



New South Wales
TREASURY

Interstate Comparison of Taxes 1999-2000

Office of Financial Management

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PREFACE

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

However, there are some qualifications:

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

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

John Pierce
Secretary
NSW Treasury
December 1999

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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.

DESCRIPTION OF MAJOR STATE TAXES

Agreements Duty

A flat fee imposed on legal deeds and agreements.

Bookmaker's Turnover Tax

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

Casino Taxes

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

Contracts and Conveyancing Duty

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

Debits Tax

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

Financial Institutions Duty

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

General Insurance Duty

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

Health Insurance Levy

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

Hiring Arrangements Duty

Sometimes called Rental Duty, is levied on the rent paid in respect of the hire of goods, including consumer and producer goods.

Land Tax

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

Lease Duty

Levied on the rental value of tenancy agreements. Residential leases are exempted.

Life Insurance Duty

Levied on either the sum insured or the annual premium.

Lotto, Lotteries and Soccer Pools Taxes

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

Mortgages and Loan Security Duty

Levied on the value of a secured loan.

Motor Vehicle Drivers' Licence Fee

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

Motor Vehicle Registration Duty

Payable on the registration of new motor vehicles or on the transfer of ownership of used vehicles. The duty is based on the value of the vehicle. This is distinct from a motor vehicle registration fee (described below).

Motor Vehicle Registration Fee

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

Motor Vehicle Transfer Fee

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

Motor Vehicle Weight / Engine Capacity Tax

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

On and Off Course Totalizator Taxes

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

Payroll Tax

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

Poker Machine Tax

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

Share Transfer (Marketable Security) Duty

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

SUMMARY OF INTERSTATE COMPARISON FOR MAJOR TAXES

<i>TAX EXAMPLES 1</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																
For a firm with 50 employees	\$75,889	(4.25%)	\$68,174	(4.01%)	\$46,362	(3.00%)	\$39,845	(2.67%)	\$68,352	(4.28%)	\$59,899	(3.97%)	\$71,364	(4.31%)	\$73,852	(3.93%)
For a firm with 300 employees	\$647,334	(6.04%)	\$557,107	(5.46%)	\$463,632	(5.00%)	\$498,125	(5.56%)	\$546,912	(5.71%)	\$557,396	(6.16%)	\$630,681	(6.34%)	\$717,111	(6.36%)
Using AWE for May Quarter 1999 ²	\$641.90		\$611.30		\$594.40		\$574.30		\$573.40		\$541.90		\$595.70		\$675.10	
Tax free threshold (as at 1.7.99)	\$600,000		\$515,000		\$850,000		\$675,000		\$456,000		\$600,000		\$600,000		\$800,000	
FINANCIAL TRANSACTIONS																
Conveyance Duty	\$8,290	(2.96%)	\$9,220	(4.08%)	\$3,813	(2.63%)	\$3,925	(2.64%)	\$3,830	(3.06%)	\$2,875	(2.5%)	\$5,709	(3.24%)	\$4,045	(2.56%)
On median house price ³ of	\$280,000		\$226,000		\$145,000		\$148,500		\$125,000		\$115,000		\$176,000		\$158,000	
Insurance Duty																
General (\$500 annual premium)	\$57.50	(11.5%)	\$50.00	(10.0%)	\$42.50	(8.5%)	\$40.00	(8.0%)	\$55.00	(11.0%)	\$40.00	(8.0%)	\$40.00	(8.0%)	\$50.00	(10.0%)
Motor Vehicle Comprehensive (\$700 annual premium)	\$35.00	(5.0%)	\$70.00	(10.0%)	\$35.00	(5.0%)	\$56	(8.0%)	\$77.00	(11.0%)	\$56.00	(8.0%)	\$56.00	(8.0%)	\$70.00	(10.0%)
Life (\$200,000 policy)	\$199	(0.10%)	\$238.80	(0.12%)	\$199	(0.10%)	\$199	(0.10%)	\$1.50 per \$100 of premium		\$199	(0.10%)	\$200	(0.10%)	\$199	(0.10%)
Vehicle Registration Stamp Duty																
On a new Falcon Forte (\$30,690)	\$921	(3.0%)	\$768	(2.5%)	\$614	(2.0%)	\$1,249	(4.1%)	\$1,168	(3.8%)	\$921	(3.0%)	\$921	(3.0%)	\$921	(3.0%)
Financial Institutions Duty																
On \$5,000 deposit	\$3.00	(0.06%)	\$3.00	(0.06%)	Nil		\$3.00	(0.06%)	\$3.25	(0.065%)	\$3.00	(0.06%)	\$3.00	(0.06%)	\$3.00	(0.06%)
On \$5 million deposit	\$1,200	(0.02%)	\$1,200	(0.02%)	Nil		\$1,200	(0.02%)	\$1,200	(0.02%)	\$1,200	(0.02%)	\$1,500	(0.03%)	\$1,200	(0.02%)
Share Transfer Duty (Listed Shares)																
On turnover of \$2,000	\$6	(0.30%)	\$6	(0.30%)	\$6	(0.30%)	\$6	(0.30%)	\$6	(0.30%)	\$6	(0.30%)	\$6	(0.30%)	\$6	(0.30%)
Mortgage and Loan Security Duty																
On \$10,000 loan	\$5	(0.05%)	\$4	(0.04%)	\$40	(0.40%)	\$25.00	(0.25%)	\$25	(0.25%)	\$25	(0.25%)	Nil		Nil	
On \$100,000 loan	\$341	(0.34%)	\$364	(0.36%)	\$400	(0.40%)	\$348	(0.35%)	\$340	(0.34%)	\$340	(0.34%)	Nil		Nil	
Hiring Arrangements Duty (p.a)																
Rental value of \$10,000 per month	\$900	(0.75%)	\$360	(0.30%)	\$516	(0.43%)	\$2,160	(1.80%)	\$1,728	(1.44%)	\$1,440	(1.20%)	\$1,800	(1.50%)	\$1800 (1.50%) Equipment Finance Arrangement \$900 (0.75%)	

LAND TAX [See Page 29 for PPR]																
Taxable Value:																
\$50,000	Nil		Nil		For natural persons: Nil	\$75	(0.15%)	Nil		\$313	(0.63%)	Nil		\$500	(1.00%)	
\$200,000	\$236	(0.12%)	\$200	(0.10%)	Nil	\$420	(0.21%)	\$525	(0.26%)	\$2,013	(1.01%)			\$2,500	(1.25%)	
\$1,000,000	\$13,836	(1.38%)	\$6,230	(0.62%)	\$9,031	(0.9%)	\$8,783	(0.88%)	\$12,425	(1.24%)	\$21,113	(2.11%)		\$15,000	(1.50%)	
\$2,000,000	\$30,836	(1.54%)	\$33,880	(1.69%)	\$27,540	(1.38%)	\$27,783	(1.39%)	\$49,425	(2.47%)	\$46,113	(2.31%)		\$30,000	(1.50%)	
\$10,000,000	\$166,836	(1.67%)	\$419,880	(4.19%)	\$149,940	(1.49%)	\$187,783	(1.88%)	\$345,425	(3.45%)	\$246,113	(2.46%)		\$150,000	(1.50%)	
\$100,000,000	\$1.697m	(1.70%)	\$4.9m	(4.92%)	\$1.527m	(1.53%)	\$1.988m	(1.99%)	\$3.675m	(3.68%)	\$2.496m	(2.50%)		\$1.5m	(1.50%)	
Tax Free Threshold	\$192,000		\$85,000		\$200,000 These tax figures are based on the taxable value shown less the \$200,000 deduction and take into account the 15% rebate.	\$10,000		\$50,000		\$1,000		Nil		Nil		
MOTORING TAXES (from 1/7/99)																
PRIVATE CAR																
(6 cylinder Commodore) ⁶																
Registration Flat Fee:	\$46.00		Nil		\$34.00		\$14.70		\$6 (Renewal) \$20 (New Registration)		\$57.00		Admin fee \$7.00 plus Inspection fee \$20.00 for vehicles over 3 years old.	Charged on original registration only.		
Registration Weight / Engine Capacity Tax	\$261.00		\$140.00		\$256.00		Private Car: \$168.15		\$142.00		\$106.00		\$152.00		\$221.00	
							Business: \$196.15 ⁷									
Drivers' Licence Fee (1 year)	\$35.00		\$133.00 for 10 years		\$11.00		\$30.00 for one year		\$21.00		\$19.00		\$20.00		\$34.00	
							\$95.00 for 5 years									
HEAVY VEHICLE⁸																
GAMBLING TAXES																
Racing Taxes																
On Course Win/Place (Net Percentage Received by Government)	28.2% of player loss		28.2% of player loss		20% of player loss		Nil		Progressive turnover tax structure		Progressive turnover tax structure		50% of net TAB profits		3.58%	
Bookmakers Turnover Tax (Local Metropolitan)	1.00%		2.00%		1.00%		0.0%		1.57%		0.15%		1.55%.		1.00%	
							(bookmakers pay 2% of turnover to clubs - Nil to Government)						See note 10 below			

