



New South Wales  
TREASURY

**INTERSTATE COMPARISON  
OF TAXES  
2005-2006**

Office of Financial Management

Research &  
Information Paper

## PREFACE

This research and information paper, the *Interstate Comparison of Taxes 2005-2006*, 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 had not yet been legislated; and
- while all care has been taken in the preparation of this document, NSW Treasury takes no responsibility for any errors in the information provided.

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

**John Pierce**  
**Secretary**  
**NSW Treasury**  
October 2005

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This publication can be accessed from the Treasury's Office of Financial Management Internet site  
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## DESCRIPTION OF MAJOR STATE TAXES

### *Agreements Duty*

A flat fee imposed on legal deeds and agreements.

### *Bookmaker's Turnover Tax*

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

### *Casino Taxes*

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

### *Debits Tax*

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

### *Gaming Machine Tax*

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

### *General Insurance Duty*

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

### *Health Insurance Levy*

Levied on all health insurance funds carrying on business in the State. 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. Residential leases are exempt.

### *Life Insurance Duty*

Levied on either the sum insured or the annual premium.

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

Levied on the value of a secured loan.

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

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

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

Payable on the 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.

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

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

### ***Payroll Tax***

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

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

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

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

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

### ***Vendor Duty***

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

## NATIONAL TAX REFORM AND STATE TAXES

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

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

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

### Taxes abolished from 1 July 2001 were:

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

### Taxes abolished from 1 July 2005:

- Debits Tax – Abolition from 1 July 2005 was agreed at the March 2004 Annual Treasurers' Conference (however Debits Tax was abolished from 1 January 2002 in NSW).

### Taxes reviewed in 2005

- The 2005 Annual Treasurers' Conference reviewed the need for States and Territories to retain Stamp Duty on non-residential conveyances; leases; mortgages, debentures, bonds and other loan securities; unlisted marketable securities, credit arrangements, instalment purchase arrangements and rental arrangements; cheques, bills of exchange, and promissory notes.
- Some States and Territories intend to abolish a number of the above taxes over the next few years.

## RECENT MAJOR TAX INITIATIVES

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

### NEW SOUTH WALES

**Land Tax** – from the 2006 land tax year, the three tiered rates ranging from 0.4% to 1.4% have been replaced with a threshold of \$330,000 and a flat rate of 1.7% above the threshold.

**Vendor Duty** – abolished for all eligible contracts exchanged on or after 2 August 2005.

**Insurance Duty** – from 1 September 2005, the general insurance duty rate on certain insurance policies increased from 5% to 9%. A concessional duty rate of 5% continues to apply to motor vehicle and aviation insurance, to professional indemnity, disability income and consumer credit insurance. A concessional rate of 2.5% continues to apply to crop and livestock insurance. Exemptions continue to apply to workers compensation, CTP motor vehicle green slips and policies held by registered charities.

**Mortgage Duty** – from 1 August 2005, the exemption from duty for refinancing an existing mortgage with a new lender will apply up to the first \$1 million of a loan (a concession of up to \$3,941). Previously no limit applied.

Previously announced measures:

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

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

### VICTORIA

#### Land Tax

- Cuts to the middle land tax rates:
  - the 1.0% rate (starting at \$750,000) will be cut to 0.5%;
  - the 1.75% rate (starting at \$900,000) will be cut to 1.0%;
  - the 2.75% rate (starting at \$1.19 million) will be cut to 1.5%; and
  - the 3.0% rate (starting at \$1.62 million) will be cut to 2.25%;
- an increase in the tax-free threshold by \$25,000 to \$200,000 from 2005-06, removing approximately 21,000 taxpayers from the land tax base;
- bringing forward the reduction in the top marginal rate announced last year by one year so that the top rate will be 3.5% in 2005-06, 3.25% in 2006-07 and 3% in 2007-08;

- rebates on 2005 land tax equal to half the savings taxpayers would have gained this year if the middle rate cuts and bracket adjustments delivered in this budget had applied;
- capping increases in land tax liabilities in 2005-06, so that no payer of land tax will experience an increase in their land tax liability greater than 50% for the 2006 land tax year with respect to the same properties;
- a land tax exemption for aged care facilities, supported residential services (SRSs) and rooming houses applying from 1 January 2004, with a refund available to any aged care facility, SRS and rooming house which paid land tax during 2004 or 2005. Under these exemptions, special land tax will apply when the use of exempt land changes;
- a land tax exemption for caravan parks applying from 1 January 2005; and
- changes to the land tax regime applying to certain trusts to provide clarity in an area of the law that has been under dispute in recent years.

