



New South Wales  
TREASURY

**INTERSTATE COMPARISON  
OF TAXES  
2004-2005**

Office of Financial Management

Research &  
Information Paper

## **PREFACE**

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

There are, however, some qualifications:

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

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

**Kerry Schott**  
**Acting Secretary**  
**NSW Treasury**  
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## **DESCRIPTION OF MAJOR STATE TAXES**

### ***Agreements Duty***

A flat fee imposed on legal deeds and agreements.

### ***Bookmaker's Turnover Tax***

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

### ***Casino Taxes***

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

### ***Debits Tax***

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

### ***Gaming Machine Tax***

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

### ***General Insurance Duty***

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

### ***Health Insurance Levy***

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

### ***Hiring Arrangements Duty (sometimes called Rental Duty)***

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

### ***Land Tax***

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

### ***Lease Duty***

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

### ***Life Insurance Duty***

Levied on either the sum insured or the annual premium.

### ***Mortgages and Loan Security Duty***

Levied on the value of a secured loan.

### ***Motor Vehicle Drivers' Licence Fee***

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

### ***Motor Vehicle Registration Duty***

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

### ***Motor Vehicle Registration Fee***

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

### ***Motor Vehicle Transfer Fee***

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

### ***Motor Vehicle Weight / Engine Capacity Tax***

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

### ***On and Off Course Totalizator Taxes***

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

### ***Payroll Tax***

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

### ***Share Transfer (Marketable Security) Duty***

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

### ***Transfer Duty (also known as Contracts and Conveyances Duty)***

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

### ***Vendor Duty***

Based on the dutiable value of land-related property when sold, levied on the vendor. Principal places of residence and farms are exempt.

## NATIONAL TAX REFORM AND STATE TAXES

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

### Taxes abolished or modified from 1 July 2000 were:

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

### Taxes abolished from 1 July 2001 were:

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

### Taxes to be abolished and reviewed in 2005:

- Debits Tax will cease to apply by 1 July 2005, as agreed in March 2004 (in NSW, however, Debits Tax was abolished from 1 January 2002); and
- By 2005 the Annual Treasurers' Conference will review the need for States and Territories to retain Stamp Duty on non-residential conveyances; leases; mortgages, debentures, bonds and other loan securities; unlisted marketable securities, credit arrangements, instalment purchase arrangements and rental arrangements; cheques, bills of exchange, and promissory notes. The 2004 Treasurer's Conference agreed a terms of reference for the review, which will report to the 2005 Conference.

## RECENT MAJOR TAX INITIATIVES

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

### New South Wales

The April 2004 Mini-Budget announced the following measures:

- Transfer Duty – from 1 June 2004, the top marginal rate was increased from 5.5% to 7% for residential property with a purchase price above \$3 million (Premium Property Duty).
- Vendor Duty – was introduced from 1 June 2004, at the rate of 2.25% on the sale price of real property, excluding principal places of residence and farms, provided the sale price exceeds the original purchase price by more than 12%.
- Extension of the First Home Plus Scheme
  - from 3 April 2004, first home buyers are entitled to a full transfer duty exemption on dwellings valued up to \$500,000 and a partial exemption on dwellings up to \$600,000. For purchases of land, a full transfer duty exemption applies to purchases up to \$300,000 and partial exemptions for purchases up to \$450,000. First home buyer mortgage duty concessions also apply to loans for properties in these price ranges.
- Land Tax – from the 2005 land tax year the land tax threshold will be abolished and the 1.7% rate above the \$317,000 threshold will be replaced with a three-tiered rate scale, ranging from 0.4% to 1.4%. In addition, the Premium Property Tax will be abolished from the 2005 land tax year.

Previously announced measures:

- Club Gaming Machine Tax – club gaming machine tax rate changes are being phased in over seven years, starting from 1 September 2004. (See Appendix B)
- Hotel Gaming Machine Tax – hotel gaming machine tax rate changes are being phased in over seven years, starting from 1 July 2004. (See Appendix B)

## Victoria

- Land Tax
  - from 1 January 2005, the tax-free threshold for land tax will be increased by \$25,000 to \$175,000.
  - from 1 January 2005, the three land tax brackets that are between the land values of \$675,000 and \$1,080,000 will be increased by 10% over a two-year period (2004-05 and 2005-06).
  - over a five-year period, the top land tax rate will be reduced from 5% to 3% by 2008-09. As a first step, the top land tax rate will be reduced from 5% to 4% in 2004-05 (2005 land tax year). The land tax rate will then be reduced by 0.25 percentage points a year until 2008-09.
- Metropolitan Parks Charge – from 1 July 2004, the variable rate will be adjusted with inflation, and the minimum charge will be increased from \$46.70 to \$50 a year from 2004-05.
- Land tax: electricity transmissions easement – from 1 July 2004, land tax will be payable on electricity transmissions easements held by electricity transmission companies. The transmission companies will pay the annual tax at rates that applied for the 2004 land tax year on the value of their easements.
- Payroll Tax
  - from 1 January 2005, employment agencies will be liable for payroll tax for their on-hired workers, rather than the clients of the agencies.
  - from 1 January 2005, an exemption from payroll tax will apply to wages paid in respect of workers on-hired to a client that is exempt under section 10 of the *Payroll Tax Act 1971*.
  - from 1 January 2005, wages paid to new entrant apprentices/trainees by certain not-for-profit group training organisations will be exempt from pay-roll tax.
- Duty on mortgage-backed debentures – with mortgage duty abolished, the concession ceased to apply from 15 August 2003.
- Municipal rates concession – from 1 July 2004, the cap on the local government municipal rates concession to pensioners increased to \$160. The rate cap will be indexed every year from 1 July 2004 in line with inflation. The water concession cap will be indexed from 1 July 2004 in line with inflation.
- First Home Owner stamp duty concession – from 1 May 2004, first home buyers that qualify for the First Home Owner Grant, will qualify for a \$5000 First Home Bonus until 30 June 2005 (subject to a price cap of \$500,000). During the period the bonus is available, the stamp duty exemptions for first home buyers with families will be suspended.
- Motor vehicle registration concession – from 1 July 2004, this concession for pensioner, health care and Veterans Affairs Gold cardholders will be reduced to 50%.
- Debits tax - abolished from 1 July 2005

## Queensland

- Transfer Duty
  - from 1 May 2004, the transfer duty exemption threshold for the purchase of a first home increased to \$250,000. A \$2,500 first home rebate applies above \$250,000, reducing by \$100 for every \$10,000 above \$250,000 up to \$500,000.
  - from 1 August 2004, the transfer duty concession for the purchase of a home was extended, with the concessional duty rate of \$1 for each \$100, or part of \$100, of the first \$300,000 of the value of a principal place of residence. Normal marginal rates of transfer duty apply above \$300,000.
- Mortgage Duty – from 1 May 2004, the exemption threshold was increased so that no mortgage duty applies to the first \$250,000 of a loan for a home buyer borrowing to purchase or build their first home. Mortgage duty applies to any amount secured in excess of \$250,000, at a rate of \$0.40 per \$100.00 or part thereof.
- Insurance Duty – from 1 August 2004, the rate of duty for contracts of class 1 general insurance was reduced from 8.5% to 7.5% of the premium.
- Credit Card Duty – from 1 August 2004, credit card duty was abolished.
- Vehicle Registration Duty – from 1 September 2004, a concessional rate of vehicle registration duty is imposed for the registration, or transfer of registration, of vehicles subject to Queensland's conditional registration scheme, at the \$25 flat rate.
- Debits tax – from 1 July 2005, debits tax will be abolished.
- Community Ambulance Cover (CAC)
  - a number of new exemptions from the CAC levy took effect from 11 November 2003.
  - from 1 July 2004, the CAC levy was increased from \$88 to \$90.20 per annum, or to 24.712 cents per day.
- First Home Owner Grant (FHOG)
  - on 18 November 2003, a minimum age requirement of 18 years of age was introduced for FHOG applicants and a new anti-avoidance provision inserted in the *First Home Owner Grant Act 2000*.
  - from 1 January 2004, applicants are required to satisfy a six-month residency period to be eligible for the FHOG.

## Western Australia

- Land Tax
  - increased the exemption threshold from \$50,000 to \$100,000, the second threshold from \$190,000 to \$220,000, and the third threshold from \$550,000 to \$570,000, effective from 2004-05.
  - introduced a land tax exemption for land under an approved conservation covenant, effective from 1 July 2004.
- Transfer Duty
  - from 1 July 2004, all marginal rates of transfer duty were reduced by 5% across the rate scale.
  - introduced an exemption from transfer duty for first home purchases of homes up to \$220,000, with the exemption phasing out at \$300,000, effective from 1 July 2004.
  - extended the concessional scale for purchases of homes for owner occupiers and small businesses, effective from 1 July 2004.
- Tax Reform Measures – as a result of the Review of State Business Taxes, the following State taxes are being abolished:
  - stamp duty on cheques from 1 January 2004;
  - stamp duty on leases from 1 January 2004;
  - stamp duty on unlisted marketable securities from 1 January 2004;
  - stamp duty on life insurance from 1 July 2004;
  - stamp duty on workers' compensation insurance from 1 July 2004; and
  - debits tax from 1 July 2005.

## South Australia

- Payroll Tax – from 1 July 2004, the payroll tax rate was reduced from 5.67% to 5.50%.
- Extension of concessions for first homebuyers – the expanded first homebuyer conveyance duty concession (available where a contract to purchase a first home is executed on or after 27 May 2004) provides a full concession for purchases valued up to \$80,000 and provides a partial concession on purchases valued up to \$250,000. The previous concession provided a full concession for purchases valued up to \$80,000 with partial concessions up to \$130,000.

In addition to extended conveyance duty concessions, first homebuyers will also be entitled to a full exemption from mortgage duty for mortgages that relate to a first home contract (for owner occupation) entered into on or after 27 May 2004. The mortgage duty exemption for first homebuyers is available to all eligible first homebuyers with no value limit.

- Cheque duty – abolished with effect from 1 July 2004.
- Lease duty – abolished for leases entered into on or after 1 July 2004.
- Debits Tax - abolished from 1 July 2005.

## Tasmania

- Transfer Duty – from 20 May 2004, transfer duty relief became available to first home buyers for contracts entered into on or after that day. Duty relief on transfer duty is available up to a maximum of \$4,000 for first home buyers who qualify for the First Home Owner Grant Scheme (FHOGS) and are purchasing a property up to the value of \$350,000. This assistance is in addition to the \$7,000 grant available under the FHOGS. The relief is available until 30 June 2005. Its operation beyond this time will be reviewed as part of the development of Tasmania's 2005-06 State Budget.
- Minor Gaming Taxes – minor gaming taxes levied under the *Gaming Control Act 1993* have been abolished, with effect from 1 July 2004. These taxes relate to minor gaming activities including lucky envelopes; bingo; instant draw bingo; sweepstakes; raffles and gratuitous gaming.
- Transactions Duty – As part of the 2004-05 State Budget, it was announced that, from 1 July 2004, the rate of duty on certain transactions and instruments was to be changed to remove the requirement to pay the sum of \$20. This applies to transactions and instruments currently subject to the concessional and nominal rates of duty under sections 16 and 219 respectively of the *Duties Act 2001*. Where an instrument effected by either of these sections is executed on or after 1 July 2004 the rate of duty will be \$0.00. The legislation to effect these changes will not be introduced into Parliament until the 2004 Spring Session, and is to have retrospective effect from 1 July 2004, in accordance with the Budget announcement.
- Debits tax – abolished from 1 July 2005

## Northern Territory

- Payroll Tax
  - from 1 July 2004, the general exemption threshold has increased from \$600,000 to \$800,000.
  - from 1 July 2005, the general exemption threshold will increase from \$800,000 to \$1,000,000.
- Debits Tax – from 1 July 2005, debits tax will be abolished.
- HIH Levy – from 18 May 2004, the 4% HIH levy on workers' compensation insurance premiums is abolished.

## Australian Capital Territory

- First Home Owner Grant
  - from 14 October 2003, the grant is restricted to persons over the age of 18 years, with the Commissioner's discretion to allow the grant in certain circumstances.
  - From 1 January 2004, an applicant must occupy the home for a continuous period of at least six months, beginning within 1 year of settlement or completion of construction.
- Home Buyer Concession Scheme – from 1 July 2004, scheme updated to reflect current property prices and income levels. Also from 1 July 2004, the circumstances in which a concession may be paid to applicants who are under 18 years of age is restricted; additionally, an applicant must occupy the home for a continuous period of at least six months, beginning within one year of settlement or completion of construction.
- Land Tax
  - from 1 July 2004, the *Rates and Land Tax Act 1926* was repealed and land tax is now imposed under the *Land Tax Act 2004* and administered under the *Taxation Administration Act 1999*. All percentage rates are now determined by disallowable instrument.
  - from 1 July 2004, a new land tax bracket with an average unimproved value (AUV) was introduced for residential properties below \$50,000. A lower land tax marginal rate of 0.65% (previously 1.00%) applies to this new bracket, resulting in the reduction of land tax payable for residential properties across all brackets.
  - from 1 July 2004, existing AUV thresholds for both residential and commercial properties increased by \$25,000.
- Ambulance Levy – from 1 July 2004, the *Emergency Management Act 1999* was repealed and the ambulance levy is now imposed under Schedule 1 of the *Emergencies Act 2004*.

