



New South Wales  
TREASURY

Office of Financial Management

Research &  
Information Paper

**INTERSTATE COMPARISON  
OF TAXES  
1997-98**

TRP 98 - 2

January 1998

# CONTENTS

[Preface](#)

[Treasury Contacts](#)

[Description of Major State Taxes](#)

[Recent Major Tax Initiatives](#)

[Summary of Interstate Comparison for Major Taxes](#)

[Detailed Interstate Comparison of Taxes](#) **Part I**

[Detailed Interstate Comparison of Taxes](#) **Part II**

[Appendix A - National Road Transport Commission \(NRTC\) Rates](#)

## **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.

There are, however, some qualifications:

- This document 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 contained in this document 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 each agency that provided information for this publication.

**John Pierce**  
**Secretary/**  
**NSW Treasury**  
January 1998

**Treasury ref: TRP 98-2**  
**ISBN: 0 7313 3006 4**

## TREASURY CONTACTS

Inquiries regarding specific taxes should be directed to the relevant State or Territory Treasury:

Australian Capital Territory	Maria Costanzo	Tel: 02 6207 0293 Fax: 02 6207 0011
New South Wales	Goran Saravanja	Tel: 02 9228 3222 Fax: 02 9228 4041
Northern Territory	Nellie Olsen	Tel: 08 8999 7732 Fax: 08 8999 6395
Queensland	Denis Newman	Tel: 07 3224 5433 Fax: 07 3221 0181
South Australia	Megan Hoet	Tel: 08 8226 9537 Fax: 08 8211 7755
Tasmania	Matthew Fenton	Tel: 03 6233 6521 Fax: 03 6233 2492
Victoria	Bill Phillips	Tel: 03 9651 5584 Fax: 03 9651 6495
Western Australia	Kiong Tan	Tel: 08 9222 9269 Fax: 08 9222 9820

Inquiries, corrections, suggestions or comments regarding this publication should be directed to Goran Saravanja, Economics and Revenue Division, NSW Treasury, 1 Farrer Place, Sydney 2000 (Tel: 02 9228 3222, Fax: 02 9228 4041).

This publication can be accessed from the NSW 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 (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**

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 purchase of new motor vehicles or on the transfer of ownership of used cars. 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 that must be 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 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 the value of investments (bets) placed at totalizators.

**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 some States, the base also includes employer superannuation contributions.

**Poker Machine Tax**

Paid by registered clubs and based generally on turnover or profits derived from poker machines.

**Share Transfer (Marketable Security) Duty**

Based on turnover (ie. sale price x quantity traded) 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. ([Back to contents page](#))

## RECENT MAJOR TAX INITIATIVES

### **Ha & Lim vs The State of New South Wales**

On 5 August 1997 the High Court handed down its decision on challenges to NSW tobacco franchise fees. The majority decision struck down the *ad valorem* franchise fees imposed by the New South Wales Government on tobacco. Liquor and petrol franchise fees, which are structured along similar lines, are also considered to be legally vulnerable and therefore were suspended.

Under a safety net arrangement negotiated by the States and Territories with the Commonwealth Government, Commonwealth tax rates on liquor, tobacco and petroleum - the same products as previously covered by State franchise fees - have been increased. In some jurisdictions the increases in excise and sales tax will be higher than some of the franchise fees they are replacing since the Constitution requires the Commonwealth to levy taxes uniformly across Australia.

Revenues collected by the Commonwealth on behalf of the States and Territories will be returned to the States and Territories. They will retain from the safety net revenue they would otherwise have raised under their franchise fees. The balance (excess revenues) will be returned to taxpayers to avoid price increases for consumers.

A windfall gains tax of 100% will also be introduced by the Commonwealth to protect State and Territory budgets against refund claims on past business franchise fee payments.

The following is a summary of taxation changes by State and Territory for 1997-98:

In **New South Wales**, the major tax changes include:

- An increase in the land tax rate from 1.65% to 1.85% and the inclusion of owner occupied homes with an unimproved land value of \$1 million or more;
- The introduction of an accommodation levy in and around the Sydney CBD;
- The introduction of the Electricity Distributors' Levy;
- An increase in the tax rate on Club gaming machine profits in excess of \$1 million to 30%;
- An increase in the Parking Space Levy from \$200 per annum to \$400 per annum;
- An increase in the concessional rate of insurance from 2.5% to 5%;
- An increase in the marginal stamp duty rate from 3% to 5% on vehicle transfers above \$45,000; and
- An increase in the Health Insurance Levy from 63 cents per week to 83 cents per week for singles and \$1.26 to \$1.66 per week for families.

In addition, totalizer taxes will be reduced upon the privatisation of the Totalizer Agency Board expected in May 1998.

In **Victoria**, the payroll tax rate has been reduced from 7% to 6.25% and employer superannuation contributions have been included in the tax base. The refinancing of all loans is now exempt from stamp duty. The deed duty which applied to documents executed under seal at a flat rate stamp duty of \$10 was abolished, while the Government is in the process of examining the land tax structure for

the 1998 land tax year. Changes to the land tax structure will be effected in the Spring Session of Parliament. From 1 July 1997, flat turnover taxes of 35.55% and 34% have applied respectively to lottery consultations and soccer football pools. In addition the Lotteries Development Fund and the 1.5% profit cap have been abolished.

In **Queensland**, the payroll tax threshold will increase to \$850,000 on 1 January 1998. From 1 July 1997, the statutory deduction for land tax purposes for land owned by individuals increased to \$200,000 and the exemption threshold in respect of land owned by companies, absentees and trustees increased to \$100,000. In addition, all land tax payers will receive a general rebate of 5% for 1997-98 and subsequent years. Keno is now available in non-casino venues throughout Queensland with a tax being levied on the operator. Lotteries tax rates have changed and gaming machine tax is now based on a percentage of actual metered win.

In **Western Australia**, the payroll tax threshold was raised from \$625,000 to \$675,000 and the tax rate reduced by at least 0.3 percentage points, while employer superannuation contributions and non-cash benefits were added in the base. Debits tax rates were doubled, while licence fees on family and light commercial vehicles were increased by about 20%. All of these changes came into effect on 1 July 1997.

In **South Australia**, the tax structure applied to gaming machines was revised as from 1 July 1997 from a two-tier to a three-tier progressive tax structure on net gambling revenue. A temporary surcharge equivalent to 0.5 per cent of net gambling revenue also applies. The Government announced the abolition of stamp duty on interstate cheques, effective 1 January 1998.

In **Tasmania** employer superannuation payments have been included in the definition of wages for payroll tax purposes from 1 July 1997. This was accompanied by a reduction in the payroll tax rate to 6.6 per cent and an increase in the general exemption level to \$600 000. It was also announced that the re-financing of loans would be exempt from stamp duty from 15 August 1997.

Subject to the future sale of the Hydro-Electric Corporation's transmission, distribution and retail businesses, the following tax initiatives will occur:

- A reduction in the payroll tax rate to 6.35 per cent from 1 July 1998;
- Reduction in land tax rates and the simplification of the land tax scales in two stages commencing 1 July 1998 and 1 July 1999; and
- The introduction of a 3 cents per litre off road diesel rebate scheme.

In the **Northern Territory**, no major tax changes were undertaken.