**IGA Taxes** - rental business duty is to be abolished from 1 January 2007.

**Payroll Tax** - a full payroll tax exemption for government school councils from 1 July 2004 bringing the treatment into line with non-government schools.

**Motor Vehicle Registration Duty and CTP Insurance** - from 1 January 2006 introducing an option for eligible concession card holders to have a six month registration period for their vehicle registration and compulsory third party insurance.

**Drivers Licences** - a 25% discount on driver licence renewal, from 1 January 2006, for drivers who have not received any demerit points in the previous three years.

**Long Stay Inner City Car Parking Levy** - from 1 January 2006, \$400 per annum per liable car parking space in Melbourne CBD and the surrounding areas of Southbank, St Kilda Road, Docklands and East Melbourne.

**Health Benefit Levy** - an increase in the annual health benefit levy from \$1,533.33 to \$3,033.33 on each electronic gaming machine (EGM) with the additional revenue being directly hypothecated to the Hospitals and Charities Fund.

## QUEENSLAND

### Land Tax

- New land tax rates schedules have been introduced, which provide tax rate reductions, increased tax free thresholds and fewer and broader land value bands. The following schedules replace the previous land tax rate schedule (which applied to all taxpayers), with two separate rate scales – one for resident individuals and one for companies, absentees and trustees.

#### New Queensland Land Tax Schedules

	Resident individuals	Companies, trustees and absentees
0 - \$299,999	\$0	\$0
\$300,000 - \$449,999		\$1,500 + 1.50c in each \$ more than \$300,000
\$450,000 - \$749,999	\$400 + 0.70c in each \$ more than \$450,000	
\$750,000 - \$1,249,999	\$2,500 + 1.45c in each \$ more than \$750,000	\$8,250 + 1.65c in each \$ more than \$750,000
\$1,250,000 – \$1,999,999	\$9,750 + 1.50c in each \$ more than \$1,250,000	\$16,500 + 1.80c in each \$ more than \$1,250,000  Flat rate of 1.50c for every \$ of the taxable amount
\$2,000,000 - \$2,999,999	\$21,000 + 1.65c in each \$ more than \$2,000,000	
\$3,000,000 and above	Flat rate of 1.25c for every \$ of the taxable amount.	

- Caravan and Residential Parks - A new exemption will benefit caravan or residential parks which are used predominantly as moveable dwelling parks within the meaning of the *Residential Tenancies Act 1994* and on which more than 50% of all sites are occupied, or are solely available for occupation, for residential purposes for periods of more than six weeks at a time.
- Principal Place of Residence used for Commercial Purposes - The principal place of residence exemption will be extended to allow a full exemption where certain working arrangements are incidental to the residential use and where there is limited letting of a home for residential purposes. An apportionment of the exemption will apply in other circumstances.
- The above changes to land tax take effect from 1 July 2005 for the 2005-06 and following land tax years. The rate changes and caravan park exemption were legislated for in the *Land Tax Amendment Act 2005*. The legislative amendments to introduce the principal place of residence exemption changes will be introduced towards the end of 2005 with retrospective effect.

## **Abolition of Certain Duties**

The following six duties will be progressively abolished over five years:

- *lease duty* and *credit business duty* from 1 January 2006
- *hire duty* and *marketable securities duty* from 1 January 2007
- 50% of *mortgage duty* from 1 January 2008, with full abolition from 1 January 2009
- 50% of *transfer duty* on core business assets from 1 January 2010, with full abolition from 1 January 2011.

**Debits Tax** – abolished from 1 July 2005.

## **WESTERN AUSTRALIA**

### **Land Tax**

- Increased the exemption threshold from \$100,000 to \$130,000, the second threshold from \$220,000 to \$290,000 and the third threshold from \$570,000 to \$750,000, and the third marginal rate was reduced from 1.76% to 1.62%, effective from 2005-06. Land tax is now only payable on the amount above the exemption threshold.
- Introduced a 50% land tax concession for caravan parks, effective from 1 July 2005.