# **INTERSTATE COMPARISON OF TAXES**

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>PAYROLL TAX</b>								
Basic Flat Rate:	6.00%	5.25%	4.75%	6.00%	5.50%	6.1%	6.20%	6.85%
Method of calculation of Tax:	Single Marginal Rate.	Single Marginal Rate.	Deduction System.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.
<b>Tax Scale and Small Business Concession:</b>	First \$600,000 exempt.	First \$550,000 exempt.	First \$850,000 exempt.  For payrolls \$850,000 to \$3.4m, deduction of \$850,000 reducing by \$1 for every \$3 payroll exceeds \$850,000.  No deduction for payrolls in excess of \$3.4m.	First \$750,000 exempt.	From 1 July 2002 first \$504,000 exempt.	First \$1,010,000 exempt.	From 1 July 2004 first \$800,000 exempt.  From 1 July 2005 first \$1,000,000 exempt.	First \$1,250,000 exempt.
	Employer superannuation contributions included in the tax base.  Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.  Termination payments to non-executive directors and share plans and share options included in the tax base from 1 July 2003.	Employer superannuation contributions included in the tax base.  Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2001.  From 1 January 2005, employment agencies will be liable for payroll tax for their on-hired workers. An exemption from payroll tax will apply to wages paid in respect of workers on-hired to a client that is exempt under section 10 of the <i>Pay-roll Tax Act 1971</i> .	Employer superannuation contributions included in the tax base.  Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Employer superannuation contributions included in the tax base.  Grossed up value of fringe benefits included in the tax base from 1 January 2002.  Eligible termination payments included in the tax base from 1 July 2003.	Employer superannuation contributions included in the tax base.  Eligible Termination Payments (as defined for income tax purposes) and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Employer superannuation contribution included in the tax base.  Eligible termination payments and the grossed-up value of fringe benefits included in the tax base from 1 July 2003.	Employer superannuation contribution included in the tax base.  Eligible termination payments included in the tax base from 1 July 2002.  Grossed up value (type 2 grossed-up rate) of fringe benefits included in the tax base from 1 July 2002.	Employer superannuation contributions included in the tax base.  Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.
<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.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>TAXES ON FINANCIAL TRANSACTIONS</b>								
<b>TRANSFER DUTY</b> (Also known as Contracts & Conveyances Duty)								
<b>Tax Scale:</b> 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><b>For Non-Residential Property</b></p> <p><b>\$0-\$14,000:</b> 1.25% (min \$2)</p> <p><b>\$14,001-\$30,000:</b> \$175+1.50%</p> <p><b>\$30,001-\$80,000:</b> \$415+1.75%</p> <p><b>\$80,001-\$300,000:</b> \$1,290+3.50%</p> <p><b>\$300,001-\$1,000,000:</b> \$8,990+4.50%</p> <p><b>Over \$1,000,000:</b> \$40,490 + <u>5.50%</u></p> <p><b>From 1 June 2004</b></p> <p><b>For Residential Property</b></p> <p><b>\$0-\$14,000:</b> 1.25% (min \$2)</p> <p><b>\$14,001-\$30,000:</b> \$175+1.50%</p> <p><b>\$30,001-\$80,000:</b> \$415+1.75%</p> <p><b>\$80,001-\$300,000:</b> \$1,290+3.50%</p>	<p><b>\$0-\$20,000:</b> 1.40%</p> <p><b>\$20,001-\$115,000:</b> \$280 plus 2.40% of dutiable value that exceeds \$20,000</p> <p><b>\$115,001-\$870,000:</b> \$2,560 plus 6.00% of dutiable value that exceeds \$115,000</p> <p><b>Over \$870,000:</b> <u>5.50%</u> of total value.</p>	<p><b>\$0-\$20,000:</b> 1.50%</p> <p><b>\$20,001-\$50,000:</b> \$300+2.25%</p> <p><b>\$50,001-\$100,000:</b> \$975+2.75%</p> <p><b>\$100,001-\$250,000:</b> \$2,350+3.25%</p> <p><b>\$250,001-\$500,000:</b> \$7,225+3.50%</p> <p><b>Over \$500,000:</b> \$15,975+<u>3.75%</u></p>	<p><b>\$0-\$80,000:</b> 2.20%</p> <p><b>\$80,001-\$100,000:</b> \$1,760+3.30%</p> <p><b>\$100,001-\$250,000:</b> \$2,420+4.50%</p> <p><b>\$250,001-\$500,000:</b> \$9,170+5.60%</p> <p><b>Over \$500,000:</b> \$23,170+<u>6.00%</u></p>	<p><b>\$0-\$12,000:</b> 1.00%</p> <p><b>\$12,001-\$30,000:</b> \$120+2.00%</p> <p><b>\$30,001-\$50,000:</b> \$480+3.00%</p> <p><b>\$50,001-\$100,000:</b> \$1,080+3.50%</p> <p><b>\$100,001-\$200,000:</b> \$2,830+4.00%</p> <p><b>\$200,001-\$250,000:</b> \$6,830+4.25%</p> <p><b>\$250,001-\$300,000:</b> \$8,955+4.75%</p> <p><b>\$300,001-\$500,000:</b> \$11,330+5.00%</p> <p><b>Over \$500,000:</b> \$21,330+<u>5.50%</u></p>	<p><b>\$0-\$1,300:</b> \$20.00</p> <p><b>\$1,301-\$10,000:</b> \$20+1.50%</p> <p><b>\$10,001-\$30,000:</b> \$150+2.00%</p> <p><b>\$30,001-\$75,000:</b> \$550+2.50%</p> <p><b>\$75,001-\$150,000:</b> \$1,675+3.00%</p> <p><b>\$150,001-\$225,000:</b> \$3,925+3.50%</p> <p><b>Over \$225,000:</b> \$6,550+<u>4.00%</u></p>	<p><b>\$0-\$500,000:</b> Duty calculated by the formula: <math>D=(0.065V^2)+21V</math> Where D = duty payable in \$ V = (total value/1000)</p> <p><b>Over \$500,000:</b> <u>5.40%</u> of total value.</p>	<p><b>\$0-\$100,000:</b> \$20 or \$2.00 per \$100 whichever is greater.</p> <p><b>\$100,001-\$200,000:</b> \$2,000+\$3.50 per \$100 or part thereof.</p> <p><b>\$200,001-\$300,000:</b> \$5,500+\$4.00 per \$100 or part thereof.</p> <p><b>\$300,001-\$500,000:</b> \$9,500+\$5.50 per \$100 or part thereof.</p> <p><b>\$500,001-\$1,000,000:</b> \$20,500+\$5.75 per \$100 or part thereof.</p> <p><b>Over \$1,000,000:</b> \$49,250+<u>\$6.75</u> per \$100 or part thereof.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>TRANSFER DUTY</b> (continued)	<p><b>\$300,001-\$1,000,000:</b> \$8,990+4.50%</p> <p><b>\$1,000,000 \$3,000,000:</b> \$40,490 + 5.50%</p> <p><b>Over \$3,000,000:</b> \$150,490 + 7.0%</p> <p>Liability includes contents of buildings.</p> <p>Various exemptions are available.</p>				<p><u>Gaming Machine Surcharge</u></p> <p>Effective from 28 November 2002:</p> <p><b>Gaming Machine Surcharge</b> applies to the transfer of ownership of a gaming business.</p> <p><b>Surcharge rate:</b> 5% of annual net gambling revenue of the gaming venue.</p>			
<b>Reference Period:</b>	Payments are due within 3 months of when a transfer of dutiable property occurs or within 3 months of execution of an instrument transferring dutiable property.	Payments are due within 3 months of execution of instrument.	Payments are due within 1 month of the date of assessment.	Documents to be lodged within 3 months of execution and payment required within 3 months of the issue of the assessment notice.	Payments due within 2 months of execution of instrument.	Payments due 3 months after the liability to pay duty arises.	Payments are due within 60 days of execution of instrument.	Documents to be lodged and payment required within 90 days of the liability arising.
<b>Home Purchase Assistance:</b>	<p><u>First Home Plus Scheme</u></p> <p>(Effective after midnight on 3 April 2004)</p> <p><b>For first homes</b></p> <p><b>Up to \$500,000:</b> Nil</p> <p><b>\$500,001-\$600,000:</b> 22.49% less \$112,450</p>	For Concession Card Holders – from 1 May 2004, full exemption for properties valued up to \$250,000 and a partial exemption for properties valued between \$250,000 and \$350,000.	<p><b>For first homes</b></p> <p><b>Below \$250,000:</b> Nil</p> <p><b>\$250,001-\$500,000:</b> Same as for Homes (see below), less a \$2,500 rebate which reduces by \$100 for every \$10,000 above \$250,000.</p> <p><b>Above \$500,000:</b> Same as for Homes (see below).</p>	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%. The concessional rate phases out between \$100,000 and \$200,000.	<p><b>For first homes</b></p> <p>100% concession on the purchase of a first home up to \$80,000.</p> <p>For first home purchases between \$80,000 and \$100,000, the concession rate reduces by 2.5% for each \$1,000 increase in property value above \$80,000.</p>	Duty on first homes valued \$120,000 or less can be paid by instalments over a two year interest free period.	All first homes (regardless of value) receive concession of duty on first \$125,000.	<p><b>Home Buyers:</b></p> <p>\$20 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$273,000.</p> <p>Graduated concession where value of property falls between \$273,000 &amp; \$375,000 – rate of duty is \$13.36 for each \$100 or part thereof by which value exceeds \$273,000.</p>
					Duty relief on transfer duty is available up to a maximum of \$4,000 for first home buyers who qualify for the First Home Owner Grant Scheme (FHOGS) and are purchasing a property up to the value of \$350,000.		For principal place of residence (not first home), duty is reduced by a maximum of \$1,500.	

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<b>Home Purchase Assistance</b> (continued):	<p><i>For vacant land</i></p> <p><b>Up to \$300,000:</b> Nil</p> <p><b>\$300,001-\$450,000:</b> 10.49% less \$31,470.</p> <p>Full tax rates apply above the upper threshold.</p>	<p>From 1 May 2004, first home buyers that qualify for the First Home Owner Grant, will qualify for a \$5,000 First Home Bonus until 30 June 2005 (subject to a price cap of \$500,000). During the period the bonus is available, the stamp duty exemptions for first home buyers with families will be suspended.</p>	<p><b><i>For Homes (not first)</i></b></p> <p><u>From 1 August 2004</u></p> <p>Concessional rate of 1% for values up to \$300,000 plus scheduled transfer duty on the excess.</p>	<p>First home buyers whose home purchases are below \$220,000 are exempt from conveyance duty. The exemption phases out between \$220,000 and \$300,000.</p> <p>First home buyers who buy vacant land valued at \$100,000 or less are exempt from conveyance duty. The exemption phases out between \$100,000 and \$150,000.</p>	<p>For first home purchases between \$100,000 and \$150,000 the concession rate is 50%.</p> <p>Thereafter the concession reduces by \$24 for each \$1,000 of property value in excess of \$150,000 and phases out completely above \$250,000.</p> <p>A rebate of up to \$1,500 is available in respect of home units in the City of Adelaide, regardless of the underlying nature of the title, but is restricted to new dwellings on allotments of 350 square metres or less.</p>	<p>This assistance is in addition to the \$7,000 grant available under the FHOGS. (Effective 20 May 2004 to 30 June 2005)</p>		<p><b><i>Land Buyers:</i></b></p> <p>\$20 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$107,000.</p> <p>Graduated concession where value of property falls between \$107,000 &amp; \$158,000 – rate of duty is \$7.90 for each \$100 or part thereof by which value exceeds \$107,000.</p> <p><b><i>Income threshold:</i></b></p> <p>Gross household income less than \$100,000 pa for all applicants.</p> <p>The threshold increases by \$3,330 pa for each dependent child to a maximum of \$116,650.</p>
<b>VENDOR DUTY</b>	<p>From 1 June 2004</p> <p>The vendor is required to pay vendor duty at the rate of 2.25 percent of the dutiable value of land-related property (i.e. land, land use entitlement, interest in land-related property, including a beneficial interest under a trust) provided the sale price has increased by more than 12 percent of the original purchase price.</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>VENDOR DUTY</b> (continued)	<p>Where the sale price has increased by between 12 percent and 15 percent of the original purchase price, the following discounts apply:</p> <ul style="list-style-type: none"> <li>• more than 12 percent, but not more than 13 percent – 75 percent.</li> <li>• more than 13 percent, but not more than 14 percent – 50 percent.</li> <li>• more than 14 percent, but not more than 15 percent – 25 percent.</li> </ul> <p>Various exemptions and concessions are available eg. principal place of residence and farms are exempt from duty.</p>							
<b>Reference Period:</b>	<p>Payments are due within 3 months from the date the liability first arises for a transfer of land-related property or a declaration of trust, or by the settlement date when an agreement for sale is entered into, including an off-the-plan purchase.</p>							

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<b>MOTOR VEHICLE REGISTRATION DUTY</b>  (Based on the dutiable value of the vehicle being the greater of the consideration given or the market value at the time of the duty is payable)	<p>\$3.00 per \$100, or part, except for</p> <p><u>Passenger Vehicles*</u></p> <p>\$1,350+\$5.00 per \$100, or part, of the dutiable value of the motor vehicle in excess of \$45,000.</p> <p>* a vehicle:</p> <p>a) with a dutiable value of not less than \$45,000, and</p> <p>b) that is constructed primarily for the carriage of not more than 9 occupants, including a sedan, station wagon, coupe, convertible, four wheel drive vehicle with seats and windows, two wheel drive panel van with seats and windows, three wheel car, forward control vehicle passenger vehicle, small bus (seating not more than 9 persons, including the driver), motor home, and snow vehicle,</p> <p>but <b>not</b> including:</p> <p>a motor cycle (with or without a side car), large bus (seating more than 9 persons, including a driver), hearse or invalid conveyance.</p>	<p><u>Passenger Vehicles</u></p> <p><b>\$0-\$35,000:</b> \$5.00 per \$200 or part.</p> <p><b>\$35,001-\$45,000:</b> \$8.00 per \$200 or part.</p> <p><b>Over \$45,000:</b> \$10.00 per \$200 or part.</p> <p><u>Other Vehicles</u> (Including Non Passenger)</p> <p>\$5.00 per \$200 or part.</p> <p><u>Previously Registered Vehicles</u></p> <p>\$8.00 per \$200 or part.</p>	<p>\$2.00 per \$100 or part thereof.</p> <p><u>Conditionally Registered Vehicles</u></p> <p>Flat rate of \$25</p>	<p><u>New Heavy Vehicles</u></p> <p>3.0%</p> <p>Max duty \$12,000</p> <p><u>Used Heavy Vehicles</u></p> <p><b>\$0-\$15,000:</b> 2.5%</p> <p><b>\$15,001-\$40,000:</b> 2.5%-5.0%</p> <p><b>Over \$40,000:</b> 5.0% flat.</p> <p>Max duty \$20,000</p> <p><u>Other Vehicles</u></p> <p><b>\$0-\$15,000:</b> 2.75%</p> <p><b>\$15,001-\$40,000:</b> 2.75%-6.50%</p> <p><b>Over \$40,000:</b> 6.50% flat.</p>	<p><b>\$0-\$1,000:</b> \$1 per \$100 (min \$5) or part.</p> <p><b>\$1,001-\$2,000:</b> \$10+\$2 per \$100 or part of excess.</p> <p><b>\$2,001-\$3,000:</b> \$30+\$3 per \$100 or part of excess.</p> <p><b>Over \$3,000:</b> \$60+\$4 per \$100 or part of excess.</p> <p><u>Except</u> for commercial vehicles where the rate is:</p> <p><b>0-\$1,000:</b> \$1 per \$100 (min \$5) or part.</p> <p><b>\$1,001-\$2,000:</b> \$10+\$2 per \$100 or part of excess.</p> <p><b>Over \$2,000:</b> \$30+ \$3 per \$100 or part of excess.</p>	<p><u>Passenger vehicles</u></p> <p><b>Under \$600:</b> \$20.00</p> <p><b>\$600-\$34,999:</b> \$3.00 per \$100 or part.</p> <p><b>\$35,000-\$40,000:</b> \$1,050+\$11 per \$100 or part in excess of \$35,000.</p> <p><b>Over \$40,000:</b> \$4.00 for each \$100 or part of \$100 of the value of the vehicle.</p> <p><u>Vehicles subject to manufacturers fleet discount</u></p> <p>\$3.50 per \$100</p> <p><u>All Other Vehicles</u></p> <p><b>Under \$600:</b> \$20.00</p> <p><b>Over \$600:</b> \$3.00 per \$100 or part.</p>	<p>\$3.00 per \$100 or part.</p>	<p><u>Passenger Vehicles</u></p> <p><b>Under \$45,000:</b> \$3.00 per \$100 or part thereof.</p> <p><b>\$45,000 or over:</b> \$1,350+\$5 for each \$100 or part thereof in excess of \$45,000.</p> <p><u>All Other Vehicles</u></p> <p>\$3.00 per \$100 or part thereof.</p>
<b>Reference Period:</b>	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due within 14 days of transfer or issue.	Due at time of application for registration or transfer of registration.

