prizes). Taxes are collected monthly in arrears. GST credit provided.	As above.	As above.	As for lotteries.	57.52% of player loss.	As above.
Licence Fee:		57.52% of player loss where GST is payable. 68.0% of player loss where GST is <u>not</u> payable. (The minimum return to players is 50%) Payment of taxation is required within 7 days of the determination of the lottery.	As above.	As above.	41% of net gambling revenue and the net proceeds of soccer pools are paid into Recreation and Sport Fund.	Tasmania receives duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.		
OTHER GAMBLING TAXES	FootyTAB, Soccer TAB, SportsTAB See page 33. 19.11% of player loss (commission) hypothecated to Sport & Recreation Fund. (Effective 1 July 2000)		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: 50% of gross profit of which 8.5% is allocated to the Community Investment Fund.	Australian Rules, Football and Cricket TAB betting Gross Commission: 25.0% Tax to Government: 5.0%	Fixed Odds Sports Betting conducted by TAB State Tax: 6.0% of net wagering revenue.			Nil

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Keno:	<p>From 1 July 2000</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%. Payment of taxation is required weekly in respect of the week ending Saturday and is payable on the following Tuesday.</p>	<p>(Gross profit equates to the amount bet on a game less amount won by players.)</p> <p>The tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>Quarterly licence fee of \$52,900.</p> <p>Keno</p> <p><u>Jupiters Keno (Statewide)</u></p> <p>26.25% 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>Quarterly Licence Fee \$152,700.</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>75% of sport betting receipts are paid out in dividends and the remainder (i.e. net of the sports betting tax and after the TAB has deducted its administrative expenses) is made available for allocation by the Minister for Sport and Recreation.</p>	<p>Keno</p> <p>(Operated by SA Lotteries)</p> <p>41% of net gambling revenue is paid into Hospitals Fund.</p> <p>Distributable surplus and income tax equivalent is paid into Hospitals Fund.</p>	<p>TAS Keno</p> <p>5.88% of gross revenue.</p>	<p>NT Keno</p> <p>From 1 July 2001 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>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			<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>			<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>		

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
						Major Lottery Endorsement 35.55% of turnover.		
MOTOR VEHICLE TAXES								
Fee Implementation Date:	Effective from 1 July 2003.	Effective from 1 July 2003.	Effective from 1 July 2003.	Effective from 1 July 2003.	Effective from 1 July 2003.	Effective from 1 July 2003.	Effective from 1 January 2003.	Effective from 1 July 2003.
MOTOR VEHICLE REGISTRATION FEE	Car: \$46.00 Cycle: \$46.00 Lorry: \$46.00 Lorry mass 5 tonnes or more: \$202.00 Articulated: \$303.00	Vehicle Permit Fees: <u>Unregistered vehicle permit</u> 28 days and calculated days permits \$17.00; club permits (12 month period) (veteran, vintage, classic and historic) \$32.00. The minimum duration of an unregistered vehicle permit is one day and the maximum duration is 365 days. 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 \$17.00 is payable for every 28 days or part of 28 days of the permit's duration.	Traffic Improvement fee: \$38.15 Plate fee: \$18.90 Charged on original registration.	Recording fee: Car: \$16.20 Cycle: \$16.20 Lorry: \$16.20 Plate Fee: \$17.60 Charged on original registration.	Administration Fees <i>Renewal of Registration</i> Car: \$6.00 Cycle: \$6.00 Lorry: \$6.00 <i>New Registration</i> Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00	Car: \$61.65 Cycle: \$49.65 For vehicles over 3 years old and < 4.5 tonnes GVM: \$8.40 surcharge plus inspection fee of \$38.50 (incl. GST). Inspection fee for heavy vehicles and trailers: \$77.00 (incl. GST) Upgrade/Temporary Upgrade of Configurations: \$18.00	Establishment of Registration: \$60.00 Not charged separately in the ACT on renewal of registration.	