### **Transfer Duty**

- Extended the first home buyer concession to \$250,000, phasing out at \$350,000 for homes and \$150,000, phasing out at \$200,000 for land, effective from 28 October 2005.

### **Mortgage Duty**

- from 1 January 2006, loan refinancing undertaken by homeowners and small business will be exempt from stamp duty. It was announced in the 2005-06 budget that the definition of small business for this purpose will be based on the existing payroll tax exemption threshold of \$750,000.

## **SOUTH AUSTRALIA**

### **Land Tax**

With effect from the 2005-06 assessment year:

- tax-free threshold raised from \$50,000 to \$110,000 and other land tax brackets and rates adjusted to provide broad-based relief.
- Specific land tax exemptions introduced for supported residential facilities, caravan parks and residential parks.
- Principal place of residence exemption criteria broadened to increase access to full or partial exemptions for business activities conducted from the principal place of residence.
- Criteria for determining eligibility for a primary production exemption for owners of land located in “defined rural areas” (close to Adelaide and Mount Gambier) modified to broaden eligibility.

**Debits Tax** – Abolished with effect from 1 July 2005.

### **Mortgage Duty**

- Mortgage duty on loan refinancing, residential loans for owner occupation and mortgage discharges abolished with effect from 1 July 2005.
- Stamp duty on all other mortgages will be phased out between 1 July 2007 and 1 July 2009. Mortgage duty rates will be reduced by one-third from 1 July 2007, by a further one-third from 1 July 2008 and will be abolished with effect from 1 July 2009.

**Rental Duty** – Rental Duty will be phased out between 1 July 2007 and 1 July 2009. Rates will be reduced by one-third from 1 July 2007, by a further one-third from 1 July 2008 and will be 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 transfers of non-quoted marketable securities will be halved from 1 July 2009 and fully abolished with effect from 1 July 2010.

**Other Minor Stamp Duties** – With effect from 1 July 2006, a range of minor stamp duties will be abolished on deeds, documents registering changes to trustees and a number of very specific transactions where a fixed \$10 stamp duty fee previously applied.

## **TASMANIA**

### **Land Tax**

- a reduction in the number of steps on the land tax scale from five to four.
- increased the exemption threshold from \$15,000 to \$25,000, the second threshold from \$99,999 to \$349,999, and the third threshold from \$499,999 to \$749,999, effective from 1 July 2005.

### **Transfer Duty**

- permanently extended the First Home Buyer Duty Concession available for the purchase of a first home where contracts are entered into on or after 20 May 2004. Duty relief on transfer duty is available up to a maximum of \$4,000 for first home buyers who qualify for the First Home Owner Grant Scheme (FHOGS) and are purchasing a property up to the value of \$350,000. This assistance is in addition to the \$7,000 grant available under the FHOGS.
- Introduced the First Home Buyer Duty Refund which applies to contracts for the purchase of land, on which a first home is subsequently built, entered into after 20 May 2004. These land owners may apply for a duty refund of up to \$2,400 upon satisfaction of the requirements for a grant under the FHOGS in relation to a first home constructed upon land that was purchased with a dutiable value of up to \$175,000. 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.
- Abolished on non-real business property from 1 July 2008.

**Mortgage Duty** – halving mortgage duty from 1 July 2006, with the duty to be abolished from 1 July 2007.

Previously announced measures:

**Debits Duty** – abolished from 1 July 2005, including duty on credit card transactions.

## **NORTHERN TERRITORY**

### **Payroll Tax**

- From 1 July 2005, the general exemption threshold increased from \$800,000 to \$1,000,000.
- From 1 July 2006, it has been announced that the general exemption threshold will increase from \$1,000,000 to \$1,250,000.

## **Transfer Duty**

- from 3 May 2005, the transfer duty first home owner concession was increased from the first \$125,000 of a property's value (a concession of up to \$3,640.60) to the first \$200,000 of a property's value (a concession of up to \$6,800).
- from 20 June 2005, the transfer duty first home owner concession was increased further to the first \$225,000 of a property's value (a concession of up to \$8,015.60) and the transfer duty principal place of residence rebate was increased from \$1,500 to \$2,500.

**Debits Tax** – abolished from 1 July 2005.

**Electronic Debit Transaction Duty** – abolished from 1 July 2005.

The proposed abolition dates for the following taxes has also been announced as part of IGA tax reform.