<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>
<b>DEBITS TAX</b> (levied on debits to accounts upon which cheque drawing facilities are provided)	Abolished 1 January 2002.	To be abolished on 1 July 2005.  <b>\$1-\$99:</b> \$0.30 <b>\$100-\$499:</b> \$0.70 <b>\$500-\$4,999:</b> \$1.50 <b>\$5,000-\$9,999:</b> \$3.00 <b>\$10,000+:</b> \$4.00	To be abolished on 1 July 2005  <b>\$1-\$99:</b> \$0.30 <b>\$100-\$499:</b> \$0.70 <b>\$500-\$4,999:</b> \$1.50 <b>\$5,000-\$9,999:</b> \$3.00 <b>\$10,000+:</b> \$4.00	To be abolished on 1 July 2005  <b>\$1-\$99:</b> \$0.30 <b>\$100-\$499:</b> \$0.70 <b>\$500-\$4,999:</b> \$1.50 <b>\$5,000-\$9,999:</b> \$3.00 <b>\$10,000+:</b> \$4.00	To be abolished from 1 July 2005  <b>\$1-\$99:</b> \$0.30 <b>\$100-\$499:</b> \$0.70 <b>\$500-\$4,999:</b> \$1.50 <b>\$5,000-\$9,999:</b> \$3.00 <b>\$10,000+:</b> \$4.00	To be abolished from 1 July 2005  <b>\$1-\$99:</b> \$0.15 <b>\$100-\$499:</b> \$0.35 <b>\$500-\$4,999:</b> \$0.75 <b>\$5,000-\$9,999:</b> \$1.50 <b>\$10,000+:</b> \$2.00	Legislation passed abolishing Debits Tax from 1 July 2005.  <b>\$1-\$99:</b> \$0.15 <b>\$100-\$499:</b> \$0.70 <b>\$500-\$4,999:</b> \$1.50 <b>\$5,000-\$9,999:</b> \$3.00 <b>\$10,000+:</b> \$4.00	To be abolished from 1 July 2005  <b>\$1-\$99:</b> \$0.30 <b>\$100-\$499:</b> \$0.70 <b>\$500-\$4,999:</b> \$1.50 <b>\$5,000-\$9,999:</b> \$3.00 <b>\$10,000+:</b> \$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.
<b>DEBITS DUTY</b>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Duty of 15 cents per debit.	Not imposed.	Not imposed.
<b>CHEQUE DUTY</b>	Abolished 1 October 1990.	Not imposed.	Abolished 1 January 1994.	Abolished 1 January 2004.	Abolished 1 July 2004.	Abolished 1 January 1985.	Abolished.	Abolished 1 September 1987.
<b>ELECTRONIC BANKING DUTY</b>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	10 cents per debit transaction.	Not imposed.
<b>CREDIT CARD TRANSACTION DUTY</b>	Not imposed.	Not imposed.	Abolished 1 August 2004.	Not imposed.	Not imposed.	Refer to Debits Duty.	Not imposed.	Not imposed.

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<p><b>SHARE TRANSFER DUTY</b> <b>(MARKETABLE SECURITY DUTY)</b></p> <p>Unless otherwise stated the purchaser is liable for off-market transactions.</p> <p><b>Reference Period:</b></p>	<p><u>Listed Securities</u></p> <p>Abolished 1 July 2001.</p> <p><u>Unlisted Securities</u></p> <p>60 cents/\$100 (or part).</p> <p>Payments are due within 3 months of execution of instrument.</p>	<p><u>On Market Transactions</u></p> <p>Abolished 1 July 2001.</p> <p><u>Off Market Transactions</u></p> <p><b>Listed transactions</b></p> <p>Abolished 1 July 2001.</p> <p><b>Unlisted Companies</b></p> <p>Abolished 1 July 2002.</p>	<p><u>On Market Transactions</u></p> <p>Abolished 1 July 2001.</p> <p><u>Off Market Transactions</u></p> <p><b>Listed Companies</b></p> <p>Abolished 1 July 2001.</p> <p><b>Unlisted Companies</b></p> <p>60 cents/\$100 or part thereof.</p>	<p><u>On Market Transactions</u></p> <p>Abolished.</p> <p><u>Off Market Transactions</u></p> <p>Abolished.</p>	<p><u>On Market Transactions</u></p> <p>Abolished 1 July 2001.</p> <p><u>Off Market Transactions</u></p> <p><b>Listed Companies</b></p> <p>Abolished 1 July 2001.</p> <p><b>Unlisted Companies</b></p> <p>60 cents/\$100 or part thereof.</p> <p><b>Off-market Transactions of unlisted companies:</b></p> <p>Payments are due within 2 months of execution of instrument.</p>	<p><u>On Market Transactions</u></p> <p>Abolished 1 July 2001.</p> <p><u>Off Market Transactions</u></p> <p><b>Listed Companies</b></p> <p>Abolished 1 July 2001.</p> <p><b>Unlisted Companies</b></p> <p>Abolished 1 July 2002.</p>	<p><u>On Market Transactions</u></p> <p>Abolished 1 July 2001.</p> <p><u>Off Market Transactions</u></p> <p><b>Quoted securities</b></p> <p>Abolished 1 July 2001.</p> <p><b>Unlisted Companies</b></p> <p>60 cents/\$100 or part thereof.</p> <p>Payments are due within 60 days of execution of instrument.</p>	<p><u>On Market Transactions</u></p> <p>Abolished 1 July 2001 for quoted securities.</p> <p><u>Off Market Transactions</u></p> <p><b>Quoted on a stock exchange</b></p> <p>Abolished 1 July 2001.</p> <p><b>Not quoted on a stock exchange</b></p> <p>60 cents/\$100 or part thereof (unless land rich provisions apply).</p> <p>Minimum duty \$20.</p> <p>Documents are to be lodged and payment received within 90 days of the liability arising.</p>
<p><b>MORTGAGES &amp; LOAN SECURITY DUTY</b> (Based on sum secured)</p>	<p><b>\$0-\$16,000:</b> \$5.00</p> <p><b>Above \$16,000:</b> \$5.00 plus \$4.00 per \$1000 or part of excess.</p> <p>Exemption for additional advances up to \$10,000 in any 12 month period.</p> <p>Exemption applies for the refinancing of all loans up to the maximum amount secured by the previous loan.</p>	<p>Abolished from 1 July 2004.</p>	<p>40c/\$100 or part thereof.</p>	<p><b>Home Loans:</b> 25c/\$100</p> <p><b>Other loans:</b> 40c/\$100</p>	<p><b>Effective 1 October 2003:</b></p> <p><u>Mortgage for owner occupation</u></p> <p><b>\$0-\$400:</b> Exempt</p> <p><b>\$401-\$6,000:</b> \$10.00</p> <p><b>Over \$6,000:</b> \$10+35c/\$100 or part of excess.</p> <p><u>Other Mortgages</u></p> <p><b>\$0-\$400:</b> Exempt</p> <p><b>\$401-\$6,000:</b> \$10.00</p>	<p><b>\$8,000 and under:</b> \$20.00</p> <p><b>\$8,001-\$10,000:</b> \$20+25c/\$100 or part of excess.</p> <p><b>Over \$10,000:</b> \$25+35c/\$100 or part of excess.</p> <p>Re-financing of loans are exempt from duty.</p>	<p>Abolished.</p>	<p>Abolished 1 September 1987.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>MORTGAGES &amp; LOAN SECURITY DUTY</b> (continued)  <b>Home Purchase Assistance:</b>	Effective after midnight on 3 April 2004  A full exemption for first home purchases for: <ul style="list-style-type: none"> <li>• <b>first homes</b> with property values up to \$500,000, phasing out between \$500,000 and \$600,000</li> <li>• <b>vacant land</b> with values up to \$300,000 phasing out between \$300,000 and \$450,000</li> </ul>		Home exempt on the lesser of the amount secured to buy or build a home or \$250,000 for a first home or \$70,000 for others.  Home exempt for refinancing of mortgages up to \$100,000.		<b>Over \$6,000:</b> \$10+45c/\$100 or part of excess.  In respect of first home contracts from 27 May 2004:  An exemption applies where the mortgage relates to an eligible first home owner transaction.  The mortgage is exempt to the extent of the liability under that transaction.			
Reference Period:	Payments are due weekly based on the previous week's transactions.		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>Transfer Duty:</b>	Abolished 1 January 1983.	Not imposed.	\$5.00 where transfer of mortgage or loan is secured by land – otherwise charged at scheduled transfer duty rates.	\$20 where transfer after sale for full value. If the transfer is for less than the full market value of the mortgage, transfer duty applies.	Abolished 5 August 1985.	Abolished 1 July 2001.	Abolished.	Abolished 1 September 1987.
<b>DEEDS OF SETTLEMENT</b>	Declarations of Trust over property that is not dutiable property – \$200 per declaration.	Declarations of Trust over property that is not dutiable property – \$200 per declaration.	Duty imposed at transfer duty rates on trust creations.	Not imposed.	\$10 or transfer duty rates.	\$20.00 or transfer duty rates if applicable.	\$20 or transfer duty rates if applicable.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>LOANS DUTY</b>	Not imposed.	Not imposed.	<b>Credit Duty:</b> 0.03% on loans and credit arrangements made during previous month.  Short term loans and credit arrangements taxed at 0.0025%.  Over \$1m, reduced rates apply.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
<b>DISCOUNT TRANSACTIONS DUTY</b>	Abolished 1 January 1983.	Not imposed.	0.03% (0.0025% for short term transactions).  Over \$1m reduced rates apply.	Abolished 1 January 1984.	Abolished 1 January 1984.	Not imposed.	Not imposed.	Not imposed.
<b>INSURANCE DUTY</b>								
<b>Life:</b> <b>(Based on sum insured, except in SA.)</b>	<b>\$0-\$2,000:</b> \$1.00  <b>Over \$2,000:</b> \$1.00+20c per \$200 or part thereof in excess of \$2000.	<b>\$200-\$2,000:</b> 12c per \$200 or part.  <b>Over \$2,000:</b> \$1.20+24c per \$200 or part above \$2,000.	<b>\$0-\$2,000:</b> 0.05%  <b>Over \$2,000:</b> \$1+0.1% of balance.	No duty on life insurance policies.	\$1.50 per \$100 or part thereof of net premiums of previous year paid as annual licence.	<b>Up to \$2,000:</b> 10c per \$200 or part.  <b>Over \$2,000:</b> \$1.00+20c per \$200 or part in excess of \$2,000.	10c per \$100 or part thereof the sum insured.	<b>Life insurance</b> (other than a temporary or term insurance policy, or disability income insurance)  <b>\$0-\$2,000:</b> \$1.00  <b>Over \$2,000:</b> \$1.00+20c per \$200 or part thereof in excess of \$2,000.
<b>Term/Temporary:</b>	<b>Term or Temporary:</b> 5% of first year premium.  <b>Life insurance riders:</b> 5% of first year premium on the life insurance rider.	<b>Term insurance:</b> 5% of first year premium.	<b>Term or Temporary insurance:</b> 5% of first year's premium.			<b>Term or Temporary policy:</b> 5% of first year premium.	<b>Term or Temporary:</b> 5% of first year premium.	<b>Term or Temporary insurance policy:</b> 5% of the first year's premium.  <b>Life insurance rider:</b> 5% of the first year's premium.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Term/Temporary (continued):</b>	Insurance under which an amount is payable in the event of the disablement of the insured by accident or sickness. 5% of the premium paid.							<b>Insurance in the event of the disablement of the insured by accident or sickness:</b> 10% of the premium paid.  Annuities exempt.
<b>General:</b>	5% of the premium.  2.5% of premium paid on crop and livestock.  Exemptions:  Annuities, workers compensation, compulsory 3 <sup>rd</sup> party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of non-profit organisations, and medical benefit insurance.	10% of previous month's premiums.  No duty on workers compensation, transport, or commercial marine insurance.	7.5% of the premium for contracts of class 1 general insurance.  5% of net premium for workers compensation, motor vehicle (other than compulsory 3 <sup>rd</sup> party), professional indemnity insurance, personal injury related to a person's travel on an aircraft, home mortgage that is a first mortgage, and life insurance riders.  10c flat on compulsory 3 <sup>rd</sup> party motor vehicle.  Exempt:  Premiums paid for policies of Public Liability Insurance by "not for profit organisations".  Insurance premiums for hull of commercial vessel, goods in transit, health insurance and reinsurance between insurers.	10% of gross premiums.  No duty on workers compensation insurance policies.  10% of premiums on compulsory 3 <sup>rd</sup> party insurance for motor vehicles.	\$11 per \$100 or part thereof of premiums.  (Including compulsory 3 <sup>rd</sup> party premiums)  No duty on workers compensation or commercial marine insurance.	8% of premiums.  \$6 flat on 3 <sup>rd</sup> party motor vehicle insurance.  No duty on workers compensation.  No duty on public liability insurance.  <b>Mortgage:</b> 2% of the premium on the policy.  \$20 is chargeable on an annuity issued by a life company, or purchased by a person from a life company.	10% of premiums (including Indemnity Insurance).  Policies covering workers compensation, transport of goods & commercial marine hulls exempt.	10% of gross premium.  Amateur sporting and community not-for-profit bodies exempt from duty on public liability insurance and other prescribed general insurance required to hold a public event.  No duty on workers compensation, compulsory 3 <sup>rd</sup> party motor vehicle personal injury insurance, health insurance and international trade insurance.