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE WEIGHT / ENGINE CAPACITY	<p>Based on Vehicle Tare Weight with Gross Vehicle Mass (GVM) under 4.501 tonne.</p> <p>From 1 January 1996 Heavy Vehicles (motor vehicles of more than 4.5 tonnes GVM) are charged under the National Heavy Vehicle Charges. (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 (i.e. Private or Business Use of the Vehicle).</p> <p>From 1 January 1996 Light Vehicles (motor vehicles with Mass Rating for Charges [MRC] not exceeding 4.5 tonne) and not otherwise entitled to be registered for a lesser fee (various exemptions):</p> <p>Base Fee: \$157.00</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 January 1996, 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 registered for a lesser fee, i.e. Primary Producers.)</p>	<p>Based on the number of cylinders for passenger vehicles: 1 July 2003.</p>	<p>Based on vehicle type and tare (unladen) weight with Gross Vehicle Mass (GVM) under 4.501 tonne.</p> <p>From 1 January 1996 Heavy Vehicles (motor vehicles of more than 4.5 tonnes GVM) are charged under the National Heavy Vehicle Charges. (Charges based on vehicle's nominated configurations, number of axles, hauling units, trailers and vehicle's type).</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><u>Motor Tax</u></p> <p>Based on the number of cylinders or vehicle weight. Effective 1 July 1997.</p> <p>Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and Other Light Vehicles.</p>	<p>Based on engine capacity. Effective 1 July 2003.</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)		<u>Registration fees</u> Buses (GVM exceeding 4.5 tonne). Department of Transport Price Freeze from 1 January 1996 for three years in view of existing contracts. Vehicles converted to NHVRS structure from 1 January 1999. 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 will become void due to the removal of route and school bus licence requirements.						Road Rescue Fee for the grant or renewal of registration annual fee-payable for any motor vehicle other than a veteran, vintage or historical vehicle and vehicles registered to Jervis Bay residents. Annual Fee: \$16.00
Motor Vehicles Private:	0-975Kg: \$146.00 976-1154Kg: \$165.00 1155-1504Kg: \$191.00 1505-2504Kg: \$291.00		<u>No. of Cylinders</u> 1,2 & 3: \$147.25 4: \$187.25 5 & 6: \$287.80 7 & 8: \$403.05 9-12: \$472.70 <u>No. of Rotors</u> 2: \$187.25 3: \$287.80	\$13.93 per 100kg of tare weight subject to a maximum fee payable of \$330.00. Discount for the registration of 'Family' vehicles – \$28 for 12 month period or \$14 for a 6 month period.	For passenger carrying vehicles the fee is based on the number of cylinders. 1 to 4 cyl.: \$79.00 5 to 6 cyl.: \$161.00 7 and over: \$235.00 Rotary or electric: \$79.00	<u>Class A Vehicles</u> 3 cyl. or less: \$81.00 4 cyl.: \$95.00 5 or 6 cyl.: \$118.00 7 or 8 cyl.: \$162.00 Over 8 cyl.: \$182.00 Rotary or electric: \$95.00	<u>Engine Size</u> 0-500: \$15.00 501-1000: \$30.00 1001-1500: \$48.00 1501-2000: \$64.00 <u>Less than or equal to 4 cylinders</u> 2001-2500: \$70.00 2501-3000: \$70.00	<u>For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs</u> <u>For Business Use</u> 975kg or less: \$265.00 976-1154: \$294.00 1155-1504: \$338.00 1505-4500: \$496.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicles Private: (continued)							<p><u>Greater than 4 cylinders</u></p> <p>2001-2500: \$90.00</p> <p>2501-3000: \$108.00</p> <p>3001-3500: \$133.00</p> <p>3501-4000: \$152.00</p> <p>4001-4500: \$180.00</p> <p>4501-5000: \$200.00</p> <p>5001-5500: \$231.00</p> <p>5501-6000: \$252.00</p> <p>6001-7000: \$294.00</p> <p>7001-8000: \$301.60</p>	<p><i>For Private Use</i></p> <p>975kg or less: \$175.00</p> <p>976-1154: \$194.00</p> <p>1155-1504: \$220.00</p> <p>1505-2504: \$320.00</p> <p>2505-2794: \$486.00</p> <p>2795-4500: \$496.00</p> <p><u>Examination or Inspection of Vehicles</u></p> <p>Trailers not exceeding 4.5 tonnes GVM: \$26.60*</p> <p>Motor Cycles: \$36.30*</p> <p>Motor Vehicles not exceeding 4.5 tonnes GVM: \$36.30*</p> <p>Trailers exceeding 4.5 tonnes GVM: \$36.30*</p> <p>Motor Vehicles exceeding 4.5 tonnes GVM: \$72.60*</p> <p>Follow up inspections all vehicles: \$11.00 Unchanged*</p> <p>* Includes GST.