In the **Australian Capital Territory**, there were no new taxation initiatives included in the 1997-98 Budget. However, the following previously announced taxation changes will take effect during the 1997-98 financial year. The payroll tax threshold will increase to \$800,000 from 1 January 1998. From 1 July 1997, the rate of financial institutions duty decreased to 0.06% from 0.1%. Also effective from 1 July 1997, is the commencement of debits tax. ([Back to contents page](#))

# SUMMARY OF INTERSTATE COMPARISON FOR MAJOR TAXES

TAX EXAMPLES 1	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>PAYROLL TAX for a firm with 50 employees</b>	\$72,153(4.36%)	\$66,442(4.21%)	\$42,205(2.89%)	\$38,667 (2.63%)	\$62,430 (4.17%)	\$53,730 (3.80%)	\$91,915(6.00%)	\$70,440 (3.85%)
<b>For a firm with 300 employees</b>	\$638,416(6.44%)	\$559,594(5.91%)	\$437,424(5.00%)	\$490,232(5.56%)	\$511,382(5.70%)	\$520,385(6.67%)	\$551,491(6.00%)	\$654,109(6.32%)
Using AWE for May Quarter 1997 2	\$599.90	\$572.60	\$560.80	\$565.20	\$543.00	\$513.10	\$589.20	\$663.40
Tax free threshold (as at 1.1.98)	\$600,000	\$515,000	\$850,000	\$675,000	\$456,000	\$600,000	\$520,000	\$800,000
<b>FINANCIAL TRANSACTIONS Conveyance Duty On median house price 3of</b>	\$6,806 (2.86%)	\$5,782 (3.62%)	\$3,585 (2.6%)	\$2,901 (2.22%)	\$3,498 (3%)	\$2,689 (2.47%)	\$5,397 (3.2%)	\$3678 (2.49%)
	\$237,600	\$159,700	\$138,000	\$130,800	\$116,700	\$108,800	\$168,800	\$147,500
<b>Insurance Duty General (\$500 annual premium)</b>	\$57.50 (11.5%)	\$50.00 (10.0%)	\$42.50 (8.5%)	\$25.00 (5.0%)	\$40.00 (8.0%)	\$40.00 (8.0%)	\$40.00 (8.0%)	\$50.00 (10.0%)
<b>Motor Vehicle</b>	35.00 (5.0%)	\$70.00 (10.0%)	\$35.00 (5.0%)	\$35 (5.0%)	\$56.00 (8.0%)	\$56.00 (8.0%)	\$56.00 (8.0%)	\$70.00 (10.0%)

<b>Comprehensive (\$700 annual premium)</b>	\$199 (0.10%)	\$238.80 (0.12%)	\$199 (0.10%)	\$199 (0.10%)	1.5% of premium	\$199 (0.10%)	\$200 (0.10%)	\$199 (0.10%)
<b>Life (\$200,000 policy)</b>								
<b>Vehicle Registration Duty On a new Falcon GLi (\$30,318)</b>	\$912 (3.0%)	\$760 (2.5%)	\$582 (2.0%)	\$912 (3.0%)	\$1,153 (3.8%)	\$912 (3.0%)	\$912 (3.0%)	\$912 (3.0%)
<b>Financial Institutions Duty On \$5,000 deposit On \$5 million deposit</b>	\$3.00 (0.06%) \$1,200 (0.02%)	\$3.00 (0.06%) \$1,200 (0.02%)	Nil Nil	\$3.00 (0.06%) \$1,200 (0.02%)	\$3.25 (0.065%) \$1,200 (0.02%)	\$3.00 (0.06%) \$1,200 (0.02%)	\$3.00 (0.06%) \$1,500 (0.03%)	\$3.00 (0.06%) \$1,200 (0.02%)
<b>Share Transfer Duty (Listed Shares) On turnover of \$2,000</b>	\$6 (0.30%)	\$6 (0.30%)	\$6 (0.30%)	\$6 (0.30%)	\$6 (0.30%)	\$6 (0.30%)	\$6 (0.30%)	\$6 (0.30%)
<b>Loan Security Duty On \$10,000 loan On \$100,000 loan</b>	\$5 (0.05%) \$341 (0.34%)	\$4 (0.04%) \$364 (0.36%)	\$40 (0.40%) \$400 (0.40%)	\$25 (0.25%) \$348 (0.35%)	\$25 (0.25%) \$340 (0.34%)	\$25 (0.25%) \$340(0.34%)	Nil Nil	Nil Nil
<b>Hiring Arrangements Duty (p.a) Rental value of \$10,000 per month (as at 1.1.98)</b>	\$360 (0.30%)	\$360 (0.30%)	\$516 (0.43%)	\$2,160 (1.80%)	\$1,728 (1.44%)	\$1,440 (1.20%)	\$1,800 (1.50%)	\$360 (0.30%)
<b>LAND TAX (as at 1.1.98) Taxable Value:</b>	Nil	Under review for 1998	For natural persons:					
<b>\$50,000</b>	\$840 (0.42%)		Nil	\$75 (0.15%) \$545 (0.27%)	Nil \$525 (0.26%)	\$313 (0.63%) \$2,013 (1.01%)	Nil	\$500 (1.00%) \$2,500(1.25%)
<b>\$200,000</b>	\$15,640 (1.56%)		Nil	\$10,810(1.08%)	\$12,425(1.24%)	\$21,113(2.11%)		\$15,000(1.50%)
<b>\$1,000,000</b>	182,140 (1.82%)		\$10,094 (1.01%)	\$190,410(1.90%)	\$345,425(3.45%)	\$246,113(2.46%)		\$150,000(1.50%)
<b>\$10,000,000</b>	\$1.847m(1.85%)		\$167,580(1.68%)	\$1.990m (1.99%) \$10,000 4	\$3.675m	\$2.496m	Nil	\$1.5m (1.50%)

<b>\$100,000,000</b>  <b>Tax Free Threshold</b>  [Note: For information on land tax on an owner's principal place of residence, see page 20]	\$160,000		\$1.71m (1.71%)  \$200,000		(3.68%)  \$50,000	(2.50%)  \$1,000 5		Nil
<b>MOTORING TAXES PRIVATE CAR (6 cylinder Commodore)<sup>6</sup> Registration Flat Fee:</b>	\$41.00	Nil	\$33.00	\$14.70	\$5 (Renewal) \$20 (New Registration)	\$57.00	\$7.00 plus \$20.00 for vehicles over 3 years old.	Charged on original registration only.
<b>Registration Weight / Engine Capacity Tax</b>	\$169.00	\$140.00	\$252.00	Private Car: \$79.65 Business: \$111.65 <sup>7</sup>	\$131.00	\$106.00	\$152.00	\$221.00
<b>Drivers' Licence Fee (1 year) HEAVY VEHICLE<sup>8</sup></b>	\$34.00	\$133.00 for 10 years	\$11.00	\$30.00	\$20.00	\$19.00	\$20.00	\$21.20
<b>GAMBLING TAXES (from 1/7/97)</b>								
<b>Racing Taxes On Course Win/Place</b>	14.25%	8.2% of player loss	15.00%	14.25%	14.25%	15.00% (over all pools)	14.25%	14.25%
<b>Bookmakers Turnover Tax (Local)</b>	1.00%	2.00%	1.00%	0.0%	1.57%	0.15%	1.55%	1.25%