<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>
<b>Reference Period:</b>	Payments relate to the previous month's transactions.  Due and payable by 21 <sup>st</sup> of each month.	Payments relate to the previous month's transactions.  Due and payable by the 14 <sup>th</sup> of the next month for life and the 21 <sup>st</sup> for general insurance.	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.  Due and payable by 21 <sup>st</sup> of each month.
<b>INSURANCE PROTECTION TAX</b>	Introduced on 1 July 2001 to assist meeting claims against policies held with HIH Insurance in relation to CTP and Home Owner Warranty Schemes.  The tax consists of an annual levy of \$69m. General insurers registered with APRA contribute \$65m, based on an apportionment by market share of premiums. The balance is contributed by a 1% <i>ad valorem</i> tax imposed on brokers to overseas general insurers and domestic general insurers who are not registered with APRA.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
<b>AGREEMENTS DUTY</b>								
Under Hand:	Abolished 1 July 1998.	Abolished.	Not imposed.	Not imposed.	Not imposed unless specifically charged under another head of duty.	Abolished 1 July 2002.	Not imposed.	Not imposed.
Under Seal:	Abolished 1 July 1998.		Not imposed.	\$20.00	\$10.00 (if in deed form).	Abolished 1 July 2002.	\$20.00 (if in deed form).	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>HIRING ARRANGEMENTS DUTY (GOODS)</b></p> <p>Including motor vehicle leases. Sometimes called "RENTAL DUTY".</p>	<p><b>Equipment financing arrangements:</b> 0.75% of the total amount of the hiring charges.</p> <p><b>Ordinary hire of goods:</b> 1.5% of the total amount of the hiring charges.</p> <p>First \$14,000 for each month is exempt only for hiring at 1.5% rate.</p> <p>Maximum duty payable is \$10,000 for any single arrangement.</p> <p>'Wet hire' is exempt.</p>	<p>Any commercial hire business receiving hiring charges in excess of \$6,000 in any month must pay duty:</p> <ul style="list-style-type: none"> <li>▪ At 0.75% of hiring charges in excess of \$6,000 per month. A maximum duty of \$10,000 applies to special hiring agreements exceeding \$1,333,333.</li> <li>▪ If rental agreement is entered into before 1 January 1997, at a rate of 1.5% of total rental income received for the duration of the arrangement.</li> </ul> <p>Hire purchase agreements entered into on or after 1 January 1997 are also subject to rental business duty with exemptions for natural persons for hire purchase on farm machinery or commercial vehicles and domestic credit contracts up to \$35,000.</p>	<p>0.43% on total amount of hiring charges.</p> <p>An exemption is available for registered commercial hirers who have total annual hiring charges of \$100,000 or less.</p> <p>Exemption for credit purchase agreements for the purchase of goods, with freehold land or a business interest.</p> <p>\$1,000 hiring charge threshold for a hire of goods by a person other than a commercial hirer.</p>	<p><b>Equipment financing arrangements:</b> 0.75% of the total amount of the hiring charges.</p> <p><b>Ordinary hire of goods:</b> 1.5% of the total amount of the hiring charges.</p> <p>Annual exemption threshold: \$50,000</p>	<p>Effective 1 October 2003</p> <p><b>Equipment finance</b> – includes commercial hire purchase and other equipment financing arrangements for terms greater than 9 months:</p> <p>0.75% on rental income</p> <p><b>All other types of rental arrangements:</b></p> <p>1.8% on rental income in excess of \$6,000 per month or \$72,000 per annum.</p>	<p>Abolished 1 July 2002.</p>	<p>1.8% of hiring charges or \$9,000, whichever is the lesser.</p> <p>No duty payable if annual hiring charges are less than \$90,000.</p>	<p><b>Equipment finance arrangements:</b> 0.75% of hiring charges.</p> <p><b>All other types of hiring arrangements:</b> 1.5% of hiring charges.</p> <p>For hiring charges (excluding equipment finance arrangements) the first \$6,000 for each month is exempt.</p> <p>All hiring arrangements subject to a maximum \$10,000 duty for single arrangement.</p>
<p><b>Reference Period:</b></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><b>HIRE PURCHASE ARRANGEMENTS DUTY</b></p>	<p>See Hiring Arrangements Duty. (Equipment Financing Arrangements)</p>	<p>See Hiring Arrangements Duty.</p>	<p>0.43% of the total amount of the charges for the goods.</p>	<p>See Hiring Arrangements Duty. (Equipment Financing Arrangements).</p>	<p>See Hiring Arrangements Duty. (Equipment Financing Arrangements.)</p>	<p>Abolished 1 July 2002.</p>	<p>See Hiring Arrangements Duty.</p>	<p>See Hiring Arrangements Duty.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>LEASES OF LAND OR PREMISES DUTY (TENANCIES)</b> (Residential leases are tax exempt.)</p> <p><b>Transfer of Lease:</b></p> <p><b>Reference Period:</b></p>	<p>35c/\$100 of total rent. Exemption for a lease whose total cost is no more than \$20,000. Movable dwelling sites are also exempt. Duty on franchise agreements abolished on 1 July 2001.</p> <p>Transfer duty payable in NSW.</p> <p>Payments are due within 3 months after duty becomes liable.</p>	<p>Abolished 26 April 2001.</p>	<p>35c/\$100 of total rent or part thereof.</p> <p>Transfer duty applies to the transfer of lease – on the value of the consideration paid for the lease and the consideration paid for, or the value of, chattels taken over. Exempt: Grant of lease over private dwelling, provided that no premium, fine or other consideration is payable for the grant.</p> <p>Payments are due within 1 month of the date of assessment.</p>	<p>Lease duty was abolished from 1 January 2004.</p> <p>Payments relate to the previous month's transactions.</p>	<p>Abolished for leases entered into on or after 1 July 2004.</p> <p>Transfer duty applies on the value of the lease.</p> <p>Payments are due within 2 months of execution of the instrument.</p>	<p>Abolished 1 July 2002.</p>	<p><u>Definite term</u> <b>Average annual rent</b> <b>\$0-\$30,000:</b> Nil <b>&gt; \$30,000:</b> 50c/\$100 <u>Indefinite term</u> \$1/\$100 of one year's rent. Leases include the grant and renewal of franchise agreements, but not the transfer of franchise agreements.</p> <p>Payments are due within 60 days of execution of instrument.</p>	<p>50c/\$100 of total cost of lease (minimum \$20). However, if the yearly cost of the lease is no more than \$10,000, and the yearly value of the lease is no more than \$10,000, no duty applies.</p> <p>Liable as a transfer of an interest in land. Transfer duty rates apply.</p> <p>Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.</p>
<p><b>HEALTH INSURANCE LEVY</b></p>	<p>As of 1 February 2004, \$1.02 per individual (single) per week and \$2.04 per week for families for policies written by Health Insurance Funds.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Referred to as <b>Ambulance Service Levy</b>. As of 1 February 2004, \$1.02 per single contributor per week, and \$2.04 per family levied on policies written by Health Insurance Funds.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Reference Period:</b>	Payments determined by total membership of the health fund on the 1 <sup>st</sup> of the month. Payments due on the 15 <sup>th</sup> of the same month.							Payments are monthly and are in relation to a period three months prior (i.e. April return is for January).
<b>PARKING SPACE LEVY</b>	From 1 July 2004  \$860 per annum on liable spaces within the City of Sydney and a prescribed area of the Municipality of North Sydney.  \$430 per annum on liable spaces in St. Leonards, Chatswood, Parramatta and Bondi Junction.  From 2004-05, the levy will be indexed annually to movements in the Sydney CPI over the year to the previous March quarter.  Exemptions and concessions apply.	Not imposed.	Not imposed.	\$185 per annum per bay for long stay non-residential tenant parking within the prescribed Perth city area.  \$160 per bay for short stay public parking.  \$80 per bay for motor cycle parking.	Not imposed.	Not imposed.	Not imposed.	Proposed in Budget for introduction 1 July 2004. Postponed to 2005-06.
<b>EMERGENCY SERVICES LEVY</b>	<u>Fire Service Levy</u>  In NSW fire fighting services are funded through the Fire Service Levy. Once the cost of operating the services are determined, the amount is allocated across the insurance industry, Local Councils and State Budget in the following proportions:	<u>Fire Services Levy</u>  In Victoria, fire fighting services are funded through the Fire Services Levy. Once the cost of operating the fire services are determined, the amount of the levy is allocated across the insurance industry, local councils and the State Government in the following proportions:	<u>Fire Levy</u>  The Qld Fire and Rescue Authority is funded through a fire levy that is collected on behalf of the State Government through municipal rates. The levy varies according to property type and location.	<u>Emergency Services Levy</u>  The Emergency Services Levy replaced the fire services levy from 1 July 2003. The new levy is property based and collected by the local government authorities.  The levy rates vary by property type and by region.	<u>Fixed Property</u>  Flat fee \$50 (\$20 for special community use category and \$0 if outside Local Govt. Areas) plus variable Levy rate based on capital value adjusted for location and land use as follows:  \$50 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).	<u>Fire Service Levy</u>  <i>Insurance</i>  <b>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other:</b> 28% of gross premium.  <b>Marine and cargo:</b> 2% of gross premium.  <b>Aviation:</b> 14% of gross premium.	Not imposed.	<u>General Insurance Levy</u>  Abolished 1 July 2001.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>EMERGENCY SERVICES LEVY</b> (continued)	<i>NSW Fire Brigades</i> <b>Insurance:</b> 73.7% <b>Local Councils:</b> 12.3% <b>State Budget:</b> 14.0% <i>Rural Fire Service</i> <b>Insurance:</b> 73.7% <b>Local Councils:</b> 13.3% <b>State Budget:</b> 13.0%	<i>Melbourne Fire &amp; Emergency Services Board</i> <b>Insurance Industry:</b> 75.0% <b>Local Government:</b> 12.5% <b>State Government:</b> 12.5% <i>Country Fire Authority</i> <b>Insurance Industry:</b> 77.5% <b>Local Government:</b> 0.0% <b>State Government:</b> 22.5%	<u>Community Ambulance Cover (CAC)</u> CAC replaced the voluntary Queensland Ambulance Service Subscription Scheme and transport charges for non-subscribers. It is collected through a payment of 24.712 cents per day or \$90.20 per year on electricity accounts.		<b>Concessions:</b> Up to \$40 concession applies to recipients of specified pensions and Government allowances and to qualifying self funded retirees. <u>Mobile Property</u> (Levy rates net of remissions) <b>Cars and larger capacity motor cycles:</b> \$24.00 <b>Smaller capacity motor cycles:</b> \$12.00 <b>Commercial fishing vessels:</b> \$12.00 <b>Historical vehicles:</b> \$6.00 (conditions apply) (Certain variations for country based mobile property apply.)	<i>Local Council</i> Minimum levy of \$25.00 applies. Rates are based on assessed annual value (AAV) of properties. <i>Motor Vehicles</i> <b>Registration of motor vehicle:</b> \$11.00 per vehicle.		
<b>SAVE THE RIVER MURRAY LEVY</b>  <b>EXEMPTIONS:</b>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Charged at a flat rate to SA Water customers and indexed annually by movements in the Adelaide CPI. From 1 July 2004: \$30.60 p.a. residential customers. \$137.80 p.a. non-residential customers. Pensioners who are eligible for a concession on SA Water rates & charges are exempt from the levy.	Not imposed.	Not imposed.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>LAND TAX</b>								
<b>Tax Scale:</b>	<b>For 2005 land tax year:</b>	<b>For 2005 land tax year:</b>	<b>Up to \$3,999:</b> 0.20%	<b>For 2004-05 land tax year:</b>	<b>\$0-\$50,000:</b> Nil	<b>\$0-\$15,000:</b> Nil	Not imposed.	<b>For 2004-05</b>
Marginal rates apply to excess above the lower limit of the range unless explicitly specified.	<b>\$0-\$400,000:</b> 0.4%	<b>Less than \$174,999:</b> Nil	<b>\$4,000-\$5,999:</b> \$8+0.36%	<b>\$0-\$100,000:</b> Nil	<b>Exceeding \$50,000-\$300,000:</b> \$8+0.36%	<b>\$15,001-\$100,000:</b> \$25.00+0.55%		<i>Residential Properties Marginal Rates</i>
	<b>\$400,001-\$500,000:</b> \$1,600+0.6% of value over \$400,000.	<b>\$175,000-\$199,999:</b> \$175 and 0.1 cents for each \$1 of the value that exceeds \$175,000.	<b>\$6,000-\$9,999:</b> \$15.20+0.52%	<b>\$100,001-\$220,000:</b> \$150+0.15% of excess.	<b>Exceeding \$300,000-\$1,000,000:</b> \$875+1.65%	<b>\$100,001-\$200,000:</b> \$492.50+1.25%		<b>Up to \$50,000:</b> 0.65%
	<b>Over \$500,000:</b> \$2,200+1.4% of value over \$500,000.	<b>\$200,000-\$539,999:</b> \$200 and 0.2 cents for each \$1 of the value that exceeds \$200,000.	<b>\$10,000-\$29,999:</b> \$36+0.70%	<b>\$220,001-\$570,000:</b> \$330+0.45% of excess.	<b>Over \$1,000,000:</b> \$12,425+3.7%	<b>\$200,001-\$500,000:</b> \$1,742.50+2.25%		<b>\$50,001-\$125,000:</b> 1.00%
	The minimum land tax payment is \$100. Land tax, therefore, becomes payable on land valued at (and above) \$25,000.	<b>\$540,000-\$709,999:</b> \$880 and 0.5 cents for each \$1 of the value that exceeds \$540,000.	<b>\$30,000-\$49,999:</b> \$176+0.87%	<b>\$570,001-\$2,000,000:</b> \$1,905+1.76% of excess.		<b>\$500,001 or more:</b> \$8,492.50+2.50%		<b>\$125,001-\$225,000:</b> 1.25%
	Non-concessional companies and special trusts will be taxed at the flat rate of 1.4%.	<b>\$710,000-\$849,999:</b> \$1,730 and 1 cent for each \$1 of the value that exceeds \$710,000.	<b>\$50,000-\$199,999:</b> \$350+1.03%	<b>\$2,000,001-\$5,000,000:</b> \$27,073+2.30% of excess.				<b>Over \$225,000:</b> 1.50%
	Premium Property Tax will be abolished from the 2005 land tax year	<b>\$850,000-\$1,129,999:</b> \$3,130 and 1.75 cents for each \$1 of the value that exceeds \$850,000.	<b>\$200,000-\$349,999:</b> 1,895+1.20%	<b>Over \$5,000,000:</b> \$96,073+2.50% of excess.				<i>Commercial Properties Marginal Rates</i>
		<b>\$1,130,000-\$1,619,999:</b> \$8,030 and 2.75 cents for each \$1 of the value that exceeds \$1,130,000.	<b>\$350,000-\$499,999:</b> \$3,695+1.37%	<b>The Metropolitan Region Improvement Tax</b> is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.15c per \$1				<b>Up to \$125,000:</b> 1.00%
		<b>\$1,620,000-\$2,699,999:</b> \$21,505 and 3 cents for each \$1 of the value that exceeds \$1,620,000.	<b>\$500,000-\$649,999:</b> 5,750+1.54%					<b>\$125,001-\$225,000:</b> 1.40%
		<b>\$2,700,000 and over:</b> \$53,905 and 4 cents for each \$1 of the value that exceeds \$2,700,000.	<b>\$650,000-\$799,999:</b> \$8,060+1.71%					<b>Over \$225,000:</b> 1.70%
			<b>\$800,000-\$949,999:</b> \$10,625+1.89%					Based on Average Unimproved Value, which includes the 2002, 2003 and 2004 Unimproved Land Values.
			<b>\$950,000-\$1,099,999:</b> \$13,460+2.01%					
			<b>\$1,100,000-\$1,249,999:</b> \$16,475+2.23%					
			<b>\$1,250,000-\$1,299,999:</b> \$19,820+2.44%					
			<b>\$1,300,000-\$1,349,999:</b> \$21,040+2.66%					
			<b>\$1,350,000-\$1,399,999:</b> \$22,370+2.87%					