Local Lotteries													
(based on the value of net subscriptions unless otherwise stated)	15.00% on subscriptions plus a fee (CPI indexed) equal to 14.7% of subscriptions in 1996-97	35.55%		45% to 62% ⁹ of Gross Revenue	20% (minimum)		33%		Shared with Victoria	Shared with Victoria.	Shared with NSW and Victoria		
Poker Machine Taxation													
Clubs:	0% to 26.25%	33.3% of profit		10% to 45% of metered win including Community Benefit Levy payments.	N/A		30-40% of annual net gambling revenue for clubs and community hotels.		25% to 35%	47% of gross profit	Scaled - Nil to 25% of monthly profit		
Hotels:	15% to 40%	41.67%		45% of metered win including Community Benefit Levy payments for hotels.	N/A		35-50% of annual net gambling revenue excluding community hotels.		As for clubs.	47% of gross profit	35% monthly profit		
Casinos:													
As a proportion of gross revenue (i.e. bets less winnings).	20% to 45% Flat rate of 10% on higher rollers or \$6m per annum, whichever is higher.	22.25% ordinary players (including community benefits levy) 10% premium players (including community benefits levy)		11% or 21% (including community benefit levy) 9% or 11% rate for Junkets (including community benefits levy).	15%		10% for table games and 43.5% for gaming machines.		15% to 35%	General Casino tax at 8%. Poker machines at 20% from 1.7.99 to 30.06.00.	20% of gross revenue 10% of gross junket profit		

1. Figures in parentheses refer to the average tax rate (ie. the actual tax paid divided by the tax base, for example, the payroll tax base is the dollar amount of the payroll).
2. ABS Average Weekly Earnings Catalogue Number 6302.0. Using seasonally adjusted figures. For comparison purposes, all States payroll tax base has been calculated using a 7% superannuation contribution. Only Queensland and Western Australia do not normally include superannuation contributions in the payroll base.
3. Real Estate Institute of Australia Market Facts, June 1999. Refers to median house prices in capital cities of States/Territories only.
4. Excludes the Metropolitan Region Improvement Tax.
5. Land other than principal residence or rural land.
6. Tare mass 1,512 kg; engine capacity 3.8 L.
7. Charge is determined using Tare Weight and at the rate of \$12.26 per 100kg or part thereof (less \$28pa discount for family use vehicles where applicable).
8. National heavy vehicle weight registration charges, developed by the National Road Transport Commission (NRTC) for vehicles with a Gross Vehicle Mass (GVM) over 4.5 tonne. Appendix A provides the NRTC rate schedule for heavy vehicles.
9. Lotteries Tax is based on gross turnover less value of prizes.
10. For NT there is an International Bookmakers Turnover tax 0.5% of turnover and a Sport Bookmaker Tax. Australian bets at 0.5%, and international bets at 0.25% turnover.

DETAILED 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:	6.4% (Effective 1 July 1999) 6.2% (Effective from 1 July 2001) 6.0% (Effective from 1 July 2002)	5.75% (Effective 1 July 1999)	5% 4.9% (Effective from 1 July 2000) 4.8% (Effective from 1 July 2001)	Marginal rates apply (see below)	6%	6.6%	6.75%	6.85%
Method of calculation of Tax:	Single Marginal Rate	Single Marginal Rate.	Deduction System	Marginal Rates	Single Marginal Rate	Single Marginal Rate	Single Marginal Rate	Single Marginal Rate
Tax Scale and Small Business Concession:	First \$600,000 exempt	First \$515,000 exempt	First \$850,000 exempt. Deduction reduces to Nil between \$850,000 and \$3.4m.	\$0 -\$0.675m: Nil \$0.675m-\$2.7m: 4.87% of excess \$2.7m-\$4.5m: \$98,550 + 6.03% of excess \$4.5m-\$5.625m: \$207,000 + 9.4% of excess >\$5.625m: 5.56% Flat	First \$456,000 exempt	First \$600,000 exempt	First \$600,000 exempt	First \$800,000 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 from 1 January 2000.		Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contribution and fringe benefit included in the tax base.	Employer superannuation contributions included in the tax base.
Reference Period:	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll, including superannuation and non remote fringe benefits.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.

TAXES ON FINANCIAL TRANSACTIONS CONTRACTS AND CONVEYANCES DUTY								
<p>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>	<p>\$0-\$14,000: 1.25% (min \$2) \$14,001-\$30,000: \$175+1.5% \$30,001-\$80,000: \$415+1.75% \$80,001-\$300,000: \$1,290+3.5% \$300,001-\$1m: \$8,990+4.5% over \$1m: \$40,490 + <u>5.5%</u> Liability includes contents of buildings. Exemptions for transfer of rural property between siblings broadened to remove the criterion that considers the source of ownership of the property.</p>	<p>For contracts entered into or after 21 April 1998 - \$0-\$20,000: 1.4% \$20,001-\$115,000: \$280+2.4% \$115,001-\$870,000: \$2,560+6% over \$870,000: 5.5% of total value.</p>	<p>\$0-\$20,000: 1.5% \$20,001-\$50,000: \$300+2.25% \$50,001-\$100,000: \$975+2.75% \$100,001-\$250,000: \$2,350+3.25% \$250,001-\$500,000: \$7,225+3.5% above \$500,000: \$15,975+<u>3.75%</u></p>	<p>\$0-\$80,000: 1.95% \$80,001-\$100,000: \$1,560+2.85% \$100,001-\$250,000: \$2,130+3.7% \$250,001-\$500,000: \$7,680+4.55% above \$500,000: \$19,055+<u>4.85%</u></p>	<p>\$0-\$12,000: 1% \$12,001-\$30,000: \$120+2% \$30,001-\$50,000: \$480+3% \$50,001-\$100,000: \$1,080+3.5% \$100,001-\$1m: \$2,830+4.0% above \$1m: \$38,830+<u>4.5%</u> From 5/8/99* \$100,001-\$500,000: \$2,830+4.0% \$500,001-\$1m: \$18,830+4.5% Above \$1m: \$41,330+<u>5.0%</u> *Where the Commissioner of State Taxation is satisfied the contract is dated prior to 27/5/99 the lower rate may be charged.</p>	<p>\$0-\$1,300: \$20 \$1,301-\$10,000: \$20+1.5% \$10,001-\$30,000: \$150+2% \$30,001-\$75,000: \$550+2.5% \$75,001-\$150,000: \$1,675+3% \$150,001-\$225,000: \$3,925+3.5% Over \$225,000: \$6,550+<u>4%</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) Above \$500,000: <u>5.4%</u> of total value</p>	<p>\$0-\$14,000: 1.25% or \$20 whichever is greater \$14,001-\$30,000: \$175 + 1.5% \$30,001-\$60,000: \$415 + 2% \$60,001-\$100,000: \$1,015 + 2.5% \$100,001-\$300,000: \$2,015 + 3.5% \$300,001-\$1m: \$9,015 + 4.5% Over \$1m: \$40,515 + <u>5.5%</u></p>
<p>Reference Period:</p>	<p>Payments are due within 3 months of when a transfer of dutiable property occurs or within 3 months of execution of an instrument transferring dutiable property.</p>	<p>Payments are due within 3 months of execution of instrument.</p>	<p>Payments are due within 1 month of the date of assessment.</p>	<p>Documents to be lodged within 3 months of execution and payment required within 3 months of the issue of the assessment notice.</p>	<p>Payments due within 2 months of execution of instrument.</p>	<p>Payments are due within 60 days of exchange.</p>	<p>Payments are due within 60 days of exchange.</p>	<p>Documents to be lodged and payment required within 90 days of the liability arising.</p>

Home Purchase Assistance:	First homes threshold: \$170,000 - city \$150,000 - country Land threshold: \$80,000 - city \$70,000 - country Income threshold: \$57,000 - combined household; or \$39,000 - sole person. Discount of 50% on duty.	Exemption from duty for first home buyers on properties up to \$115,000. Exemption phases out at a limit of \$165,000. Relief subject to meeting certain eligibility criteria. Exemption for duty for purchasers holding pension benefits entitlements. Full exemption on properties up to \$100,000, phasing out at \$130,000.	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. For Principal Place of Residence (not first): concessionary rate of 1% for values up to \$250,000 plus scheduled conveyancing duty on the excess.	The purchaser of a small business or principal place of residence valued at less than \$100,000 is entitled to a concessional rate of duty of 1.5%. 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.) Concession is zero on transactions greater than \$130,000. A rebate of up to \$1,500 is available in respect of new residential Strata/Community Title units in the inner Adelaide City area.	Duty on first homes valued \$120,000 or less can be paid by instalments over 2 years.	All first homes (regardless of value) receive concession of duty on first \$80,000.	Full exemption (maximum fee \$20) from duty to eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$116,000. Graduated concession where value of property falls between \$116,000 & \$140,000 - rate of duty is \$14.23 for each \$100 or part thereof by which value exceeds \$116,000. Income threshold: Gross household income less than \$45,000 for all persons on title and their spouses.
MOTOR VEHICLE REGISTRATION DUTY								
(Based on the value of the vehicle)	\$3.00 per \$100 or part. \$1,350+\$5.00 per \$100 or part thereof on vehicle value above \$45,000	Vehicles not previously registered in Victoria or elsewhere. Non Passenger vehicles \$5 per \$200 or part. Passenger cars: \$0-\$35,000: \$5 per \$200 (or part) \$35,001-\$45,000: \$8 per \$200 (or part) Over \$45,000: \$10 per \$200 (or part). Used Vehicles: \$8 per \$200 (or part) (payable by registered used car dealers on their disposal of currently registered Victorian vehicles).	\$2.00 per \$100 or part.	\$0-\$15,000 2.5% \$15,001-\$40,000 2.5% - 5.0% (proportional) Over \$40,001 5.0%	\$0-\$1,000: \$1 per \$100 (min \$5) or part \$1,001 - \$2,000: \$10+\$2 per \$100 or part of excess. \$2,001-\$3,000: \$30+\$3 per \$100 or part of excess. Over \$3,000: \$60+\$4 per \$100 or part of excess. Except for commercial vehicles where the rate is: 0-\$1,000: \$1 per \$100 (min \$5) or part \$1,001 - \$2,000: \$10 + \$2 per \$100 or part of excess Over \$2,000: \$30 + \$3 per \$100 or part of excess	Passenger vehicles: Under \$600: \$20 \$600-\$34,999: \$3 per \$100 or part \$35,000-\$39,999: \$1,050+\$11 per \$100 or part in excess of \$35,000 \$40,000 or over: \$4 for each \$100 in excess of \$40,000. All other vehicles: Under \$600: \$20 Over \$600: \$3 per \$100 or part	\$3.00 per \$100 or part.	Passenger Vehicles: Under \$45,000: \$3.00 per \$100 or part. \$45,000 or over: From 1 July 1998, \$1,350 plus \$5.00 for each \$100.00 or part thereof in excess of \$45,000.

