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**TREASURY**

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## **Interstate Comparison of Taxes 2007-08**

Office of Financial Management  

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**Research & Information Paper**

## Preface

This research and information paper, the Interstate Comparison of Taxes 2007-08, is produced annually by New South Wales Treasury with the assistance of agencies in New South Wales and 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 may not have been legislated; and
- All care has been taken in the preparation of this document, however, NSW Treasury takes no responsibility for any errors in the information provided.

I would also like to express my appreciation to all the agencies that provided information for this publication.

John Pierce  
Secretary  
NSW Treasury  
November 2007

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### Note

General inquiries concerning this document should be initially directed to:  
Julian Carter of NSW Treasury  
(Tel: 9228 4238, or E-mail: [Julian.Carter@treasury.nsw.gov.au](mailto:Julian.Carter@treasury.nsw.gov.au) ).

This publication can be accessed from the Treasury's Office of Financial Management Internet site [<http://www.treasury.nsw.gov.au/>].  
For printed copies contact the Publications Officer on Tel: 9228 4426.

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**Contents:**

	<b>Page</b>
<b>Preface</b>	<b>i</b>
<b>Treasury Contacts</b>	<b>1</b>
<b>Description of Major State Taxes</b>	<b>2</b>
<b>Recent Major Tax Initiatives</b>	<b>4</b>
New South Wales	4
Victoria	5
Queensland	6
Western Australia	8
South Australia	9
Tasmania	9
Northern Territory	10
Australian Capital Territory	11
<b>Interstate Comparison Of Taxes</b>	<b>13</b>
<b>Payroll Tax</b>	<b>14</b>
<b>Taxes on Financial Transactions</b>	<b>15</b>
Transfer (or Contracts and Conveyances) Duty	15
Motor Vehicle Registration Duty	20
Debits Tax	21
Electronic Banking Duty	21
Credit Card Transactions Duty	21
Share Transfer (Marketable Security) Duty	21
Mortgages and Loan Security Duty	22
Deeds of Settlement	23
Loans Duty	24
Discount Transactions Duty	24
Insurance Duty	24
Insurance Protection Tax	26
Agreements Duty	26
Hiring Arrangements Duty	27
Hire Purchase Arrangements Duty	28
Leases of Land or Premises Duty	28
Health Insurance Levy	29
Parking Space Levy	29
Emergency Services Funding	30
Save the River Murray Levy	31
<b>Land Tax</b>	<b>31</b>
Electricity Distributors Levy	34
<b>Gambling Taxes</b>	<b>34</b>
Racing Taxes	34
On-Course Totalizator Tax	34
Off-Course Totalizator Tax	35
Bookmaker's Turnover Tax	35
<b>Other Gambling Taxes</b>	<b>38</b>
Gaming Machine Tax	38
Casino Taxes	41
Lotteries	43
Keno	45
Internet Gaming	46
Betting Exchanges	47
<b>Motor Vehicle Taxes</b>	<b>48</b>
Motor Vehicle Registration Fee	48
Motor Vehicle Weight/Engine Capacity Tax	48
Motor Vehicle Transfer Fee	52
Motor Vehicle Driver's Licence Fee	52
Other	53
<b>Appendix A – National Transport Commission (NTC) Rates</b>	<b>55</b>
<b>Appendix B NSW Gaming Machine Rates</b>	<b>60</b>

## Treasury Contacts

**Inquiries regarding specific taxes should be directed to the relevant state or territory treasury -**

<b>New South Wales</b>	Julian Carter	Tel: 02 9228 4238 Fax: 02 9228 4041 E-mail: <a href="mailto:Julian.Carter@treasury.nsw.gov.au">Julian.Carter@treasury.nsw.gov.au</a>
<b>Victoria</b>	Magdalena Szykowska	Tel: 03 9651 5366 Fax: 03 9651 6495 E-mail: <a href="mailto:Magdalena.Szykowska@dtf.vic.gov.au">Magdalena.Szykowska@dtf.vic.gov.au</a>
<b>Queensland</b>	Glen Miller	Tel: 07 3224 6165 Fax: 07 3221 0181 E-mail: <a href="mailto:Glenn.Miller@treasury.qld.gov.au">Glenn.Miller@treasury.qld.gov.au</a>
<b>Western Australia</b>	Brendan Cullen	Tel: 08 9222 9269 Fax: 08 9222 9820 E-mail: <a href="mailto:Brendan.Cullen@dtf.wa.gov.au">Brendan.Cullen@dtf.wa.gov.au</a>
<b>South Australia</b>	Greg Raymond	Tel: 08 8226 1925 Fax: 08 8211 7755 E-mail: <a href="mailto:Raymond.Greg@saugov.sa.gov.au">Raymond.Greg@saugov.sa.gov.au</a>
<b>Tasmania</b>	James Abbott	Tel: 03 6233 8386 Fax: 03 6233 5690 E-mail: <a href="mailto:James.Abbott@treasury.tas.gov.au">James.Abbott@treasury.tas.gov.au</a>
<b>Northern Territory</b>	Darren Witham	Tel: 08 8999 7732 Fax: 08 8999 6395 E-mail: <a href="mailto:Darren.Witham@nt.gov.au">Darren.Witham@nt.gov.au</a>
<b>Australian Capital Territory</b>	Peter Cain	Tel: 02 6207 0332 Fax: 02 6207 0026 E-mail: <a href="mailto:Peter.Cain@act.gov.au">Peter.Cain@act.gov.au</a>

## 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. Liability is based on the number of individual and family policies.

### **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 (excludes residential leases).

### **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 application to initially register a motor vehicle or the application to change the name of the registered owner. 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 or registration is renewed.

***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 property. The duty is usually paid by the purchaser and based on the sale price (or value, if higher) of the property.

## RECENT MAJOR TAX INITIATIVES

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

### NEW SOUTH WALES

**Land Tax** – From the 2008 land tax year, beginning on 1 January 2008, the land tax rate will be reduced to 1.6 per cent from 1.7 per cent.

The valuation for land tax purposes in 2008 will be the average of the 1 July 2005, 1 July 2006 and 1 July 2007 valuations. Consistent with the averaging of land values, the threshold is based on a three year average of annual amounts, which continue to be indexed in line with state-wide movements in land values. In addition, each year's average threshold will be at least equal to the previous year's threshold.

**Hire of goods duty** – abolished from 1 July 2007.

**Lease duty** – to be abolished from 1 January 2008.

**Mortgage Duty** – New South Wales will now abolish mortgage duty in three stages, starting 2¼ years earlier than originally scheduled. At each stage, mortgage duty will be abolished for a different group of taxpayers as follows:

- from 1 September 2007, duty is abolished for new housing finance commitments to owner-occupiers for the purpose of buying or renovating their own home;
- from 1 July 2008, duty will be abolished for new housing finance commitments to individuals for the purpose of residential property investment; and
- from 1 July 2009, total abolition of mortgage duty.

**Payroll Tax** – From 1 July 2007, New South Wales and Victoria introduced harmonised payroll tax legislation and administrative arrangements designed to simplify and reduce red tape. Examples of amendments made to achieve harmonisation are:

- Consistent contractor provisions;
- Changes to fringe benefits and the gross-up rate;
- Consistent charitable exemption provisions;
- Consistent grouping provisions; and
- Consistent exemption rates for motor vehicles and overnight accommodation allowances.

**Keno Tax** – the Keno licence was amended to allow Keno to be played in hotels from 11 September 2007. Prior to this, Keno was only played in registered clubs and the casino in New South Wales. The tax rates and threshold for Keno played in hotels are 8.91 per cent on an annual player loss up to \$37.7 million and 14.91 per cent above that threshold.

**Other Taxes** - New South Wales has established a timetable to abolish the following duties:

- Unquoted marketable securities duty from 1 January 2009;
- Transfer duty on non-land business assets from 1 July 2012.

## VICTORIA

**Land Tax** - for the 2008 land tax year the changes include:

- Increasing the tax-free threshold from \$200,000 to \$225,000;
- Cutting the current 1.2 per cent rate (which applies to landholdings between \$1.19 million and \$1.62 million) to 0.8 per cent; thereby allowing the amalgamation of this threshold with the \$900,000 to \$1.19 million threshold;
- Cutting the current 1.8 per cent rate (which applies between \$1.62 million and \$2.7 million) to 1.3 per cent;
- Cutting the top rate of 3 per cent (which applies over \$2.7 million) to 2.5 per cent;
- Abolishing special land tax on primary production land that is wholly or partly in the metropolitan area; and
- Improving the fairness of the special land tax provisions by clarifying the application of special land tax in relation to compulsory acquisitions and zoning changes.

The rate cuts will also flow through to the special trusts land tax rate scale while keeping in place the unique aspects of that scale (i.e. the \$20,000 tax-free threshold, the surcharge of 0.375 per cent, and the tapering off of the surcharge between \$1,620,000 and \$2,700,000).

In addition, these cuts will flow through to the land tax on electricity easements rate scale, whilst keeping in place the current top easement rate of 5 per cent.

**Motor Vehicle Duty Costs** – the effective motor vehicles duty rate was reduced from 4 per cent and 5 per cent to 2.5 per cent on passenger vehicles valued between \$35,000 and \$57,009 from 1 May 2007. The new system shifts from three-rate scales for new cars down to two-rate scales.

**Payroll Tax** - The payroll tax rate was cut from 5.15 per cent to 5.05 per cent from 1 January 2007 and it will be further reduced to 5 per cent from 1 July 2008.

**Health Benefit Levy** - From 2007-08, the Health Benefit Levy will increase from \$3,033.33 to \$4,333.33 on each electronic gaming machine operated in Victoria.

**QUEENSLAND**

**Land Tax** - From 2007-08, the land tax tax-free threshold for resident individuals has been increased from the \$500,000 to \$600,000. In addition, the increase in averaged land values will be capped at 50% each year for three years for the purposes of calculating land tax liabilities. This cap commenced on 1 July 2007.

The new land tax rate schedule is presented in the table below:

**Land tax schedules for 2007-08 – resident individuals**

Unimproved Land Value	Previous	Unimproved Land Value	New
\$500,000 - \$749,999	\$500 + rate of 0.70%	\$600,000 - \$749,999	\$1,200 + rate of 0.70%
\$750,000 - \$1,249,999	\$2,250 + rate of 1.45%	\$750,000 - \$1,249,999	\$2,250 + rate of 1.45%
\$1,250,000 - \$1,999,999	\$9,500 + rate of 1.50%	\$1,250,000 - \$1,999,999	\$9,500 + rate of 1.50%
\$2,000,000 - \$2,999,999	\$20,750 + rate 1.675%	\$2,000,000 - \$2,999,999	\$20,750 + rate 1.675%
\$3,000,000 and above	1.25% on full value	\$3,000,000 and above	1.25% on full value

**Note:** Rates are marginal rates unless otherwise specified

From 2007-08, the land tax tax-free threshold for companies, trustees and absentees has been increased from \$300,000 to \$350,000. In addition, the increase in averaged land values will be capped at 50% each year for three years for the purposes of calculating land tax liabilities. This cap commenced on 1 July 2007.

The new land tax rate schedule is presented in the following table:

**Land tax schedules for 2007-08 – companies, trustees and absentees**

Unimproved Land Value	Current	Unimproved Land Value	New
\$300,000 - \$749,999	\$1,500 + rate of 1.50%	\$350,000 - \$749,999	\$2,250 + rate of 1.50%
\$750,000 - \$1,249,999	\$8,250 + rate of 1.65%	\$750,000 - \$1,249,999	\$8,250 + rate of 1.65%
\$1,250,000 - \$1,999,999	\$16,500 + rate 1.80%	\$1,250,000 - \$1,999,999	\$16,500 + rate 1.80%
\$2,000,000 and above	1.50% on full value	\$2,000,000 and above	1.50% on full value

**Note:** Rates are marginal rates unless otherwise specified

**Vehicle registration duty** - from 1 January 2008, the rate will change. The current 2% rate of duty will continue to apply for hybrid or electric vehicles, as will the current \$25 flat rate of duty for conditionally registered vehicles.

The new Vehicle Registration duty rates schedule is presented in the following table:

**Vehicle Registration duty schedule for 2007-08**

Vehicle type	Duty rate
1 to 4 cylinders or 2 rotors or steam vehicles	3%
5 or 6 cylinders or 3 rotors	3.5%
7 or more cylinders	4%
Hybrids or electric	2%
Conditionally registered vehicles or tractor based mobile machinery	\$25 flat fee

### Other Taxes

Hire duty and marketable securities duty were abolished from 1 January 2007.

The following duties will be progressively abolished:

- 50 per cent of mortgage duty from 1 January 2008, with full abolition from 1 January 2009; and
- 50 per cent of transfer duty on core business assets from 1 January 2010, with full abolition from 1 January 2011.