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicles Business:	<p>0-975kg: \$236.00 976-1154kg: \$265.00 1155-1504kg: \$309.00 1505-2504kg: \$467.00</p> <p>The rate varies in many steps up to \$1,354.00 at 4,500kg.</p> <p>Motor Vehicles of more than 4.5 tonnes 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>An additional bridge levy of \$110.00 applies to Omnibus, Tourist vehicles and Coaches with a tare weight of 3,565kg upwards.</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>\$13.93 per 100kg tare weight subject to a maximum fee payable of \$330.00.</p> <p><u>Motor Wagon</u></p> <p>\$13.93 per 100kg tare weight subject to a maximum fee payable of \$330.00.</p> <p>Motor vehicles of more than 4.5 tonne GVM and which are not otherwise entitled to be registered for a lesser fee (i.e. 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>For heavy special purpose vehicles, the rate for PSV and TSV categories is \$81.00.</p>	<p>Light Commercial Vehicles</p> <p>(i.e. do not have a GVM or GCM greater than 4,500 kg).</p> <p><i>Based on number of cylinders for vehicles with a Tare Mass not exceeding 1,000 kg</i></p> <p>1 to 4 cyl.: \$79.00 5 to 6 cyl.: \$161.00 7 and over: \$235.00</p> <p>Rotary or electric: \$79.00</p> <p><i>Based on Tare Mass for vehicles over 1,000 kg</i></p> <p>1001-1500kg: \$176.00 >1500kg: \$299.00</p> <p><u>Heavy Vehicles</u></p> <p>All motor vehicles with a GVM or GCM or Tare Mass of more than 4,500kg are being registered under the National Heavy Vehicle Charging Scheme.</p> <p>(See Appendix A)</p>	<p><u>Other Light Vehicles</u></p> <p>A truck with a GVM of 3.0 tonne or more:</p> <p>4: \$182.00 5 to 6: \$213.00 7 to 8: \$243.00 >8: \$274.00</p> <p>A bus with 10 adult seats including the driver's seat: \$121.00</p> <p>A bus with more than 10 adult seats including the driver's seat: \$213.00</p> <p><u>Heavy Vehicles</u></p> <p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, number of trailers towed and axles.</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>Fixed Load Trailer</p> <p>250kg or less: \$52.00</p> <p>251-764: \$125.00 765-975: \$191.00 976-1154: \$210.00 1155-1504: \$236.00 1505-2499: \$336.00 2500-2504: \$512.00 2505-2794: \$807.00 2795-3054: \$912.00 3054-3304: \$995.00 3305-3564: \$1077.00 3565-3814: \$1154.00 3815-4064: \$1238.00 4065-4324: \$1317.00 4325-4500: \$1399.00</p> <p>Fixed Load Vehicles (excluding tow trucks, motor tractors & motor implements)</p> <p>For Business Use 975kg or less: \$265.00</p> <p>976-1154: \$294.00 1155-1504: \$338.00 1505-4500: \$496.00</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicles Business (continued):								<p><i>For Private Use</i></p> <p>975kg or less: \$175.00</p> <p>976-1154: \$194.00 1155-1504: \$220.00 1505-2504: \$320.00 2505-2794: \$486.00 2795-4500: \$496.00</p> <p><u>Motor Tractors</u></p> <p>2000kg or less:\$99.00</p> <p>2001-4000: \$163.00</p> <p>4000 & over: \$372.00</p> <p><u>Motor Implements</u></p> <p>975kg or less: \$74.00</p> <p>976-1154: \$78.00</p> <p>1155-1504: \$82.00</p> <p>1505-4500: \$100.00</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: \$46.00	Flat Tax: \$31.40	Flat Tax: \$63.20	Up to 250cc: \$27.87 Over 250cc: \$41.83	Flat tax: \$27.00	Flat tax: \$13.00	Up to 600cc: \$10.00 Over 600cc: \$15.00	Up to 100cc: \$72.00 Over 100cc: \$72.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