**Lease duty and stamp duty on unlisted marketable securities** – from 1 July 2006;

**Hiring arrangements duty** – from 1 July 2007; and

**Transfer duty** – on core business assets from 1 July 2009.

## **AUSTRALIAN CAPITAL TERRITORY**

### **Debits Tax**

- From 1 July 2005 there is no tax liability in relation to debits made from accounts that have a cheque facility.
- From 23 February 2005 *the Financial Institutions Act 1987* (FID Act) and the *Financial Institutions Duty Regulation 1990* were repealed.

**Home Buyer Concession** – on 1 January 2005 and 1 July 2005 the property and vacant block thresholds were adjusted. Note that on 1 July 2005 the vacant block thresholds were calculated using the percentage changes in the property thresholds to more accurately reflect market trends.

**Motor Vehicle Duty** – from August 2005 clients seeking exemption from duty on motor vehicle registration will be able to process these exemptions directly with Motor Registry or Government Shopfronts, without the need for an exemption certificate from the ACT Revenue Office.

### **Payroll Tax**

- From 1 July 2005 maternity, adoption and/or primary carer leave (limited to caring for a new born or an adopted child) paid to ACT employees is exempt from payroll tax.
- From 1 July 2005 employer contributions to employee share schemes (including the grant of shares or options) and any similar contributions to a director or member of the governing body of a company, to a person to be appointed such, and to a former director or member are liable for payroll tax.

- From 1 July 2005 any amount paid or payable to a director or member of the governing body of a company (or former director or member) as a consequence of a termination of services or office, that would be an eligible termination payment under relevant Commonwealth legislation had it been paid as a consequence of termination of employment, is liable for payroll tax. Similar provisions apply in relation to shares or options paid or payable to an employee under a service contract.

### **Land Tax and Rates**

- From 1 July 2005 new land value thresholds and marginal rates apply for land tax as follows:

#### **Residential Properties**

AUV up to \$75,000	0.60%
AUV from \$75,001 to \$150,000	0.89%
AUV from \$150,001 to \$275,000	1.15%
AUV of \$275,001 and above	1.40%

AUV – Averaged Unimproved Value

#### **Commercial Properties**

AUV up to \$150,000	0.89%
AUV from \$150,001 to \$275,000	1.25%
AUV of \$275,001 and above	1.59%

AUV – Averaged Unimproved Value

- From 1 August 2005 a Certificate of Rates, Land Tax and Other Charges ('Conveyancing Certificate') can be lodged and paid online.

### **Further IGA Tax Reform**

- Further IGA tax reform was announced in the 2005-06 ACT Budget. The preferred timetable is:
  - by 1 July 2006 abolish stamp duty on non-residential conveyances business assets – non real;
  - by 1 July 2007 abolish stamp duty on credit arrangements, instalment purchase arrangements and rental arrangements;
  - by 1 July 2009 abolish stamp duty on leases; and
  - by 1 July 2010 abolish stamp duty on non-quotable marketable securities.