<b>Metropolitan)</b>								
<b>Local Lotteries (based on the value of net subscriptions unless otherwise stated)</b>	29.7%	35.55%	45 to 62% <sup>9</sup>	25% (minimum)	33%	Shared with Victoria.	Shared with Victoria.	Shared with NSW & Victoria
<b>Poker Machine Taxation Clubs:.</b>	1% to 30%	33.3% of profit	10% to 45% of metered win including Community Benefit Levy payments.	N/A	35-45% of annual net gambling revenue	25% to 35%	47% of gross profit	1% up to 23.5% of profit.
<b>Casinos As a proportion of gross revenue (ie. bets less winnings)</b>	20% to 45%	22.25% ordinary players (including community benefits levy) 10% premium players (including community benefits levy)	10% or 20% rate (specific to casino)	15%	13.75% for table games. Poker machines 35-40% of annual net gambling revenue.	15% to 35%	8%. Poker machines at 17.5%.	20% of gross revenue

1. Figures in parentheses refer to the average tax rate (ie. the actual tax paid divided by the tax base, for example, the pay-roll tax base is the dollar amount of the pay-roll).
2. ABS *Australian Wage and Salary Earners* Catalogue Number 6302.0. Only Queensland and the Northern Territory do not include employer superannuation contributions in the payroll tax base.
3. Real Estate Institute of Australia *Market Facts*, June 1997.
4. Excludes the Metropolitan Region Improvement Tax.
5. Land other than principal residence or rural land.
6. Tare mass 1,347 kg; engine capacity 3.8 L. In Western Australia weight registration charges are determined
7. Charge is determined using Tare Weight and Horsepower. Above calculation assumes 1347 kg Tare and 31 Horsepower.
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.

## DETAILED INTERSTATE COMPARISON OF TAXES

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>PAYROLL TAX</b> <b>Basic Flat Rate:</b>	6.85% (Temporary until 30 June 1999, then 6.7%)	6.25%	5%	Marginal rates apply (see below)	6%	6.6% (reduces to 6.35% from 1 July 1998 subject to the future sale of the Hydro-Electric Corporation's transmission, distribution and retail businesses)	Average tax rates vary with value of payroll	6.85%
<b>Method of calculation of Tax:</b>	Single Marginal Rate	Single Marginal Rate.	Deduction System	Marginal Rates.	Single Marginal Rate	Single Marginal Rate	Deduction System	Single Marginal Rate
<b>Tax Scale and Small Business Concession:</b>	First \$600,000 exempt  Employer superannuation contributions included in the tax base.	First \$515,000 exempt  Employer superannuation contributions included in the tax base.	First \$800,000 exempt. Deduction reduces to nil between \$800,000 and \$3.2m. As from 1.1.98: 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  Employer superannuation contributions included in the tax base.	First \$600,000 exempt  Employer superannuation contributions included in the tax base.	\$0 - \$0.52m: Nil \$0.52m - \$1.3m: Deduction reduces to nil between \$520,000 and \$1.3m. \$0.52m - \$1.25m: 5% \$1.25m-\$10m: 6% >\$10m: 7%	First \$700,000 exempt From 1.1.98: First \$800,000 exempt  Employer superannuation contributions included in the tax base.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Reference Period:</b>	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.	Receipt relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.
<b>TAXES ON FINANCIAL TRANSACTIONS CONTRACTS AND CONVEYANCES DUTY</b>								
<b>Tax Scale:</b>	\$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 + 5.5% Liability includes contents of buildings. Exemptions for transfer of rural property between siblings broadened to remove the criterion that	\$0-\$20,000: 1.4% \$20,001-\$100,000: \$280+2.4% \$100,001-\$760,000: \$2,200+6% over \$760,000: 5.5% of total value.	\$0-\$20,000: 1.5% \$20,001-\$50,000: \$300+2.25% \$50,001-\$100,000: \$975+2.75% \$100,001-\$250,000: \$2,350+3.25% \$250,001-\$500,000: \$7,225+3.5% above \$500,000: \$15,975+3.75%	\$0-\$80,000: 1.75% \$80,001-\$100,000: \$1,400+2.5% \$100,001-\$250,000: \$1,900+3.25% \$250,001-\$500,000: \$6,775+4% above \$500,000: \$16,775+4.25%	\$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+4.5%	\$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+4%	\$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: 5.4% of total value	\$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 + 5.5%

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	considers the source of ownership of the property.							
<b>Reference Period:</b>	Payments are due within 60 days of exchange.	Payments are due within 3 months of execution of instrument.	Payments are due within 30 days of the date of assessment.	Documents to be lodged within 3 months of execution and payment required within 3 months of the issue of the assessment notice.	Payments due within 2 months of execution of instrument.	Payments are due within 60 days of exchange.	Payments are due within 60 days of exchange.	Documents to be lodged within 30 days and payment required within 30 days of the date of the assessment notice. 90 days for lodgment of contracts executed interstate.
<b>Home Purchase Assistance:</b>	First homes threshold: \$155,000 - city \$145,000 - country Land threshold: \$80,000 - city \$70,000 - country Income threshold: \$48,000 - combined household; or \$33,000 - sole person. Discount of 30% on duty for up front payments in lieu of 5 yearly instalments.	Exemption from duty for first home buyers on properties up to \$100,000. Exemption phases out at a limit of \$150,000. Relief subject to meeting certain eligibility criteria. Exemption for duty for purchasers holding pension benefits entitlements. Full exemption	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	The purchaser of a small business or principal place of residence valued at less than \$85,000 is entitled to a concessional rate of duty of 1.5% (normally 1.75% to 1.79%). First home buyers whose purchases are below \$85,000 (or \$127,500 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	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

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		on properties up to \$70,000, phasing out at \$100,000.	excess.		\$130,000.			exceeds \$116,000.
					An extension to the first home concession applies to conveyances arising from contracts entered into between 1 February 1997 and 31 January 1998 inclusive. During this period no duty is payable on the purchase of a first home up to \$100,000. Thereafter the concession reduces by \$56 per \$1,000.			
					(Subject to the qualification that any fractional part of the \$1,000 will be rounded up to the next \$1,000). Concession is zero on transactions			

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
					greater than \$150,000 A rebate of up to \$1,500 is available in respect of new residential Strata Title units in the inner Adelaide City area.			
<b>MOTOR VEHICLE REGISTRATION DUTY</b> <b>(Based on the value of the vehicle)</b>	\$3.00 per \$100 or part. (Temporary until 30 June 1999, then \$2.50 per \$100 or part) From 1 July 1997 \$5.00 per \$100 or part thereof on vehicles transfers above \$45,000	New vehicles: Passenger cars valued \$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). Other New Vehicles: \$5.00 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.	\$3.00 per \$100 or part.	\$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 and trailers (where a trailer is not a heavy vehicle) where the rate is \$60+\$3 per \$100 or part thereof.	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.	\$3.00 per \$100 or part.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Reference Period:</b>	Payments are due within 7 days of exchange.	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 28 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, except for used car dealers who submit returns monthly.
<b>FINANCIAL INSTITUTIONS DUTY</b>								
<b>Standard rate: Payable on receipts (credits) of financial institutions</b>	0.06%	0.06%	Not imposed	0.06%	0.06% + 0.005% local government levy.	0.06%	0.06%	Since 1.7.97 0.06%
<b>Maximum per transaction:</b>	\$1,200	\$1,200		\$1,200	\$1,200	\$1,200	\$1,500.	\$1,200
Short term money market concession:	0.005% per month on 7 of the average daily liability of the dealer during the month.	0.005% per month on 7 of the monthly average Australia-wide liability for registered financial institutions. 0.005% per month on the monthly average daily closing balance for		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	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 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 dealer during the month.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		short term money market dealers only.		the dealer during the month.				
<b>Reference Period:</b>	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.
<b>DEBITS TAX (levied on debits to accounts upon which cheque drawing facilities are provided).</b>	\$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
<b>Reference Period:</b>	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.
<b>DEBITS DUTY</b>	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
<b>CHEQUE DUTY</b>	Abolished 1.10.90	Abolished 1.7.83	Abolished 1.1.94	10c Duty on interstate cheques abolished on 1.1.94	10c Duty on interstate cheques abolished on 1.1.98	Abolished 1.1.85	Abolished	Abolished 1.9.87
<b>ELECTRONIC BANKING DUTY</b>	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	10 cents per debit transaction	Not imposed