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>LAND TAX</b> (continued)		<p>The metropolitan parks charge will be adjusted with inflation from 1 July 2004, and the minimum charge will be increased from \$46.70 to \$50 for 2004-05.</p> <p>From 1 July 2004, land tax will be payable on electricity transmission easements. The transmission companies will pay the annual tax rates that applied for the 2004 land tax year.</p>	<p><b>\$1,400,000- \$1,449,999:</b> \$23,805+3.09%</p> <p><b>\$1,450,000- \$1,499,999:</b> \$25,350+3.30%</p> <p><b>\$1,500,000 and over:</b> 1.80% Flat.</p> <p>\$220,000 deduction from taxable value for natural persons who are residents; and a general 15% rebate for all natural persons who are not an absentee or trustee of a trust.</p> <p>For companies, trustees and absentees: \$170,000 exemption. Phasing in rebate available for groups in the \$170,000 to \$235,000 range: 36% maximum reducing by 0.5% per \$1,000 of excess.</p> <p>Payment is not required for assessments less than \$350.</p>					
<b>EXEMPTIONS:</b>								
Primary Residence:	<p><u>For 2005 land tax year:</u></p> <p>All principal places of residence exempt.</p>	<p>Principal place of residence exempt.</p> <p>Exemptions available to various charitable organisations upon qualification.</p>	<p>Exempt or deductible depending on circumstances.</p>	<p>Exempt, except principal places of residence owned by companies and trusts.</p>	<p>Exempt with conditions.</p>	<p>Exempt.</p>		<p>Exempt, apart from parcels of land that are rented or owned by a company or trust.</p>
Primary Production Land:	<p>Exempt.</p>	<p>Exempt with conditions.</p>	<p>Deductible.</p>	<p>Exempt.</p>	<p>Exempt with conditions.</p>	<p>Exempt.</p>		<p>Exempt.</p>
(Note: Generally Charitable, Religious and Educational Bodies are exempt with conditions.)								

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Reference Period:</b>	Based on value of land as at 1 July of the previous year if owned at midnight 31 December of the previous year.	Based on aggregate value of land owned as at midnight 31 December of the previous year to the assessment year.	Based on value of land as at midnight on 30 June of the previous year.  The land tax value is the lesser of the unimproved value at the 30 June and the average of the unimproved values at the 30 June over the last three years.	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 aggregate value of land as at 1 July of the assessment year.		Based on the rolling three year average of unimproved land values.  Liability is assessed quarterly on the liability dates of 1 July, 1 October, 1 January and 1 April.
<b>ELECTRICITY DISTRIBUTORS' LEVY</b>	Suspended from 1 July 2001.	Abolished 1 January 2001.	Not imposed.	Not imposed.	Not imposed.	Abolished 1 July 2001.	Not imposed.	Not imposed.
<b>RACING TAXES:</b>	Privatised entity.	Privatised entity.	Privatised entity.				Privatised entity.	
<b>ON-COURSE TOTALIZATOR TAX</b>							Abolished 1 August 2000	
Gross deduction from investment:	From 1 July 2004 <b>Win:</b> 14.50% <b>Place:</b> 14.25% <b>Quinella:</b> 14.75% <b>Doubles/Exacta:</b> 18.00% <b>Quadrella:</b> 20.00% (commenced on 9 February 2004) <b>Trifecta/Superfecta:</b> 20.00% <b>First Four:</b> 22.50% <b>Spinner:</b> 14.00% (commenced on 7 April 2003)	Maximum of 16% over the year.  (Maximum commission from any one pool 25%).	Maximum of 16% over the year.  (Amount of deduction percentage can vary from type of bet and from time to time depending on policy.  The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%.)	Participate in Supertab, for interstate racing and Perth gallops  <b>Win/Place:</b> 14.25%  <b>Non-Supertab Win/Place average of:</b> 15.60%  <b>Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta:</b> 20.00%  <b>Favourite numbers:</b> 25.00%	The deduction percentage is limited to a maximum of 25% from investment.  Deduction percentage can vary according to type of bet.		All Pools combined with TABQ.  Maximum of 16% over the year.  (Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%.)  <u>Fixed Odds Betting</u> TABQ has rights to a licence from 1 January 2001.	

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Net percentage received by Government:	<p><b>FootyTAB:</b> 25.00%</p> <p>Commissions set by TAB Ltd.</p> <p>Maximum individual pool takeout is 25% with annual average over pools (including FootyTAB) not to exceed 16% (excluding roundings).</p> <p><b>Note:</b> FootyTAB is essentially an off-course activity.</p> <p>From 1 July 2000</p> <p>19.11% of player loss (gross deduction).</p> <p>Subject to approval by the Treasurer, tax on 'domestic' non-TAB totalizator investments fully rebated to clubs.</p> <p>FootyTAB tax paid to Sport and Recreation Fund.</p>	<p><b>Tax rate:</b> 19.11% of player loss (i.e. gross deduction).</p> <p>(Minimum 84% returned to players).</p> <p>Payment of taxation is required within 14 days after the event.</p>	<p>20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>Quarterly licence fee \$159,200.</p> <p>Increases on 1 October each year based on CPI.</p>	<p>Nil</p> <p><b>Note:</b> State Government reimburses GST paid by racing clubs on their gross totalizator margin.</p>	<p>Where the sum of bets made with an authorised racing club:</p> <p><b>Does not exceed \$30,000:</b> 1.0%</p> <p><b>Between \$30,001 and \$60,000:</b> \$300 plus 2% of excess over \$30,000.</p> <p><b>Between \$60,001 and \$120,000:</b> \$900 plus 3% of excess over \$60,000.</p> <p><b>Greater than \$120,000:</b> \$2,700 plus 5.25% of excess over \$120,000.</p> <p><i>GST reimbursed</i></p>	<p><u>Totalizator</u></p> <p>40% of licensee's commission deducted less GST.</p> <p><u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held</u></p> <p><b>In Australia:</b> 20% of licensee's commission deducted less GST.</p> <p><b>Outside Australia:</b> 10% of licensee's commission deducted less GST.</p>	<p>Government receives:</p> <ul style="list-style-type: none"> <li>▪ Licence fee monthly of 10% of capital value divided by 12 less GST.</li> <li>▪ Dividend and Tax Equivalent Payments (2000-01 = 3.6%).</li> </ul> <p>In addition clubs receive 4% and RDF 0.5%.</p>	

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>OFF-COURSE TOTALIZATOR TAX</b>								
Gross deductions from investments:	<u>Parimutuel Pools</u> As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	Abolished 1 August 2000.	As for on-course Totalizators.	As for on-course Totalizators.
	<u>Fixed Odds Sports Betting</u> Not applicable (Fixed Odds basis).							
	<u>Fixed Odds (Futures) Racing Betting</u> Not applicable (Fixed Odds basis).							
Net percentage received by Government:	<u>Parimutuel Pools</u> As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	<b>All pools:</b> 5% of turnover. However, 0.5% is returned as rebate to TAB (effective 1 February 2001). <b>Note:</b> State Government reimburses GST paid by TAB on gross gambling margin.	6% of net wagering revenue (deductions) .		As for on-course Totalizators.	As for on-course pools.
<b>BOOKMAKER'S TURNOVER TAX</b>								
Net percentage received by Government	Abolished 31 March 2002.	Abolished.	Abolished on 30 June 2000.	<u>All courses</u>	Abolished 2 December 2001.	<u>On Course</u>	0.33% of turnover on racing events (the rate is GST exclusive).	Abolished 29 September 2003.
<b>Racing:</b>				<b>Racing:</b> 0.00% <b>Note:</b> State Government reimburses GST paid by bookmakers on gross gambling margin.		<b>On horse racing &amp; greyhound racing in either in Tasmania or outside Tasmania:</b> 1.0%		

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Racing (continued)						<p>On all other bets placed by persons in Australia or New Zealand: 0.5%</p> <p>On all other bets placed by persons outside of Australia or New Zealand: 0.25%</p> <p>Bookmakers can offset the amount of tax payable by GST amounts they have paid.</p>		
Sports Betting:	Abolished 31 March 2002.	<p><u>Totalizator Sports Betting</u></p> <p><b>Maximum deduction:</b> 25.00%</p> <p><b>Tax Rate:</b> 19.11% of deduction.</p> <p>Payment of taxation is required within 14 days after the event.</p> <p><u>Fixed Odds Sports Betting</u></p> <p><b>Tax Rate:</b> 10.91% of player loss.</p> <p>Payment of taxation is required monthly within 7 days of the end of the month.</p>	<p><b>From investments:</b></p> <p><u>Totalizator</u></p> <p>As for on-course and off-course Race Totalizator.</p> <p><u>Fixed Odds Betting</u></p> <p>Not applicable (based on gross revenue i.e. bets taken less payouts).</p> <p><b>Gross deductions</b></p> <p><b>Net percentage received by Government:</b></p> <p><u>Totalizator</u></p> <p>20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided</p>	<p><b>At a racecourse:</b> 0.5%</p> <p><b>At a sporting venue:</b> 2.0%</p>	<p>From 2 December 2001</p> <p><b>Bets made by persons outside of Australia:</b> 0.25% of turnover.</p> <p><b>Other Bets:</b> Nil</p>		<p>From 1 July 2000</p> <p><b>Domestic sourced bets:</b> reduced to Nil (Bets are subject to GST.)</p> <p><b>International sourced bets:</b> 0.25% of turnover. (Bets are <u>not</u> subject to GST.)</p>	<p>0.25% on designated international sports.</p> <p>0.50% on head to head bets.</p> <p>1.00% on other fixed odds.</p> <p>6.75% index betting.</p> <p>6.00% parimutuel.</p> <p>GST credit provided.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Sports Betting</b> (continued):			<u>Fixed Odds Betting Tax Rate</u>  20% of gross revenue of which 8.5% is allocated to the Community Investment Fund.  Tax is collected monthly in arrears.  GST credit provided					
<b>OTHER GAMBLING TAXES</b>  <b>GAMING MACHINE TAX</b>  (Also known as Poker Machine Tax)				Not Applicable.		The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1 July 2003. At the conclusion of this period, the licence converts to a rolling five year licence renewable annually.		
<b>Clubs:</b>	From 1 September 2004  Levied on annual profits derived from gaming machines.  <b>Up to \$200,000:</b> 0.0%  <b>\$200,001-\$1m:</b> 10.80%  <b>\$1m-\$5m:</b> 18.30%  <b>\$5m-\$10m:</b> 19.70%  <b>&gt;\$10m:</b> 20.40%	24.24% of gross profit (equates to player loss or gross margin of operator).	Based on monthly metered win (i.e. amount bet less payout to players).  <u>Monthly Metered Win</u>  <b>\$0-\$9,500:</b> 0.0%  <b>\$9,501-\$75,000:</b> 17.91%  <b>\$75,001-\$150,000:</b> 20.91%  <b>\$150,001-\$300,000:</b> 23.91%	No gaming machines	Tax based on annual net gambling revenue in a financial year.  As from 1 January 2003  <b>\$0-\$75,000:</b> Nil  <b>\$75,001-\$399,000:</b> 21% of excess.  <b>\$399,001-\$945,000:</b> \$68,040+28.5% of excess.	Tax based on annual net gambling revenue in a financial year.  <b>&lt;\$35m:</b> 20.88%  <b>≥\$35m:</b> 25.88% of excess.  In addition, a community support levy of 4% of gross profit is levied.	Based on monthly gross profits:  <b>\$0-\$5,000:</b> 12.91%  <b>\$5,001-\$50,000:</b> 22.91%  <b>\$50,001-\$150,000:</b> 32.91%  <b>&gt;\$150,001:</b> 42.91%	Tax is levied on gross monthly gaming machine revenue ( <i>player loss</i> ) as follows:  <b>Up to \$8,000:</b> Nil  <u>Where gross profit exceeds \$8,000</u>  <b>\$1-\$8,000:</b> 1.0%  <b>\$8,001-\$25,000:</b> 23.5%  <b>\$25,001-\$50,000:</b> 24.5%

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
<b>Clubs</b> (continued)	(Under the Community Development and Support Expenditure Scheme, the marginal tax rate on clubs' earnings above \$1m is reduced by 1.5% if clubs contribute 1.5% of gaming revenue in excess of \$1m to eligible community projects).  Club tax rate changes are being phased in over seven years, starting from 1 September 2004 (see Table 1, Appendix B)  GST rebate payments will continue to be provided to all clubs on the first \$200,000 of gaming profits from 2004-05.		<b>\$300,001-\$1,400,000:</b> 25.91%  <b>Over \$1,400,000:</b> 35.91%  (includes a levy of 8.5% for the Community Investment Fund).  Note: These tax rates are Post-GST.			<b>\$945,001-\$1.5m:</b> \$223,650+30.91% of excess.  <b>\$1.5m-\$2.5m:</b> \$395,200.50+37.5% of excess.  <b>\$2.5m-\$3.5m:</b> \$770,200.50+47% of excess.  <b>Over \$3.5m:</b> \$1,240,200.50+55% of excess.  These rates apply to all clubs and other not-for profit licensees.			<b>&gt;\$50,000:</b> 27.0%  Less GST credit
<b>Reference Period:</b>	Payments are quarterly, relating to the previous 3 months' transactions.	Payment of taxation is required weekly within 7 days of the end of the week.	Payments are made monthly relating to previous month's activity.		Payments are made monthly relating to previous month's activity.	Payments relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are monthly and relate to transactions in the previous month.	
<b>Hotel:</b>	From 1 July 2004  Levied on annual profits derived from gaming machines.  <b>Up to \$25,000:</b> 5.80% <b>\$25,001-\$200,000:</b> 15.80% <b>\$200,001-\$400,000:</b> 17.20% <b>\$400,001-\$1m:</b> 26.50%	32.57% of gross profit of which 8.33% is allocated to a Community Support Fund.  In addition, Tattersalls is required to pay additional tax equal to 7% of its gross gaming revenue at clubs and hotels (in lieu of a licence fee payment).	35.91% of monthly metered win (i.e. amount bet less payout to players).  (Includes 8.5% levy for the Community Investment Fund).  In addition, hotels are required to contribute to the Major Facilities Fund. Based on monthly metered win (i.e. amount bet less payout to players).	No gaming machines.	Tax based on annual net gambling revenue in a financial year.  As from 1 January 2003  <b>\$0-\$75,000:</b> Nil  <b>\$75,001-\$399,000:</b> 27.5% of excess.  <b>\$399,001-\$945,000:</b> \$89,100+37% of excess.	As for clubs.  In addition, a community support levy of 4% will be levied.	42.91% of gross profit plus a Community Benefit Levy at 10% of gross profit.	25.9% of gross monthly gaming machine revenue.	