# **INTERSTATE COMPARISON OF TAXES**

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>PAYROLL TAX</b>								
Basic Flat Rate:	6.00%	5.25%	4.75%	5.50%	5.50%	6.1%	6.20%	6.85%
Method of calculation of Tax:	Single Marginal Rate.	Single Marginal Rate.	Deduction System.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.
<b>Tax Scale and Small Business Concession:</b>	First \$600,000 exempt.	First \$550,000 exempt.	First \$850,000 exempt.  For payrolls \$850,000 up to \$3.4m, deduction of \$850,000 reducing by \$1 for every \$3 payroll exceeds \$850,000.  No deduction for payrolls of \$3.4m or more.	First \$750,000 exempt.	First \$504,000 exempt.	First \$1,010,000 exempt.	First \$1,000,000 exempt.  From 1 July 2006 first \$1,250,000 exempt.	First \$1,250,000 exempt.
	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contribution included in the tax base.	Employer superannuation contribution included in the tax base.	Employer superannuation contributions included in the tax base.
	Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2001.	Eligible termination payments (not including death benefit eligible termination payments) and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Grossed up value of fringe benefits included in the tax base from 1 January 2002.  Eligible termination payments included in the tax base from 1 July 2003.	Eligible termination payments (as defined for income tax purposes) and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Eligible termination payments and the grossed-up value of fringe benefits included in the tax base from 1 July 2003.	Eligible termination payments included in the tax base from 1 July 2002.  Grossed up value (type 2 grossed-up rate) of fringe benefits included in the tax base from 1 July 2002.	Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.  From 1 July 2005 eligible maternity, adoption and/or primary carer leave is exempt.
	Termination payments to non-executive directors and share plans and share options included in the tax base from 1 July 2003.	From 1 January 2005, employment agencies will be liable for payroll tax for their on-hired workers.  An exemption from payroll tax will apply to wages paid in respect of workers on-hired to a client that is exempt under section 10 of the <i>Pay-roll Tax Act 1971</i> .						From 1 July 2005 tax base includes employer contributions to employee share schemes, and eligible termination payments.
<b>Reference Period:</b>	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll, including superannuation and non-remote fringe benefits.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>TAXES ON FINANCIAL TRANSACTIONS</b>								
<b>TRANSFER DUTY</b> (Also known as Contracts & Conveyances Duty)								
<b>Tax Scale:</b> Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified. Rate for the highest value range is <u>underlined</u> .	<b>For Non-Residential Property</b> <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>  <b>From 1 June 2004</b> <b>For Residential Property</b> <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>\$0-\$20,000:</b> 1.40% <b>\$20,001-\$115,000:</b> \$280 plus 2.40% of dutiable value that exceeds \$20,000 <b>\$115,001-\$870,000:</b> \$2,560 plus 6.00% of dutiable value that exceeds \$115,000 <b>Over \$870,000:</b> <u>5.50%</u> of total value.	<b>\$0-\$20,000:</b> 1.50% <b>\$20,001-\$50,000:</b> \$300+2.25% of dutiable value exceeding \$20,000 <b>\$50,001-\$100,000:</b> \$975+2.75% of dutiable value exceeding \$50,000 <b>\$100,001-\$250,000:</b> \$2,350+3.25% of dutiable value exceeding \$100,000 <b>\$250,001-\$500,000:</b> \$7,225+3.50% of dutiable value exceeding \$250,000 <b>Over \$500,000:</b> \$15,975+ <u>3.75%</u> of dutiable value exceeding \$500,000.  Transfer duty on core business assets to be 50% abolished on 1 January 2010 and fully abolished on 1 January 2011.	<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+5.40% of dutiable value exceeding \$500,000.	<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>  <u>From 1 July 2009</u> Stamp duty rates halved for non-real property transfers.  <u>From 1 July 2010</u> Stamp duty abolished for non-real property transfers.	<b>\$0-\$1,300:</b> \$20 <b>\$1,301-\$10,000:</b> 1.50% of dutiable value <b>\$10,001-\$30,000:</b> \$150+2.00% of dutiable value exceeding \$10,000 <b>\$30,001-\$75,000:</b> \$550+2.50% of dutiable value exceeding \$30,000 <b>\$75,001-\$150,000:</b> \$1,675+3.00% of dutiable value exceeding \$75,000 <b>\$150,001-\$225,000:</b> \$3,925+3.50% of dutiable value exceeding \$150,000 <b>Over \$225,000:</b> \$6,550+4.00% of dutiable value exceeding \$225,000	<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> 5.40% of total value.  To be abolished from 1 July 2009, stamp duty on the conveyance of "core business asset", not including land.	<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.  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.  If the value of business assets is less than \$1m, then the rate of duty is \$0.60 per \$100 or part thereof.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>TRANSFER DUTY</b> (continued)</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 + 7.0%</p> <p>Liability includes contents of buildings.</p> <p>Various exemptions are available.</p>	<p>Payments are due within 3 months of when a transfer of dutiable property occurs or within 3 months of execution of an instrument transferring dutiable property.</p>	<p>Payments are due within 3 months of execution of instrument.</p>	<p>Payments are generally due within 30 days of the date of assessment.</p>	<p>Documents to be lodged within 3 months of execution and payment required within 3 months of the issue of the assessment notice.</p>	<p><u>Gaming Machine Surcharge</u></p> <p>Effective from 28 November 2002:</p> <p><b>Gaming Machine Surcharge</b> applies to the transfer of ownership of a gaming business.</p> <p><b>Surcharge rate:</b> 5% of annual net gambling revenue of the gaming venue.</p> <p>Payments due within 2 months of execution of instrument.</p>	<p><u>Non-Real Business Property</u></p> <p>Conveyance duty on the transfer of non-real business property to be abolished from 1 July 2008.</p> <p>Payments due within 3 months of incurring the liability to pay duty.</p>	<p>Payments due within 60 days of instrument being executed, except for eligible conditional agreements where payment is due from the earliest of:</p> <p>a) 60 days upon which all relevant conditions are satisfied;</p> <p>b) 60 days from date conveyee has right to possession of property;</p> <p>c) 60 days from a sub sale;</p> <p>d) date specified by written notice by the Commissioner;</p> <p>e) i) 24 months after execution for off the plan or subdivision agreement; or ii) 12 months after agreement first executed.</p>	<p><u>Non-Real Business Property</u></p> <p>Conveyance duty on the transfer of non-real business property is proposed to be abolished from 1 July 2006.</p> <p>Documents to be lodged and payment required within 90 days of the liability arising.</p>
<p><b>Reference Period:</b></p>								