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>CREDIT CARD TRANSACTION DUTY</b>	Not imposed	Not imposed	Monthly charge of 10 cents per transaction less 10 cents.	Not imposed	Not imposed	Refer to Debits Duty.	Not imposed	Not imposed
<b>SHARE TRANSFER (MARKETABLE SECURITY) DUTY</b>	On Market Transactions: 15 cents/\$100 or part thereof.	On Market Transactions: Up to \$100: 7 cents/\$25 or part thereof. Over \$100: 30 cents/\$100 or part thereof.	On Market Transactions: Listed Shares Brokers: 15 cents/\$100 or part thereof, of the sale price and the purchase price as the case may be. Other: 30 cents/\$100 or part thereof.	On Market Transactions: 15 cents/\$100 or part thereof.	On Market Transactions: 15 cents/\$100 or part thereof.	On Market Transactions: 15 cents/\$100 or part thereof.	On Market Transactions: 15 cents/\$100 or part thereof.	Brokers: Up to \$100: 4 cents/\$25 or part thereof. Over \$100: 15 cents/\$100 or part thereof.
	Off Market Transactions: Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60c/\$100 or part thereof.	Off Market Transactions: Listed Companies Up to \$100: 7 cents/\$25 or part thereof. Over \$100: 30 cents/\$100 or part thereof. Unlisted Companies Up to \$100: 14c/\$25 or part thereof. Over \$100: 60c/\$100 or part thereof.	Off Market Transactions: Listed Shares Brokers: 15 cents/\$100 or part thereof of the sale price and purchase price, as the case maybe. Other: 30 cents/\$100 or part thereof. Unlisted Shares Brokers 30 cents/\$100 or part thereof, of the sale price and the purchase price as the case may be.	Off market Transactions: Listed Trades 30 cents/\$100 or part thereof; Unlisted Trades 60 cents/\$100 or part thereof.	Off market Transactions: Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60 cents/\$100 or part thereof.	Off market Transactions: Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60 cents/\$100 or part thereof.	Off market Transactions: Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60 cents/\$100 or part thereof.	Other: Off Market 30 cents/\$100 or part thereof; Unlisted 60 cents/\$100 or part thereof. (minimum \$20)

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			<i>Other:</i> 60 cents/\$100 or part thereof.					
<b>Principal Trades Concession:</b>	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.	No duty applies to securities acquired and disposed of within a ten day period.
<b>Reference Period: On Market</b>	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 within 30 days and payment received within 30 days of the assessment notice.
Off Market		Payments are due within 3 months of execution of instrument.						
<b>MORTGAGES &amp; LOAN SECURITY DUTY</b>	\$0-\$500 \$0 \$500-\$16,000 \$5	\$0-\$200: \$0 \$201-\$10,000: \$4	40c/\$100 Principal place of residence	\$100 - \$35,000: 25c/\$100 or part Over \$35,000:	\$400 - \$4,000: \$10 \$4,001 -	Under \$8,000: \$20 \$8,000-	Abolished.	Abolished 1.9.87

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Based on sum secured)</b>	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.	over \$10,000: \$4 plus 80c/\$200 or part thereof in excess of \$10,000. Exemption applies for the refinancing of all loans.	exempt on first \$100,000 for first home owners and on the first \$70,000 for others. Principal place of residence exempt for refinancing of mortgages up to \$100,000.	\$87.50+40c/\$100 or part of excess. Owner occupied residences: 25c rate continues to apply.	\$10,000: \$10+25c/\$100 or part of excess. Over \$10,000: \$25+35c/\$100 or part of excess.	\$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.		
<b>Transfer Duty:</b>	Abolished 1.1.83	Abolished 15.11.84	\$5	\$10 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
<b>Reference Period:</b>	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.		
<b>DEEDS OF SETTLEMENT</b>	Not imposed	Flat rate of \$200 per dutiable document.	Not imposed	Not imposed	\$10 or Conveyance Rates.	Not imposed	Not imposed	Not imposed
<b>LOANS DUTY</b>	Not imposed	Not imposed	Credit Duty: 0.03% on loans and credit arrangements made during previous month. Short	Not imposed	Not imposed	For unsecured loans: \$10 where loan does not exceed \$1,000. \$20 where loan exceeds	Not imposed	Not imposed

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			term loans taxed at 0.0025%. Over \$1m, reduced rates apply.			\$1,000.		
<b>DISCOUNT TRANSACTIONS DUTY</b>	Abolished 1.1.83	Abolished 1.1.83	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
<b>INSURANCE DUTY</b> <b>Life:</b> <b>(Based on sum assured, except in SA)</b>	\$100 - \$2,000: 10c per \$200 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 Over \$2,000: \$1+10c per \$100 Annuities exempt.	\$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 license.	Up to \$2,000: 10c per \$200 Over \$2,000: \$1+20c per \$200	10c per \$100	\$100-\$2,000: 10c per \$200 or part thereof. Over \$2,000: \$1+20c per \$200 or part thereof.
Term/temporary	Term insurance or riders - 5% of first year premium.	Term insurance or riders - 5% of first year premium.	Temporary or term insurance: 5% of first year's premium.	Term or temporary: 5% of 1st 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 premium.
<b>General:</b>	11.5% of premium paid. Since 1.1.97 5% of premium paid on motor vehicle, aviation, disability income, occupational	10% of previous month's premiums. No duty on workers compensation or commercial marine insurance.	8.5% of the premium. 5% of net premium for workers compensation, motor vehicle comprehensive, professional indemnity	5% of gross premiums. 3% of net premium for workers compensation. 25c per policy on 3rd Party motor vehicle.	\$8 per \$100 or part thereof of net premiums of previous year as monthly licence (including compulsory 3rd party	8% of premiums. \$6 flat on 3rd party motor vehicle insurance.	8% of premiums plus \$5 fixed for any 3rd Party liability component. \$5 fixed for 3rd Party liability only. Policies covering workers	10% of gross premium. Premiums on goods carried in international trade are exempt.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	indemnity and 3rd party.		insurance. 10c flat on 3rd party motor vehicle.		premiums).		compensation, transport of goods & commercial marine hulls exempt.	
<b>Reference Period:</b>	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.
<b>AGREEMENTS DUTY Under Hand:</b>	\$2	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
<b>Under Seal:</b>	\$10		Not imposed	\$5	\$10 (if in deed form)		\$5	Not imposed
<b>HIRING ARRANGEMENTS DUTY (GOODS)</b>	0.75% of rental value or \$2 whichever is the greater for commercial leasing and commercial hire purchase. Short term consumer hiring and other non-financial rentals	Any rental business receiving rental income in excess of \$6,000 in any month must pay rental duty: at 0.75% of rental income on new business after	\$0 to \$100,000: Nil over \$100,000: 0.43% on total amount of rental.	1.8% of total rental income. Service allowance given. No duty payable if annual rental is less than \$25,000.	1.8% on rent in excess of \$24,000 p.a. Service allowance given.	2% on rent in excess of \$4,000 per month.	1.5% of rental value or \$7,500, whichever is the lesser. No duty payable if annual rental is less than \$12,000.	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