Reference Period:	Duty is payable at the time the motor vehicle is registered.	Payments are due at the time of application or transfer of vehicle registration. Used car dealers pay by the 21st day of the next month	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 exchange.	Due at time of application for registration or transfer of registration.
FINANCIAL INSTITUTIONS DUTY								
Standard rate: Payable on receipts (credits) of financial institutions	0.06%	0.06%	Not imposed	0.06%	0.06% + 0.005% local government levy.	0.06%	0.06%	0.06%
Maximum per transaction:	\$1,200	\$1,200		\$1,200	\$1,200	\$1,200	\$1,500	\$1,200
Short term money market concession:	0.005% per month on 1/3 of the average daily liability of the dealer during the month.	0.005% per month on 1/3 of the monthly average Australia-wide liability for registered financial institutions. 0.005% per month on the monthly average daily closing balance for short-term money market dealers only.		Certified dealers (not prescribed) 0.005% per month on 1/10 of the average national daily liability of the dealer during the month. Certified dealers (prescribed) 0.004% per month on average daily investments of the dealer during the month.	0.005% per month on 1/12 of the average national daily liability of the bank to the account holder under that account during the month. 0.005% per month on the average daily closing balance for short term money market operators.	0.005% per month on the average daily liability of the bank to the account holder under that account during the month.	0.005% per month on the average daily liability of the bank to the account holder under that account during the month.	0.005% per month on 1/20th of the average daily liability of the dealer during the month.
Reference Period:	Payments relate to the previous month's transactions.	Payments refer to the previous month's transactions.		Payments refer to the previous month's transactions.	Payments refer to the previous month's transactions.	Payments refer to the previous month's transactions.	Payments refer to the previous month's transactions.	Payments refer to the previous month's transactions.
DEBITS TAX								
(levied on debits to accounts upon which cheque drawing facilities are provided).	\$1-\$99: \$0.30 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00	\$1-\$99: \$0.30 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00	\$1-\$99: \$0.30 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00	\$1-\$99: \$0.30 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00	\$1-\$99: \$0.30 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00	\$1-\$99: \$0.15 \$100-\$499: \$0.35 \$500-\$4,999: \$0.75 \$5,000-\$9,999: \$1.50 \$10,000+: \$2.00	\$1-\$99: \$0.15 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00	\$1-\$99: \$0.30 \$100-\$499: \$0.70 \$500-\$4,999: \$1.50 \$5,000-\$9,999: \$3.00 \$10,000+: \$4.00
Reference Period:	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.

DEBITS DUTY	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Duty of 15 cents per debit. Duty also applies to credit cards on basis of 15 cents for each transaction	Not imposed	Not imposed
CHEQUE DUTY	Abolished 1.10.90	Not imposed	Abolished 1.1.94	10c Duty on <u>interstate</u> cheques abolished on 1.1.94	10c Duty on <u>interstate</u> cheques abolished on 1.1.98	Abolished 1.1.85	Abolished	Abolished 1.9.87
ELECTRONIC BANKING DUTY	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	10 cents per debit transaction	Not imposed
CREDIT CARD TRANSACTION DUTY	Not imposed	Not imposed	If the cardholder's bank is a prescribed cardholder's bank, duty is calculated at 10 cents for each merchant with whom there was a transaction, less 10 cents. If not, duty is calculated at 10 cents for each transaction conducted, less than 10 cents.	Not imposed	Not imposed	Refer to Debits Duty.	Not imposed	Not imposed
SHARE TRANSFER (MARKETABLE SECURITY) DUTY Unless otherwise stated both buyers and sellers are liable for on-market transactions whereas the purchaser is liable for off-market transactions.	<u>On Market Transactions:</u> 15 cents/\$100 or part thereof. From 1.3.98, 0.25 cents/\$100 or part thereof for companies incorporated in NZ and PNG. <u>Off Market Transactions:</u> ASX Listed Companies 30 cents/\$100 or part thereof. NSX Listed Companies 30 cents/\$100 or part thereof from 1/1/99 NSX - Newcastle Stock Exchange Unlisted Companies 60c/\$100 or part thereof.	<u>On Market Transactions:</u> Up to \$100: 7 cents/\$25 or part thereof. Over \$100: 30 cents/\$100 or part thereof. Off Market listed transactions \$0.30 for every \$100 or part thereof. Unlisted Companies Up to \$100: 14c/\$25 or part thereof. Over \$100: 60c/\$100 or part thereof.	<u>On Market Transactions:</u> 15 cents/\$100 or part thereof. <u>Off Market Transactions</u> Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60 cents/\$100 or part thereof.	<u>On Market Transactions:</u> 15 cents/\$100 or part thereof. <u>Off Market Transactions</u> Listed Trades 30 cents/\$100 or part thereof. Unlisted Trades 60 cents/\$100 or part thereof.	<u>On Market Transactions:</u> 15 cents/\$100 or part thereof. <u>Off Market Transactions</u> Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60 cents/\$100 or part thereof.	<u>On Market Transactions:</u> 15 cents/\$100 or part thereof. <u>Off Market Transactions</u> Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60 cents/\$100 or part thereof.	<u>On Market Transactions:</u> 15 cents/\$100 or part thereof. <u>Off Market Transactions</u> Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60 cents/\$100 or part thereof.	<u>On Market Transactions:</u> General Rate: 15 cents/\$100 or part thereof; Concessional Rate: 0.25 cents/\$100 or part thereof; Differential Rate: 14.75 cents/\$100 or part thereof. <u>Other</u> Off Market 30 cents/\$100 or part thereof. Unlisted 60 cents/\$100 or part thereof. (minimum \$20)

Principal Trades Concession:	0.25c/\$100 where the acquisition and disposition are effected within 3 months	0.25c/\$100 where the acquisition and disposition are effected within 3 months	No duty applies to securities acquired and disposed of within a ten day period.	No duty applies to securities acquired and disposed of within a ten day period.	No duty applies to securities acquired and disposed of within a ten day period.	No duty applies to securities acquired and disposed of within a ten day period.	No duty applies to securities acquired and disposed of within a two day period.	0.25 cents/\$100 where the acquisition and disposition are effected within 3 months.
Reference Period:								
On Market	Payments are weekly based on the previous week's transactions.	Payments are weekly based on the previous week's transactions.	Payments are weekly based on the previous week's transactions.	Payments are monthly based on the previous month's transactions.	Payments are weekly based on previous week's transactions.	Payments are monthly based on the previous month's transactions.	Payments are monthly based on the previous month's transactions.	Payments are monthly based on the previous month's transactions (also for off-market transactions conducted through CHES). For other transactions, documents are to be lodged and payment received within 90 days of the liability arising.
Off Market		Payments are due within 3 months of execution of instrument.			Payments are monthly based on the previous month's transactions for off-market transactions conducted through CHES. For non-CHES transactions, payments are due within 2 months of execution of instrument.			
MORTGAGES & LOAN SECURITY DUTY (Based on sum secured)	\$0-\$16,000: \$5 Thereafter \$5 plus 40c/\$100 on excess. Exemption for additional advances up to \$10,000 in any 12 month period. Exemption applies for the refinancing of all loans up to the maximum amount secured by the previous loan.	\$0-\$200: \$0 \$201-\$10,000: \$4 over \$10,000: \$4 plus 80c/\$200 or part thereof in excess of \$10,000. Exemption applies for the refinancing of all loans, provided the criteria are met.	40c/\$100 Principal place of residence exempt on the lesser of the amount used to buy or build a principal place of residence or \$100,000 for a first home and \$70,000 for others. Principal place of residence exempt for refinancing of mortgages up to \$100,000.	\$100 - \$35,000: 25c/\$100 or part Over \$35,000: \$87.50+40c/\$100 of excess. Owner occupied residences: 25c rate continues to apply.	\$400 - \$4,000: \$10 \$4,001 - \$10,000: \$10+25c/\$100 or part of excess. Over \$10,000: \$25+35c/\$100 or part of excess.	Under \$8,000: \$20 \$8,000-\$10,000: \$20+25c/\$100 or part of excess Over \$10,000: \$25+35c/\$100 or part of excess Re-financing of loans are exempt from duty.	Abolished.	Abolished 1.9.87