**WESTERN AUSTRALIA**

**Land Tax** - Land tax for 2007-08 has been cut across the board by reducing the tax rates and/or increasing the ranges to which the new tax rates apply. The new scale is as follows:

## Land Tax Schedules for 2007-08

Unimproved Value of Land \$'000	Land Tax Payable
Less than 250	Nil
250 – 875	0.15 cents per \$1 above \$250,000
875 – 2,000	\$938+0.75 cents per \$1 above \$875,000
2,000 – 5,000	\$9375+1.30 cents per \$1 above \$2,000,000
5,000 – 10,000	\$48,375+1.55 cents per \$1 above \$5,000,000
Over 10,000	\$125,875+2.30 cents per \$1 above \$10,000,000

The exemption threshold has been increased from \$150,000 to \$250,000 for both land tax and Metropolitan Region Improvement Tax (MRIT). However, the marginal tax rate for MRIT has been increased from 0.15% to 0.18%.

The private aged care providers will be exempt from land tax from 1 July 2007.

**Conveyance Duty** - The first home stamp duty exemption threshold was doubled from \$250,000 to \$500,000 (phasing out at \$600,000) from 9 May 2007. The vacant land exemption threshold was also doubled from \$150,000 to \$300,000 (phasing out at \$400,000).

**Stamp Duty on Motor Vehicles** -The motor vehicles stamp duty scale thresholds were increased by \$5,000 from 1 July 2007, with a further \$5,000 increase from 1 January 2009.

From 1 July 2007, the single flat 3% stamp duty rate for new heavy vehicles was extended to used heavy vehicles.

Caravans and camper trailers will be exempt from stamp duty from 1 July 2007.

## SOUTH AUSTRALIA

**Payroll Tax** – The payroll tax rate was reduced from 5.5 per cent to 5.25 per cent from 1 July 2007. The rate will be further reduced to 5.0 per cent from 1 July 2008.

A number of changes to payroll tax legislation and administrative arrangements will also be implemented from 1 July 2008, designed to improve inter-jurisdictional consistency.

**Mortgage Duty** – Remaining mortgage duty will be phased out between 1 July 2007 and 1 July 2009. Mortgage duty rates were reduced by one-third on 1 July 2007. Rates will be reduced by a further one-third from 1 July 2008 and fully abolished with effect from 1 July 2009.

**Rental Duty** – Rental duty will be phased out between 1 July 2007 and 1 July 2009. Rates were reduced by one-third on 1 July 2007. Rates will be reduced by a further one-third on 1 July 2009 and fully abolished with effect from 1 July 2009.

**Conveyance Duty (also known as Transfer Duty)** – Stamp duty rates on non-realty property transfers will be halved from 1 July 2009 and fully abolished with effect from 1 July 2010.

**Non-quoted Marketable Securities** – Stamp duty rates on non-quoted marketable securities will be halved from 1 July 2009 and fully abolished with effect from 1 July 2010.

## TASMANIA

**Motor Tax** - The rate of motor tax payable on light vehicles was reduced by 21 per cent in the 2007-08 Budget, effective 1 October 2007.

**Motor Vehicle Registration Duty** - The rate of duty payable on the transfer of heavy vehicle registrations was reduced from 3 per cent to 1 per cent in the 2007-08 Budget, effective 1 October 2007.

**Mortgage Duty** – Abolished from 1 July 2007.

## NORTHERN TERRITORY

**Payroll Tax** - Leading up to the 2005 Northern Territory election, the Government announced that it would reduce the payroll tax rate from 6.2 per cent to 5.9 per cent during its next term in government.

**Conveyance Duty (also known as Transfer Duty in other jurisdictions)** - The stamp duty first home owner concession was increased from the first \$225,000 of a home's value ( a concession of up to \$8,015.60) to the first \$350,000 of a home's value (a concession of up to \$15,312.50) for instruments executed on or after 1 May 2007;

From 1 May 2007 a revenue protection measure was put in place to prevent the stamp duty corporate reconstruction exemption being utilised to frustrate the recovery of duty, tax or royalty that is payable in Northern Territory;

From 1 July 2007 anything that is physically fixed to land will be regarded as 'land' for the purpose of the land holder provisions (irrespective of whether it would be regarded as a fixture at common law);

Amendments effective from 1 July 2007 were made to clarify that:

- stamp duty is imposed on the full value and best use of the land, which includes having regard to information that enhances the value of the land;
- mining information will be taken into account when valuing a mine to assess the stamp duty payable on the conveyance of that mine, irrespective of whether the mine is or is not subject to the *Mining Act*; and
- a person who has previously owned a home interstate under a long-term lease cannot qualify for the stamp duty first home owner concession for a subsequent home purchase.

### Other Taxes

**Lease duty** – duty on the grant of a lease for nil or nominal consideration was abolished from 1 July 2007;

**Deed Duty** – all types of guarantees were exempted from duty unless liable to ad valorem duty on some other ground from 1 July 2007;

**Hiring duty** – duty on hiring arrangements was abolished from 1 July 2007; and

**Transfer duty** – On core business assets, which excludes land, is proposed to be abolished from 1 July 2009.

## AUSTRALIAN CAPITAL TERRITORY

**Duty On Share Transfers** - The Commissioner for ACT Revenue has released Revenue Circular D21 to clarify the duty treatment of stapled securities in the ACT. This Circular is intended to provide certainty to taxpayers and practitioners in the wake of the Western Australian State Administrative Tribunal Decision in Westpac Custodian Nominees Limited and Commissioner of State Revenue [2006] WASAT 203. A stapled security with a quoted value on a stock exchange recognised under the Duties Act 1999 will continue to be treated as a quoted security for the purposes of this Act.

**Home Buyer Concession** – On 1 January 2007 and 1 July 2007 the property and vacant block thresholds were adjusted.

**Motor Vehicle Duty** - The Commissioner for ACT Revenue released Revenue Circular D22, effective 9 November 2006, to clarify the duty treatment on the registration of motor vehicles that are used as demonstrators or trading stock by a vehicle dealer who is licensed in the ACT under the *Sale of Motor Vehicles Act 1977*, or licensed in another jurisdiction under a corresponding law. Revenue Circular D22 only clarifies that interstate dealers licensed under a corresponding law will receive the same exemptions as ACT licensed dealers for demonstrator and trading stock vehicles. The circular doesn't clarify the definition of demonstrator or trading stock. The *Duties Act 1999* was amended to reflect this practice on 20 June 2007.

The Commissioner for ACT Revenue released Practice Note MVD1 to provide information regarding the payment of duty when an application to register or transfer a registration is made in the ACT.

**Payroll Tax** - The ACT Treasurer has agreed to implement measures from the national Payroll Tax project to maintain consistency with the other jurisdictions by 1 July 2008. Further consistency will be investigated by 1 July 2009.

**The Utilities Network Facilities Tax** - Effective from 21 December 2006, the Utilities Network Facilities Tax is imposed upon the owners of any network facility on land in the ACT. A network facility is any part of the infrastructure of a utility network not fixed to land subject to either a lease, a license granted by the Territory or any right prescribed by regulation.

Utility networks include networks for transmitting and distributing electricity, gas, sewage, water and telecommunications. Examples of network facility include powerlines or pipes over or under land, and telecommunications cabling.

Registered owners of utility networks in the ACT are to provide an annual return accompanied by payment before 31 May of each year. The amount of tax is \$355 per kilometre of network route length.

Legislation has been passed to abolish the following duties:

**Rental arrangements duty** - abolished from 1 July 2007;

**Leases duty** – will be abolished from 1 July 2009; and

**Non-quotable marketable securities duty** – will be abolished from 1 July 2010.

**Easy Lodge**

This new lodgement procedure allows for payment and franking of documents at the ACT Customer Service Centre without waiting for an assessment to be issued. The scheme is limited to simple transactions for residential land only or residential land and improvements. Practitioners must be registered in order to use the scheme.

**City Centre Marketing and Improvements Levy** - The *Rates Amendment Act 2006 (No 2)* was passed by the Legislative Assembly on 6 March 2007. The Act provides the collection mechanism for the City Centre Marketing and Improvements Levy (CCMIL). The revenue collected from the levy will be used to promote, maintain and improve the amenity of the Civic area.

The levy will be imposed on rateable commercial land within a prescribed collection area. The collection area will be divided into two zones with differential percentage rates to apply. Collection of the levy commenced on 1 July 2007. Annual CCMIL assessments are due to be paid in full by 15 August.

The CCMIL in 2007-08 is imposed on rateable commercial properties within the prescribed Collection Area as follows:

Area A – Retail Core	AUV x 0.2992%
Area B – Non Retail Core	AUV x 0.2161%

The collection of the CCMIL is returned to the private sector through a Grant Program. The key features of this program are:

- To market and promote the Canberra City Centre as one of the nation's premier retail, commercial, residential and cultural precinct.
- To undertake a program of activities that supplement (but do not replace) existing government services.

**Energy Industry Levy** - In accordance with the timetable agreed to by Commonwealth, State and Territory Governments, the Australian Energy Market Commission (AEMC) will assume, in a staged process, the energy regulatory functions that are currently undertaken by the Independent Competition and Regulatory Commission. The *Utilities (Energy Industry Levy) Amendment Act 2007* (the Act) overcomes issues associated with the phasing-out of jurisdictional-based licensing regimes from 2007-08, as part of the National Energy Market reform.

The Act establishes an Energy Industry Levy that provides funds to cover the ACT's financial obligations in relation to national and local energy regulatory activities. The ACT's annual regulatory cost is the sum of the national regulatory cost and the local regulatory cost. Both national and local regulatory costs are to be determined by the administrator for each financial year and each energy industry sector, before 1 October of the year. These determinations will be made by Notifiable Instruments.

The levy will ultimately replace the current licence fees and will also aid in the funding of the financial requirements for the ACT's contribution to the AEMC.

The ACT Revenue Office will administer the collection of the Energy Industry Levy as a return tax.

# Interstate Comparison of Taxes

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>PAYROLL TAX</b>								
Basic Flat Rate:	6.00%	5.05%	4.75%	5.50%	5.25%	6.10%	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.
Tax Scale and Small Business Concession:	First \$600,000 exempt.	First \$550,000 exempt. (5.0% from 1 July 2008)	First \$1,000,000 exempt.  For payrolls \$1,000,000 up to \$4,000,000, deduction of \$1,000,000 reducing by \$1 for every \$3 payroll exceeds \$1,000,000.  No deduction for payrolls of \$4,000,000 or more.	First \$750,000 exempt.	First \$504,000 exempt. (5.0% from 1 July 2008)	First \$1,010,000 exempt.	First \$1,250,000 exempt.  Committed to reducing the payroll tax to 5.9% during the current term of the Govt. No schedule for reduction announced as yet.	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 are liable for payroll tax for their on-hired workers.  An exemption from payroll tax applies to wages paid in respect of workers on-hired to a client that is exempt under section 10 of the Pay-roll Tax Act 1971.	Employer superannuation contributions included in the tax base.  Eligible termination payments (not including death benefit 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.  Eligible termination payments included in the tax base from 1 July 2003.  Grossed up value of fringe benefits included in the tax base from 1 January 2002.	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  From 1 July 2005 eligible maternity, adoption and/or primary carer leave is exempt  From 1 July 2005 tax base includes employer contributions to employee share schemes, and eligible termination payments