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Home Purchase Assistance:</b>	<p>First Home Plus Scheme</p> <p>(Effective after midnight on 3 April 2004)</p> <p><b>For first homes</b></p> <p><b>Up to \$500,000:</b> Nil</p> <p><b>\$500,001-\$600,000:</b> 22.49% less \$112,450</p> <p><b>For vacant land</b></p> <p><b>Up to \$300,000:</b> Nil</p> <p><b>\$300,001-\$450,000:</b> 10.49% less \$31,470.</p> <p>Full tax rates apply above the upper threshold.</p>	<p>For Concession Card Holders – from 1 May 2004, full exemption for properties valued up to \$250,000 and a partial exemption for properties valued between \$250,000 and \$350,000.</p> <p>From 1 May 2004, first homebuyers who qualify for the \$7,000 First Home Owner Grant, will qualify for a \$5,000 First Home Bonus until 31 December 2005 (subject to a price cap of \$500,000).</p> <p>For home purchases between 1 January 2006 and 30 June 2007, a \$3,000 First Home Bonus will be available (subject to a price cap of \$500,000).</p>	<p>For first homes</p> <p>From 1 May 2004</p> <p>In addition to the homes concession (below):</p> <p>Where the unencumbered value of home is \$250,000 or less – up to \$2,500 rebate.</p> <p>Where the unencumbered value of home is \$250,001-\$500,000 and consideration not less than value: \$2,500 rebate which reduces by \$100 for every \$10,000 above \$250,000.</p> <p>Where unencumbered value above \$500,000 – no additional concession beyond home concession.</p> <p><b>For Homes (not first)</b></p> <p><u>From 1 August 2004</u></p> <p>Concessional rate of 1% for values up to \$300,000 plus scheduled transfer duty on the excess.</p>	<p>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 \$250,000 are exempt from conveyance duty. The exemption phases out between \$250,000 and \$350,000.</p> <p>First home buyers who buy vacant land valued at \$150,000 or less are exempt from conveyance duty. The exemption phases out between \$150,000 and \$200,000.</p>	<p>For first homes</p> <p>100% concession on the purchase of a first home up to \$80,000.</p> <p>For first home purchases between \$80,000 and \$100,000, the concession rate reduces by 2.5% for each \$1,000 increase in property value above \$80,000.</p> <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>For first homes</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>This assistance is in addition to the \$7,000 grant available under the FHOGS.</p>	<p>All first homes (regardless of value) receive concession of duty on first \$225,000.</p> <p>For principal place of residence (not first home), duty is reduced by maximum of \$2,500.</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><b>Home Buyers:</b></p> <p>\$20 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$285,000.</p> <p>Graduated concession where value of property falls between \$285,000 &amp; \$385,000 – rate of duty is \$14.18 for each \$100 or part thereof by which value exceeds \$285,000.</p> <p><b>Land Buyers:</b></p> <p>\$20 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$123,100.</p> <p>Graduated concession where value of property falls between \$123,100 &amp; \$184,500 – rate of duty is \$8.07 for each \$100 or part thereof by which value exceeds \$123,100.</p> <p><b>Income threshold:</b></p> <p>Gross household income less than \$100,000 pa for all applicants.</p> <p>The threshold increases by \$3,330 pa for each dependent child to a maximum of \$116,650.</p>