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Hotel (continued)	<p><b>\$1m-\$5m:</b> 31.50%</p> <p><b>&gt;\$5m:</b> 33.60%</p> <p>Hotel tax rates changes are being phased in over seven years, starting from 1 July 2004 (see Table 2 Appendix B)</p>		<p>Monthly Metered Win</p> <p><b>\$0-\$100,000:</b> 0.0%</p> <p><b>\$100,001-\$140,000:</b> 3.5%</p> <p><b>\$140,001-\$180,000:</b> 5.5%</p> <p><b>\$180,001-\$220,000:</b> 7.5%</p> <p><b>\$220,001-\$260,000:</b> 13.5%</p> <p><b>over \$260,000:</b> 20.0%</p> <p><b>Note:</b> These tax rates are Post-GST.</p>		<p><b>\$945,001-\$1.5m:</b> \$291,120+40.91% of excess.</p> <p><b>\$1.5m-\$2.5m:</b> \$518,170.50+47.5% of excess.</p> <p><b>\$2.5m-\$3.5m:</b> \$993,170.50+57% of excess.</p> <p><b>Over \$3.5m:</b> \$1,563,170.50+65% of excess.</p>			
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payment of taxation is required weekly within 7 days of the end of the week.	Payments are made monthly relating to previous month's activity.		Tax payments are made monthly relating to previous month's activity.	Payments relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are monthly and relate to transactions in the previous month.
Gaming Machine Levy:		<p>Introduced in December 2000. The levy, known as the Health Benefit Levy, was increased from the 2001-02 financial year.</p> <p><b>2000-01:</b> \$333.33 per operating machine.</p> <p><b>From 2001-02 on:</b> \$1,533.33 per annum for each operating machine.</p> <p>The levy is payable by the two gaming operators and the casino operator in two equal instalments by 15 December and 15 June each year.</p>			A stamp duty surcharge applies to the transfer of a gaming machine business. See transfer duty.			

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>CASINO</b>								
<b>Licence fee:</b>	A once only non refundable lump sum payment of \$256m (fully paid).	\$358.4 million (fully paid).	\$160,700 per quarter. Quarterly licence fee will alter by 1 <sup>st</sup> October based on CPI figures.	\$2.04 million p.a. (indexed to CPI)	Nil	For 2003-04, \$112,500 per month (amount is indexed annually).	Not imposed.	Annual fee \$658,372 for 2003-04 CPI linked.
<b>Tax rate:</b>	From 1 July 2004 10.91% of gross revenue from <u>table gaming</u> plus <u>super tax</u> on table revenue above \$271m p.a. at 1% per each \$6.8m to a maximum of 35.91%. 13.41% of gross revenue from <u>slots</u> .  International "high-roller" program suspended from 1 July 2001.	<u>Regular Players</u> 21.25% of gross gaming revenue from table games and gaming machines plus a super tax.  <b>Super tax:</b> 1% for each \$20m of gross gaming revenue above \$500m (CPI adjusted from 1994) up to maximum of 20% on gross gaming revenue over \$880m (CPI adjusted from 1994).  The maximum total tax on marginal revenue for regular players is 41.25%.  <u>Commission-based Players</u> 9% of gross gaming revenue from dedicated gaming tables plus a super tax.  <b>Super tax:</b> 1% for each \$20m of gross gaming revenue over \$160m (CPI adjusted from 1994) up to a maximum of 12.25% on gross gaming revenue over \$380m (CPI adjusted from 1994).	20% of monthly gross revenue for Gold Coast and Brisbane casinos and 10% of gross revenue for Townsville and Cairns casinos.  <b>Junkets (Premium players):</b> 10% of monthly gross gaming revenue for Gold Coast and Brisbane casinos and 8% for Cairns and Townsville casinos.  (Gross gaming revenue equates to amount bet less amount won by players.)  Taxes are collected monthly in arrears.  GST credit provided.	15% of gross revenue. (Subject to legislative amendments currently being progressed through Parliament.)  <b>Proposed changes to come into effect are:</b> <u>International Commission Business (ICB)</u>  13% Dec'02 – Dec'04 12% Dec'04 – Dec'06 11% Dec'06 onwards  <u>EGMs &amp; Trackside</u> 17% Dec'02 – Dec'03 18% Dec'03 – Dec'04 20% Dec'04 onwards  <u>Table Games &amp; Keno</u> 16% Dec'02 – Dec'04 17% Dec'04 – Dec'06 18% Dec'06 onwards	<u>Table games</u> at 0.91% of net gambling revenue.  plus  <u>gaming machines</u> at 34.41% of net gambling revenue.  13% Dec'02 – Dec'04 12% Dec'04 – Dec'06 11% Dec'06 onwards  <u>EGMs &amp; Trackside</u> 17% Dec'02 – Dec'03 18% Dec'03 – Dec'04 20% Dec'04 onwards  <u>Table Games &amp; Keno</u> 16% Dec'02 – Dec'04 17% Dec'04 – Dec'06 18% Dec'06 onwards	The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1 July 2003. At the conclusion of this period, the licence converts to a rolling five year licence renewable annually.  The tax is based on gross profit earned in a financial year.  <u>Keno &amp; Table Gaming</u>  The tax rate applying to keno is 5.88% of gross profit.  The gaming tax rate applying to casino table games is 0.88% of gross profit.  <u>Gaming Machines</u>  <b>&lt;\$35m:</b> 20.88% <b>≥\$35m:</b> 25.88% of excess.  From 1 July 2013, a single flat tax rate of 25.88% will apply to all gross profit.	<b>Lasseters Casino</b> <u>General Casino Tax</u> 8% of gross profit (effective rate is 0% after GST)  <u>Poker Machine Tax</u> 22.5% on gross profit.  (Lasseters' tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.)  <u>Internet Casino</u> Australian sourced bets: Nil (Bets are subject to GST.)  International sourced bets: 4% of gross profit. (Bets are <u>not</u> subject to GST.)  <b>Skycity Darwin Casino</b> Effective 22 July 2004  <u>General Casino Tax</u> 12% of gross profit less GST.	<b>General Gaming Operations:</b> 20% of gross revenue.  GST credit provided.  <b>Commission-based Operations:</b> 10% of gross revenue.  GST credit provided.  <u>Interactive Gaming</u>  <b>Licence Fee:</b> • \$200,000 on the day licence is granted; • \$100,000 on each anniversary of that day.  <b>Tax rate:</b> Tax payable is 20% of gross profit each month. This drops to 10% in the month after total profit for the year exceeds \$10m.  The month after profits first exceeds \$20m, the rate drops to 5% until the end of the financial year.  Not subject to GST.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>Tax rate</b> (continued):</p>		<p>The maximum total tax on marginal revenue for commission-based players is 21.25%.</p> <p>There are no dedicated gaming machines for commission-based players. Where commission-based players play on gaming machines, the 21.25% tax rate applying to regular players applies.</p> <p>GST credit provided</p> <p>Payment of taxation is required monthly within 7 days of the end of the month.</p> <p>Super tax is calculated annually and payment is required by 7 July of the following financial year.</p>				<p><b>TT-LINE (Admirals Casino)</b></p> <p>17.91% of gross profit for gaming machines. 7.91% of gross profit for all other forms of gaming.</p>	<p><u>Poker Machine Tax</u></p> <p>22.5% of gross profit.</p> <p>(Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST and the Community Gaming Machine Allowance that will cease on 30 June 2005.)</p>	
<p><b>Other State Charges:</b></p>	Community benefit levy of 2% of gross gaming revenue	1% of gross revenue of both regular and commission-based players (Community Benefit Levy).	1% of monthly gross revenue to Community Benefit Fund.	1% of gross revenue for upkeep of Burswood Park.				
<p><b>LOTTERIES</b></p>	66.1% of <b>player loss</b> (i.e. subscriptions less outgoings for the public lottery) from 1 September 2001.	<p>79.4% of player loss where GST is payable.</p> <p>90.0% of player loss where GST is <u>not</u> payable.</p> <p>(The minimum return to players is 60%)</p>	<p>62% of monthly gross revenue for <b>declared lotteries</b> of which 8.5% is allocated to the Community Investment Fund.</p> <p>55% of monthly gross revenue for <b>Instant Scratch-its</b> of which 8.5% is allocated to the Community Investment Fund.</p>	<p><b>Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instant</b></p> <p>Under the <i>Lotteries Commission Act 1990</i>:</p> <p>40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sport and 12.5% to eligible organisations.</p>	<p><b>Lotto, Powerball, Super 66 and Instant lotteries (scratchies):</b></p> <p>41% of net gambling revenue is paid into Hospitals Fund.</p> <p>Distributable surplus and income tax equivalent is paid into the Hospitals Fund.</p>	<p>No State Lotteries.</p> <p>Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries.</p>	<p>Northern Territory receives a share of duty paid to the Victorian Government for NT subscriptions to Tattersall's Lotteries.</p>	<p><u>Victoria:</u></p> <p>ACT receives 79.4% of the proportion of player loss on all tickets sold in the ACT for all games except Soccer Pools which is 57.52% of player loss.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>LOTTERIES</b> (continued)		(Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Health Fund.)  Payment of taxation is required within 7 days of the determination of the lottery.  <b>Footy Tipping:</b> 58.41% of player loss where GST is payable  67.50% of player loss where GST is <u>not</u> payable. (The minimum return to players is 60%)  Payment of taxation is required within 7 days of the determination of the lottery.	45% of monthly gross revenue for <b>Golden Casket</b> of which 8.5% is allocated to the Community Investment Fund.  59% of monthly gross revenue for <b>Soccer Pools</b> of which 8.5% is allocated to the Community Investment Fund.  (Monthly gross revenue equates to total receipts less prizes.)  Taxes are collected monthly in arrears.  GST credit provided.	Up to 5% to Festival of Perth and Australian Commercial Film Industry.  (Net subscriptions = sales less prizes)			The Australian Territory Company, Global Players Network Pty Ltd, DK Marketing Pty Ltd and CMS Pty Ltd have licences to conduct a mail order lottery.	<u>NSW:</u> ACT receives 66.1% of the proportion of player loss on all tickets sold in the ACT for all games.
<b>Soccer Pools:</b>	As per above.	57.52% of player loss where GST is payable.  68.0% of player loss where GST is <u>not</u> payable.  (The minimum return to players is 50%)  Payment of taxation is required within 7 days of the determination of the lottery.	As above.	As above.	41% of net gambling revenue from soccer pools and the net proceeds of soccer pools are paid into the Recreation and Sport Fund.	As for lotteries.  Tasmania receives duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.	57.52% of player loss.	As above.
<b>Licence Fee:</b>			\$161,800 per quarter.  Increases on 1 October of each year based on CPI.					

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>OTHER GAMBLING TAXES</b>	<p><b>Fixed Odds (Futures) Racing Betting</b></p> <p>From date of commencement (16 February 2001) 10.91% of monthly gross profit (i.e. sales less payments).</p> <p><b>Fixed Odds Sports Betting</b></p> <p>From 1 July 2000 10.91% of monthly gross profit. (i.e. sales less payments).</p> <p><b>FootyTAB, Soccer TAB,</b></p> <p><b>SportsTAB</b> 19.11% of player loss (commission) hypothecated to Sport &amp; Recreation Fund.</p>		<p><b>Interactive Tax</b> – if the game is a game approved under a gaming Act – the rate of tax specified in that Act for the game or if this does not apply:</p> <p>50% of gross profit of which 8.5% is allocated to the Community Investment Fund.</p> <p>(Gross profit equates to the amount bet on a game less amount won by players.)</p> <p>The tax is collected monthly in arrears. GST credit provided. Quarterly licence fee of \$57,800.</p>	<p><b>Australian Rules, Football and Cricket TAB betting Gross Commission:</b> 25.0%</p> <p><b>Tax to Government:</b> 5.0%</p> <p>75% of sport betting receipts are paid out in dividends and the remainder (i.e. net of the sports betting tax and after the TAB has deducted its administrative expenses) is made available for allocation by the Minister for Sport and Recreation</p>	<p><b>Fixed Odds Sports Betting conducted by TAB</b></p> <p><b>State Tax:</b> 6.0% of net wagering revenue.</p>	<p>Taxes related to minor gaming activities including lucky envelopes; bingo; instant draw bingo; sweepstakes; raffles and gratuitous gaming abolished from 1 July 2004.</p>		Nil
<b>Keno:</b>	<p><b>For all games of Keno including Heads or Tails?</b></p> <p>8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5 million, and 14.91% of player loss thereafter.</p> <p>Payment of taxation is required weekly and is payable on the following Monday</p>	<p><b>Club Keno</b></p> <p>24.24% of player loss subject to a minimum player return of 75%.</p> <p>Payment of taxation is required weekly in respect of the week ending Saturday and is payable on the following Tuesday.</p>	<p><b>Keno</b></p> <p><u>Jupiters Keno (Statewide)</u></p> <p>26.25% of monthly gross revenue, after deducting casino commissions, of which 8.5% is allocated to the Community Investment Fund.</p> <p>The tax is collected monthly in arrears. GST credit provided.</p> <p>Quarterly Licence Fee \$161,800.</p>		<p><b>Keno</b></p> <p>(Operated by SA Lotteries)</p> <p>41% of net gambling revenue is paid into the Hospitals Fund.</p> <p>Distributable surplus and income tax equivalent is paid into the Hospitals Fund.</p>	<p><b>TAS Keno</b></p> <p>5.88% of gross profit.</p>	<p><b>NT Keno</b></p> <p>20% on gross profit. (Tax payable is calculated at the prescribed rate and reduced by the GST amount.)</p>	<p><b>VIC Keno</b></p> <p>Refer to Victorian Keno under Lotteries.</p> <p><b>ACTTAB Keno:</b> 2.53% of turnover.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Keno (continued)			<p><u>Brisbane and Gold Coast Casinos</u></p> <p>Receive 25% commission on sales of Jupiters Keno and pay tax at 21% (including a 1% Community Benefit Levy (CBL)) on commissions.</p> <p><u>Townsville and Cairns Casinos</u></p> <p>Receives 25% commission on sales of Jupiter Keno and pay 11% tax (including a 1% CBL) on commissions</p>			<p><b>Internet Gaming:</b></p> <p><u>Sportsbetting Endorsement</u></p> <p>0.5% of turnover in relation to wagers from persons in Australia and New Zealand.</p> <p>0.25% of turnover in relation to wagers from overseas persons.</p> <p><u>Fixed Odds Wagering Endorsement</u></p> <p>1.0% of turnover.</p> <p><u>Simulated Gaming (Internet Gaming) Endorsement</u></p> <p><i>Within Australia for gross profit</i></p> <p><b>&lt;\$10m:</b> 20%</p> <p><b>\$10m-&lt;\$20m:</b></p> <p>17.5% of excess.</p>		