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
PAYROLL TAX (continued)								Commencing on 1 June 2006 approved not-for-profit Group Training Organisations are exempt from paying payroll tax on the wages of trainees and apprentices for the full term of an approved training contract, which can be up to four years.
<b>Reference Period:</b>	Receipts relate to the previous month's payroll. The July return includes an annual reconciliation.	Receipts relate to the previous month's payroll.	Receipts relate to the previous return period's payroll (usually monthly).	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. The June return, payable in July, includes an annual reconciliation.
<b>TAXES ON FINANCIAL TRANSACTIONS</b>  <b>TRANSFER DUTY</b> (Also known as Contracts & Conveyances Duty)  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 <u>underlined</u> .	<u>For Non-Residential Property</u>  <b>\$0-\$14,000:</b> 1.25% (min \$2)  <b>\$14,001-\$30,000:</b> \$175+1.50%  <b>\$30,001-\$80,000:</b> \$415+1.75%  <b>\$80,001-\$300,000:</b> \$1,290+3.50%  <b>\$300,001-\$1,000,000:</b> \$8,990+4.50%  <b>Over \$1,000,000:</b> \$40,490 + <u>5.50%</u>	<u>General duty rates</u>  <b>\$0-\$20,000:</b> 1.40%  <b>\$20,001-\$115,000:</b> \$280 + 2.40%  <b>\$115,001-\$870,000:</b> \$2,560 + 6.00%  <b>Over \$870,000:</b> <u>5.50%</u> of total value.  <u>Duty rates for principal place of residence purchases</u>  <b>\$0-\$20,000:</b> 1.40%  <b>\$20,001-\$115,000:</b> \$280 + 2.40%  <b>\$115,001-\$400,000:</b> \$2,560 + 5.00%  <b>\$400,001-\$500,000:</b> \$16,810 + 6.00%	<b>\$0-\$20,000:</b> 1.50%  <b>\$20,001-\$50,000:</b> \$300+2.25%  <b>\$50,001-\$100,000:</b> \$975+2.75%  <b>\$100,001-\$250,000:</b> \$2,350+3.25%  <b>\$250,001-\$500,000:</b> \$7,225+3.50%  <b>\$500,001-\$700,000:</b> \$15,975+4.0%  <b>Over \$700,000:</b> \$23,975+ <u>4.5%</u>	<b>\$0-\$80,000:</b> 2.00%  <b>\$80,001-\$100,000:</b> \$1,600+3.00%  <b>\$100,001-\$250,000:</b> \$2,200+4.00%  <b>\$250,001-\$500,000:</b> \$8,200+5.00%  <b>Over \$500,000:</b> \$20,700+ <u>5.40%</u>	<b>\$0-\$12,000:</b> 1.00%  <b>\$12,001-\$30,000:</b> \$120+2.00%  <b>\$30,001-\$50,000:</b> \$480+3.00%  <b>\$50,001-\$100,000:</b> \$1,080+3.50%  <b>\$100,001-\$200,000:</b> \$2,830+4.00%  <b>\$200,001-\$250,000:</b> \$6,830+4.25%  <b>\$250,001-\$300,000:</b> \$8,955+4.75%  <b>\$300,001-\$500,000:</b> \$11,330+5.00%  <b>Over \$500,000:</b> \$21,330+ <u>5.50%</u>	<b>\$0-\$1,300:</b> \$20  <b>\$1,301-\$10,000:</b> 1.50%  <b>\$10,001-\$30,000:</b> \$150+2.00%  <b>\$30,001-\$75,000:</b> \$550+2.50%  <b>\$75,001-\$150,000:</b> \$1,675+3.00%  <b>\$150,001-\$225,000:</b> \$3,925+3.50  <b>Over \$225,000:</b> \$6,550+ <u>4.00%</u>	<b>\$0-\$500,000:</b>  Duty calculated by the formula: $D=(0.065V^2)+21V$ Where D = duty payable in \$ V = (total value/1000)  <b>Over \$500,000:</b> <u>5.40%</u> of total value.	<b>\$0-\$100,000:</b> \$20 or \$2.00 per \$100 whichever is greater.  <b>\$100,001-\$200,000:</b> \$2,000+\$3.50 per \$100 or part thereof.  <b>\$200,001-\$300,000:</b> \$5,500+\$4.00 per \$100 or part thereof.  <b>\$300,001-\$500,000:</b> \$9,500+\$5.50 per \$100 or part thereof.  <b>\$500,001-\$1,000,000:</b> \$20,500+\$5.75 per \$100 or part thereof.  <b>Over \$1,000,000:</b> \$49,250+ <u>\$6.75</u> per \$100 or part thereof.

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>	
TRANSFER DUTY (continued)	<p><b>From 1 June 2004</b></p> <p><u>For Residential Property</u></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>\$1,000,000-\$3,000,000:</b> \$40,490 + 5.50%</p> <p><b>Over \$3,000,000:</b> \$150,490 + 7.00%</p>	<p><b>\$500,001-\$870,000:</b> \$25,660 + 6.00%</p> <p><b>Over \$870,000:</b> <u>5.50%</u> of total value.</p>							
	<p>Liability includes contents of buildings.</p> <p>Various exemptions are available.</p> <p><u>Non-Real Business Property:</u></p> <p>Transfer duty on non-land (non-real property) business conveyances to be abolished from 1 July 2012.</p>		<p>Transfer duty on core business assets to be 50% abolished on 1 January 2010 and fully abolished on 1 January 2011</p>	<p>Duty on non-real business property will be abolished from 1 July 2010.</p>	<p><u>From 1 July 2009</u></p> <p>Stamp duty rates halved for non-real property transfers.</p> <p><u>From 1 July 2010</u></p> <p>Stamp duty abolished for non-real property transfers.</p>	<p><u>Non-Real Business Property</u></p> <p>Conveyance duty on non-real-property business conveyances to be abolished from 1 July 2008.</p>	<p>To be abolished from 1 July 2009, stamp duty on the conveyance of "core business asset", not including land.</p>	<p><u>Non-Real Business Property</u></p> <p>Commencing 1 July 2006, duty will no longer be chargeable on transfers and transactions involving the goodwill of a business, intellectual property and a statutory licence or permission under Commonwealth and Territory law.</p> <p>Up to 30 June 2006: If the value of business assets is \$1m or more then the duty rate is \$6,000 + \$5.50 per \$100 or part thereof over \$1m.</p> <p>Up to 30 June 2006: If the value of business assets is less than \$1m, then the rate of duty is \$0.60 per \$100 or part thereof.</p>	



TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>Home Purchase Assistance:</b> (This assistance is generally in addition to the \$7,000 grant available under the First Home Owners Grant Scheme (FHOGS) where applicable).</p>	<p>First Home Plus Scheme (Effective after midnight on 3 April 2004)</p> <p><b>For first homes</b> <b>Up to \$500,000:</b> Nil <b>\$500,001-\$600,000:</b> 22.49% less \$112,450</p> <p><b>For vacant land</b> <b>Up to \$300,000:</b> Nil <b>\$300,001-\$450,000:</b> 10.49% less \$31,470.</p> <p>Full tax rates apply above the upper threshold.</p> <p>First Home Plus One Scheme (Effective from 1 May 2007)</p> <p>First home buyers purchasing a home in conjunction with equity partners who have previously owned residential property in Australia will be eligible for proportional transfer duty concessions under First Home Plus One.</p>	<p>For Concession Card Holders – from 30 May 2006, full exemption for properties valued up to \$300,000 and a partial exemption for properties valued between \$300,000 and \$400,000.</p> <p>First homebuyers who qualify for the \$7,000 First Home Owner Grant, will qualify for a \$3,000 First Home Bonus (subject to a price cap of \$500,000).</p> <p>The value of the Bonus increases to \$5,000 for purchases of newly constructed homes until 30 June 2009. This applies for eligible transactions made on or after 1 January 2007</p> <p>From 1 January 2007, the 6 per cent marginal tax rate will be reduced to 5 per cent for home purchases valued between \$115,000 and \$400,000. In addition, purchases of homes valued between \$400,000 and \$500,000 will receive a \$2,850 flat reduction in duty.</p> <p>First home buyers have the choice between either the conveyance duty reduction for home purchases or the First Home Bonus. However, the Bonus will always be more generous for first home buyers (at \$3,000 or \$5,000 compared with a maximum duty reduction of \$2,850).</p>	<p>For first homes In addition to the homes concession (below):</p> <p>Where the unencumbered value of home is \$320,000 or less – up to \$3,200 rebate.</p> <p>Where the unencumbered value of home is \$320,001-\$500,000 and consideration not less than the unencumbered value: \$3,200 rebate which reduces by \$100 for every \$10,000 above \$320,000.</p> <p>Where unencumbered value above \$500,000 – no additional concession beyond home concession.</p> <p><b>For Homes (not first)</b> Concessional rate of 1% for values up to \$320,000 plus scheduled transfer duty on the excess.</p> <p>First Home Vacant Land Concession for the purchase of vacant land to build a first home. An exemption applies on land up to the value of \$150,000 with a partial concession up to \$300,000.</p>	<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> <p>First home buyers whose home purchases are below \$500,000 are exempt from conveyance duty. The exemption phases out between \$500,000 and \$600,000.</p> <p>First home buyers who buy vacant land valued at \$300,000 or less are exempt from conveyance duty. The exemption phases out between \$300,000 and \$400,000.</p>	<p>For first homes 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> <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>Duty on first homes valued \$120,000 or less can be paid by instalments over a two year interest free period.</p> <p>From 20 May 2004, first home owners that qualify for the First Home Owner Grant Scheme (FHOGS):</p> <p>In relation to the purchase of a property up to the value of \$350,000, will qualify for duty relief on transfer duty up to a maximum of \$4,000;</p> <p>or</p> <p>In relation to the construction of a first home upon land purchased with a dutiable value of up to \$175,000, may apply for a duty refund of \$2,400.</p> <p>Land owners have two years to complete the construction of the first home from the date of agreement to purchase the land and a subsequent three months to apply for the duty refund.</p>	<p>All first homes (regardless of value) receive concession of duty on first \$350,000.</p> <p>For principal place of residence (not first home), duty is reduced by maximum of \$2,500.</p>	<p><b>Home Buyers:</b> \$20 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$290,000.</p> <p>Graduated concession where value of property falls between \$290,000 &amp; \$365,000 – rate of duty is \$17.40 for each \$100 or part thereof by which value exceeds \$290,000.</p> <p><b>Land Buyers:</b> \$20 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$161,300.</p> <p>Graduated concession where value of property falls between \$161,300 &amp; \$201,500 – rate of duty is \$13.80 for each \$100 or part thereof by which value exceeds \$161,300.</p> <p><b>Income threshold:</b> 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>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
Home Purchase Assistance (continued)								<p><u>From 1 July 2007</u></p> <p>To enhance the accessibility of the Home Buyer Concession Scheme, the upper property threshold for house and land purchases will be increased to the median price for those properties from 1 July 2007. The sliding scale for the concession will be adjusted to facilitate the upper threshold for the property range equalling the median price of properties based on ACT Planning and Land Authority sales data in the preceding two full quarters.</p> <p>Conveyance duty on properties may also be deferred for up to 5 years for those eligible for the Home Buyers Concession Scheme.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>MOTOR VEHICLE REGISTRATION DUTY</b></p> <p>(Based on the dutiable value of the vehicle being the greater of the consideration given or the market value of vehicle)</p>	<p><b>\$3.00 per \$100, or part, except for Passenger Vehicles*</b></p> <p><b>\$1,350+\$5.00 per \$100, or part, of the dutiable value of the motor vehicle in excess of \$45,000.</b></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-\$57,009:</b> \$5.00 per \$200 or part.</p> <p><b>Over \$57,010:</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>From 1 January 2008</p> <p>1 to 4 cylinders or 2 rotors or steam vehicles: 3.0%</p> <p>5 or 6 cylinders or 3 rotors: 3.5%</p> <p>7 or more cylinders: 4.0%</p> <p>Hybrid/Electric: 2.0%</p> <p><u>Special vehicles (as defined)</u></p> <p>Flat rate of \$25</p>	<p><u>New and Used Heavy Vehicles</u></p> <p>3.0%</p> <p>Max duty \$12,000</p> <p><u>Other Vehicles</u></p> <p><b>\$0-\$20,000:</b> 2.75%</p> <p><b>\$20,001-\$45,000:</b> 2.75%-6.50%</p> <p><b>Over \$45,000:</b> 6.50% flat.</p> <p>*There is a sliding rate scale between \$20,000 and 45,000.</p> <p>All (upper and lower) thresholds will increase by \$5,000 from 1 January 2009.</p>	<p><b>\$0-\$1,000:</b> \$1 per \$100 (min \$5) or part \$100.</p> <p><b>\$1,001-\$2,000:</b> \$10+\$2 per \$100 or part \$100 above \$1,000.</p> <p><b>\$2,001-\$3,000:</b> \$30+\$3 per \$100 or part \$100 above \$2,000.</p> <p><b>Over \$3,000:</b> \$60+\$4 per \$100 or part \$100 above \$3,000.</p> <p>Except for commercial vehicles where the rate is:</p> <p><b>0-\$1,000:</b> \$1 per \$100 (min \$5) or part \$100.</p> <p><b>\$1,001-\$2,000:</b> \$10+\$2 per \$100 or part \$100 above \$1,000.</p> <p><b>Over \$2,000:</b> \$30+ \$3 per \$100 or part \$100 above \$2,000.</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>Heavy Vehicles</u></p> <p><b>Under \$600:</b> \$20.00</p> <p><b>Over \$600:</b> <i>1 July – 30 September 2007</i> \$3.00 per \$100 or part.</p> <p><i>1 October 2007 onward</i> \$1.00 per \$100 or part.</p> <p>(as stated in 2007-08 Budget Papers)</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><b>\$3.00 per \$100 or part.</b></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>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>Reference Period:</b>	Duty is payable at the time the motor vehicle is first registered or transferred.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due at the time of application to register, or transfer registration of, a vehicle.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due within 14 days of transfer or issue.	Due at time of application for registration or transfer of registration.
<b>DEBITS TAX</b> (applied to accounts with cheque drawing facilities)	Abolished 1 January 2002.	Abolished 1 July 2005.	Abolished 1 July 2005.	Abolished 1 July 2005.	Abolished 1 July 2005.	Abolished 1 July 2005.	Abolished 1 July 2005.	Abolished 1 July 2005.
<b>ELECTRONIC BANKING DUTY</b>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Abolished 1 July 2005	Not imposed.
<b>CREDIT CARD TRANSACTION DUTY</b>	Not imposed.	Not imposed.	Abolished 1 August 2004.	Not imposed.	Not imposed.	Abolished 1 July 2005.	Not imposed.	Not imposed.
<b>SHARE TRANSFER DUTY (MARKETABLE SECURITY DUTY)</b>	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.
Unless otherwise stated the purchaser is liable for off-market transactions.	<u>Off Market Transactions</u>  <b>Listed securities</b> (on recognised exchanges) Abolished.  <b>Unlisted Securities</b> 60 cents/\$100 (or part). To be abolished 1 January 2009.	<u>Off Market Transactions</u>  <b>Listed transactions</b> Abolished.  <b>Unlisted Companies</b> Abolished.	<u>Off Market Transactions</u>  Abolished 1 January 2007.	<u>Off Market Transactions</u>  Abolished.	<u>Off Market Transactions</u>  <b>Listed Companies</b> Abolished.  <b>Unlisted Companies</b> 60 cents/\$100 or part thereof. <u>From 1 July 2009</u> Stamp duty rates halved <u>From 1 July 2010</u> Abolished.	<u>Off Market Transactions</u>  <b>Listed Companies</b> Abolished.  <b>Unlisted Companies</b> Abolished.	<u>Off Market Transactions</u>  <b>Quoted securities</b> Abolished.  <b>Unlisted Companies</b> Abolished from 1 July 2006.	<u>Off Market Transactions</u>  <b>Quoted on a stock exchange</b> Abolished.  <b>Not quoted on a stock exchange</b> 60 cents/\$100 or part thereof (unless land rich provisions apply). Minimum duty \$20. To be abolished from 1 July 2010.
<b>Reference Period:</b>	Payments are due within 3 months of execution of instrument.				Payments are due within 2 months of execution of instrument.		Payments are due within 60 days of execution of instrument.	Documents are to be lodged and payment received within 90 days of the liability arising.