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	will remain at the old rate of 1.5%. Maximum duty payable remains at \$10,000 for any single arrangement. First \$6000 for each month is exempt.	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.						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.
		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.						
<b>Reference Period:</b>	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.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>HIRE PURCHASE ARRANGEMENTS DUTY</b>	See Hiring Arrangements Duty.	See Hiring Arrangements Duty.	0.43% of the purchase price (\$20 or more)	Not imposed	Not imposed	2% of purchase price (Max \$4,000 per transaction).	Abolished.	See Hiring Arrangements Duty.
<b>LEASES OF LAND OR PREMISES DUTY (TENANCIES) (Residential leases are tax exempt)</b>	35c/\$100 of total rent.	In respect of rent in excess of \$130 p.a. Definite term: 60c/\$100 or part thereof of the total rent payable over the full term of the lease. Indefinite term: \$1.20/\$100 of first year rental value.	35c/\$100 of total rent.	Definite term: 35c/\$100 Indefinite term: 70c/\$100	\$1/\$100 of annual rent.	Commercial leases 1% of the equivalent of the yearly rent or \$5 whichever the greater.	Definite term: 50c/\$100 of total rent. Indefinite term: \$1/\$100 of one year's rent.	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.
<b>Transfer of Lease:</b>		60c/\$100 or part thereof of the annual rent payable plus 60c/\$100 or part thereof for every unexpired year or part thereof.						
<b>Reference Period:</b>	Payments are due within 2 months of agreement.	Payments are due within 3 months of execution of instrument.	Payments are due within 30 days 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 within 30 days and payment required within 30 days of the date of the assessment notice.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>HEALTH INSURANCE LEVY</b>	Since 1.7.97: 83 cents per individual (single) per weekend \$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 Ambulance Service Levy. 63 cents per single contributor per week, and \$1.26 per family levied on policies written by Health Insurance Funds.
<b>Reference Period:</b>	Payments determined by total membership of the health fund on the 1st of the month. Payments due on the 15th of the same month.							
<b>ACCOMMODATION LEVY (known as the Tourism Marketing Duty in the NT)</b>	Since 1.9.97 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

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>Exemptions:</b>	Boarding houses, lodging houses, refuges, backpacker hostels, youth hostels, and bona fide contracts for accommodation signed prior to 6 May 1997 for the period up to 31 March 1998.							
<b>Transitional Provisions:</b>	Places of accommodation, that sign contracts with SOCOG committing rooms to the Olympics by 31.12.97, are liable for the following reduced rates: 5% from 1.9.97 7% from 1.4.98 10% from 1.9.98							
<b>Reference Period:</b>	Payment is due fifteen days following the end of the relevant 3 month period.							
<b>PARKING SPACE LEVY</b>	Since 1.7.97 \$400 per annum on liable spaces. Limited to spaces within	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	the City of Sydney and a prescribed area of the Municipality of North Sydney. Exemptions and concessions apply.							
<b>LAND TAX Tax Scale:</b>	Less than \$160,000: Nil. not less than \$160,000: \$100+1.85%. (Temporary until 31 December 1999, then 1.7%)	The proposed land tax structure for 1998 is: 1. Introduction of a principal place of residence exemption 2. Removal of application of capping provisions to land tax payable for years subsequent to 1997. 3. Introduction of a new rate scale: 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 \$880 and 1 cent for each \$1 of the value	\$200,000# exemption for all natural persons (otherwise exemption of \$100,000 for companies, trustees and absentees). All land tax payers receive a general 5% rebate from 1997-98 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:	\$0-\$10,000: Nil \$10,000-\$75,000: \$15+0.15% of excess \$75,000-\$140,000: \$112.50+0.25% of excess \$140,000-\$210,000: \$275+0.45% of excess \$210,000-\$325,000: \$590+0.8% of excess \$325,000-\$700,000: \$1,510+1.2% of excess \$700,000-\$1,100,000: \$6010+1.6% of excess over \$1,100,000: \$12,410+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.	\$0-\$50,000: Nil \$50,001-\$300,000: 0.35% \$300,001-\$1m: \$875+1.65% Over \$1m: \$12,425+3.7%	<b>1997-98</b> \$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: \$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%  <b>1998-99*</b> \$0-\$1,000: Nil \$1,001-\$15,000: \$25.00 \$15,001-\$100,000:	Not imposed	Up to \$100,000: 1% Flat \$100,001-\$200,000: 1.25% Flat above \$200,000: 1.5% Flat (upon unimproved value). Liability is assessed quarterly.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		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	\$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.]			\$25,000+0.55% \$100,001- \$200,000: \$492,00+1.25% \$200,001- \$500,000: \$1,742,00+2.25% Exceeding \$500,000: \$8,492.00. +2.5%  <b>1999-2000*</b> \$0-\$1,000: Nil \$1,001-\$15,000: \$25,000 \$15,001- \$200,000: 25,000+0.55%  \$200,001- \$500,000: \$1,042,00+2.00% Exceeding \$500,000: \$7,042,00. +2.5% *subject to the future sale of the Hydro-Electric Corporation's transmission, distribution and retail businesses		
<b>EXEMPTIONS: Primary Residence: [*Commencing 1 January 1998]</b>	Exempt, apart from places of principal residence whose unimproved land value is not less than \$1,000,000 which are liable at the rate of \$100 on the first \$1 million*, plus 1.85% of the value of the	Exempt	Exempt with conditions	Exempt	Exempt	Exempt		Exempt