TRANSFER FEE	Private Transfer Car: \$23.00 Cycle: \$23.00 Lorry: \$23.00 Motor Dealer Transfer: \$23.00	Private Transfer (vehicle): \$27.00 Motor Car Dealer Transfer (vehicle): \$14.00 Cycle and/or Trailer: \$5.00	Car: \$17.50 Cycle: \$17.50 Lorry: \$17.50	Car: \$14.20 Cycle: \$14.20 Lorry: \$14.20	Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00	Car: \$17.25 Cycle: \$17.25 Lorry: \$17.25 Trailer: \$11.85	Car: \$14.40 Cycle: \$14.40 Lorry: \$14.40	Flat charges of \$27.00 apply. Unchanged. Car: \$27.00 Cycle: \$27.00 Lorry: \$27.00
DRIVERS LICENCES	1 Year: \$ 39.00 3 Years: \$ 94.00 5 Years: \$126.00	3 years: \$40.00 10 years: \$136.00	1 Year: \$23.75 2 Years: \$33.00 3 Years: \$42.25 4 Years: \$51.50 5 Years: \$60.75 Duplicate: \$22.75	1 Year: \$33.10 5 Years: \$105.00	1 year: \$23.00 10 years: \$230.00 Note: In addition to the above fees an Administration Fee of \$11 applies.	<u>Standard</u> 1 year: \$20.50 2 years: \$34.55 3 years: \$48.60 4 years: \$62.60 5 years: \$75.60 <u>Pensioner</u> 1 year: \$12.95 2 years: \$19.40 3 years: \$27.00 4 years: \$33.45 5 years: \$38.85 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: \$24.00 2 years: \$36.00 3 years: \$48.00 4 years: \$60.00 5 years: \$72.00	1 Year: \$24.40 5 Years: \$122.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
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 \$21.50 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.
LEARNERS PERMIT	Car: \$16.00 Cycle: \$16.00	Motor Car: \$17.00 (Valid for a period of 10 years). Motor Cycle: \$17.00 (Valid for a period of 15 months).	\$15.10 (1 year).	Light Vehicle: \$51.20 (Valid for 1 Year). Heavy Vehicle Combinations: \$143.70 Includes application fee and 1 practical driving test.	Issued for periods of 3, 6 or 9 months. Flat Fee: \$21.00	\$20.50 (1 year).	Cars: \$18.00 (12 months) Cycles: \$18.00 (3 months)	Valid for two years: \$30.00
LICENCE TEST FEE	\$39.00 (Valid for 1 practical driving or riding test). Driver Qualification Test: \$32.00 Driver Knowledge Test: \$32.00 Hazard Perception Test: \$32.00	<u>Motor Car</u> Appointment Fee: \$10.00 Learner Knowledge Test (Written): \$17.00 Learner Driving Test (Practical): \$31.00 Probationary Written Knowledge Test: \$13.00 <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.	\$36.35 (Valid until a driving test is conducted).	\$51.20 (Valid for 1 year). Includes application fee and Learner's permit plus 1 practical driving test. Subsequent tests \$26.20 each. \$143.70 – heavy vehicle combinations. Subsequent tests \$104.50.	Written test: \$21.00 (practical test by private providers) <u>Motor Cycle courses</u> Level 1: \$82.00 (Learners Permit) Level 2: \$72.00 (Full Licence) Note: In addition to the above fees, an Administration Fee of \$12.00 applies.	\$28.05 Car/Cycle per test. \$32.40 Truck per test. Instructors licence test: \$54.00	Driving Test: \$26.40 Riding test for provisional or open licence: \$26.40 Instructors licence test: \$92.40 (including GST)	Driving Test: \$43.00 (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.</p> <p>VicRoads continues to provide a testing service. The VicRoads fees are itemised below.</p> <p>Appointment Fee: \$10.00</p> <p>Written Knowledge Test: \$14.00 (GST included)</p> <p>Heavy Vehicle Practical Test: \$34.00 (GST included)</p>			<p><u>Motor Vehicle Test</u></p> <p>40 minutes test: \$33.00</p> <p>Greater than 40 minutes test: \$76.00</p> <p>Booking fee: \$11.00</p> <p>Administration fee: \$11.00</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), \$332.00 premium, insurance duty \$33.20).	A \$5 levy applies on CTP policies. This levy relates to the collapse of HIH insurance, which left the State responsible for claims against FAI's CTP policies.	10% stamp duty on insurance premium.	<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