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>MORTGAGES &amp; LOAN SECURITY DUTY</b>  (Based on sum secured)	<b>General duty rate:</b> <b>\$0-\$16,000:</b> \$5.00  <b>Above \$16,000:</b> \$5.00 plus \$4.00 per \$1,000 or part of excess.  Exemption for additional advances up to \$10,000 in any 12 month period.  Exemption applies for the refinancing of loans up to the maximum amount originally secured with the existing lender. Loans refinanced through a different lender are exempt up to the first \$1 million of a loan.	Abolished from 1 July 2004.	40c/\$100 or part thereof.	<b>Home loans:</b> 12.5c/\$100  <b>Other loans:</b> 20c/\$100  Refinancing by homeowners and small business is exempt.	<b>Mortgage for owner occupation homes</b>  Exempt from 1 July 2005  <u>Refinance mortgages</u>  Exempt from 1 July 2005  <u>Other Mortgages</u>  <b>\$0-\$400:</b> Exempt  <b>\$401-\$6,000:</b> \$10.00  <b>Over \$6,000:</b> \$10+30c/\$100 or part of excess.	Abolished from 1 July 2007.	Abolished.	Abolished.
	<u>From 1 September 2007:</u>  Duty abolished for new housing finance commitments to owner-occupiers for the purposes of buying or renovating their own home.  <u>From 1 July 2008:</u>  Duty abolished for new housing finance commitments to individuals for the purpose of residential property investment.  <u>From 1 July 2009:</u>  Full abolition.		To be 50% abolished from 1 January 2008, fully abolished 1 January 2009.	Mortgage duty will be abolished from 1 July 2008.	<u>From 1 July 2008</u>  <b>\$0-\$400:</b> Exempt  <b>\$401-\$6,000:</b> \$10.00  <b>Over \$6,000:</b> \$10+15c/\$100 or part of excess.  To be abolished from 1 July 2009.			

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>MORTGAGES &amp; LOAN SECURITY DUTY (continued)</b> <b>Home Purchase Assistance:</b>  Reference Period:			Home exemption applies on the lesser of: <ul style="list-style-type: none"> <li>• the amount secured to buy or build a home; or</li> <li>• \$250,000 for a first home or \$70,000 for others.</li> </ul> Mortgage duty paid on balance secured.  Home exemption applies for refinancing of mortgages on the lesser of the amount secured by the refinance mortgage, or \$100,000.					
	Payments are due weekly based on the previous week's transactions.		Duty imposed when mortgage signed (and requirement for upstamping if loan later extended). 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.			
<b>Transfer Duty:</b>	Abolished.	Not imposed.	\$5.00 where transfer of mortgage or loan is solely 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.	Abolished.	Abolished.	Abolished.
<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 where trust holds dutiable property.	Not imposed.	Abolished 1 July 2006	\$20 or transfer duty rates if applicable.	\$20 or transfer duty rates if applicable.	Declarations of Trust over property that is not dutiable property – \$200 per declaration.

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>LOANS DUTY</b>	Not imposed.	Not imposed.	<b>Credit Business Duty:</b> Abolished 1 January 2006.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
<b>DISCOUNT TRANSACTIONS DUTY</b>	Abolished.	Not imposed.	Abolished 1 January 2006.	Abolished.	Abolished.	Not imposed.	Not imposed.	Not imposed.
<b>INSURANCE DUTY</b>								
<b>Life:</b> (Based on sum insured, except in SA.)	<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>\$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> \$1.00+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 (Min \$100).	<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. 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>Term insurance:</b> 5% of first year premium.	<b>Term or Temporary insurance:</b> 5% of first year 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 premium. <b>Life insurance rider:</b> 5% of the first year premium. Insurance in the event of the disablement of the insured by accident or sickness: 10% of the premium paid. Annuities exempt.

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>General Insurance:</b>	9% of the premium.  Concessional 5% of premium payable on aviation, consumer credit, disability, directors liability, motor vehicle, professional indemnity.  Concessional 2.5% of premium paid on crop and livestock.	10% of previous month's premiums.	7.5% of the premium for contracts of general insurance not mentioned below.  5% of premium for motor vehicle (other than compulsory 3rd party), professional indemnity insurance, personal injury related to a person's travel on an aircraft, home mortgage that is a first mortgage, and life insurance riders.  5% of net premium for workers compensation.  10c flat on compulsory 3rd party motor vehicle.).	10% of gross premiums.  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).	8% of premiums.  \$6 flat on 3 <sup>rd</sup> party motor vehicle insurance..	10% of premiums (including indemnity insurance).	10% of gross premium.
	<b>Exemptions:</b>  Annuities, workers compensation, compulsory 3rd party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of certain non-profit organisations, and medical benefit insurance.	<b>Exemptions:</b>  No duty on workers compensation, insurance for hospital or medical benefits; goods and merchandise, or the freight thereof, carried by land, sea and air; hulls of floating commercial vessels; and damage by hail to cereal or fruit crops.	<b>Exemptions:</b>  Insurance premiums for hull of commercial vessel, goods in transit, health insurance and reinsurance between insurers.  Premiums paid for policies of public liability insurance by "not for profit organisations" (note that exemption is provided under an administrative arrangement	<b>Exemptions:</b>  Policies covering transport of goods, commercial marine hulls, health insurance, workers' compensation insurance and life insurance.	<b>Exemptions:</b>  No duty on workers compensation, commercial marine insurance, private guarantee fidelity insurance and policy of insurance by a registered medical benefits organisation	<b>Exemptions:</b>  No duty on workers compensation.  No duty on public liability insurance.  Mortgage: 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	<b>Exemptions:</b>  Policies covering workers compensation, transport of goods & commercial marine hulls exempt.	<b>Exemptions:</b>  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 3rd party motor vehicle personal injury insurance, health insurance and international trade insurance
<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.	Monthly returns for previous month's transactions, due and payable the 14 <sup>th</sup> day of the month following the return period.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.  Due and payable by 21 <sup>st</sup> of each month.

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>INSURANCE PROTECTION TAX</b>	<p>Introduced on 1 July 2001 to assist meeting claims against policies held with HIH Insurance in relation to CTP and Home Owner Warranty Schemes.</p> <p>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.</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
<b>AGREEMENTS DUTY</b>								
Under Hand:	Abolished.	Not imposed.	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.	Abolished.	Not imposed.	\$20.00	Abolished 1 July 2006.	Abolished 1 July 2002.	\$20.00 (if in deed form).	Not imposed.

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>HIRING ARRANGEMENTS DUTY (GOODS)</b>  Including motor vehicle leases. Sometimes called "RENTAL DUTY".	Abolished from 1 July 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	<b>Equipment finance</b> – includes commercial hire purchase and other equipment financing arrangements for terms greater than 9 months: Contracts written: <u>Prior to 1 October 2003</u> 1.8% of rental income.  <u>From 1 October 2003</u> 0.75% of rental income  <u>From 1 July 2007</u> 0.5% of rental income  <u>From 1 July 2008</u> 0.25% of rental income To be abolished from 1 July 2009.  <b>All other types of rental arrangements:</b> <u>Prior to 1 July 2003</u> 1.8% on general rental income in excess of \$52,000 per annum.  <u>From 1 July 2003</u> 1.8% on general rental income in excess of \$6,000 per month or \$72,000 per annum.  <u>From 1 July 2007</u> 1.2% of rental income in excess of \$6,000 per month or \$72,000 per annum.  <u>From 1 July 2008</u> 0.6% of rental income in excess of \$6,000 per month or \$72,000 per annum. To be abolished from 1 July 2009	Abolished 1 July 2002.	Abolished from 1 July 2007.	<b>Equipment finance arrangements:</b> 0.75% of hiring charges.  <b>All other types of hiring arrangements:</b> 1.5% of hiring charges.  For hiring charges (excluding equipment finance arrangements) the first \$6,000 for each month is exempt.  All hiring arrangements subject to a maximum \$10,000 duty for single arrangement.  Abolished from 1 July 2007.
<b>Reference Period:</b>					Payments relate to the previous month's transactions.			Payments relate to the previous month's transactions.



<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>HEALTH INSURANCE LEVY</b> (known as Ambulance Services Levy in ACT)	As of 1 February 2007, \$1.12 per individual (single) per week and \$2.24 per week for families for policies written by Health Insurance Funds.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	As of 1 January 2007, \$1.72 per single contributor per week, and \$3.44 per family policies written by Health Insurance Funds.
<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 2007  \$930 per annum on liable spaces within the City of Sydney and a prescribed area of the Municipality of North Sydney.  \$460 per annum on liable spaces in St.Leonards, Chatswood, Parramatta and Bondi Junction.  Since 2004-05, the levy has been indexed annually to movements in the Sydney CPI over the year to the previous March quarter.  Exemptions and concessions apply, including boundary of City of Sydney.	From 1 January 2007.  \$800 per annum per liable car parking space in Melbourne CBD and the surrounding areas of Southbank, St Kilda Road, Docklands and East Melbourne.  Exemptions and concessions apply.	Not imposed.	\$205.00 per annum per bay for long stay non-residential tenant parking within the prescribed Perth city area.  \$177.00 per bay for short stay public parking.  \$88.50 per bay for motor cycle parking.	Not imposed.	Not imposed.	Not imposed.	Not imposed.

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>EMERGENCY SERVICES FUNDING</b>	<p><u>Fire Services Funding</u></p> <p>In NSW, fire fighting services are partly funded through a levy on the providers of certain types of insurance. Once the cost of operating the services is determined, the insurance industry, Local Councils and State Budget contribute in the following proportions:</p>	<p><u>Fire Services Levy</u></p> <p>In Victoria, fire fighting services are funded through the Fire Services Levy. Once the cost of operating the services is determined, the insurance industry, Local Councils and State Budget contribute in the following proportions:</p>	<p><u>Fire Levy</u></p> <p>The Qld Fire and Rescue Authority is funded through a fire levy that is collected on behalf of the State Government through local government authorities.</p> <p>The levy varies according to property type and location.</p>	<p><u>Emergency Services Levy</u></p> <p>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.</p> <p>The levy rates vary by property type and by region.</p>	<p><u>Fixed Property</u></p> <p>Fixed 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:</p> <p>\$50 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).</p>	<p><u>Fire Service Levy</u></p> <p><i>Insurance</i></p> <p><b>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other:</b></p> <p>28% of gross premium.</p> <p><b>Marine and cargo:</b></p> <p>2% of gross premium.</p> <p><b>Aviation:</b></p> <p>14% of gross premium.</p>	Not imposed.	<p><u>Fire and Emergency Services Levy</u></p> <p>Residential and rural properties: \$87.40 per annum.</p> <p>Commercial properties: The formula is - (AUV - 16,500) x 0.4262%. Where AUV is the 3 year average unimproved land value.</p> <p>Pensioners provided with a 50% concession.</p>
	<p><i>NSW Fire Brigades</i></p> <p><b>Insurance industry:</b> 73.7%</p> <p><b>Local Government:</b> 12.3%</p> <p><b>State Government:</b> 14.0%</p> <p><i>Rural Fire Service</i></p> <p><b>Insurance industry:</b> 73.7%</p> <p><b>Local Government:</b> 13.3%</p> <p><b>State Government:</b> 13.0%</p>	<p><i>Melbourne Fire &amp; Emergency Services Board</i></p> <p><b>Insurance Industry:</b> 75.0%</p> <p><b>Local Government:</b> 12.5%</p> <p><b>State Government:</b> 12.5%</p> <p><i>Country Fire Authority</i></p> <p><b>Insurance Industry:</b> 77.5%</p> <p><b>Local Government:</b> 0.0%</p> <p><b>State Government:</b> 22.5%</p>	<p><u>Community Ambulance Cover (CAC)</u></p> <p>CAC replaced the voluntary Queensland Ambulance Service Subscription Scheme and transport charges for non-subscribers. It is collected through a payment of 26.773 cents per day or \$97.99 per year on electricity accounts (for 2007-08). (Increased by CPI each year)</p>		<p><b>Concessions:</b> Up to \$40 concession applies to recipients of specified pensions and Government allowances and to qualifying self-funded retirees.</p> <p>Where properties are from a Contiguous (abutting) or a Single Farming Enterprise group, the Fixed fee applies to only one property in the group (subject to additional criteria).</p> <p><u>Mobile Property</u></p> <p>(Levy rates net of remissions)</p> <p><b>Cars and larger capacity motor cycles:</b> \$24.00</p> <p><b>Smaller capacity motor cycles:</b> \$12.00</p> <p><b>Commercial fishing vessels:</b> \$12.00</p>	<p><i>Local Council</i></p> <p>Minimum levy of \$31.00 applies.</p> <p>Rates are based on assessed annual value (AAV) of properties.</p> <p><i>Motor Vehicles</i></p> <p><b>Registration of motor vehicle:</b> \$14.00 per vehicle (\$9 per vehicle for pensioners)..</p>		