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	land in excess of \$1 million.							
<b>Primary Production Land:</b>	Exempt	Exempt with conditions	Exempt with conditions	Exempt	Exempt	Exempt		Exempt
<b>Reference Period:</b>	Based on value of land as at 1 July held on 31 December of the previous year.	Based on value of land as at 31 December of the previous year.	Based on value of land as at 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.
<b>ELECTRICITY DISTRIBUTORS' LEVY</b>	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 expected to be paid quarterly based on the three months previous.	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>RACING TAXES: ON-COURSE TOTALIZATOR TAX Gross deduction from</b>	Win/Place/60-20-20 - 14.25% Quinella - 15.00% Exacta - 17.00% Doubles - 17.00% Trifecta - 17.00% Superfecta - 20.00% (Includes 1.5% to RDF) From date of privatisation of the TAB the deduction rate will be a minimum of 16% over theyear.	Privatised entity Maximum of 16% over the year	Win/Place, Quinella, Forecast, 60/40, Stakes Return - 15% Doubles, Trifecta, Trebles, Trio - 18%	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 - 14.50% Doubles - 16.50% Trebles, Trifecta, Fourtrella, Pick 4 - 20.00%* * includes 1% of Doubles, 1.4% of Trebles, Trifecta, Fourtrella and Pick 4 to RIDA	Win/Place combined with VICTAB 15% Quinella - 15% Doubles, Trifecta - 17% Quadrella - 19%	All Pools combined with NSW TAB Win/Place - 14.25% Quinellas - 15.00% Exacta - 17.00% Doubles - 17.00% Trifecta - 17.00% Superfecta - 20.00%	Win/Place linked to Super TAB - 14.25% Trifecta - 17.00% Other - 15.00% Approximately 60% to 70% of Win/Place pools are Super TAB pools (ACT, NT, Vic, Tas, WA, SA).
<b>Net percentage received by Government:</b>	<b>Win/Place/60-20-20</b> <b>Provincial - 5.25%</b> <b>Quinella</b> <b>Metropolitan - 6.00%</b> <b>Provincial - 6.00%</b> <b>Exacta</b> <b>Metropolitan - 8.00%</b> <b>Provincial - 8.00%</b> <b>Doubles</b>	28.2% of player loss (gross deduction) (Minimum 84% returned to players)	<b>Win/Place, Quinella 60/40, Stakes Return and Forecast - 3.0%*</b> <b>Other pools - 6.0%*</b> <b>* includes 0.5% to RDF</b>	Abolished 28.6.96	Where the sum of bets made with authorised racing club: i) < \$30,000 - 1%  ii) Between \$30,000 and \$60,000 \$300 plus 2% of excess over \$30,000  iii) Between	Win/Place - \$0 - \$10,000: Nil \$10,001 - \$50,000: 2.0925% >\$50,000: 4.185%  Quinella, Daily, Double, Trifecta - 4.5% Quadrella - 6.5%:	50% of TAB profits	All pools - 5.75% In addition clubs receive 3.5% and RDF 0.5%.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<b>Metropolitan - 8.00%</b> <b>Provincial - 8.00%</b> <b>Trifecta</b> <b>Metropolitan - 7.00%</b> <b>Provincial - 7.00%</b> <b>Superfecta</b> <b>8.5% for both areas of which 1.5% to Racing Assistance Fund</b>  <b>Rebate all pools:</b> <b>\$0 - \$10,000 - up to \$500, thereafter sliding scale in increments of \$500 cutting out at \$35,000 (From date of privatisation of the TAB 28.2% of player loss).</b>				\$60,000 and \$120,000 \$900 plus 3% of excess over \$60,000 iv) greater than \$120,000 \$2,700 plus 5.25% of excess over \$120,000			
<b>OFF-COURSE TOTALIZATOR TAX</b> Gross deductions from investments:	As for on-course Totalizators	As for on-course Totalizators	Win/Place, Quinella - 15% Double, Trifectas - 18% First Four, Trebles -	As for on-course Totaliser.	Win/Place - 14.25% Quinella: - 14.50% Double - 16.50% Pick 4, Treble, Fourtrela,	As for on-course Totalizators, except for Win/Place which is 14.25%	As for on-course Totalizators	As for on-course Totalizators

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			20% Sp. Multiple - 25% Sport Tote, Tebanza - 25%		Trifecta: 20.00%			
<b>Net percentage received by Government:</b>	Win/Place/ 60-20-20 - 6.75% Quinella - 7.50% Exacta - 9.50% Doubles - 9.50%* Trifecta - 8.50%* Superfecta: 10.00% of which 1.5% to Racing Assistance Fund * Includes 0.5% to RDF	As for on-course Totalizators	Win/Place, Quinella - 6%* Other pools - 7%* * includes 0.875% to RDF	All pools - 5%	45% of TAB profits on racing investments.	Win/Place - 4.185% Other pools - as for on course.	As for on-course pools.	As for on-course pools.
<b>BOOKMAKER'S TURNOVER TAX</b> <b>Net percentage received by Government Racing:</b>	All courses - 1%	Metropolitan - 2.0% of turnover Country - 1.5% of turnover	All courses - 1%	All courses - 0.0%	Metropolitan (Gross*) Within SA - 1.57% Interstate - 2.17% Country (Gross*) Within SA - 1.40% Interstate - 1.97% (* 1.4% of turnover is	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 - 1.25%

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
					subsequently returned to clubs)			
<b>Sports Betting:</b>	Since April 1997 betting on sporting events has been permitted in NSW. It is taxed at: 1% for off course bookmakers; 6% for head to head betting where 3 outcomes are possible (win/lose/draw); 25% for multiple outcome events; and 25% for Footy Tab.	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	1% Professional Foot Racing 2%	1.75% (Gross) (This amount is paid to the Recreation and Sport Fund)	Telephone On-Course Telephone Sports -0.0% Off-Course* Australia & NZ: 0.3% Other: 0.15% * Paid to Sports Development Account	0.5% bets from Australia and New Zealand 0.25% All other	1.25% of which 0.25% distributed to clubs.
<b>POKER MACHINE TAX (referred to in some States as "Gaming Machine" tax.)</b>		<u>Gambling Licence Fee: Tattersalls is required to pay annually for the duration of its licence (ending April 2012) 30% of its net profit or \$35.0m (included annually by CPI) whichever is higher.</u>				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.		
<b>Clubs:</b>	From 1.2.98:	33.33% of gross	Based on	No gaming	Tax based on	From 1.1.97.	47% of gross	1% of first

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	Levied on annual profits derived from gaming machines (Poker Machines and Approved Amusement Devices.) 0-\$100,000 0% \$100,001-\$200,000 1% \$200,001-\$1m. 22.5% >\$1m. 30% (Limits apply to the number of Approved Amusement Devices Clubs can operate on their premises) Flat 30% rate for multi-terminal gaming machines since 1.3.97	profit (net cash balance).	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 Sports and Recreation Levy, Charities and Rehabilitation Levy and Gaming Machine Community Benefit Levy).	machines	annual net gambling revenue in a financial year. \$0-\$399,000: 35% \$399,001-\$945,000: \$139,650 + 40% of excess above \$945,000: \$358,050 + 45% of excess In addition, a 0.5% surcharge is imposed on each of the above percentage tax rates.	<\$30m: 25% \$30m - <\$35m: 30% of excess \$35m: 35% of excess. In addition, a community support levy of 2% of gross profit is levied.	profit. Draw Card Machine Community Benefit Levy of 3% of turnover	\$8,000 gross monthly club gaming machine revenue, 22.5% of revenue from \$8,000 to \$25,000 and 23.5% thereafter.
<b>Hotels:</b>	Levied on annual profits derived from gaming machines (Poker Machines and Approved Amusement Devices.) \$1-\$25,000. 15%	41.67% of gross profit (net cash balance) - of which 8.33% is allocated to a Community Support Fund.	50% of metered win. (Includes Sports and Recreation Levy, Charities and Rehabilitation Levy and Gaming Machine Community Benefit Levy).	No gaming machines.	As for clubs	As for clubs In addition, a community support levy of 4% will be levied.	47% of gross profit and a Community Benefit Levy at 25% of gross profit. Draw Card Machine 6% of turnover (of which 3% is paid to charities and sporting	35% monthly gaming machine revenue (Hotels and Taverns).

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	\$25,001-\$400,000. 25% \$400,001-\$1m. 35% >\$1m. 40% (Limits apply to number of Poker Machines Hotels can operate on their premises)						clubs).	
<b>Reference Period:</b>	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 the previous month's turnover.		Payments are made monthly relating to previous months activity.	Payments relate to previous month's gross profit.	Payments are quarterly, relating to the previous 3 month's transactions	Payments are monthly and relate to transactions in the previous month.
<b>CASINO Licence fee:</b>	A once only non refundable lump sum payment of \$376m.	Crown has agreed to pay a further \$100.8 million in monthly instalments of \$2.8 million beginning January 1996, over three years, as an additional licence fee payment in return for the Government agreeing to an increase in the number of tables in the permanent casino which	\$125,000 per quarter.	\$1.74 million p.a. (indexed to CPI).	\$5,000 per month.	\$60,800 per month, indexed annually	Not imposed.	\$540,000