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
						<p><b>&gt;\$20m:</b></p> <p>15.0% of excess.</p> <p><i>Outside Australia</i></p> <p>4.0% of total gross profits.</p> <p><u>Major Lottery Endorsement</u></p> <p>35.55% of turnover</p>		
<b>MOTOR VEHICLE TAXES</b>								
Fee Implementation Date:	Effective from 1 July 2004.	Effective from 1 July 2004.	Effective from 1 July 2004.	Effective from 1 July 2004.	Effective from 1 July 2004.	Effective from 1 July 2004.		Effective from 1 July 2004.
<b>MOTOR VEHICLE REGISTRATION FEE</b>	<p><b>Car:</b> \$47.00</p> <p><b>Cycle:</b> \$47.00</p> <p><b>Lorry:</b> \$47.00</p> <p><b>Lorry mass 5 tonnes or more:</b> \$207.00</p> <p><b>Articulated:</b> \$310.00</p>	<p><b>Vehicle Permit Fees:</b></p> <p><u>Unregistered vehicle permit</u> 28 days and calculated days permits \$17.40; club permits (12 month period) (veteran, vintage, classic and historic) \$32.70.</p> <p>The minimum duration of an unregistered vehicle permit is one day and the maximum duration is 365 days.</p> <p>Permits of more than 28 days duration will be issued in cases where it is impractical or unreasonable to have a vehicle registered.</p> <p>The permit fee of \$17.40 is payable for every 28 days or part of 28 days of the permit's duration</p>	<p><b>Traffic Improvement fee:</b> \$39.10</p> <p><b>Plate fee:</b> \$19.35</p> <p>Charged on original registration.</p>	<p><b>Recording fee:</b></p> <p><b>Car:</b> \$16.20</p> <p><b>Cycle:</b> \$16.20</p> <p><b>Lorry:</b> \$16.20</p> <p><b>Plate Fee:</b> \$18.00</p> <p>Charged on original registration.</p>	<p><u>Administration Fees</u></p> <p><i>Renewal of Registration</i></p> <p><b>Car:</b> \$6.00</p> <p><b>Cycle:</b> \$6.00</p> <p><b>Lorry:</b> \$6.00</p> <p><i>New Registration</i></p> <p><b>Car:</b> \$21.00</p> <p><b>Cycle:</b> \$21.00</p> <p><b>Lorry:</b> \$21.00</p>	<p><b>Car:</b> \$61.65</p> <p><b>Cycle:</b> \$49.65</p> <p><b>For vehicles over 3 years old and &lt; 4.5 tonnes GVM:</b> \$8.40 surcharge plus inspection fee of \$38.50 (incl. GST).</p> <p><b>Inspection fee for heavy vehicles and trailers:</b> \$77.00 (incl. GST)</p> <p><b>Upgrade/Temporary Upgrade of Configurations:</b>\$18.00</p>	<p><b>Establishment of Registration:</b> \$61.00</p> <p>Not charged separately in the ACT on renewal of registration.</p>	

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>MOTOR VEHICLE WEIGHT / ENGINE CAPACITY</b>	<p>Based on Vehicle Tare Weight with Gross Vehicle Mass (GVM) under 4.5 tonne.</p> <p>From 1 January 1996 Heavy Vehicles (motor vehicles of more than 4.5 tonnes GVM) are charged under the National Heavy Vehicle Charges. (Charges based on vehicle's nominated configurations, number of axles, hauling unit, trailers and vehicle's type.)</p>	<p>Victorian registration fees are based on Mass Rating Charges and are not classified by the intended use of the vehicle (i.e. private or business use).</p> <p>From 1 January 1996 Light Vehicles (motor vehicles with Mass Rating for Charges [MRC] not exceeding 4.5 tonne) and not otherwise entitled to be registered for a lesser fee (various exemptions):</p> <p><b>Base Fee:</b> \$160.50</p> <p>(Note: MRC in relation to a vehicle means: the maximum mass of the vehicle, including any load, recorded on the compliance plate as the GVM, GTMR or ATM of the vehicle or where no compliance plate exists the operating mass).</p> <p>From 1 January 1996, the National Heavy Vehicle Charges (charges based on nominated operating configuration, number of axles, Mass Rating Charge) apply to <b>Heavy Vehicles</b> (motor vehicles of more than 4.5 tonne Gross Vehicle Mass (GVM) where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.)</p>	<p>Based on the number of cylinders for passenger vehicles: 1 July 2004.</p>	<p>Based on vehicle type and tare (unladen) weight with Gross Vehicle Mass (GVM) under 4.501 tonne.</p> <p>From 1 January 1996 Heavy Vehicles (motor vehicles of more than 4.5 tonnes GVM) are charged under the National Heavy Vehicle Charges. (Charges based on vehicle's nominated configurations, number of axles, hauling units, trailers and vehicle's type).</p>	<p>Registration fees are not levied by the intended use of the vehicle.</p> <p>Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders.</p> <p>Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders.</p> <p>For vehicles with an unladen mass exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated according to the unladen mass.</p>	<p><u>Motor Tax</u></p> <p>Based on the number of cylinders or vehicle weight. Effective 1 July 1997.</p> <p>Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles.</p>	<p>Based on engine capacity.</p>	<p>Based on vehicle type and tare (unladen) weight.</p> <p>Charges for heavy vehicles (gross vehicle mass over 4.5 tonnes) based on nominated operating configuration, number of axles, mass rating charge.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>MOTOR VEHICLE WEIGHT / ENGINE CAPACITY</b> (continued)		<u>Registration fees</u> Buses (GVM exceeding 4.5 tonne).  Department of Transport Price Freeze from 1 January 1996 for three years in view of existing contracts. Vehicles converted to NHVRS structure from 1 January 1999.  The Bus Operator Accreditation Scheme has removed the requirement for route and school buses to be licensed and these vehicles now attract NHVRS. The applicable Victorian scheduled charges will become void due to the removal of route and school bus licence requirements.						<b>Road Rescue Fee</b> for the grant or renewal of registration annual fee-payable for any motor vehicle other than a veteran, vintage or historical vehicle and vehicles registered to Jervis Bay residents.  <b>Annual Fee:</b> \$16.00
<b>Motor Vehicles Private:</b>	<b>0-975Kg:</b> \$150.00 <b>976-1154Kg:</b> \$169.00 <b>1155-1504Kg:</b> \$196.00 <b>1505-2504Kg:</b> \$299.00		<u>No. of Cylinders</u> <b>1,2 &amp; 3:</b> \$150.95 <b>4:</b> \$191.95 <b>5 &amp; 6:</b> \$295.00 <b>7 &amp; 8:</b> \$413.10 <b>9-12:</b> \$484.55  <u>No. of Rotors</u> <b>2:</b> \$191.95 <b>3:</b> \$295.00	\$13.93 per 100kg of tare weight subject to a maximum fee payable of \$330.00.  Discount for the registration of 'Family' vehicles – \$28 for 12 month period or \$14 for a 6 month period.	For passenger carrying vehicles the fee is based on the number of cylinders.  <b>1 to 4 cyl.:</b> \$82.00 <b>5 to 6 cyl.:</b> \$167.00 <b>7 and over:</b> \$244.00  <b>Rotary or electric:</b> \$82.00	<u>Class A Vehicles</u> <b>3 cyl. or less:</b> \$81.00 <b>4 cyl.:</b> \$95.00 <b>5 or 6 cyl.:</b> \$118.00 <b>7 or 8 cyl.:</b> \$162.00 <b>Over 8 cyl.:</b> \$182.00  <b>Rotary or electric:</b> \$95.00	<u>Engine Size</u> <u>Less than or equal to 4 cylinders</u> <b>0-500:</b> \$15.00 <b>501-1000:</b> \$30.00 <b>1001-1500:</b> \$48.00 <b>1501-2000:</b> \$64.00 <b>2001-3000:</b> \$70.00	<u>For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs</u>  <i>For Business Use</i> <b>975kg or less:</b> \$273.00 <b>976-1154:</b> \$302.00 <b>1155-1504:</b> \$348.00 <b>1505-4500:</b> \$510.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicles Private: (continued)							Greater than 4 cylinders <b>2001-2500:</b> \$90.00 <b>2501-3000</b> \$108.00 <b>3001-3500:</b> \$133.00 <b>3501-4000:</b> \$152.00 <b>4001-4500:</b> \$180.00 <b>4501-5000:</b> \$200.00 <b>5001-5500:</b> \$231.00 <b>5501-6000:</b> \$252.00 <b>6001-7000:</b> \$294.00 <b>7001-8000:</b> \$301.60	For Private Use <b>975kg or less:</b> \$180.00 <b>976-1154:</b> \$199.00 <b>1155-1504:</b> \$226.00 <b>1505-2504:</b> \$329.00 <b>2505-2794:</b> \$500.00 <b>2795-4500:</b> \$510.00 <u>Examination or</u> <u>Inspection of Vehicles</u> <b>Trailers not</b> <b>exceeding 4.5 tonnes</b> <b>GVM:</b> \$26.60* <b>Motor Cycles:</b> \$36.30* <b>Motor Vehicles not</b> <b>exceeding 4.5 tonnes</b> <b>GVM:</b> \$36.30* <b>Trailers exceeding 4.5</b> <b>tonnes GVM:</b> \$36.30* <b>Motor Vehicles</b> <b>exceeding 4.5 tonnes</b> <b>GVM:</b> \$72.60* <b>Follow up inspections</b> <b>all vehicles:</b> \$11.00 Unchanged* * Includes GST.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Motor Vehicles Business:</b>	<p><b>0-975kg:</b> \$243.00</p> <p><b>976-1154kg:</b> \$272.00</p> <p><b>1155-1504kg:</b> \$318.00</p> <p><b>1505-2504kg:</b> \$480.00</p> <p>The rate varies in many steps up to \$1,392.00 at 4,500kg</p> <p><b>Motor Vehicles of more than 4.5 tonnes GVM:</b></p> <p>The National Heavy Vehicle Charging Regime, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p> <p>An additional bridge levy of \$113.00 applies to Omnibus, Tourist vehicles and Coaches with a tare weight of 3,565kg upwards.</p>		<p><u>Registration fee</u> as for private motor vehicles.</p> <p><b>Motor vehicles of more than 4.5 tonne GVM:</b></p> <p>The National Heavy Vehicle Charging Regime, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p>	<p><b>Standard Vehicles</b></p> <p><u>Motor Car</u></p> <p>\$13.93 per 100kg tare weight subject to a maximum fee payable of \$330.00.</p> <p><u>Motor Wagon</u></p> <p>\$13.93 per 100kg tare weight subject to a maximum fee payable of \$330.00.</p> <p><b>Motor vehicles of more than 4.5 tonne GVM and which are not otherwise entitled to be registered for a lesser fee (i.e. primary producers):</b></p> <p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A)</p> <p>For heavy special purpose vehicles, the rate for PSV and TSV categories is \$81.00.</p>	<p><u>Light Commercial Vehicles</u></p> <p>(i.e. do not have a GVM or GCM greater than 4,500 kg).</p> <p><i>Based on number of cylinders for vehicles with a Tare Mass not exceeding 1,000 kg</i></p> <p><b>1 to 4 cyl.:</b> \$82.00</p> <p><b>5 to 6 cyl.:</b> \$167.00</p> <p><b>7 and over:</b> \$244.00</p> <p><b>Rotary or electric:</b> \$82.00</p> <p><i>Based on Tare Mass for vehicles over 1,000 kg</i></p> <p><b>1001-1500kg:</b> \$182.00</p> <p><b>&gt;1500kg:</b> \$310.00</p> <p><u>Heavy Vehicles</u></p> <p>All motor vehicles with a GVM or GCM or Tare Mass of more than 4,500kg are being registered under the National Heavy Vehicle Charging Scheme.</p> <p>(See Appendix A)</p>	<p><u>Other Light Vehicles</u></p> <p><b>A truck with a GVM of 3.0 tonne or more:</b></p> <p><b>4:</b> \$182.00</p> <p><b>5 to 6:</b> \$213.00</p> <p><b>7 to 8:</b> \$243.00</p> <p><b>&gt;8:</b> \$274.00</p> <p><b>A bus with 10 adult seats including the driver's seat:</b> \$121.00</p> <p><b>A bus with more than 10 adult seats including the driver's seat:</b> \$213.00</p> <p><u>Heavy Vehicles</u></p> <p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, number of trailers towed and axles.</p>	<p>Registration fee as for private motor vehicles.</p> <p><b>Motor vehicles of more than 4.5 tonne GVM:</b></p> <p>National Heavy Vehicle Registration Scheme charges based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)</p>	<p>Registration of Vehicles.</p> <p><u>Fixed Load Trailer</u></p> <p><b>250kg or less:</b> \$52.00</p> <p><b>251-764:</b> \$129.00</p> <p><b>765-975:</b> \$196.00</p> <p><b>976-1154:</b> \$215.00</p> <p><b>1155-1504:</b> \$242.00</p> <p><b>1505-2499:</b> \$345.00</p> <p><b>2500-2504:</b> \$526.00</p> <p><b>2505-2794:</b> \$830.00</p> <p><b>2795-3054:</b> \$938.00</p> <p><b>3054-3304:</b> \$1023.00</p> <p><b>3305-3564:</b> \$1108.00</p> <p><b>3565-3814:</b> \$1187.00</p> <p><b>3815-4064:</b> \$1273.00</p> <p><b>4065-4324:</b> \$1354.00</p> <p><b>4325-4500:</b> \$1438.00</p> <p><u>Motor Tractors</u></p> <p><b>2000kg or less:</b> \$100.00</p> <p><b>2001-4000:</b> \$166.00</p> <p><b>4000 &amp; over:</b> \$379.00</p> <p><u>Motor Implements</u></p> <p><b>975kg or less:</b> \$75.00</p> <p><b>976-1154:</b> \$79.00</p> <p><b>1155-1504:</b> \$83.00</p> <p><b>1505-4500:</b> \$102.00</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicles Business (continued):								<u>Heavy Vehicles</u> (Gross vehicle mass over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i> . These are nationally agreed charges.
<b>Motor Cycles:</b>	<b>Flat Tax:</b> \$47.00	<b>Flat Tax:</b> \$32.10	<b>Flat Tax:</b> \$64.80	<b>Up to 250cc:</b> \$27.87 <b>Over 250cc:</b> \$41.83	<b>Flat tax:</b> \$28.00	<b>Flat tax:</b> \$13.00	<b>Up to 600cc:</b> \$10.00 <b>Over 600cc:</b> \$15.00	<b>Up to 100cc:</b> \$75.00 <b>Over 100cc:</b> \$75.00
<b>TRANSFER FEE</b>	<b>Private Transfer</b> <b>Car:</b> \$24.00 <b>Cycle:</b> \$24.00 <b>Lorry:</b> \$24.00 <b>Motor Dealer Transfer:</b> \$24.00	<b>Private Transfer (vehicle):</b> \$28.10 <b>Motor Car Dealer Transfer (vehicle):</b> \$14.30 <b>Cycle and/or Trailer:</b> \$5.00	<b>Car:</b> \$17.95 <b>Cycle:</b> \$17.95 <b>Lorry:</b> \$17.95	<b>Car:</b> \$14.50 <b>Cycle:</b> \$14.50 <b>Lorry:</b> \$14.50	<b>Car:</b> \$21.00 <b>Cycle:</b> \$21.00 <b>Lorry:</b> \$21.00	<b>Car:</b> \$17.25 <b>Cycle:</b> \$17.25 <b>Lorry:</b> \$17.25 <b>Trailer:</b> \$11.85	<b>Car:</b> \$14.40 <b>Cycle:</b> \$14.40 <b>Lorry:</b> \$14.40	Flat charges of \$27.00 apply. Unchanged. <b>Car:</b> \$27.00 <b>Cycle:</b> \$27.00 <b>Lorry:</b> \$27.00
<b>DRIVERS LICENCES</b>	<b>1 Year:</b> \$ 39.00 <b>3 Years:</b> \$ 96.00 <b>5 Years:</b> \$129.00	<b>3 years:</b> \$41.00 <b>10 years:</b> \$139.00	<b>1 Year:</b> \$24.30 <b>2 Years:</b> \$33.80 <b>3 Years:</b> \$43.30 <b>4 Years:</b> \$52.80 <b>5 Years:</b> \$62.30 <b>Duplicate:</b> \$23.30	<b>1 Year:</b> \$33.10 <b>5 Years:</b> \$105.00	<b>1 year:</b> \$24.00 <b>10 years:</b> \$240.00 <b>Note:</b> In addition to the above fees an Administration Fee of \$15.00 applies.	<u>Standard</u> <b>1 year:</b> \$20.50 <b>2 years:</b> \$34.55 <b>3 years:</b> \$48.60 <b>4 years:</b> \$62.60 <b>5 years:</b> \$75.60	<b>1 year:</b> \$24.00 <b>2 years:</b> \$36.00 <b>3 years:</b> \$48.00 <b>4 years:</b> \$60.00 <b>5 years:</b> \$72.00	<b>1 Year:</b> \$25.20 <b>5 Years:</b> \$126.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>DRIVERS LICENCES</b> (Continued)	Pensioner Concession card holders and certain Department of Veteran Affairs (DAV) card holders are exempt from licence fees.					<u>Pensioner</u> <b>1 year:</b> \$12.95 <b>2 years:</b> \$19.40 <b>3 years:</b> \$27.00 <b>4 years:</b> \$33.45 <b>5 years:</b> \$38.85  Persons who have attained the age of 65 are exempt from the licence renewal fee but must pay a fee of \$5.25 for a drivers licence photo.		
<b>RIDERS LICENCE</b>	As above, or free if car or lorry licence is held.	As above, or free if car or lorry licence is held & visa versa.  Licence variation fee of \$22.00 is required if existing licence is held.	As above.	As above.	As above for Driver Licence, or free if car or lorry licence is held.	As above.	As above.	As above.  No additional fee payable if holder of licence for both Motor Cycle and Motor Vehicle.
<b>LEARNERS PERMIT</b>	<b>Car:</b> \$16.00 <b>Cycle:</b> \$16.00	<b>Motor Car:</b> \$17.40 (Valid for a period of 10 years). <b>Motor Cycle:</b> \$17.40 (Valid for a period of 15 months).	\$15.45 (1 year).	<b>Light Vehicle:</b> \$51.20 (Valid for 1 Year). <b>Heavy Vehicle Combinations:</b> \$143.70  Includes application fee and 1 practical driving test.	\$24.00 plus an administration fee of \$15.00 ( issued for a period of 24 months)	\$20.50 (1 year).	<b>Cars:</b> \$18.00 (12 months) <b>Cycles:</b> \$18.00 (3 months)	<b>Valid for two years:</b> \$30.00
<b>LICENCE TEST FEE</b>	\$40.00 (Valid for 1 practical driving or riding test).  <b>Driver Qualification Test:</b> \$32.00  <b>Driver Knowledge Test:</b> \$32.00	<u>Motor Car</u> <b>Appointment Fee:</b> \$10.20  <b>Learner Knowledge Test (Written):</b> \$17.30	\$37.25 (Valid until a driving test is conducted).	\$52.40 (Valid for 1 year). Includes application fee and Learner's permit plus 1 practical driving test.  Subsequent tests \$26.80 each.	<b>Written test:</b> \$10.00  Plus an administration fee of \$15.00 (practical test by private providers)	\$28.05 Car/Cycle per test. \$32.40 Truck per test.  <b>Instructors licence test:</b> \$54.00	<b>Driving Test:</b> \$26.40  <b>Riding test for provisional or open licence:</b> \$26.40  <b>Instructors licence test:</b> \$92.40 (including GST)	<b>Driving Test:</b> \$43.00 (Up to 60 minutes) (including GST)