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					<b>Historic vehicles:</b> \$6.00 (conditions apply)  Goods carrying vehicles: \$32 unless primary producer which is \$12.  Public passenger vehicles: \$32 unless community which is not liable.  (Certain variations for country based mobile property apply.)			
<b>SAVE THE RIVER MURRAY LEVY</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 2007:  \$32.80 p.a. residential customers.  \$147.80 p.a. non-residential customers.  Pensioners who are eligible for a concession on SA Water rates & charges are exempt.	Not imposed.	Not imposed.	Not imposed.
<b>EXEMPTIONS:</b>								
<b>LAND TAX</b> <b>Tax Scale:</b> Marginal rates apply to excess above the lower limit of the range unless explicitly specified.	<b>For 2008 land tax year:</b> <b>\$0-\$359,000:</b> Nil <b>Over \$359,000:</b> \$100 + 1.6% of value over \$359,000.	<b>For 2008 land tax year:</b> <b>General:</b> <b>Less than \$225,000:</b> Nil <b>\$225,000-\$539,999:</b> \$250 + 0.2%	<b>For the 2007-08 land tax year</b> <b>For resident individuals:</b> <b>Less than \$600,000:</b> nil <b>\$600,000 to \$749,999:</b> \$1,200 + 0.70c of each \$ in excess of \$600,000.	<b>For 2007-08 land tax year:</b> <b>\$0-\$250,000:</b> Nil <b>\$250,001-\$875,000:</b> 0.15% <b>\$875,001-\$2,000,000:</b> \$938+0.75. <b>\$2,000,001-\$5,000,000:</b> \$9,375+1.3%.	<b>For 2007-08 land tax year:</b> <b>\$0-\$110,000:</b> Nil <b>Exceeding \$110,000-\$350,000:</b> 0.30% <b>Exceeding \$350,000-\$550,000:</b> \$720 + 0.70%	<b>Effective 1 July 2005:</b> <b>\$0-\$24,999:</b> Nil <b>\$25,000-\$349,999:</b> \$50.00+0.55% <b>\$350,000-\$749,999:</b> \$1837.50+2%	Not imposed	<b>For 2007-08</b> <i>Residential Properties Marginal Rates</i> <b>Up to \$75,000:</b> 0.60% <b>\$75,001-\$150,000:</b> 0.89% <b>\$150,001-\$275,000:</b> 1.15%

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LAND TAX (continued)	<p>The threshold is a three year average and is indexed annually according to movements in</p> <p>State-wide property prices. The threshold cannot fall. The minimum land tax payment is \$100.</p> <p>Non-concessional companies and special trusts are taxed at the flat rate of 1.6%.</p> <p>Premium Property Tax was abolished from the 2005 land tax year</p>	<p><b>\$540,000-\$899,999:</b> \$880 + 0.5%</p> <p><b>\$900,000-\$1,619,999:</b> \$2,680 + 0.8%</p> <p><b>\$1,620,000-\$2,699,999:</b> \$8,440 + 1.3%</p> <p><b>\$2,700,000 and over:</b> \$22,480 + 2.5%</p> <p><b>Special trusts:</b> <b>Less than \$20,000:</b> Nil</p> <p><b>\$20,000-\$224,999:</b> \$75 + 0.375%</p> <p><b>\$225,000-\$539,999:</b> \$844 + 0.575%</p> <p><b>\$540,000-\$899,999:</b> \$2,655 + 0.875%</p> <p><b>\$900,000-\$1,619,999:</b> \$5,805 + 1.175%</p> <p><b>\$1,620,000-\$2,699,999:</b> \$14,265 + 0.76% (a)</p> <p><b>\$2,700,000 and over:</b> \$22,480 + 2.5%</p> <p>(a) Surcharge on special trusts effectively phased out for land holdings valued above \$1,620,000; Above \$2.7 million, no surcharge applies</p>	<p><b>\$750,000 - \$1,249,999:</b> \$2,250 + 1.45c of each \$ in excess of \$750,000.</p> <p><b>\$1,250,000 - \$1,999,999:</b> <b>\$9,500 + 1.50c in excess of \$1,250,000.</b></p> <p><b>\$2,000,000 - \$2,999,999:</b> \$20,750 + 1.675c in excess of \$2,000,000.</p> <p><b>\$3,000,000 and over:</b> 1.25c of full value.</p> <p><b>For Companies, trustees and absentee:</b> <b>Less than \$350,000:</b> nil</p> <p><b>\$350,000 to \$749,999:</b> \$2,250 + 1.50c for every \$ in excess of \$350,000.</p> <p><b>\$750,000 - \$1,249,999:</b> \$8,250 + 1.65c for every \$ in excess of \$750,000.</p> <p><b>\$1,250,000 - \$1,999,999:</b> \$16,500 + 1.80c for every \$ in excess of \$1,250,000</p> <p><b>\$2,000,000 and over:</b> 1.50c of full value.</p>	<p><b>\$5,000,001-\$10,000,000:</b> \$48,375+1.55%.</p> <p><b>Over \$10,000,000:</b> \$125,875+2.30%.</p> <p><b>The Metropolitan Region Improvement Tax is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.18c per \$1 for land valued at over \$250,000.</b></p>	<p><b>Exceeding \$550,000-\$750,000:</b> \$2,120 + 1.65%</p> <p><b>Exceeding \$750,000-\$1,000,000:</b> \$5,420 + 2.40%</p> <p><b>Over \$1,000,000:</b> \$11,420 + 3.70%</p>	<p><b>\$750,000 or more:</b> \$9,837.50+2.50%</p>		<p><b>Over \$275,000:</b> 1.40%</p> <p>Based on Average Unimproved Value, which includes the 2005, 2006 and 2007 Unimproved Land Values.</p> <p><b>Commercial Properties Marginal Rates</b></p> <p><b>Up to \$150,000:</b> 0.89%</p> <p><b>\$150,001-\$275,000:</b> 1.25%</p> <p><b>Over \$275,000:</b> 1.59%</p> <p>Based on Average Unimproved Value, which includes the 2005, 2006 and 2007 Unimproved Land Values.</p>

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
LAND TAX (continued)		Since 1 July 2004 land tax has been payable on electricity transmission easements (from 2007, with a top rate of 5% instead of 3%)  The Metropolitan Parks Charge is levied annually on all metropolitan properties via water bills. It is calculated by multiplying the property's 1990 Net Annual Valuation by a rate in the dollar. The minimum yearly Parks Charge in 2006-07 is \$53.84.						
<b>EXEMPTIONS:</b>								
Primary Residence:	All principal places of residence exempt except if owned by a special trust or company.	Exempt, except if owned by a company or by certain trusts.	Exempt or deductible depending on circumstances.	Exempt, except principal places of residence owned by companies and trusts.	Principal place of residence exempt. Additional criteria apply where a business activity is conducted from the principal place of residence (full or partial exemptions may apply).	Exempt.		Exempt, apart from parcels of land that are rented or owned by a company or trust.
Primary Production Land:	Exempt if rural/non-urban zoning, otherwise exempt if meet business test.	Exempt with conditions.	Deductible.	Exempt.	Exempt with conditions.	Exempt.		Exempt.
Other exemptions ( <b>Note:</b> Generally Charitable, Religious and Educational Bodies are exempt with conditions.)		Exemptions for aged care facilities, supported residential services, rooming houses and caravan parks. Various other exemptions.	Exemption for certain caravan or residential parks where more than 50% of all sites occupied or available for occupation for periods of more than 6 weeks at a time. Various other.	50% concession for caravan parks. New exemption for private aged care providers from 1 July 2007.	Caravan parks are exempt, while retirement villages, supported residential facilities and re-locatable home parks are exempt with conditions.			

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>Reference Period:</b>	Based on the three year average of unimproved land values at 30 June, 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 three year average of land values at midnight on 30 June. Averaged land values increases are also capped at 50% each year for three years from 1 July 2007.  The land tax value is the lesser of the unimproved value at 30 June and the average of the unimproved values at 30 June over the last three years.	Based on value of land as at 30 June of the previous year.	Based on aggregate value of land as at midnight on 30 June immediately preceding the financial 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.	Not imposed.	Not imposed.	Not imposed.	Abolished.	Not imposed.	Not imposed.
<b>RACING TAXES:</b>  <b>ON-COURSE TOTALIZATOR TAX</b>  Gross deduction from investment:	Privatised entity.  Maximum, including FootyTAB, of 16% over the year.  (Maximum commission from any one pool 25%).  <u>Fixed Odds (Futures) Racing Betting</u> Not applicable (Gross margin basis).	Privatised entity.  Maximum of 25% from any one pool and from 1 July 2007, commissions applying to wagering events specified as:  Place, 14.25%  Win, 14.50%  Duet, 14.50%  Quinella, 14.75%  Exacta, 16.50%  Double, 17.00%  Quaddie, 20.00%  Trifecta, 20.00%  First 4, 22.50%  Mystery 6, 25.00%	Privatised entity.  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%.)	Percentage of bets belonging to a race club.  Win: 14.5% Place: 14.25%  Non-combined win/place average of: 15.60%  Novelty Bets:  <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.		Privatised entity.  Abolished.  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.	

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
Net percentage received by Government:	From 1 July 2000 Parimutuel  Tax rate: 19.11% of player loss (i.e. gross deduction).  Subject to approval by the Treasurer, tax on 'domestic' non-TAB totalizator investments fully rebated to clubs.	<b>Tax rate:</b> 19.11% of player loss (i.e. gross deduction).  (Average 84% returned to players).  Payment of taxation is required within 14 days after the event.	20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund.  Tax is collected monthly in arrears.  GST credit provided.  Quarterly licence fee \$169,900.  Increases to \$174,300 on 1 October 2007.  Increases on 1 October each year based on CPI.	From 1 July 2007, tax will be levied at 11.91% of net of GST gross margin for off-course racing totalisator wagering.  Fixed odds racing wagering remains unchanged at 2.0% of turnover.  <b>Note:</b> State Government reimburses GST paid by racing clubs on their gross totalizator margin.	Abolished 1 July 2005.		<u>Totalizator</u>  40% of licensee's commission deducted less GST.  <u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held</u>  <b>In Australia:</b> 20% of licensee's commission deducted less GST.  <b>Outside Australia:</b> 10% of licensee's commission deducted less GST.	Government receives:  ▪ Licence fee monthly of 10% of capital value divided by 12 less GST.  ▪ Dividend and Tax Equivalent Payments (2000-01 = 3.6%).  In addition clubs receive 4% and RDF 0.5%.
<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.	Percentage of bets belonging to Racing and Wagering Western Australia.  Win: 14.50% Place: 14.25%  Non-combined Win/Place average of: 15.60%  <b>Novelty Bets:</b>  Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00%  Favourite numbers: 25.00%  Some flexibility to move commission deductions to meet operational needs (but not to exceed prescribed amounts for non-combined pool operations).	As for on-course Totalizators.	Abolished.	As for on-course Totalizators.	As for on-course Totalizators.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>OFF-COURSE TOTALIZATOR TAX</b> (continued)</p> <p>Net percentage received by Government:</p>	<p><u>Parimutuel Pools</u></p> <p>As for on-course Totalizators.</p>	<p>As for on-course Totalizators.</p>	<p>As for on-course Totalizators.</p>	<p><u>Racing</u></p> <p>From 1 July 2007, tax will be levied at 11.91% of net of GST gross margin for off-course racing totalisator wagering (equivalent to a tax rate of around 3.5% on turnover).</p> <p>Fixed odds racing wagering remains unchanged at 2.0% of turnover.</p> <p><b>Note:</b> State Government reimburses GST paid by TAB on gross gambling margin.</p> <p><u>Sports</u></p> <p>Parimutuel sports betting tax is set at 5% of turnover.</p> <p>Fixed odds sports betting is set at 0.5% of turnover.</p> <p>In addition, 25% of net return after tax is remitted to the Sports Wagering Account for disbursement by the Gaming and Wagering Commission on the direction of the Minister for Sport and Recreation.</p>	<p>6% of net wagering revenue (deductions) .</p>		<p>As for on-course Totalizators.</p>	<p>As for on-course pools.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>BOOKMAKER'S TURNOVER TAX</b>  Net percentage received by Government  Racing:	Abolished.	Abolished.	Abolished.	<u>All courses</u>  Racing: 0.00% Note: State Govt reimburses GST paid by bookmakers on gross gambling margin.	Abolished.	<u>On Course</u>  <b>On horse racing &amp; greyhound racing in either Tasmania or outside Tasmania</b> 1.0%  Bookmakers can offset the amount of tax payable by GST amounts they have paid.	0.33% of turnover on racing events (the rate is GST exclusive).	All courses  Racing: 0.00%
<b>Sports Betting:</b>	<u>TAB</u>  <u>Totalizator Sports Betting (FootyTAB)</u>  <b>Maximum deduction:</b> 25.00%  Note: Included in maximum commission average of 16% across parimutuel pools.  <b>Tax Rate:</b> 19.11% of player loss.	<u>Totalizator Sports Betting</u>  <b>Maximum deduction:</b> 25.00% <b>Tax Rate:</b> 19.11% of deduction.  Payment of taxation is required within 14 days after the event.	<b>From investments:</b>  <u>Totalizator</u>  As for on-course and off-course Race Totalizator.	<b>At a racecourse:</b> 0.5%, of which half is retained by the race club and the balance is remitted to the Sports Wagering Account.  <b>At a sporting venue:</b> 2.0%, of which all is remitted to the Sports Wagering Account.	<b>Bets made by persons outside of Australia:</b> 0.25% of turnover.  <b>Other Bets:</b> Nil	On all other bets placed by persons in Australia or New Zealand: 0.5%  On all other bets placed by persons outside of Australia or New Zealand: 0.25%	<b>Domestic sourced bets:</b> reduced to Nil (Bets are subject to GST.)  <b>International sourced bets:</b> 0.25% of turnover. (Bets are <u>not</u> subject to GST.)	0.25% on designated international sports.  Head to head bets <\$15,000,000 0.50% >\$15,000,000 0.17%  Other fixed odds <\$40,000,000 1.00% >\$40,000,000 0.60%  6.75% index betting.  6.00% parimutuel.  GST credit provided.