Transfer Duty:	Abolished 1.1.83	Not imposed	\$5	\$20 where transfer after sale for full value. If the transfer is for less than the full market value of the mortgage, conveyancing duty applies.	Abolished 5.8.85	\$20	Abolished	Abolished 1.9.87
Reference Period:	Payments are due weekly based on the previous week's transactions.	Payments are due within 3 months of execution of instrument.	Payments are due monthly based on the previous month's transactions.	Payments relate to the previous month's transactions.	Payments are due within 2 months of execution of the instrument.	Payments relate to previous month's transactions.		
DEEDS OF SETTLEMENT	Not imposed	Flat rate of \$200 per dutiable document.	Duty imposed at conveyancing rates on the value of property settled.	Not imposed	\$10 or Conveyance Rates.	Not imposed	Not imposed	Not imposed
LOANS DUTY	Not imposed	Not imposed	Credit Duty: 0.03% on loans and credit arrangements made during previous month. Short term loans and credit arrangements taxed at 0.0025%. Over \$1m, reduced rates apply.	Not imposed	Not imposed	For unsecured loans: \$10 where loan does not exceed \$1,000. \$20 where loan exceeds \$1,000.	Not imposed	Not imposed
DISCOUNT TRANSACTIONS DUTY	Abolished 1.1.83	Not imposed	0.03% (0.0025% for short term transactions). Over \$1m reduced rates apply.	Abolished 1.1.84	Abolished 1.1.84	Not imposed	Not imposed	Not imposed
INSURANCE DUTY								
Life: (Based on sum assured, except in SA)	\$0 - \$2,000 \$1 Over \$2,000: \$1+20c per \$200 Annuities exempt.	\$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 Over \$2,000: \$1+20c per \$200	10c per \$100	\$100-\$2,000: \$1. Over \$2,000: \$1+20c per \$200 or part thereof in excess of \$2,000.
Term/Temporary:	Term insurance or riders - 5% of first year premium.	Term insurance 5% of first year premium.	Temporary or term insurance: 5% of first year's premium.	Term or temporary - 5% of first year premium.		Term policy - 5% of first year premium. Temporary policy - 2% of premium on the policy.	Term or temporary - 5% of first year premium.	Term insurance - 5% of the first year's premium.

General:	11.5% of premium paid. Since 1.1.97 5% of premium paid on motor vehicle, aviation, disability income, occupational indemnity and 3rd party. 2.5% of premium paid on crop and livestock. No duty on workers compensation.	10% of previous month's premiums. No duty on workers compensation, transport, or commercial marine insurance.	8.5% of the premium. 5% of net premium for workers compensation, motor vehicle comprehensive, professional indemnity insurance and plate glass insurance for dwellings (10% on plate glass for other than dwellings). 10c flat on 3rd party motor vehicle. 3% of net premium for tourist and travel special policy where the period of tour does not exceed seven days	8% of gross premiums. 5% of net premium for workers compensation. 25c per policy on 3rd Party motor vehicle.	\$11 per \$100 or part thereof of premiums (including compulsory 3rd party premiums). (No duty on workers compensation or commercial marine insurance).	8% of premiums. \$6 flat on 3rd party motor vehicle insurance. No duty on workers compensation	8% of premiums plus \$5 fixed for any 3rd Party liability component. \$5 fixed for 3rd Party liability only. Policies covering workers compensation, transport of goods & commercial marine hulls exempt.	10% of gross premium. Premiums on goods carried in international trade are exempt. No duty on workers compensation
Reference Period:	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions. Due and payable by the 14th of the next month for life and the 21st for general insurance.	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.
AGREEMENTS DUTY								
Under Hand:	Abolished 1.7.98	Abolished	Not imposed	Not imposed	Not imposed unless specifically charged under another head of duty.	\$20 for deeds or agreements of any kind not otherwise subject to ad valorem duty.	Not imposed	Not imposed
Under Seal:	Abolished 1.7.98		Not imposed	\$5	\$10 (if in deed form)		\$5	Not imposed

<p>HIRING ARRANGEMENTS DUTY (GOODS) including motor vehicle leases. Sometimes called "RENTAL DUTY"</p>	<p>Equipment financing arrangements - 0.75% of the total amount of the hiring charges Ordinary hire of goods - 1.5% of the total amount of the hiring charges. First \$6000 for each month is exempt only for hirings at 1.5% rate. Maximum duty payable remains at \$10,000 for any single arrangement.</p>	<p>Any rental business receiving rental income in excess of \$6,000 in any month must pay rental duty:</p> <ul style="list-style-type: none"> at 0.75% of rental income in excess of \$6,000 per month on new business after 1.1.97 if rental agreement is entered into before 1.1.97, at a rate of 1.5% of total rental income received for the duration of the agreement. <p>Hire purchase agreements entered into on or after 1.1.97 are also subject to rental business duty with exemptions for natural persons for hire purchase on farm machinery or commercial vehicles and domestic credit contracts up to \$35,000.</p>	<p>0.43% on total amount of rental. An exemption is available for registered rental businesses with a total annual rental of \$100,000 or less.</p>	<p>1.8% of total rental income. Service allowance given. No duty payable if annual rental is less than \$25,000.</p>	<p>1.8% on rent in excess of \$24,000 p.a. Service allowance given.</p>	<p>2% on rent in excess of \$4,000 per month.</p>	<p>1.5% of rental value or \$7,500, whichever is the lesser. No duty payable if annual rental is less than \$12,000.</p>	<p>0.75% of hiring charges in respect of equipment finance arrangements. 1.5% of hiring charges for all other types of hiring arrangements. For hiring charges (excluding equipment finance arrangements) the first \$6,000 for each month is exempt. All hiring arrangements subject to a maximum \$10,000 duty for single arrangement.</p>
<p>Reference Period:</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>
<p>HIRE PURCHASE ARRANGEMENTS DUTY</p>	<p>See Hiring Arrangements Duty. (Equipment Financing Arrangements).</p>	<p>See Hiring Arrangements Duty.</p>	<p>0.43% of the purchase price (\$20 or more)</p>	<p>Not imposed</p>	<p>Not imposed</p>	<p>2% of purchase price (Max \$4,000 per transaction).</p>	<p>Abolished.</p>	<p>See Hiring Arrangements Duty.</p>

<p>LEASES OF LAND OR PREMISES DUTY (TENANCIES) (Residential leases are tax exempt)</p>	<p>35c/\$100 of total rent.</p>	<p>For every \$100 or part thereof of the consideration other than rent \$1.20 plus:</p> <ul style="list-style-type: none"> • where the lease is for a definite term and the rent payable exceeds \$130 per annum (or \$130 in total if the term is less than 12 months), \$0.60 for every \$100 or part thereof • where the lease is for an indefinite term and the rent payable exceeds \$130 per annum, \$1.20 for every \$100 or part thereof. 	<p>35c/\$100 of total rent.</p>	<p>Definite term: 35c/\$100 Indefinite term: 70c/\$100</p>	<p>\$1/\$100 of the average rate of rent per annum.</p>	<p>Commercial leases 1% of the equivalent of the yearly rent or \$5 whichever the greater.</p>	<p>Definite term: 50c/\$100 of total rent. Indefinite term: \$1/\$100 of one year's rent.</p>	<p>50c/\$100 of total rent (minimum \$20). Conveyance rates of stamp duty to be levied on leases and subleases (including options) with terms 30 years or more.</p>
<p>Transfer of Lease:</p>		<p>Where the rent payable exceeds \$130 per annum, for every \$100 or part thereof of the consideration other than rent, \$1.20 plus:</p> <ul style="list-style-type: none"> • where the lease is for a definite term \$0.60 for every year unexpired or part thereof plus \$0.60 for every \$100 or part thereof of the annual rent payable. • Where the lease is for an indefinite term \$3.00 plus \$0.60 for every \$100 or part thereof of the annual rent payable. 	<p>Conveyance duty applies on the value of the lease</p>					

Reference Period:	3 months	Payments are due within 3 months of execution of instrument.	Payments are due within 1 month of the date of assessment.	Payments relate to the previous month's transactions	Payments are due within 2 months of execution of the instrument.	Payments are due within 2 months of agreement.	Payments are due within 60 days of agreement.	Documents to be lodged and payment required within 90 days of the liability arising.
HEALTH INSURANCE LEVY	83 cents per individual (single) per week and \$1.66 per week for families for policies written by Health Insurance Funds.	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Referred to as <u>Ambulance Service Levy</u> . 83 cents per single contributor per week, and \$1.66 per family levied on policies written by Health Insurance Funds.
Reference Period:	Payments determined by total membership of the health fund on the 1st of the month. Payments due on the 15th of the same month.							Payments are monthly and are in relation to a period three months prior (i.e. April return is for January).