National Road Transport Commission Rates

Effective 1 July 2003

Truck Configurations

Rigid Truck (No Trailers over 4.5t GTMR)

- *Type 1 (Lower GVM limit)*

<i>Number of Truck axles</i>	<i>Gross Vehicle Mass (GVM) up to:</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	12.0t	1R2	\$330
3	16.5t	1R3	\$659
4	20.0t	1R4	\$989
5+	20.0t	1R5	\$989

- *Type 2 (higher GVM limit)*

<i>Number of Truck axles</i>	<i>Gross Vehicle Mass (GVM) over:</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	12.0t	2R2	\$549
3	16.5t	2R3	\$878
4	20.0t	2R4	\$2,196
5+	20.0t	2R5	\$2,196

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

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	SR2	\$604
3	SR3	\$2,196
4+	SR4	\$2,196

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

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	MR2	\$4,173
3	MR3	\$4,173
4+	MR4	\$4,502

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

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	LR2	\$5,765
3	LR3	\$5,765
4+	LR4	\$5,765

* Victoria has no such classification.

Prime Mover Configurations

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

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	SP2	\$1,428
3	SP3	\$3,733
4+	SP4	\$4,831

- *Medium Combination Prime Mover (B-Double)*

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	MP2	\$4,392
3	MP3	\$5,490
4+	MP4	\$6,039

- *Long Combination Prime Mover (Road Train)*

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	LP2	\$5,490
3	LP3	\$5,490
4+	LP4	\$6,039

Trailers

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
1	HT1	\$330
2	HT2	\$660
3	HT3	\$990
4-9	HT4-HT9	\$1,320-\$2,970

Bus Configurations

- *Bus (Type 1 and 2)*

<i>Number of axles</i>	<i>GVM</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2 (Type 1)	Up to 12.0t	1B2	\$330
2 (Type 2)	Over 12.0t	2B2	\$549
3+ (Type 2)	over 4.5t	2B3	\$1,372
4+ (Type 2)	over 4.5t	2B4	\$1,372

Articulated Bus

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
3+	AB3	\$549
4+	AB4	\$549

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

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
Any (Type P - Plant)*	PSV	\$NIL
Any (Type T - Truck)*	TSV	\$220
1 (Type O - Overmass)	OSV1	\$274
2 (Type O - Overmass)	OSV2	\$274
3 (Type O - Overmass)	OSV3	\$548
4 (Type O - Overmass)	OSV4	\$822
5-12 (Type O - Overmass)	OSV5-12	\$1,096-\$3,014

* In Western Australia, the annual charges for PSV and TSV are \$81.

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 4.5 tonnes 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, where the combination has more than 6 axles and is over 42.5 tonnes.
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 4.5 tonnes, 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.