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>Sports Betting</b> (continued):	<u>Fixed Odds Sports Betting</u>  <b>TAB</b>  <b>Tax Rate:</b> 10.91% of gross margin.  <u>Bookmakers</u>  Tax rate Abolished.	<u>Fixed Odds Sports Betting</u>  <b>Tax Rate:</b> 10.91% of player loss.  Payment of taxation is required monthly within 7 days of the end of the month.	<u>Fixed Odds Betting</u>  Not applicable (based on gross revenue i.e. bets taken less payouts).  <b>Gross deductions</b>  <b>Net percentage received by Government:</b>  <u>Totalizator</u>  20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund.  Tax is collected monthly in arrears.  GST credit provided.  <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)						The Federal Group has exclusive rights to operate gaming machines in Tasmania (further detail under Casino heading).		

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>					
<b>GAMING MACHINE TAX (continued)</b>  <b>Clubs:</b>	From 1 September 2007  Levied on gross revenue (or player loss). Refer Appendix B for application of tax free threshold where revenue is above \$1 million.  <b>Up to \$200,000:</b> 0.0% <b>\$200,001-\$1m:</b> 10.00% <b>\$1m-\$5m:</b> 21.00% <b>\$5m-\$10m:</b> 26.00% <b>\$10m - \$20m:</b> 29.00% <b>&gt;\$20m:</b> 30.90%	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.  <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;\$150,000:</b> 42.91%	Tax is levied on gross monthly gaming machine revenue ( <u>player loss</u> ) as follows: <b>&lt;\$15,000:</b> 0.0% <b>\$15,000&lt;\$25,000:</b> 15% <b>\$25,000&lt;\$50,000:</b> 17% <b>&gt;\$50,000:</b> 21% Unlawful: 100%					
<b>Reference Period:</b>	(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 rates will remain frozen from 1 September 2007 until 31 August 2012. (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.  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.	<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.			Payments are made monthly relating to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are made monthly relating 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>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>Hotel:</b>	<p>From 1 July 2007</p> <p>Levied on gross revenue (or player loss) derived from gaming machines.</p> <p><b>Up to \$25,000:</b> 5.40%</p> <p><b>\$25,001-\$200,000:</b> 15.40%</p> <p><b>\$200,001-\$400,000:</b> 21.10%</p> <p><b>\$400,001-\$1m:</b>28.20%</p>	<p>32.57% of gross profit of which 8.33% is allocated to a Community Support Fund.</p> <p>In addition, Tattersalls is required to pay additional tax equal to 7% of its gross gaming revenue at clubs and hotels (in lieu of a licence fee payment).</p>	<p>35.91% of monthly metered win (i.e. amount bet less payout to players).</p> <p>(Includes 8.5% levy for the Community Investment Fund).</p> <p>In addition, hotels are required to contribute to the Health Services Fund.</p> <p>Based on monthly metered win (i.e. amount bet less payout to players).</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p><b>\$0-\$75,000:</b> Nil</p> <p><b>\$75,001-\$399,000:</b> 27.5% of excess.</p> <p><b>\$399,001-\$945,000:</b> \$89,100+37% of excess.</p>	<p>As for clubs.</p> <p>In addition, a community support levy of 4% will be levied.</p>	42.91% of gross profit plus a Community Benefit Levy at 10% of gross profit.	25.9% of gross monthly gaming machine revenue.
<b>Reference Period:</b>	<p><b>\$1m-\$5m:</b> 33.20%</p> <p><b>&gt;\$5m:</b> 41.80%</p> <p>Hotel tax rates changes are being phased in up until 1 July 2010 (see Table 2 Appendix B)</p> <p>Payments are quarterly, relating to the previous 3 months' transactions.</p>	<p>Payment of taxation is required weekly within 7 days of the end of the week.</p>	<p><u>Monthly Metered Win</u></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>Payments are made monthly relating to previous month's activity.</p>		<p><b>\$945,001-\$1.5m:</b></p> <p>\$291,120+40.91% of excess.</p> <p><b>\$1.5m-\$2.5m:</b></p> <p>\$518,170.50+47.5% of excess.</p> <p><b>\$2.5m-\$3.5m:</b></p> <p>\$993,170.50+57% of excess.</p> <p><b>Over \$3.5m:</b></p> <p>\$1,563,170.50+65% of excess.</p> <p>Tax payments are made monthly relating to previous month's activity.</p>	<p>Payments relate to previous month's activity.</p>	<p>Payments are made monthly relating to previous month's activity.</p>	<p>Payments are monthly and relate to transactions in the previous month.</p>

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>Gaming Machine Levy:</b>		Health Benefit Levy:  <b>From 2007-08:</b> \$4,333.33 per annum  for each operating machine.  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.			A stamp duty surcharge applies to the transfer of a gaming machine business. See transfer duty.			
<b>CASINO</b>								
<b>Licence fee:</b>	A once only non-refundable lump sum payment of \$256m (fully paid).	\$358.4 million (fully paid).	\$174,600 per quarter.  Increases on 1st July each year based on CPI.	\$2.2 million (2006-07). (indexed annually according to CPI)	Nil	For 2007-08, \$124,900 per month (amount is indexed annually).	Not imposed.	Annual fee <b>\$733,821</b> for 2007-08 CPI linked.
<b>Tax rate:</b>	From 1 July 2007  10.91% of gross revenue from <u>table gaming</u> plus <u>super tax</u> on table revenue above \$291m p.a. at 1% per each \$7.3m to a maximum of 35.91%.  13.41% of gross revenue from <u>slots</u> .  The International "high-roller" program was reactivated on 1 January 2006.  Under the agreement a non-refundable instalment of \$3m is paid in January and July.	<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%.	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.	<u>International Commission Business (ICB)</u>  12% Dec'04 – Dec'06  11% Dec'06 onwards  <u>EGMs &amp; Trackside</u>  20% Dec'04 onwards  <u>Table Games &amp; Keno</u>  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.	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.	<b>Lasseters Casino</b>  <u>Table Games</u>  8% of gross profit (effective rate is 0% after GST).  <u>Poker Machine Tax</u>  21% on gross profit.  (Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST).	<b>General Gaming Operations:</b> 10.90% of gross revenue.  <b>Commission-based Operations:</b> 0.90% of gross revenue.

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<p><b>CASINO (continued)</b> <b>Tax rate (continued):</b></p>	<p>An additional 10% duty applies to gross gaming revenue in excess of \$60m.</p> <p>The NSW Government is required to pay the casino a rebate on the gross amount of GST paid on the program.</p>	<p><u>Commission-based Players</u></p> <p>9% of gross gaming revenue from dedicated gaming tables plus a super tax.</p> <p><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).</p> <p>The maximum total tax on marginal revenue for commission-based players is 21.25%.</p>				<p><u>Keno &amp; Table Gaming</u></p> <p>The tax rate applying to keno is 5.88% of gross profit.</p> <p>The gaming tax rate applying to casino table games is 0.88% of gross profit.</p> <p><u>Gaming Machines</u></p> <p><b>&lt;\$35m:</b> 20.88% <b>≥\$35m:</b> 25.88% of excess.</p> <p>From 1 July 2013, a single flat tax rate of 25.88% will apply to all gross profit.</p>	<p><u>Internet Casino</u></p> <p>Australian sourced bets are not permitted.</p> <p>International sourced bets: 4% of gross profit. (Bets are <u>not</u> subject to GST).</p> <p><b>Skycity Darwin Casino</b></p> <p><u>In-house Keno &amp; Table Games</u></p> <p>12% of gross profit less GST.</p> <p><u>Commission-based Games</u></p> <p>9.09% of gross profit less GST.</p>	<p><u>Interactive Gaming</u></p> <p><b>Licence Fee:</b></p> <ul style="list-style-type: none"> <li>\$200,000 on the day licence is granted;</li> <li>\$100,000 on each anniversary of that day.</li> </ul> <p><b>Tax rate:</b></p> <p>Tax payable is 20% of gross profit each month. This drops to 10% in the month after total profit for the year exceeds \$10m. The month after profits first exceeds \$20m, the rate drops to 5% until the end of the financial year.</p> <p>Not subject to GST.</p>
		<p>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>Poker Machine Tax</p> <p>20% of gross profit.</p> <p>(Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.)</p>	

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>CASINO (continued)</b> Other State Charges:	Responsible Gambling 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.	From 1 January 2007, 1.5% of gross gambling machine revenue will be for Swan/Canning River conservation and upkeep of Burswood Park. This rate will increase further to 2% from 1 January 2008.				
<b>LOTTERIES</b>	66.1% of player loss (i.e. subscriptions less outgoings for the public lottery).	79.4% of player loss where GST is payable.  90.0% of player loss where GST is not payable.  (The minimum return to players is 60%)  (Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Health Fund.)  Payment of taxation is required within 7 days of the determination of the lottery.  <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.	62% of monthly gross revenue for declared lotteries of which 8.5% is allocated to the Community Investment Fund.  55% of monthly gross revenue for Instant Scratch-its of which 8.5% is allocated to the Community Investment Fund.  45% of monthly gross revenue for <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.	Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instants  Under the Lotteries Commission Act 1990:  40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sport and 12.5% to eligible organisations.  Up to 5% to Festival of Perth and Australian Commercial Film Industry.  (Net subscriptions = sales less prizes)	Lotto, Oz Lotto Powerball, Super 66 and Instant lotteries (scratchies):  41% of net gambling revenue is paid into Hospitals Fund.  Distributable surplus and income tax equivalent is paid into the Hospitals Fund.	No State Lotteries.  Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries.	Northern Territory receives a share of duty paid to the Victorian Government for NT subscriptions to Tattersall's Lotteries.  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.	Victoria:  ACT receives 79.4% of the proportion of player loss on all tickets sold in the ACT for all games except Soccer Pools which is 57.52% of player loss.  <u>NSW:</u>  ACT receives 66.1% of the proportion of player loss on all tickets sold in the ACT for all games.