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LICENCE TEST FEE (continued)	<p><b>Hazard Perception Test:</b> \$32.00</p>	<p><b>Learner Driving Test (Practical):</b> \$31.70</p> <p><b>Probationary Written Knowledge Test:</b> \$13.20</p> <p><u>Motor Cycle</u></p> <p>VicRoads no longer provides a motorcycle learner permit and licence testing service. Accredited motorcycle providers offer tests with an accompanying training service on a commercial basis.</p> <p><u>Heavy Vehicle</u></p> <p>Accredited heavy vehicle providers of heavy vehicle licence testing services, and offer tests with an accompanying training service on a commercial basis.</p> <p>VicRoads continues to provide a testing service. The VicRoads fees are itemised below.</p> <p><b>Appointment Fee:</b> \$10.00</p> <p><b>Written Knowledge Test:</b> \$14.30 (GST included)</p> <p><b>Heavy Vehicle Practical Test:</b> \$34.70 (GST included)</p>		<p>\$147.10 – heavy vehicle combinations.</p> <p>Subsequent tests \$107.00.</p>	<p><u>Motor Cycle courses</u></p> <p><b>Level 1:</b> \$90.00 (Learners Permit)</p> <p><b>Level 2:</b> \$79.00 (Full Licence)</p> <p><b>Note:</b> In addition to the above fees, an Administration Fee of \$13.00 applies.</p> <p><u>Motor Vehicle Test</u></p> <p><b>40 minutes test:</b> \$34.00</p> <p><b>Greater than 40 minutes test:</b> \$79.00</p> <p><b>Booking fee:</b> \$11.00</p> <p><b>Administration fee:</b> \$11.00</p>			

<i>TAX</i>	<i>NSW</i>	<i>VIC</i>	<i>QLD</i>	<i>WA</i>	<i>SA</i>	<i>TAS</i>	<i>NT</i>	<i>ACT</i>
<b>SURCHARGE/LEVY ON MOTOR VEHICLE THIRD PARTY VEHICLE INSURANCE</b>	Nil	10% stamp duty on insurance premium charge. (That is, private motor vehicle (high risk), \$339.00 premium, insurance duty \$33.90).	A \$5 levy applies on CTP policies. This levy relates to the collapse of HIH insurance, which left the State responsible for claims against FAI's CTP policies.	10% stamp duty on insurance premium.	<b>Yearly policy:</b> \$60.00 <b>9 monthly policy:</b> \$45.00 <b>6 monthly policy:</b> \$30.00 <b>3 month policy:</b> \$15.00	\$6 per policy.	Nil	Nil

## Appendix A

### National Road Transport Commission Rates

Effective 1 July 2004

#### Truck Configurations

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

- *Type 1 (Lower GVM limit)*

<i>Number of Truck axles</i>	<i>Gross Vehicle Mass (GVM) up to:</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	12.0t	1R2	\$331
3	16.5t	1R3	\$661
4	20.0t	1R4	\$992
5+	20.0t	1R5	\$992

- *Type 2 (higher GVM limit)*

<i>Number of Truck axles</i>	<i>Gross Vehicle Mass (GVM) over:</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	12.0t	2R2	\$551
3	16.5t	2R3	\$881
4	20.0t	2R4	\$2,203
5+	20.0t	2R5	\$2,203

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

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	SR2	\$606
3	SR3	\$2,203
4+	SR4	\$2,203

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

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	MR2	\$4,186
3	MR3	\$4,186
4+	MR4	\$4,516

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

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	LR2	\$5,782
3	LR3	\$5,782
4+	LR4	\$5,782

\* Victoria has no such classification.

**Prime Mover Configurations**

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

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	SP2	\$1,432
3	SP3	\$3,744
4+	SP4	\$4,845

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

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	MP2	\$4,405
3	MP3	\$5,506
4+	MP4	\$6,057

- **Long Combination Prime Mover (Road Train)**

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	LP2	\$5,506
3	LP3	\$5,506
4+	LP4	\$6,057*

\* In Western Australia: \$6,059

### Trailers

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
1	HT1	\$331
2	HT2	\$662
3	HT3	\$993
4-9	HT4-HT9	\$1,324-\$2,979

### Bus Configurations

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

<i>Number of axles</i>	<i>GVM</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2 (Type 1)	Up to 12.0t	1B2	\$331
2 (Type 2)	Over 12.0t	2B2	\$551*
3+ (Type 2)	over 4.5t	2B3	\$1,376**
4+ (Type 2)	over 4.5t	2B4	\$1,376**

\* In Western Australia: \$550

\*\* In Western Australia: \$1,375

### Articulated Bus

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
3+	AB3	\$551*
4+	AB4	\$551*

\* In Western Australia: \$550

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

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
Any (Type P - Plant)	PSV	\$NIL*
Any (Type T - Truck)	TSV	\$221*
1 (Type O - Overmass)	OSV1	\$275
2 (Type O - Overmass)	OSV2	\$275
3 (Type O - Overmass)	OSV3	\$550
4 (Type O - Overmass)	OSV4	\$825
5-12 (Type O - Overmass)	OSV5-12	\$1,100-\$3,025

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

### *Notes*

#### *Vehicle configuration codes*

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

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

*Vehicle configuration definitions for charges*

Rigid truck types 1 and 2	A truck nominated not to haul a trailer over 4.5 tonnes Gross Trailer Mass Rating (GTMR) at any time. The difference between the types is that Type 1 has lower Gross Vehicle Mass (GVM) limits. Includes truck-based plant that is not SPVs.
Short combination truck	A truck nominated to haul one trailer, where: a) the combination has six axles or less and (b) the maximum total mass that is legally allowable for the combination is 42.5 tonnes or less.
Medium combination truck	A truck, other than a short combination truck nominated to haul one trailer, where the combination has more than 6 axles and is over 42.5 tonnes.
Long combination truck	A truck nominated to haul two or more trailers.
Short combination prime mover	A prime mover nominated to haul a maximum of one trailer only.
Medium combination prime mover (B-Double)	A prime mover nominated to haul two semi-trailers where the second semi-trailer is mounted on the rear of the first semi-trailer.
Long combination prime mover (Road train)	A prime mover nominated to haul two or more trailers, not including a medium combination prime mover.
Trailer	A load-carrying vehicle without motive power, with a GTMR or Aggregate Trailer Mass (ATM) over 4.5 tonnes, designed to be hauled by another vehicle. Includes plant trailers that are not SPVs.
Bus	For New South Wales registration, a vehicle currently fitted to carry more than nine seated adults including the driver. For Federal Interstate registration, a vehicle currently fitted to carry more than twelve seated adults including the driver.
Special Purpose Vehicle (SPV)	A vehicle whose primary purpose for which it was built, or permanently modified, is not the carriage of goods or passengers.
SPV - Type P (Plant) (all axles within mass limits)	Built, or permanently modified, primarily for: (a) off-road use; (b) use on a road related area; or (c) use on an area of road that is under construction or repair. Examples include: tractors, bulldozers, backhoes, graders and front end loaders.
SPV - Type T (Truck) (all axles within mass limits)	Built, or permanently modified, primarily for use on roads and that has no axle or axle group loaded in excess of the mass limits. Examples include: mobile cranes, cherrypickers, concrete pumps and boring plants.
SPV - Type O (Overmass) (1 or more axles over mass limits)	Built, or permanently modified, primarily for use on roads and that has at least one axle or axle group loaded in excess of the mass limits. Examples include: mobile cranes, concrete pumps and boring plants.

## Appendix B

### NSW Gaming Machine Rates

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

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

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