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		opened on 8 May 1997.						
<b>Tax Rate:</b>	20% of gross revenue from table gaming and 22.5% of gross revenue from slots <u>plus</u> super tax on table revenue above \$222.6m p.a. at 1% per each \$5.565m to a maximum of 45%.	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: Concessional rate of 9% plus a super tax (additional 1.0% for every \$20m) on gross gaming revenue above \$160m (CPI adjusted from 1994) to a maximum tax on marginal revenue of 21.25%.	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.	Higher of: 20% of net gambling revenue; <u>OR</u> Table games at 13.75% of net gambling revenue <u>plus</u> gaming machines based on annual net gambling revenue in a financial year at: \$0-\$900,000 35% Above \$900,000 \$315,000 + 40% of excess.	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 1.7.97 to 30.6.99 at the rate of 17.5% on gross profit.	20% of gross revenue Junket Operations: 10% of gross revenue

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Other State Charges:</b>  <b>Applicability</b>	Community benefit levy of 2% of gross gaming revenue.  Rates apply for the temporary and permanent casino.	1% of gross revenue (Community Benefit Levy).	1% of gross revenue to Community Benefit Fund.	1% of gross revenue for upkeep of Burswood Island.				
<b>LOTTERIES (Unless otherwise indicated, the balance of subscriptions, after prizes is transferred to Consolidated revenue)</b>	15% of subscriptions <u>plus</u> Fixed fee based on 14.7 per cent of subscriptions in 1996-97 with the amount thereafter indexed to CPI.	35.55% on turnover (Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Hospitals Fund.) <b>Ticket Levy</b> 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 lotteries.	State Lottery, Lotto, Oz Lotto, Powerball and Instants - Under the Lotteries Commission Act 1990: 16% of sales income to Hospitals: 2% to the Arts: 2% to Sport and 5% to Charities. Up to 2 per cent in total to Festival of Perth and Australian Commercial Film Industry. (Equivalent to 25% at minimum per product but closer to 30% overall.)	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 19% 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.	No State Lotteries. Subscriptions to Tattersalls Consultations made in NT payable by the Victorian Government: Lotto 35% of sale. Instants 75% of 35% of sales. (as well as Super 66)	Tattersalls Consultations made in the ACT, payable by the Victorian Government Tattsлото/Tatts extra/Oz Lotto/Powerball - 32.5% of subscriptions Super 66/Tatts 2/ Instant: 24.375% of subscriptions Vic Keno: 29.95% NSW Lotto/Oz Lotto/Lotto Strike/Powerball 1 31.7% (of subscriptions Draw Lotteries 26.7% of subscriptions Instant Lotteries 28.7% of subscriptions

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Soccer Pools:	15% of subscriptions <u>plus</u> Fixed fee based on 14.7 per cent of subscriptions in 1996-97 with the amount thereafter indexed to CPI	34% of turnover.	59% of gross revenue	All surplus paid to hospitals(@ 30-35% of turnover)	35% of net sales transferred to Dept of Recreation and Sport	34% of sales from Tasmanian subscriptions.	Subscriptions to Tattersall Consultations made in NT payable by the Victorian Government.	34% from both Victorian and NSW collections.
OTHER GAMBLING TAXES	<p>Footy TAB, Soccer TAB, Sports TAB, Sweepstakes - 15% to TAB - 10% to Sport and Recreation Fund.</p> <p>Footy TAB also includes 1% of QLD investment</p>		<p>FootyTAB investments combined with NSW pools. Gross commission of 25% deducted on QLD pools and paid as follows:</p> <ul style="list-style-type: none"> <li>- 10% to QLD Govt</li> <li>- 14% to QLD TAB</li> <li>- 1% to NSW Sport and Recreation Fund.</li> </ul>	<p>Australian Rules Football and Cricket TAB betting Gross Commission - 25% Tax to Government - 5%</p> <p>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.</p>	<p>Football - 20% TAB admin. costs paid first, then 0.5% to Capital Fund and 0.5% to RIDA and the balance divided equally between the Recreation and Sport Fund and the South Aust. National Football League. Other sporting events- 20%</p> <p>TAB admin. costs paid first, then 0.5% to Capital Fund and 0.5% to RIDA and then an amount as directed by the Minister to the body conducting the</p>	<p>Footypunt - 17% - 10% to TAB - 4.5% to Govt. - 2.5% to Controlling Authority.</p>	Nil.	Nil.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
					event and then the balance to the Recreation and Sport Fund.			
Keno:	Club Keno Duty of subscriptions of up to \$350m: 4.5% since 1.7.97 over \$350m: 6%	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). <u>Townsville and Cairns Casinos:</u> pay 11% tax including a 1% CBL		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 refer to Tattskeno under Lotteries		
MOTOR TAXES Implementation Date:	Since 1.7.97	Surcharges were abolished on 1.4.94	Since 1.7.97	Since 1.7.97	Since 1.7.97	Since 1.7.97	Since 1.7.95	Since 1.7.97
Motor Vehicle Registration Fee:	Car: \$41.00 Cycle: \$41.00 Lorry: \$41.00	A registration plate fee of \$22 is payable on	Traffic Improvement fee: \$33.00	Car: \$14.70 Cycle: \$14.70	<u>Administration Fees</u> Renewal of	Car: \$57.00 Cycle: \$46.00 Lorry: \$57.00	\$7.00 surcharge plus Inspection fee of \$20.00	Car: \$54.00 Cycle: \$34.00 Lorry: \$34.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	Lorry mass 5 tonnes or more: \$139.00 Articulated: \$198.00	the initial registration of a motor vehicle.  Vehicle Permit Fees: 7 & 28 day: \$16.50 Club (12 month) (Vintage, veteran, classic and historic): \$31.50	Plate fee: \$17.00 charged on original registration.	Lorry: \$14.70	Registration Car: \$5.00 Cycle: \$5.00 Lorry: \$5.00 New Registration Car: \$20.00 Cycle: \$20.00 Lorry: \$20.00		for vehicles over 3 years old and <4.5 tonnes GVM. Inspection fee for heavy vehicles and trailers \$40.00.	
MOTOR VEHICLE WEIGHT / ENGINE CAPACITY TAX	Based on the Vehicle Weight - Effective 1.7.97	Based on vehicle weight - Effective 1.7.95	Based on the number of cylinders:- 1.7.97	Based on Power and Weight units. Family vehicles as defined in the Road Traffic Act 1994 -	Based on the number of cylinders for all private vehicles and light commercial (business) vehicles up to 1000kg.	Based on the number of cylinders or vehicle weight. Effective 1.7.97	Based on engine capacity - Effective 1.7.96	Based on the Vehicle Weight - Effective 1.7. 1997:
Motor Vehicles Private:	0-975Kg: \$129.00 976-1150Kg: \$146.00 1151-1500Kg: \$169.00 1501-2500Kg: \$257.00	Vehicle Light - motor vehicle with Mass Rating for charges (MRC) not exceeding 4.5 tonnes and which is not otherwise entitled to be registered for a lesser fee (various exemptions) Flat rate: \$140.00	1,2 & 3: \$129.00 4 or rotary: \$164.00 5 & 6 : \$252.00 7 & 8 : \$353.00 9 - 12 : \$414.00	\$3.44 per 100kg of tare weight plus \$1.71 per power unit. Rotary vehicles are \$6.52 per 100kg of tare weight. Discount for the registration of family vehicles - approximately 7% of the standard fee plus a further reduction of \$24 for 12 month	1 to 4 cyl. \$65.00 5 to 6 cyl. \$131.00 7 and over: \$191.00 Rotary or electric: \$65.00	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 \$90.00 2501-3000	Passenger Vehicles: 0-2000kg: \$221.00 2001-4000kg: \$221+\$72/250kg or part of excess. Over 4000kg: \$797+\$40/250kg or part of 250kg by which the vehicles weight exceeds 4000kg Goods carrying vehicles:

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		Heavy Private - motor vehicle with more than 4.5 tonnes Gross Vehicle Mass (GVM) and not otherwise entitled to be registered for a lesser fee (eg. primary producer): National Heavy Vehicle Charges (See Appendix 1). Provision for three monthly registration fees are available.		period.			\$108.00  Greater than 4 cylinders 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	0-1000: \$217.00 1001-3000kg: \$220+\$74/250kg or part of 250kg by which the vehicle's weight exceeds 1000kg. Over 3000kg: \$814.00+\$82/250kg or part of 250kg by which the vehicle's weight exceeds 3000kg. Plus \$33 inspection fee on original registration only.
Motor Vehicles Business:	0-975kg: \$209.00 976-1150kg: \$234.00 1151-1500kg: \$274.00 1501-2490kg: \$413.00 The rate varies in many steps up to \$1,911 at 7,110kg. Over 7,110kg: \$1,911 plus \$69.50 per 254kg or part thereof by which the weight exceeds	Motor vehicles of more than 4.5 tonne GVM and which are not otherwise entitled to be registered for a lesser fee (eg primary producers): National Heavy Vehicle Charges based on nominated operating configuration, number of axles and mass rating charge.	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> \$3.70 per 100kg tare weight plus \$1.93 per power unit, subject to a maximum fee payable of \$299.95 Rotary engine vehicles are \$7.00 per 100kg of tare weight, subject to a maximum fee payable of \$299.95  <u>Motor Wagon</u>	<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. \$65.00 5 to 6 cyl.	Mass: 3000-4500kg Based on number of cylinders: 4: \$152 5 to 6: \$178 7 to 8: \$203 >8: \$228 Motor vehicles of more than 4.5 tonne GVM: National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type	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)	Motor vehicles of more than 4,500kg tare mass and which are not otherwise entitled to be registered for a lesser fee: National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>7,110kg. An additional charge applies to vehicles exceeding 3,560kg: \$98.00 omnibus; \$162.00 all others</p> <p>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)</p>	<p>Provision for three monthly registration fees are available. (See Appendix A)</p> <p>The Department of Transport has a 3 year price freeze effective since 1.1.96 in view of existing contracts in respect of commercial route buses (GVM &gt;4.5 tonnes) where the registration fee is \$11 and school buses (GVM &gt;4.5 tonnes) where the registration fee is \$48.</p>		<p>0-1600kg: \$4.46 per 100kg plus \$2.32 per power unit. 1601-2600kg: \$3.01 per power unit, plus \$99.73 for the first 1700kg of tare weight and \$5.88 for each additional 100kg of tare weight, subject to a maximum fee payable of \$299.95 2601kg-3100kg: \$3.70 per power unit, \$194.58 for the first 2700kg of tare weight and \$7.21 for each additional 100kg of tare weight, subject to a maximum fee payable of \$299.95 Tare weight exceeding 3100kg but not exceeding 4500kg: \$299.95 Motor vehicles of more than 4.5 tonne GVM and which are not</p>	<p>\$131.00 7 and over \$191.00 Rotary or electric: \$65.00</p> <p>Based on Tare Mass for vehicles over 1000 kg: 1001-1500kg: \$145 &gt;1500kg: \$245</p> <p>Heavy Vehicles: All motor vehicles with a GVM or GCM or Tare Mass of more than 4500 kg are being registered under the National Heavy Vehicle Charging Scheme (See Appendix A)</p>	<p>and trailer use. (See Appendix A)</p>		A)

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
				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)				
Motor cycles:	Flat Tax: \$38.00	Flat Tax: \$28.00	Flat Tax: \$55.00	Up to 250cc: \$16.13 Over 250cc: \$17.50	Flat tax: \$23.00	Flat tax: \$12.00	Up to 600cc: \$10.00 Over 600cc: \$15.00	Flat Tax: \$66.00
TRANSFER FEE	Car: \$20.00 Cycle: \$20.00 Lorry: \$20.00	Private Transfer (vehicle): \$25.00 Motor Car Dealer Transfer (vehicle) \$12.50 Cycle &/or Trailer: \$4.50	Car: \$15.00 Cycle: \$15.00 Lorry: \$15.00	Car: \$12.50 Cycle: \$12.50 Lorry: \$12.50	Car: \$20.00 Cycle: \$20.00 Lorry: \$20.00	Car: \$16.00 Cycle: \$16.00 Lorry: \$16.00 Trailer \$11.00	Car: \$12.00 \$12.00 Lorry: \$12.00	Car: \$25.00 Cycle: \$25.00 Lorry: \$25.00
DRIVERS LICENCES	1 Year: \$ 34.00 3 Years: \$ 83.00 Years : \$111.00 Probationary: \$129.00	10 years: \$133.00 3 years (need to prove hardship): \$39.00	1 Year: \$11.00 2 Years: \$22.00 3 Years: \$33.0 4 Years: \$44.00 5 Years: \$55.00	1 Year: \$30.00 5 Years: \$95.00	1 year: \$20.00 5 years: \$100.00	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: \$21.20 5 Years: \$108.00

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 \$19 is required if existing licence is held.	Duplicate: \$13.00	As above	As above, 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, or free if a car or lorry licence is held.
LEARNERS PERMIT:	Car: \$14.00 Cycle: \$14.00	Car: \$15.50 (3 years) Cycle: \$15.50 (1 year) (plus one 3 month extension if needed at an additional fee of \$15.50).	\$13.00 (1 Year)  Learners Permit are free if person holds current licence.	\$46.00 (1 Year)	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)	\$28.00 (15 months) \$64.80 (Provisional 3 years)
LICENCE TEST FEE:	\$32.00 (Valid for 1 practical driving or riding test).	Appointment Fee: \$8.50 Knowledge (Written - Learners) \$15.00 Motor Cycle Rider Skills (Off Road - Learners) \$15.00 Driving (Practical - Probationary) \$28.00 Knowledge (Written -	\$29.00 (Valid until a driving test is conducted).	\$46.00 (one year and 2 practical tests) subsequent tests \$21.50 each	\$20.00 written test, (practical test by private providers) <u>Rider Safe courses</u> Level 1 (:Learners permit): \$60.00 Level 2: (full licence) \$53.00 NB. 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	\$29.00 (to 40 minutes) \$34.00 (from 41 to 60 minutes) \$46.00 (from 40 to 80 minutes) - Heavy vehicle test.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		Probationary): Motor Vehicle \$15.00 Motor Cycle \$11.50						
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).	10% Stamp duty on insurance premium charge.	Nil	Nil	Yearly policy \$15.00 9 monthly policy \$12.00 6 monthly policy \$8.00 3 monthly policy \$4.00	\$6 per policy	Nil	Nil

## Appendix A

### NRTC Rates

#### Truck Configurations

*Rigid Truck (No Trailers over 4.5t GTMR)*

Type 1 (Lower GVM limit)

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

Type 2 (higher GVM limit)

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

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

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

Medium combination truck (more than 6 axles in combination)

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

Long combination truck (2+ trailers)

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

**Prime mover Configurations**

Short combination prime mover (1 Trailer only)

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

Medium combination prime mover (B-Double)

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

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

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

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

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

**Trailers**

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

**Bus Configurations**

Bus (Type 1 and 2)

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

Articulated bus

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

**Special Purpose Vehicle Configurations (Type 1 and 2)**

<u>Number of axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
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.