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>LOTTERIES</b> (continued)  <b>Soccer Pools:</b>          Licence Fee:	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.          \$172,600 per quarter payable by Golden Casket Lottery Corporation.  Increases to \$177,100 per quarter on 1 October 2007.  \$7,100 per quarter payable by QLD Lottery Corporation.  Increases to \$7,300 per quarter on 1 October 2007.  Increases on 1 October of each year based on CPI.	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 100% of duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.	57.52% of player loss.	As above.
<b>OTHER GAMBLING TAXES</b>	<b>Fixed Odds (Futures) Racing Betting</b>  10.91% of monthly gross profit (i.e. sales less payments).  <b>Fixed Odds Sports Betting</b>	Nil	<b>Interactive Tax</b> – if the game is a game approved under a gaming Act – the rate of tax specified in that Act applies, otherwise the following arrangements apply:	Australian Rules, Football and Cricket TAB betting Gross Commission: 25.0%  <b>Tax to Government:</b> 5.0%	<b>Fixed Odds Sports Betting conducted by TAB</b>  <b>State Tax:</b> 6.0% of net wagering revenue.	Taxes related to minor gaming activities including lucky envelopes; bingo; instant draw bingo; sweepstakes; raffles and gratuitous gaming abolished from 1 July 2004.	Nil	Nil

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>OTHER GAMBLING TAXES</b> (continued)	10.91% of monthly gross profit. (i.e. sales less payments).  <b>FootyTAB, Soccer TAB, SportsTAB</b>  19.11% of player loss (commission).		50% of gross profit of which 8.5% is allocated to the Community Investment Fund.  (Gross profit equates to the amount bet on a game less amount won by players.)  The tax is collected monthly in arrears.  GST credit provided. Quarterly licence fee of \$61,600.  Increases on 1 October each year based on CPI.	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				
<b>Keno:</b>	<b>For Keno played in registered clubs and casino:</b>  For all games of Keno including Heads or Tails  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.	<b>Club Keno</b>  24.24% of player loss subject to a minimum player return of 75%.  Payment of taxation is required weekly in respect of the week ending Saturday and is payable on the following Tuesday.	<b>Jupiters Keno</b> (Statewide) 29.40% of monthly gross revenue, after deducting casino commissions, of which 8.5% is allocated to the Community Investment Fund. The tax is collected monthly in arrears. GST credit provided.  Quarterly Licence Fee \$172,600.  Increases to \$177,100 on 1 October 2007.	<b>Keno</b> (Operated by SA Lotteries)  41% of net gambling revenue is paid into the Hospitals Fund.  Distributable surplus and income tax equivalent is paid into the Hospitals Fund.	<b>TAS Keno</b>  5.88% of gross profit.	<b>NT Keno</b>  20% on gross profit.  (Tax payable is calculated at the prescribed rate and reduced by the GST amount.)	<b>VIC Keno</b>  Refer to Victorian Keno under Lotteries.  <b>ACTTAB Keno:</b> 2.53% of turnover.	

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>Keno</b> (continued)</p>	<p><b>For Keno played in hotels:</b></p> <p>For all games of Keno including Heads or Tails</p> <p>8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$37.7 million, and 14.91% of player loss thereafter.</p> <p>For all games of Keno, payment of taxation is required weekly and is payable on the following Monday.</p>		<p><b>Increases</b> on 1 October each year based on CPI.</p> <p><u>Brisbane and Gold Coast Casinos</u></p> <p>Receive 25% commission on sales of Jupiters Keno and pay tax at 21% (including a 1% Community Benefit Levy (CBL)) on commissions.</p> <p><u>Townsville and Cairns Casinos</u></p> <p>Receives 25% commission on sales of Jupiter Keno and pay 11% tax (including a 1% CBL) on commissions.</p>					
<p><b>Internet Gaming</b></p>						<p><b>Internet Gaming:</b></p> <p>Sportsbetting Endorsement</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>Fixed Odds Wagering Endorsement</p> <p>1.0% of turnover.</p> <p>Simulated Gaming (Internet Gaming) Endorsement</p>		

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>Internet Gaming (continued)</b>						Within Australia for gross profit <\$10m: 20% \$10m-<\$20m: 17.5% of excess.		
						<b>&gt;\$20m:</b> 15.0% of excess. <i>Outside Australia</i> 4.0% of total gross profits. <u>Major Lottery Endorsement</u> 35.55% of turnover		
<b>BETTING EXCHANGES</b>						Applies to holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement.		
Annual licence fee						Annual licence fee indexed annually; fee in 2007-08 is \$437,500.		
Tax						10% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly  15% of commission entitled to in respect of brokered wagering events within Australia, paid monthly		
<b>Product levy</b>						20% of total commission received from Australian racing each month		

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>MOTOR VEHICLE TAXES</b>								
Fee Implementation Date:	Effective from 1 July 2007.	Effective from 1 July 2007.	Effective from 1 July 2007.	Effective from 1 July 2007.	Effective from 1 July 2007.	Effective from 1 July 2007..		Effective from 1 July 2006.
<b>MOTOR VEHICLE REGISTRATION FEE</b>	Car: \$51.00 Cycle: \$51.00 Lorry: \$51.00 Lorry mass 5 tonnes or more: \$225.00 Articulated: \$336.00	<b>Appointment and Inspection Fee: \$33.35</b>  <b>Standard Number Plate Fee: \$28.40 (2 plates)</b>	<b>Traffic Improvement fee: \$42.45</b>  <b>Plate fee: \$21.05</b>  <b>Charged on original registration</b>	<b>Recording fee:</b> Car: \$10.65 Cycle: \$10.65 Lorry: \$17.55  <b>Plate Fee: \$11.30</b>  Charged on original registration.	<u>Administration Fees</u>  <i>Renewal of Registration</i> Car: \$6.00 Cycle: \$6.00 Lorry: \$6.00  <i>New Registration</i> Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00	Car: \$71.50 Cycle: \$57.50	<b>For vehicles over 3 years old and &lt; 4.5 tonnes GVM: \$8.40</b> surcharge plus inspection fee of \$38.50 (incl. GST).  <b>Inspection fee for heavy vehicles and trailers: \$77.00</b> (incl. GST)  <b>Upgrade/Temporary Upgrade of Con - figurations:\$18.00</b>	<b>Establishment of Registration: \$66.50</b>  Not charged separately in the ACT on renewal of registration.
<b>MOTOR VEHICLE TAX</b> (charged annually, unless stated otherwise, on the basis of vehicle weight, or engine capacity or number of cylinders and the number of axles for heavy vehicles)  (not Heavy Vehicles – see below and Appendix A)	Based on Vehicle Tare Weight with Gross Vehicle Mass (GVM).	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).  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):  <b>Flat Fee: \$172.80</b>	Based on the number of cylinders for passenger vehicles: 1 July 2007.	Based on vehicle type and tare (unladen) weight with Gross Vehicle Mass (GVM).	Registration fees are not levied by the intended use of the vehicle.  Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders.  Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders.  For vehicles with an unladen mass exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated according to the unladen mass.	Based on the number of cylinders or vehicle weight. Effective 1 July 2007.  Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles.	Based on engine capacity.	Based on vehicle type and tare (unladen) weight.  <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: \$16.00</b>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Motor Vehicles Private:</b> (not Heavy Vehicles – see below and Appendix A)	<b>0-975Kg:</b> \$162.00 <b>976-1154Kg:</b> \$182.00 <b>1155-1504Kg:</b> \$211.00 <b>1505-2504Kg:</b> \$322.00	<b>Flat Fee:</b> \$168.60	<u>No. of Cylinders</u> <b>1,2 &amp; 3:</b> \$163.95 <b>4:</b> \$208.55 <b>5 &amp; 6:</b> \$320.50 <b>7 &amp; 8:</b> \$448.80 <b>9-12:</b> \$526.40 <u>No. of Rotors</u> <b>2:</b> \$208.55 <b>3:</b> \$320.50	\$15.46 per 100kg. Discount for the registration of 'Family' vehicles \$58.00 for 12-month period or \$29.00 for a 6-month period.	For passenger carrying vehicles the fee is based on the number of cylinders. <b>to 4 cyl.:</b> \$92.00 <b>5 to 6 cyl.:</b> \$186.00 <b>7 and over:</b> \$271.00 Rotary or electric: \$92.00	As at 1 July 2007 <b>3 cyl. or less:</b> \$93.00 <b>4 cyl.:</b> \$109.00 <b>5 or 6 cyl.:</b> \$136.00 <b>7 or 8 cyl.:</b> \$187.00 <b>Over 8 cyl.:</b> \$210.00 Rotary or electric: \$109.00	<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>Greater than 4 cylinders</u> <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	<u>For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs</u> For Business Use <b>975kg or less:</b> \$298.00 <b>976-1154:</b> \$330.00 <b>1155-1504:</b> \$380.00 <b>1505-4500:</b> \$556.00 For Private Use <b>975kg or less:</b> \$197.00 <b>976-1154:</b> \$218.00 <b>1155-1504:</b> \$247.00 <b>1505-2504:</b> \$359.00 <b>2505-2794:</b> \$547.00 <b>2795-4500:</b> \$556.00 <u>Examination or Inspection of Vehicles</u> <b>Trailers not exceeding 4.5 tonnes GVM:</b> \$28.60* <b>Motor Cycles:</b> \$38.40* <b>Motor Vehicles not exceeding 4.5 tonnes GVM:</b> \$38.40* <b>Trailers exceeding 4.5 tonnes GVM:</b> \$69.60* <b>Motor Vehicles exceeding 4.5 tonnes GVM:</b> \$114.00* <b>Follow up inspections all vehicles:</b> \$12.30

\* Includes GST.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>Motor Vehicles Business:</b> (not Heavy Vehicles – see below and Appendix A)</p>	<p><b>0-975kg:</b> \$262.00 <b>976-1154kg:</b> \$294.00 <b>1155-1504kg:</b> \$343.00 <b>1505-2504kg:</b> \$517.00</p> <p>The rate varies in many steps up to \$1,501 at 4,500kg.</p>	<p><b>Flat Fee:</b> \$168.60</p>	<p><u>Registration fee</u> as for private motor vehicles.</p>	<p><b>Standard Vehicles</b></p> <p><u>Motor Car</u></p> <p>\$15.46 per 100kg tare weight.</p> <p><u>Motor Wagon</u></p> <p>\$15.46 per 100kg tare weight.</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> \$92.00 <b>5 to 6 cyl.:</b> \$186.00 <b>7 and over:</b> \$271.00</p> <p><b>Rotary or electric:</b> \$92.00</p> <p><i>Based on Tare Mass for vehicles over 1,000 kg</i></p> <p><b>1001-1500kg:</b> \$202.00 <b>&gt;1500kg:</b> \$344.00</p>	<p><b>Trailer with GVM of 4.5 tonnes or less:</b> \$20</p> <p><b>Tractors (non-agricultural):</b> \$105</p> <p><b>Tractors (agricultural):</b> exempt</p> <p><i>As at 1 October 2007</i></p> <p><b>3 cyl. or less:</b> \$74.00 <b>4 cyl.:</b> \$86.00 <b>5 or 6 cyl.:</b> \$108.00 <b>7 or 8 cyl.:</b> \$148.00 <b>Over 8 cyl.:</b> \$166.00</p> <p><b>Rotary or electric:</b> \$86.00</p> <p><b>Trailer with GVM of 4.5 tonnes or less:</b> \$20</p> <p><b>Tractors (non-agricultural):</b> \$83</p> <p><b>Tractors (agricultural):</b> exempt</p> <p><u>Other Light Vehicles</u></p> <p><i>As at 1 July 2007</i></p> <p><b>A truck with a GVM of 3.0 tonne or more:</b></p> <p><b>4:</b> \$210.00 <b>5 to 6:</b> \$244.00 <b>7 to 8:</b> \$279.00 <b>&gt;8:</b> \$315.00</p> <p><b>A bus with 10 adult seats including the driver's seat:</b> \$139.00</p>	<p>Registration fee as for private motor vehicles.</p>	<p>Registration of Vehicles.</p> <p><u>Fixed Load Trailer</u></p> <p><b>250kg or less:</b> \$55.10 <b>251-764:</b> \$140.00 <b>765-975:</b> \$214.00 <b>976-1154:</b> \$235.00 <b>1155-1504:</b> \$264.00 <b>1505-2499:</b> \$376.00 <b>2500-2504:</b> \$575.00 <b>2505 2794:</b> \$907.00 <b>2795-3054:</b> \$1,025.00 <b>3054-3304:</b> \$1,118.00 <b>3305-3564:</b> \$1,210.00 <b>3565-3814:</b> \$1,296.00 <b>3815-4064:</b> \$1,391.00 <b>4065-4324:</b> \$1,479.00 <b>4325-4500:</b> \$1,572.00</p> <p><u>Motor Tractors</u></p> <p><b>2000kg or less:</b> \$109.00 <b>2001-4000:</b> \$182.00 <b>4000 &amp; over:</b> \$414.00</p> <p><u>Motor Implements</u></p> <p><b>975kg or less:</b> \$81.10 <b>976-1154:</b> \$85.20 <b>1155-1504:</b> \$90.40 <b>1505-4500:</b> \$111.00</p>

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<p><b>Motor Vehicles Business: (continued)</b></p> <p>(not Heavy Vehicles – see below and Appendix A)</p>						<p><b>A bus with more than 10 adult seats including the driver's seat:</b> \$244.00</p> <p><i>From 1 October 2007</i></p> <p><b>A truck with a GVM of 3.0 tonne or more:</b></p> <p><b>4:</b> \$166.00  <b>5 to 6:</b> \$193.00  <b>7 to 8:</b> \$221.00  <b>&gt;8:</b> \$249.00</p> <p><b>A bus with 10 adult seats including the driver's seat:</b> \$110.00</p> <p><b>A bus with more than 10 adult seats including the driver's seat:</b> \$193.00</p>		
<p><b>Heavy Vehicles:</b></p>	<p><b>Motor Vehicles of more than 4.5 tonnes GVM:</b></p> <p>The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>An additional bridge levy of \$122.00 applies to Omnibus, Tourist vehicles and Coaches with a tare weight of 3,565kg upwards.</p> <p>(See Appendix A).</p>	<p><b>Motor vehicles of more than 4.5 tonne GVM:</b></p> <p>The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.)</p> <p>(See Appendix A).</p>	<p><b>Motor vehicles of more than 4.5 tonne GVM:</b></p> <p>The National Heavy Vehicle Charging Regime applies, 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>Motor vehicles of more than 4.5 tonne GVM:</b></p> <p>The National Heavy Vehicle Charging Regime applies, 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>Motor vehicles of more than 4.5 tonne GVM:</b></p> <p>The National Heavy Vehicle Charging Regime applies, 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>Motor vehicles of more than 4.5 tonne GVM:</b></p> <p>The National Heavy Vehicle Charging Regime applies, 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>Motor vehicles of more than 4.5 tonne GVM:</b></p> <p>(Gross vehicle mass over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i>.</p> <p>These are nationally agreed charges.</p> <p>(See Appendix A)</p>	