EMERGENCY SERVICES LEVY					Fixed Property Flat fee \$50 Plus Levy rate multiplied by capital value adjusted for location and land use as follows: \$50 + Levy rate(Capital Value x Area Factor x Land Use Factor) Concessions: Flat \$40 concession applies to recipients of specified pensions and Government allowances and to qualifying self funded retirees. Mobile Property Cars and goods carrying vehicles: \$32 Boats, other water craft: \$12 Trailers (excl. boat trailers), caravans: \$8 Concessions: Concessional rate of \$8 applies to owners of :"historic" cars (conditions apply).			Also known as the 'General Insurance Levy' and is imposed on general insurers. The amount payable is calculated as a proportion of the general insurer's ACT market share.
Reference Period								Payments determined by the general insurer's proportion of the ACT market. Payments due on a quarterly basis.
ACCOMMODATION LEVY (known as the Tourism Marketing Duty in the NT)	10% levy on cost of residential accommodation to a max of 28 days provided at hotels and similar establishments in the Central Business District of Sydney (extending to Double Bay) and North Sydney.	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	5% on cost of accommodation (Hotels/Motels, etc) to a max of 14 nights.	Not imposed

Reference Period:	Payment is due fifteen days following the end of the relevant 3 month period.						Payments relate to the previous month's transactions.	
PARKING SPACE LEVY	\$400 per annum on liable spaces. Limited to spaces within the City of Sydney and a prescribed area of the Municipality of North Sydney. Exemptions and concessions apply.	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed

<p>LAND TAX Tax Scale: Marginal rates apply to excess above the lower limit of the range unless explicitly specified.</p>	<p>From 31/12/99 Less than \$192,000: Nil not less than \$192,000: \$100+1.7%. Threshold indexed annually to estimated increases in State-wide land values for commercial, industrial and residential properties. (No adjustment if state-wide land values decline).</p>	<p>Less than \$85,000: Nil \$85,000-\$200,000: \$85 and 0.1c for each \$1 of the value that exceeds \$85,000 \$200,000-\$540,000: \$200 and 0.2c for each \$1 of the value that exceeds \$200,000 \$540,000-\$675,000: \$880 and 0.5 cents for each \$1 of the value that exceeds \$540,000 \$675,000-\$810,000: \$1,555 and 1 cent for each \$1 of the value that exceeds \$675,000 \$810,000-\$1,080,000: \$2,905 and 1.75 cents for each \$1 of the value that exceeds \$810,000 \$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</p>	<p>\$200,000# deduction for all natural persons (exemption threshold of \$100,000 for companies, trustees and absentees). All land tax payers receive a general 15% rebate from 1999-2000 onwards. Up to \$3,999: 0.20% \$4,000-\$5,999: \$8+0.36% \$6,000-\$9,999: \$15.20+0.52% \$10,000-\$29,999: \$36+0.70% \$30,000-\$49,999: \$176+0.87% \$50,000-\$199,999: \$350+1.03% \$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: 1.8% Flat. See note below</p>	<p>\$0-\$10,000: Nil \$10,001-\$100,000: \$15+0.15% of excess \$100,001-\$190,000: \$150+0.25% of excess \$190,001-\$325,000: \$375+0.45% of excess \$325,001-\$550,000: \$982.50+0.8% of excess \$550,001-\$850,000: \$2,782.50+1.2% of excess \$850,001-\$1,250,001: \$6,382.50+1.6% of excess \$1,250,001-\$12,782.50+2.0% 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.</p>	<p>\$0-\$50,000: Nil \$50,001-\$300,000: 0.35% \$300,001-\$1m: \$875+1.65% Over \$1m: \$12,425+3.7%</p>	<p>1997-98 \$0-\$1,000: Nil \$1,001-\$15,000: \$25.00 \$15,001-\$40,000: \$25.00+0.75% \$40,001-\$68,750: \$212.50+1% \$68,751-\$100,000: \$500.00 \$100,001-\$125,000: \$500.00+1.25% \$125,001-\$170,000: \$812.50+1.5% \$170,001-\$210,000: \$1,487.50+1.75% \$210,001-\$250,000: \$2,187.50+2% \$250,001-\$500,000: % Exceeding \$2,987.50+2.25 \$500,000: \$8,612.50+2.5%</p>	<p>Not imposed</p>	<p>Up to \$100,000: 1% Flat \$100,001-\$200,000: 1.25% Flat above \$200,000: 1.5% Flat (upon unimproved value). Liability is assessed quarterly.</p>
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EXEMPTIONS:								
Primary Residence:	Exempt, apart from places of principal residence whose unimproved land value is not less than \$1,234,000 (from 31.12.98) which are liable at the rate of \$100 + 1.7% of the value in excess of \$1,234,000. Threshold indexed annually to estimated increase in Sydney residential values. (No adjustment if Sydney values decline).	Principal place of residence Exemptions available to various charitable organisations upon qualification.	Exempt with conditions	Exempt	Exempt	Exempt		Exempt, apart from parcels of land with more than one dwelling where one or more of the dwellings are rented.
Primary Production Land:	Exempt	Exempt with conditions	Exempt with conditions	Exempt	Exempt	Exempt		Exempt
Reference Period:	Based on value of land as at 1 July of the previous year.	Based on aggregate value of land owned as at midnight 31 December of the previous year to the assessment year.	Based on value of land as at midnight on 30 June of the previous year. #: Resident natural persons receive a deduction of \$200,000 from the total unimproved value of land before arriving at the taxable value.	Based on value of land as at 30 June of the previous year.	Based on value of land as at 30 June of the previous year.	Based on value of land as at 30 June of the previous year.		Based on the rolling three year average of property values.
ELECTRICITY DISTRIBUTORS' LEVY	A levy will be imposed on electricity distributors equal to the extra revenue gained from the increase in distribution charges to non-franchise customers. The levy is paid quarterly based on the three months previous.	Franchise fees are imposed on parties licensed to retail electricity to franchise customers and will cease in 2001.	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed

RACING TAXES:	Privatised entity	Privatised entity	Privatised entity					
ON-COURSE TOTALIZATOR TAX Gross deduction from investment:	See Off-Course Note: Footy Tab and Fixed Odds Sports Betting not available On-Course	Maximum of 16% over the year	Maximum of 16% over the year	Participate in Supertab, for interstate racing and Perth gallops Win/Place: 14.25% Non-Supertab Win/Place average of: 15.60% Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00% Favourite numbers: 25.00%	Win/Place with Super TAB : 14.25% Quinella: 15.00% Doubles: 17.00% Trebles, Trifecta, Fourtrella, Pick 4: 20.00%* * includes 1% of Doubles, 1.4% of Trebles, Trifecta, Fourtrella, Pick 4 and Fortune 8 to RIDA.	Win/Place combined with VICTAB: 14.25% Quinella: 15% Forecast 16.5% Doubles and Straight 6:: 17% Quadrella, Superfecta and Trifecta: 20%	All Pools combined with TABCORP (Vic) Win/Place: 14.25% Quinellas: 15.00% Trifecta: 20.00% Doubles: 15.00% Unlinked	Win/Place linked to Super TAB: 14.25% Trifecta: 19.00% Other: 15.00% Approximately 60% to 70% of Win/Place pools are Super TAB pools (ACT, NT, Vic, Tas, WA, SA).
Net percentage received by Government:	See Off-Course	28.2% of player loss (gross deduction) (Minimum 84% returned to players)	20% of player loss (gross deduction) Quarterly licence fee	Nil	Where the sum of bets made with authorised racing club: 1. < \$30,000 - 1% 2. Between \$30,000 and \$60,000 - \$300 plus 2% of excess over \$30,000 3. Between \$60,000 and \$120,000 - \$900 plus 3% of excess over \$60,000 4. Greater than \$120,000 - \$2,700 plus 5.25% of excess over \$120,000	Win/Place: \$0 - \$10,000: Nil \$10,001 - \$50,000: 1.875% >\$50,001: 3.75% All other pools: 3.75%	50% of net TAB profits	Government receives: <ul style="list-style-type: none"> • Licence fee payment • Dividend: and • Tax Equivalent Payments (1998-99 =3.58%) In addition clubs receive 4% and RDF 0.5%.
Gross deduction from investment:			<u>Fixed Odds Betting</u> Not applicable (Fixed Odds basis)					
Net percentage received by Government:			<u>Fixed Odds Betting Tax Rate:</u> 20% of gross revenue (takings less payout)					

OFF-COURSE TOTALIZATOR TAX								
Gross deductions from investments:	<u>Parimutuel Pools</u> As set by TAB Ltd Maximum individual pool takeout is 25% with annual average over pools (including Footy Tab) not to exceed 16%	As for on-course Totalizators	As for on-course Totaliser.	As for on-course Totaliser.	As for on-course Totalizator	All pools as for On-course Totalizators.	As for on-course Totalizators	As for on-course Totalizators
Net percentage received by Government:	<u>Parimutuel Pools</u> From 6/3/98: 28.2% of player loss (gross deduction)	As for on-course Totalizators	As for on-course Totaliser.	All pools: - 5% of turnover	45% of TAB profits on racing investments.	All pools, including Win/place: 3.75%	As for on-course pools.	As for on-course pools.
Gross deductions from investments:	<u>Fixed Odds Sports Betting</u> Not applicable (Fixed Odds basis)		<u>Fixed Odds Sports Betting:</u> Not applicable (Fixed Odds Basis)					
Net percentage received by Government:	<u>Fixed Odds Sports Betting</u> 20% of gross profit (ie. Sales less payments)		<u>Fixed Odds Betting: Tax Rate:</u> 20% of gross revenue (takings less payout)					
BOOKMAKER'S TURNOVER TAX								
Net percentage received by Government Racing and Sports Betting	1%	Metropolitan - 2.0% of turnover Country - 1.5% of turnover	All courses: 1%	All courses - Racing - 0.0% Sports - 0.25%	Metropolitan (Gross*) Within SA: 1.57% Interstate: 2.17% Country (Gross*) Within SA: 1.40% Interstate: 1.97% (* 1.4% of turnover is subsequently returned to clubs)	On-Course State events: 0.15% Interstate events: 0.3%	All courses 1.55% for bets within Australia. Bets from other than Australia 0.5%	All Courses: 1.00%

BOOKMAKER'S TURNOVER TAX (continued)								
Sports Betting:		Totalisator Sports Betting Maximum deduction - 20% Tax Rate - 28.2% of deduction Fixed Odds Sports Betting Tax Rate - 20% of player loss	1% NB: Athletic betting exempt Totalisator Sports Betting Maximum deduction - 16% over the year (50% for Golden Casket Lottery Corporation for 'Sport Tipping' Game) Tax Rate - 20% of gross deduction	At a racecourse: 0.5% At a sporting venue: 2%	1.75% (Gross) (This amount is paid to the Recreation and Sport Fund)	Telephone <i>On-Course</i> Telephone Sports: 0.0% <i>Off-Course</i> * Australia & NZ 0.3% Other: 0.15% * Paid to Sports Development Account	0.5% bets from Australia and New Zealand 0.25% All other	0.25% on designated international sports 0.5% on head to head bets 1.00% on other fixed odds 6.75% index betting
POKER MACHINE TAX								
(referred to in some States as "Gaming Machine" Tax)			Fixed Odds Sports Betting Tax Rate - 20% of gross revenue (takings less payout).	N/A		Federal Hotels Ltd has exclusive rights to conduct casino operations and operate gaming machines in Tasmania. The tax is based on Federal Hotels' total gross profit earned in a financial year.		

POKER MACHINE TAX (continued)								
Clubs:	From 1.2.98: Levied on annual profits derived from gaming machines (Poker Machines and Approved Amusement Devices.) Up to \$100,000: 0% \$100,001-\$200,000: 1% \$200,001-\$1m: 20% >\$1m: 26.25% (Clubs are permitted a tax rebate for expenditure on approved community programmes which effectively reduces the 26.25% rate to 24.75%)	33.33% of gross profit (net cash balance).	Based on metered win: \$0-\$10,000: 10% \$10,001-\$75,000: 27% \$75,001-\$150,000: 30% \$150,001-\$300,000: 33% \$300,001-\$1,400,000: 35% over \$1,400,000: 45% (Includes Gaming Machine Community Benefit Levy).	No gaming machines	Tax based on annual net gambling revenue in a financial year. \$0-\$399,000: 30% \$399,001-\$945,000: \$119,700 + 35% of excess above \$945,000: \$310,800 + 40% of excess In addition, a 0.5% surcharge is imposed on each of the above percentage tax rates.	From 1.1.97. <\$30m: 25% \$30m - <\$35m: 30% of excess \$35m: 35% of excess In addition, a community support levy of 2% of gross profit is levied.	47% of gross profit. Draw Card Machine Community Benefit Levy of 3% of turnover	Tax is levied on gross monthly gaming machine revenue as follows: Up to \$8,000 - NIL Where gross profit exceeds \$8,000: \$1 - \$8,000 - 1% \$8,001 - \$25,000 23.5% \$25,001 - \$50,000 24.5% >\$50,000 - 25%
Reference Period:	Payments are quarterly, relating to the previous 3 month's transactions	Payments are weekly, relating to the transactions in the week, 2 weeks prior.	Payments are made monthly relating to previous months activity		Payments are made monthly relating to previous month's activity.	Payments relate to previous month's gross profit.	Payments are monthly in arrears. Draw Card Machine Payments are quarterly, relating to the previous 3 month's transactions	Payments are monthly and relate to transactions in the previous month.
Hotel:	Levied on annual profits derived from gaming machines (Poker Machines and Approved Amusement Devices.) Up to \$25,000: 15% \$25,001-\$400,000: 25% \$400,001-\$1m: 35% >\$1m: 40%	41.67% of gross profit (net cash balance) - of which 8.33% is allocated to a Community Support Fund. In addition, Tattersalls is required to pay additional tax equal to 7.0% of its gross gaming revenue at clubs and hotels (in lieu of a licence fee payment).	45% of metered win (Includes Gaming Machine Community Benefit Levy).	No gaming machines	Tax based on annual net gambling revenue in a financial year. \$0-\$399,000: 35% \$399,001-\$945,000: \$139,650 + 43.5% of excess above \$945,000: \$377,160 + 50% of excess In addition, a 0.5% surcharge is imposed on each of the above percentage tax rates.	As for clubs In addition, a community support levy of 4% will be levied.	47% of gross profit plus a Community Benefit Levy at 25% of gross profit. Draw Card Machine 6% of turnover (of which 3% is paid to charities and sporting clubs).	35% of gross monthly gaming machine revenue

Reference Period:	Payments are quarterly, relating to the previous 3 month's transactions	Payments are weekly, relating to the transactions in the week, 2 weeks prior.	Payments are made monthly relating to previous months activity		Payments are made monthly relating to previous month's activity.	Payments relate to previous month's gross profit.	Payments are monthly in arrears. Draw Card Machine Payments are quarterly, relating to the previous 3 month's transactions	Payments are monthly and relate to transactions in the previous month.
CASINO								
Licence fee:	A once only non refundable lump sum payment of \$376m (fully paid).	\$358.4 million (fully paid)	\$137,500 per quarter	\$1.72 million p.a. (indexed to CPI)	\$5,000 per month.	\$60,800 per month, indexed annually	Not imposed.	Annual fee \$563,860 98/99 CPI pa paid 10/8/98 end 99.
Tax Rate:	20% of gross revenue from table gaming and 22.5% of gross revenue from slots plus super tax on table revenue above \$229.2m p.a. at 1% per each \$5.8m to a maximum of 45%. From 15.12.98, a flat rate of 10% applies to revenue derived from international 'high roller' gamblers or \$6m per annum, whichever is higher.	Regular Players: 21.25% of gross gaming revenue plus super tax. Super tax - 1% for each \$20m of gross gaming revenue above \$500m (CPI adjusted from 1994) up to maximum of 20% on gross gaming revenue over \$880m (CPI adjusted from 1994). The maximum total tax on marginal revenue is 41.25%. Commission-based Players: 9% of gross gaming revenue plus a super tax. Super tax - 1% for each \$20m of gross gaming revenue over \$160m (CPI adjusted from 1994) up to a maximum of 21.25% on gross gaming revenue over \$380m (CPI adjusted from 1994).	20% of gross revenue for Gold Coast and Brisbane casinos and 10% of gross revenue for Townsville and Cairns casinos. Junkets: 10% of gross gaming revenue for Gold Coast and Brisbane casinos and 8% for Cairns and Townsville casinos	15% of gross revenue.	Table games at 10% of net gambling revenue plus gaming machines at 43.5% of net gambling revenue.	Federal Hotels Ltd has exclusive rights to conduct casino operations and operate gaming machines in Tasmania. The tax is based on Federal Hotels' total gross profit earned in a financial year. Video gaming (poker machines): <\$30m: 25% \$30m - <\$35m: 30% of excess \$35m: 35% of excess. Other gaming - 15% of gross revenue.	General Casino Tax at the rate of 8% of gross profit derived from all gaming other than poker machine gaming. Poker Machine Tax from 1.7.99 to 30.6.00 at the rate of 20% on gross profit.	20% of gross revenue Junket Operations: 10% of gross revenue
Other State Charges:	Community benefit levy of 2% of gross gaming revenue (except 'high roller' revenue).	1% of gross revenue (Community Benefit Levy).	1% of gross revenue to Community Benefit Fund.	1% of gross revenue for upkeep of Burswood Island.				

LOTTERIES								
	All NSW Lotteries products; <u>General Duty</u> 15% of subscriptions <u>Licence Duty</u> Fixed fee based on 14.7 per cent of subscriptions in 1996-97 (\$132m) with the amount thereafter indexed to CPI Total amount cannot exceed 15% of all subscriptions in a year.	36.0% on turnover (Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Hospitals Fund.) Ticket Levy 10c per card transaction. (excluding instant lotteries, Tatts 2, Super 66 and Soccer Pools).	62% of gross revenue for declared lotteries. 55% of gross revenue for Instant Scratch-its. 45% of gross revenue for Golden Casket	State Lottery, Lotto, Oz Lotto, Powerball and Instants - Under the Lotteries Commission Act 1990: 40% of net subscriptions to Hospitals: 5% to the Arts: 5% to Sport and 12.5% to Charities. Up to 5% to Festival of Perth and Australian Commercial Film Industry. (Net subscriptions = sales less prizes)	Lotto, Powerball and Super 66: Net operating surplus (equal to around 33% of gross sales) is transferred to Hospitals Fund. Instant Scratchies: Net operating surplus (equal to around 23% of gross sales) is transferred to Hospitals Fund.	No State Lotteries as such. Tasmania receives a share of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries. Lotto -100% of duty received from Tasmanian subscriptions. Tattskeno - 90% of duty received from Tasmanian subscriptions. Other - 75% duty received from Tasmanian subscriptions.	Northern Territory receives a share of duty paid to the Victorian Government for NT subscriptions to Tattersall's Territorian Lottery 10% of sales.	Tattersalls ConsultationsSubscriptions made in the ACT, payable by the Victorian Government TattsLotto/Oz Lotto/Powerball/ Super 66/Tatts 2/Instant Keno:36% NSW Subscriptions made in the ACT, payable by NSW Lotteries: Lotto/Oz Lotto/ Powerball: 31.7% Lotto Strike: 29.7% Draw Lotteries: 26.3% Instant Lotteries: 28.3%
Soccer Pools:	As per above.	34% of turnover	59% of gross revenue.	As above	45% of net sales transferred to Dept of Recreation and Sport	34% of sales from Tasmanian subscriptions.	34% of subscriptions	34% from both Victorian and NSW collections.
Licence Fee			\$140,400 per quarter					
OTHER GAMBLING TAXES	Footy TAB, Soccer TAB, Sports TAB, Sweepstakes - 15% to TAB - 10% to Sport and Recreation Fund.		Interactive Tax - 50% of gross profit and licence fee of \$50,000 per quarter	Australian Rules Football and Cricket TAB betting Gross Commission - 25% Tax to Government - 5% 75% of sport betting receipts are paid out in dividends and the remainder (ie. net of the sports betting tax and after the TAB has deducted its administrative expenses) is made available for allocation by the Minister for Sport and Recreation	Football - 20% TAB admin. costs paid first, then 1% to Capital Fund , the balance divided equally between the Recreation and Sport Fund and the South Aust. National Football League. Other sporting events- 20% TAB admin. costs paid first, then 1% to Capital Fund and the balance to the Recreation and Sport Fund	Footypunt: 17% - 10% to TAB - 4.5% to Govt. - 2.5% to Controlling Authority.		Nil