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>Motor Cycles:</b>	<b>Flat Tax:</b> \$48.00 (Weight Tax)	<b>Flat Tax:</b> \$34.60	<b>Flat Tax:</b> \$70.45	<b>Up to 250cc:</b> \$30.95 <b>Over 250cc:</b> \$46.42	<b>Flat tax:</b> \$31.00	As at 1 July 2007 <b>Flat tax:</b> \$15.00 From 1 October 2007 <b>Flat tax:</b> \$12.00	<b>Up to 600cc:</b> \$10.00 <b>Over 600cc:</b> \$15.00	<b>Up to 100cc:</b> \$83.20 <b>Over 100cc:</b> \$83.20
<b>TRANSFER FEE</b>	<b>Private Transfer</b> <b>Car:</b> \$26.00 <b>Cycle:</b> \$26.00 <b>Lorry:</b> \$26.00 <b>Motor Dealer Transfer:</b> \$26.00	<b>Private Transfer (vehicle):</b> \$30.30 <b>Motor Car Dealer Transfer (vehicle):</b> \$15.40 <b>Cycle and/or Trailer:</b> \$5.30	<b>Car:</b> \$19.50 <b>Cycle:</b> \$19.50 <b>Lorry:</b> \$19.50	<b>Car:</b> \$10.20 <b>Cycle:</b> \$10.20 <b>Lorry:</b> \$10.20	<b>Car:</b> \$21.00 <b>Cycle:</b> \$21.00 <b>Lorry:</b> \$21.00	<b>Car:</b> \$22.50 <b>Cycle:</b> \$22.50 <b>Lorry:</b> \$22.50 <b>Trailer:</b> \$22.50	<b>Car:</b> \$14.40 <b>Cycle:</b> \$14.40 <b>Lorry:</b> \$14.40	Flat charges of \$29.10 apply. <b>Car:</b> \$29.10 <b>Cycle:</b> \$29.10 <b>Lorry:</b> \$29.10
<b>DRIVERS LICENCES</b>	<b>1 Year:</b> \$ 43.00 <b>3 Years:</b> \$104.00 <b>5 Years:</b> \$140.00 Excludes \$2 Drug Testing Levy  Pensioner Concession card holders and certain Department of Veteran Affairs (DVA card holders are exempt from licence fees).	<b>3 years:</b> \$44.00 <b>10 years:</b> \$149.50	<b>1 Year:</b> \$26.40 <b>2 Years:</b> \$36.75 <b>3 Years:</b> \$47.10 <b>4 Years:</b> \$57.45 <b>5 Years:</b> \$67.80 <b>Duplicate:</b> \$25.30	<b>1 Year:</b> \$36.60 <b>5 Years:</b> \$116.00	<b>1 year:</b> \$25.00 <b>10 years:</b> \$250.00 <b>Note:</b> In addition to the above fees an Administration Fee of \$15.00 applies.	<u>Standard</u> <b>1 year:</b> \$25.95 <b>2 years:</b> \$42.20 <b>3 years:</b> \$58.45 <b>4 years:</b> \$74.70 <b>5 years:</b> \$89.70  <u>Pensioner</u> <b>1 year:</b> \$17.20 <b>2 years:</b> \$24.70 <b>3 years:</b> \$33.45 <b>4 years:</b> \$40.95 <b>5 years:</b> \$47.20  Persons who have attained the age of 65 are exempt from the licence renewal fee but must pay a fee of \$8.45 for a drivers licence photo.	<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>Standard</b> <b>1 Year:</b> \$27.40 <b>5 Years:</b> \$137.00

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>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.	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> \$18.00 <b>Cycle:</b> \$18.00  Excludes \$2 Drug Testing Levy	<b>Motor Car:</b> \$18.70 (Valid for a period of 10 years). <b>Motor Cycle:</b> \$18.70 (Valid for a period of 15 months).	\$65.30 (3 years – or part of a 3 year period including logbook fee of \$15.00).  Logbook fee: \$15.00  Exemption from logbook requirements: \$30.00  Exemption from high-powered vehicle restriction: \$30.00  Exemption from late night driving restriction: \$30.00	<b>Light Vehicle:</b> \$68.30 (Valid for 1 Year). <b>Heavy Combination Vehicles:</b> \$154.30  (Includes application fee and 1 practical driving test)  MC:\$36.20  (assessment conducted by approved service providers)	\$25.00 plus an administration fee of \$15.00 ( issued for a period of 24 months)	Novice Learner - 3 years: \$25.95  Non-Novice Learner - 1 year: \$25.95	<b>Cars:</b> \$18.00 (12 months) <b>Cycles:</b> \$18.00 (3 months)	<b>Valid for two years:</b> \$32.10
<b>LICENCE TEST FEE</b>	\$43.00 (Valid for 1 practical driving or riding test).  <b>Driver Qualification Test:</b> \$35.00  <b>Driver Knowledge Test:</b> \$35.00	<u>Motor Car</u> <b>Appointment Fee:</b> \$10.80  <b>Learner Knowledge Test (Written):</b> \$18.50	\$40.45 (Valid until a driving test is conducted).  \$17.25 (Road Rules Test).	<b>Learner Knowledge Test (CTT):</b> \$19.30  Subsequent knowledge test: \$13.10  \$68.30 (valid 1 year) - for application fee which includes Learner's permit plus 1 practical driving test.  Subsequent tests \$71.80 each.  Phase 2 Logbook: \$20.00  Hazard Perception Test (HPT): \$24.60  Subsequent HPT: \$17.80	<b>Written test:</b> \$10.00  Plus an administration fee of \$15.00  (practical test by private providers)	<b>Car test:</b> \$32.50 <b>Novice driver test:</b> \$53.35 <b>Instructors licence test:</b> \$62.50  Motor Cycle and Heavy Vehicle practical testing are to be conducted by accredited external service providers.	<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> \$75.70  (Up to 60 minutes)  (including GST)

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LICENCE TEST FEE (continued)	Hazard Perception Test: \$35.00	Learner Driving Test (Practical): \$34.00  Hazard Perception Test: \$14.10  <u>Motor Cycle</u>  VicRoads no longer provides a motorcycle learner permit and licence testing service.  Accredited motorcycle providers offer tests with an accompanying training service on a commercial basis.  <u>Heavy Vehicle</u>  Accredited heavy vehicle providers of heavy vehicle licence testing services, and offer tests with an accompanying training service on a commercial basis.  VicRoads continues to provide a testing service.  Heavy Vehicle Practical Test: \$37.20 (GST included)		\$154.30 – heavy vehicle combinations- application fee which includes Learner's permit plus 1 practical driving test.  Subsequent tests \$160.60	<u>Motor Cycle courses</u>  <b>Level 1:</b> \$302.00 (Learners Permit)  <b>Level 2:</b> \$266.00 (Full Licence)  <b>Note:</b> In addition to the above fees, an Administration Fee of \$15.00 applies.  <u>Motor Vehicle Test</u>  <b>40 minutes test:</b> \$38.00  <b>Greater than 40 minutes test:</b> \$87.00  <b>Booking fee:</b> \$15.00  <b>Administration fee:</b> \$15.00			
SURCHARGE/LEVY ON MOTOR VEHICLE THIRD PARTY VEHICLE INSURANCE	Nil	10% stamp duty on insurance premium charge. (That is, private motor vehicle (high risk), \$347.00 premium, insurance duty \$34.70.)	10 cents duty per policy.  Levies and Fees range from \$14.80 - \$61.00 depending on class.	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.  Note: this refers to duty on the premium. A surcharge of 3% applies to periodic payments.	Nil	Nil

**Appendix A National Transport Commission Rates**

Effective 1 July 2007

Truck Configurations

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

- **Type 1 (Lower GVM limit)**

<b>Number of Truck axles</b>	<b>Gross Vehicle Mass (GVM) up to:</b>	<b>Configuration Code</b>	<b>Annual Charge</b>
2	12.0t	1R2	\$355
3	16.5t	1R3	\$710
4	20.0t	1R4	\$1,065
5+	20.0t	1R5	\$1,065

- **Type 2 (higher GVM limit)**

<b>Number of Truck axles</b>	<b>Gross Vehicle Mass (GVM) over:</b>	<b>Configuration Code</b>	<b>Annual Charge</b>
2	12.0t	2R2	\$592
3	16.5t	2R3	\$946
4	20.0t	2R4	\$2,365
5+	20.0t	2R5	\$2,365

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

<b>Number of Truck axles</b>	<b>Configuration Code</b>	<b>Annual Charge</b>
2	SR2	\$651
3	SR3	\$2,365
4+	SR4	\$2,365

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

<b>Number of Truck axles</b>	<b>Configuration Code</b>	<b>Annual Charge</b>
2	MR2	\$4,494
3	MR3	\$4,494
4+	MR4	\$4,848

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

<b>Number of Truck axles</b>	<b>Configuration Code</b>	<b>Annual Charge</b>
2	LR2	\$6,208
3	LR3	\$6,208
4+	LR4	\$6,208

\* Victoria has no such classification.

**PRIME MOVER CONFIGURATIONS**

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

<b>Number of Mover axles</b>	<b>Configuration Code</b>	<b>Annual Charge</b>
2	SP2	\$1,537
3	SP3	\$4,019
4+	SP4	\$5,201

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

<b>Number of Mover axles</b>	<b>Configuration Code</b>	<b>Annual Charge</b>
2	MP2	\$4,729
3	MP3	\$5,911
4+	MP4	\$6,503

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

<b>Number of Mover axles</b>	<b>Configuration Code</b>	<b>Annual Charge</b>
2	LP2	\$5,911
3	LP3	\$5,911
4+	LP4	\$6,503

**TRAILERS**

<b>Number of axles</b>	<b>Configuration Code</b>	<b>Annual Charge</b>
1	HT1	\$355
2	HT2	\$710
3	HT3	\$1,065
4-9	HT4-HT9	\$1,420-\$3,195

**BUS CONFIGURATIONS**

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

<b>Number of axles</b>	<b>GVM</b>	<b>Configuration Code</b>	<b>Annual Charge</b>
2 (Type 1)	Up to 12.0t	1B2	\$355
2 (Type 2)	Over 12.0t	2B2	\$592
3 (Type 2)	Over 4.5t	2B3	\$1,478
4+ (Type 2)	Over 4.5t	2B4	\$1,478

**Articulated Bus**

<b>Number of axles</b>	<b>Configuration Code</b>	<b>Annual Charge</b>
3	AB3	\$592
4+	AB4	\$592

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

Number of axles	Configuration Code	Annual Charge
Any (Type P - Plant)	PSV	\$NIL*
Any (Type T - Truck)	TSV	\$237*
1 (Type O - Overmass)	OSV1	\$296
2 (Type O - Overmass)	OSV2	\$296
3 (Type O - Overmass)	OSV3	\$592
4 (Type O - Overmass)	OSV4	\$888
5-12 (Type O - Overmass)	OSV5-12	\$1,184-\$3,256

\* In Western Australia, the annual charges for PSV and TSV are \$86.

**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****TABLE 1: ANNUAL CLUB GAMING MACHINE RATES**

Annual Gaming Revenue <sup>(a)</sup> (\$)							
<i>Marginal Tax Rates from 1 September (%)</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>10,000,001 to 20,000,000</i>	<i>20,000,001 and above</i>
		<i>Clubs earning up to 1,000,000</i>	<i>Clubs earning 1,000,001 and over<sup>(b)</sup></i>				
2007	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2008	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2009	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2010	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2011	0.0	0.0	10.0	21.0	26.0	29.0	30.9

(a) For gaming revenue higher than \$1,000,000, rates shown are before the 1.5 percentage point Community Development and Support Expenditure (CDSE) Scheme duty rate reduction. Under the CDSE Scheme, marginal duty rates on gaming revenue above \$1,000,000 are reduced by 1.5 percentage points if clubs contribute 1.5 per cent of gaming revenue in excess of \$1 million to eligible community projects.

(b) For clubs earning gaming revenue above \$1,000,000 a year from 1 September 2007 the benefit of the tax-free threshold in the \$200,000 to \$1,000,000 revenue range will be withdrawn dollar for dollar as gaming revenue exceeds \$1,000,000, with complete withdrawal when revenue reaches \$1,800,000.

**TABLE 2: ANNUAL HOTEL GAMING MACHINE RATES**

Annual Gaming Revenue (\$)						
<i>Rates from 1 July (%):</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>5,000,001 and above</i>
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