Keno:	For games of Keno other than Heads or Tails?: 4.5% of subscriptions where subscriptions less contributions to the Keno Prize Fund are less than or equal to \$86.5 million, and 6.0% of subscriptions thereafter. For Heads or Tails?: 3.6% of subscriptions where subscriptions less contributions to the Keno Prize Fund are less than or equal to \$86.5 million, and 4.8% of subscriptions thereafter.	Club Keno 33.33% of player loss subject to a minimum player return of 75%	Keno Jupiters Keno (Statewide) - 20% of gross revenue, after deducting casino commissions, plus 50% tax on profit. <u>Brisbane and Gold Coast Casinos:</u> receive 25% commission on sales of Jupiters Keno and pay tax at 21% (including a 1% Community Benefit Levy (CBL)) on commissions. <u>Townsville and Cairns Casinos:</u> pay 11% tax (including a 1% CBL) on commissions.		Keno (operated by Lotteries Commission) Of total gross sales, 9% commission to agent, 72.8% return in prize money, 4.2% for operating costs, remainder equals duty on subscriptions (average 14%) transferred to the Hospital Fund.	Tas Keno 15% of gross revenue	NT Keno 8% of gross profit (received through casino taxes)	Vic Keno: refer to Victorian Keno under Lotteries ACTTAB Keno: 5% of Turnover.
MOTOR TAXES								
Implementation Date:	Since 1.7.99	Additional registration fees and registration surcharges were abolished as a result of fee simplification from 1 April 1994.	Since 1.7.99	Since 1.7.98	Since 1.7.99	Since 1.7.97	Since 1.7.95	1 July 1999 and 1 October 1999

Motor Vehicle Registration Fee:	Car: \$46.00 Cycle: \$46.00 Lorry: \$46.00 Lorry mass 5 tonnes or more: \$145.00 Articulated: \$244.00 Plate Fee: Vehicle: \$21.00 Cycle: \$20.00	A registration fee of \$23.00 is payable on initial registration of a motor vehicle in Victoria. Vehicle permit fees: 7-28 days and calculated days permits \$16.50; club permits (12 month period) (veteran, vintage, classic and historic) \$31.50. Changes to VicRoads internal policy enable unregistered vehicle permit fees to be issued for the number of days required and are not restricted to either 7 or 28 days.	Traffic Improvement fee: \$34.00 Plate fee: \$17.00 Charged on original registration.	Car: \$14.70 Cycle: \$14.70 Lorry: \$14.70	<u>Administration Fees</u> Renewal of Registration Car: \$6.00 Cycle: \$6.00 Lorry: \$6.00 New Registration Car: \$20.00 Cycle: \$20.00 Lorry: \$20.00	Car: \$57.00 Cycle: \$46.00 Lorry: \$57.00	\$7.00 surcharge plus Inspection fee of \$20.00 for vehicles over 3 years old and <4.5 tonnes GVM. Inspection fee for heavy vehicles and trailers \$40.00.	Not identified separately in the ACT
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<p>MOTOR VEHICLE WEIGHT / ENGINE CAPACITY</p>	<p>Based on the Vehicle Weight - Effective 1.7.99</p>	<p>Victorian registration fees are based on Mass Rating Charges and are not classified by the intended use of the vehicle (ie. Private or Business Use of the Vehicle) 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: Flat rate: \$140.00 (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) From 1 January 1996 Heavy Vehicles (motor vehicles of more than 4.5 tonne Gross Vehicle Mass (GVM) and not otherwise entitled to be registered for a lesser fee (ie. Primary Producers).</p>	<p>Based on the number of cylinders for passenger vehicles: -1.7.99</p>	<p>Based on Weight units. Family vehicles as defined in the Road Traffic (Licensing) Regulations 1975.</p>	<p>Registration fees are not levied by the intended use of the vehicle. Fees for Non Commercial vehicles (sedans etc) with a GVM of 4,500kgs or less, is based on the number of cylinders. Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders. For vehicles with an unladen mass exceeding 1,000kgs but with a GVM of 4,500kgs or less, the fee is calculated according to the unladen mass.</p>	<p>Based on the number of cylinders or vehicle weight. Effective 1.7.97</p>	<p>Based on engine capacity - Effective 1.7.96</p>	
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MOTOR VEHICLE WEIGHT / ENGINE CAPACITY (continued)		<p>National Heavy Vehicle Charges (charges based on Nominated Operating Configuration, Number of axles, Mass Rating Charge). Effective 1 January 1998 seasonal registrations, six monthly and quarterly. (Effective 1 January 1996) registration periods exist for Heavy Vehicles in Victoria. Concession fees apply for Heavy Primary Producer vehicles, charged under NHVRS. Commercial Route Buses and School Buses (GVM exceeding 4.5 tonne) registration fees \$11.00 and \$48.00 respectively. Department of Transport Price Freeze from 1 January 1996 for three years in view of existing contracts. Vehicles converted to NHVRS structure 1 January 1999 onwards.</p>						
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Motor Vehicles Private:	0-975Kg: \$131.00 976-1154Kg: \$148.00 1155-1504Kg: \$171.00 1505-2504Kg: \$261.00		1,2 & 3: \$131.00 4 or 2 rotors: \$167.00 5 & 6 or 3 rotors: \$256.00 7 & 8: \$359.00 9 - 12: \$421.00	\$12.26 per 100kg of tare weight. 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.: \$70.00 5 to 6 cyl.: \$142.00 7 and over: \$206.00 Rotary or electric: \$70.00	3 or less: \$73.00 4: \$85.00 5 or 6: \$106.00 7 or 8 : \$146.00 Over 8: \$163.00 Rotary or electric: : \$85.00	Engine Size 0-500: \$15.00 501-1000: \$30.00 1001-1500: \$48.00 1501-2000: \$64.00 2001-3000: \$70.00 less than or equal to 4 cylinders 2001-2500: \$70.00 2501-3000: \$70.00 greater than 4 cylinders 2001-2500 \$90.00 2501-3000 \$108.00 3001-3500: \$133.00 3501-4000: \$152.00 4001-4500: \$180.00 4501-5000: \$200.00 5001-5500: \$231.00 5501-6000: \$252.00 6001-7000: \$294.00 7001-8000: \$301.60	For a passenger carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs: For Business Use 975kg or less \$286.00 976- 1154 \$312.00 1505-4500 \$493.00 Private Use 975kg or less \$205.00 976- 1154 \$222.00 1155-1504 \$245.00 1505-2504 \$335.00 2505-2794 \$485.00 2795-4500 \$493.00 Examination or inspection of vehicles Trailers not exceeding 4.5 tonnes GVM: \$22.00 Motor Cycles: \$30.00 Motor Vehicles not exceeding 4.5 tonnes GVM: \$30.00 Trailers exceeding 4.5 tonnes GVM: \$30.00 Motor Vehicles exceeding 4.5 tonnes GVM: \$34.00 Follow up inspections all vehicles: \$10.00
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Motor Vehicles Business:	0-975kg: \$212.00 976-1154kg: \$238.00 1155-1504kg: \$278.00 1505-2504kg: \$419.00 The rate varies in many steps up to \$1,941 at 7,110kg. Over 7,110kg: \$1,941 plus \$70.60 per 254kg or part thereof by which the weight exceeds 7,110kg. An additional charge applies to vehicles exceeding 3,560kg: \$99.00 omnibus; \$165.00 all others Motor vehicles of more than 4.5 tonne GVM: National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)		Registration fee as for private motor vehicles. Motor vehicles of more than 4.5 tonne GVM. The National Heavy Vehicle Charging Regime, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)	Standard Vehicles <u>Motor Car</u> \$12.26 per 100kg tare weight subject to a maximum fee payable of \$300.00 <u>Motor Wagon</u> \$12.26 per 100kg tare weight subject to a maximum fee payable of \$300.00. Motor vehicles of more than 4.5 tonne GVM and which are not otherwise entitled to be registered for a lesser fee (ie primary producers): National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)	<u>Light Commercial Vehicles</u> (ie. do not have a GVM or GCM greater than 4500 kg) Based on number of cylinders for vehicles with a Tare Mass not exceeding 1000 kg: 1 to 4 cyl.: \$70.00 5 to 6 cyl. : \$142.00 7 and over: \$206.00 Rotary or electric: \$70.00 Based on Tare Mass for vehicles over 1000 kg: 1001-1500kg: \$156.00 >1500kg: \$264.00 <u>Heavy Vehicles:</u> All motor vehicles with a GVM or GCM or Tare Mass of more than 4500kg are being registered under the National Heavy Vehicle Charging Scheme. (See Appendix A)	Mass: 3000-4500kg Based on number of cylinders: 4: \$164 5 to 6: \$191 7 to 8: \$218 >8: \$246 Motor vehicles of more than 4.5 tonne GVM: National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)	Registration fee as for private motor vehicles. Motor vehicles of more than 4.5 tonne GVM: National Heavy Vehicle Registration Scheme charges based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)	Registration of Vehicles Fixed Load Trailer 250kg or less \$52.00 251-764 \$118.00 765-975 \$177.00 976-1154 \$194.00 1155-1504 \$217.00 1505-2499 \$307.00 2500-2504 \$523.00 2505 2794 \$790.00 2795-3054 \$884.00 3055-3304 \$958.00 3305-3564 \$1032.00 3565-3814 \$1101.00 3815-4064 \$1177.00 4065-4324 \$1248.00 4325-4500 \$1321.00 Fixed Load Vehicles (excluding tow trucks, motor tractors & motor implements) For Business Use 975kg or less \$286 976-1154 \$312 1155-1504 \$352 1505-4500 \$493 For Private Use 975kg or less \$205 976-1154 \$222 1155-1504 \$245 1505-2504 \$335 2505-2794 \$485 2795-4500 \$493 Motor tractors 2000kg or less \$95 2001-4000 \$156 4000 & over \$355 Motor Implements 975kg or less \$71 976-1154 \$75 1155-1504 \$79 1505-4500 \$96
Motor cycles:	Flat Tax: \$39.00	Flat Tax: \$28.00	Flat Tax: \$56.00	Up to 250cc: \$24.50 Over 250cc: \$36.80	Flat tax: \$25.00	Flat tax: \$12.00	Up to 600cc: \$10.00 Over 600cc: \$15.00	Not Applicable in the ACT
TRANSFER FEE	Private Transfer Car: \$41.00 Cycle: \$41.00 Lorry: \$41.00 Motor Dealer Transfer: \$25.00	Private Transfer (vehicle) : \$25.00 Motor Car Dealer Transfer (vehicle): \$12.50 Cycle and/or Trailer: \$4.50	Car: \$16.00 Cycle: \$16.00 Lorry: \$16.00	Car: \$12.90 Cycle: \$12.90 Lorry: \$12.90	Car: \$20.00 Cycle: \$20.00 Lorry: \$20.00	Car: \$16.00 Cycle: \$16.00 Lorry: \$16.00 Trailer: \$11.00	Car: \$12.00 Cycle: \$12.00 Lorry: \$12.00	Car: \$26.00 Cycle: \$26.00 Lorry: \$26.00

DRIVERS LICENCES	1 Year: \$ 35.00 3 Years: \$ 84.00 5 Years: \$113.00	10 years: \$133.00 3 years: \$39.00 For three-year licence there is a requirement to prove hardship. Essentially all initial licence issues are for a 3 year period with hardship relating to health, disability, student needs or effectively provided on request.	1 Year: \$11.00 2 Years: \$22.00 3 Years: \$33.00 4 Years: \$44.00 5 Years: \$55.00 Duplicate: \$13.00	1 Year: \$30.00 5 Years: \$95.00	1 year: \$21.00 10 years: \$210.00 NB: In addition to the above fees an Administration Fee of \$10 applies.	1 year: \$19.00 2 years: \$32.00 3 years: \$45.00 4 years: \$58.00 5 years: \$70.00	1 year: \$20.00 2 years: \$30.00 3 years: \$40.00 4 years: \$50.00 5 years: \$60.00	1 Year: \$34.00 5 Years: \$110.00
RIDERS LICENCE:	As above, or free if car or lorry licence is held.	As above, or free if car or lorry licence is held & visa versa. Licence variation fee of \$20 is required if existing licence is held.	As above	As above	As above for Driver Licence, or free if car or lorry licence is held.	As above - An additional \$7 is payable if both motor vehicle and riders licences are held which is paid into a Trust Fund for motor cycle training.	As above.	As above, no additional fee payable if holder of licence for both Motor Cycle and Motor Vehicle
LEARNERS PERMIT	Car: \$14.00 Cycle: \$14.00	Motor Car: \$15.50 (valid for a period of 3 years from date of issue or until car license issued; cannot be extended) Motor Cycle: \$15.50 (valid for a period of 1 year from date of issue; may be extended for one 3 month period at a fee of \$15.50).	\$13.00 (1 year)	\$46.30 (Valid for 1 Year). Includes application fee and 1 practical driving test.	Issued for periods of 3, 6 or 9 months. Flat Fee: \$20.00	\$19.00 (1 year)	Cars: \$15.00 (12 months) Cycles: \$15.00 (3 months)	\$14.00 (15 months) \$66.00 (Provisional for 3 years) \$34.00 (Provisional for 12 months) \$129.00 (Probationary for 12 months)

LICENCE TEST FEE:	\$32.00 (Valid for 1 practical driving or riding test).	Motor Car Appointment Fee: \$9.00 Learner Knowledge Test (Written): \$15.50 Vehicle Driving Test (Practical): \$29.50 Probationary Written Knowledge Test: \$15.00 Motor Cycle Appointment Fee: \$9.00 Learner Off-Road Rider Skills Test: \$15.50 Learner Written Knowledge Test: \$15.50 Hire of Motorcycle: \$9.00 Probationary Practical Riding Test: \$29.50 Probationary Written Knowledge Test: \$12.00	\$29.00 (Valid until a driving test is conducted).	\$46.30 (Valid for 1 year) Includes application fee and Learner's permit plus 1 practical driving test Subsequent tests \$21.60 each	\$20.00 written test, (practical test by private providers) <u>Rider Safe courses</u> Level 1: (Learners Permit): \$65.00 Level 2: (Full Licence): \$57.00 N.B. In addition to the above fees, an Administration Fee of \$10.00 applies.	\$23.00 Car/Cycle per test \$30.00 Truck per test.	Driving Test: \$20.00 Riding test for provisional or open licence: \$20.00 Instructors licence test: \$70.00	Up to 60 minutes: \$36 Up to 80 minutes: \$48
SURCHARGE/LEVY ON MOTOR VEHICLE THIRD PARTY VEHICLE INSURANCE	\$43 (\$3 of which is payable to the courts to fund costs associated with third party insurance claims). As from: - 1.7.98 exemptions are granted to NSW Senior Card holders, Family Allowance recipients and primary producers - 1.7.99 exemptions are granted to all private individuals - 1.7.00 levy will be abolished.	10% Stamp duty on insurance premium charge. (that is, private motor vehicle (high risk), \$277.00 premium, stamp duty \$27.70)	Nil	Nil	Yearly policy: \$60.00 9 monthly policy: \$45.00 6 monthly policy: \$30.00 3 monthly policy: \$15.00	\$6 per policy	Nil	Nil

Appendix A

NRTC Rates

Truck Configurations

Rigid Truck (No Trailers over 4.5t GTMR)

Type 1 (Lower GVM limit)

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

Type 2 (higher GVM limit)

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

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

Number of Truck axles	Configuration Code	Annual Charge
2	SR2	\$600
3	SR3	\$2100
4+	SR4	\$2100

Medium combination truck (more than 6 axles in combination)

Number of Truck axles	Configuration Code	Annual Charge
2	MR2	\$4000
3	MR3	\$4000
4+	MR4	\$4250

Long combination truck (2+ trailers)

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

Prime mover Configurations

Short combination prime mover (1 Trailer only)

Number of Mover axles	Configuration Code	Annual Charge
2	SP2	\$800
3	SP3	\$3250
4+	SP4	\$4250

Medium combination prime mover (B-Double)

Number of Mover axles	Configuration Code	Annual Charge
2	MP2	\$3250
3	MP3	\$4250
4+	MP4	\$4500

Long combination prime mover (Type 1: Two trailer road train)

Number of Mover axles	Configuration Code	Annual Charge
2	1LP2	\$4750
3	1LP3	\$4750
4+	1LP4	\$4750

Long combination_prime mover (Type 2: road train with more than 2 trailers)

Number of Mover axles	Configuration Code	Annual Charge
2	2LP2	\$5250
3	2LP3	\$5250
4+	2LP4	\$5500

Trailers

Number of axles	Configuration Code	Annual Charge
1	HT1	\$250
2	HT2	\$500
3	HT3	\$750
4-9	HT4-HT9	\$1000-\$2250

Bus Configurations

Bus (Type 1 and 2)

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

Articulated bus

Number of axles	Configuration Code	Annual Charge
3+	AB3	\$500

Special Purpose Vehicle Configurations (Type 1 and 2)

Number of axles	Configuration Code	Annual Charge
Any (Type 1)	1SV	\$NIL
1 (Type 2)	2SV1	\$250
2 (Type 2)	2SV2	\$250
3 (Type 2)	2SV3	\$500
4 (Type 2)	2SV4	\$750
5-12 (Type 2)	2SV5-12	\$1000-\$2750

Notes

Vehicle configuration definitions for charges

Rigid truck types 1 and 2	A truck nominated not to haul a trailer over 4.5t Gross Trailer Mass Rating (GTMR) at any time. The difference between the types is that Type 1 has lower Gross Vehicle Mass (GVM) limits. Includes truck-based plant that are not SPVs.
Short combination truck	A truck nominated to haul one trailer only, where the combination has up to six axles.
Medium combination truck	A truck nominated to haul one trailer only in a combination that has more than six axles.
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 (type 1 - road train)	A prime mover nominated to haul two trailers, not including a medium combination prime mover.
Long combination prime mover (type 2 - road train)	A prime mover nominated to haul more than two trailers.
Trailer	A load-carrying vehicle without motive power, with a GTMR or Aggregate Trailer Mass (ATM) over 4.5t, designed to be hauled by another vehicle. Includes plant trailers that are not SPVs.
Bus	For Federal Interstate registration, a vehicle currently fitted to carry more than twelve seated adults including the driver.
Special Purpose Vehicle (type 1)	A vehicle either self propelled or a trailer, whose main purpose is not to carry people or goods. Equipment must not be removable. Examples include cranes, backhoe loaders, concrete pumps and compressor trailers.
Special Purpose Vehicle (type 2)	A SPV that has one or more axles or axle groups exceeding the axle load limits for main roads.