<b>VENDOR DUTY</b>	Abolished from 2 August 2005	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>MOTOR VEHICLE REGISTRATION DUTY</b>  (Based on the dutiable value of the vehicle being the greater of the consideration given or the market value at the time of the duty is payable)	\$3.00 per \$100, or part, except for <u>Passenger Vehicles*</u> \$1,350+\$5.00 per \$100, or part, of the dutiable value of the motor vehicle in excess of \$45,000. * a vehicle: a) with a dutiable value of not less than \$45,000, and 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, but <b>not</b> including: a motor cycle (with or without a side car), large bus (seating more than 9 persons, including a driver), hearse or invalid conveyance.	<u>Passenger Vehicles</u> <b>\$0-\$35,000:</b> \$5.00 per \$200 or part. <b>\$35,001-\$45,000:</b> \$8.00 per \$200 or part. <b>Over \$45,000:</b> \$10.00 per \$200 or part. <u>Other Vehicles</u> (Including Non Passenger) \$5.00 per \$200 or part. <u>Previously Registered Vehicles</u> \$8.00 per \$200 or part.	\$2.00 per \$100 or part thereof of value <u>Special vehicles (as defined)</u> Flat rate of \$25	<u>New Heavy Vehicles</u> 3.0% Max duty \$12,000 <u>Used Heavy Vehicles</u> <b>\$0-\$15,000:</b> 2.5% <b>\$15,001-\$40,000:</b> 2.5%-5.0% <b>Over \$40,000:</b> 5.0% flat. Max duty \$20,000 <u>Other Vehicles</u> <b>\$0-\$15,000:</b> 2.75% <b>\$15,001-\$40,000:</b> 2.75%-6.50% <b>Over \$40,000:</b> 6.50% flat.	<b>\$0-\$1,000:</b> \$1 per \$100 (min \$5) or part. <b>\$1,001-\$2,000:</b> \$10+\$2 per \$100 or part of excess. <b>\$2,001-\$3,000:</b> \$30+\$3 per \$100 or part of excess. <b>Over \$3,000:</b> \$60+\$4 per \$100 or part of excess. <u>Except</u> for commercial vehicles where the rate is: <b>0-\$1,000:</b> \$1 per \$100 (min \$5) or part. <b>\$1,001-\$2,000:</b> \$10+\$2 per \$100 or part of excess. <b>Over \$2,000:</b> \$30+ \$3 per \$100 or part of excess.	<u>Passenger vehicles</u> <b>Under \$600:</b> \$20.00 <b>\$600-\$34,999:</b> \$3.00 per \$100 or part. <b>\$35,000-\$40,000:</b> \$1,050+\$11 per \$100 or part in excess of \$35,000. <b>Over \$40,000:</b> \$4.00 for each \$100 or part of \$100 of the value of the vehicle. <u>Vehicles subject to manufacturers fleet discount</u> \$3.50 per \$100 <u>All Other Vehicles</u> <b>Under \$600:</b> \$20.00 <b>Over \$600:</b> \$3.00 per \$100 or part.	\$3.00 per \$100 or part.	<u>Passenger Vehicles</u> <b>Under \$45,000:</b> \$3.00 per \$100 or part thereof. <b>\$45,000 or over:</b> \$1,350+\$5 for each \$100 or part thereof in excess of \$45,000. <u>All Other Vehicles</u> \$3.00 per \$100 or part thereof.
<b>Reference Period:</b>	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due at the time of application to register, or transfer registration of, a vehicle.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due within 14 days of transfer or issue.	Due at time of application for registration or transfer of registration.

<i>TAX</i>	<i>NSW</i>	<i>VIC</i>	<i>QLD</i>	<i>WA</i>	<i>SA</i>	<i>TAS</i>	<i>NT</i>	<i>ACT</i>
<b>DEBITS TAX</b> (levied on debits to accounts upon which cheque drawing facilities are provided)	Abolished 1 January 2002.	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>DEBITS DUTY</b>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Abolished 1 July 2005.	Not imposed.	Not imposed.
<b>CHEQUE DUTY</b>	Abolished 1 October 1990.	Not imposed.	Abolished 1 January 1994.	Abolished 1 January 2004.	Abolished 1 July 2004.	Abolished.	Abolished.	Abolished.
<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.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>SHARE TRANSFER DUTY</b> <b>(MARKETABLE SECURITY DUTY)</b></p> <p>Unless otherwise stated the purchaser is liable for off-market transactions.</p> <p><b>Reference Period:</b></p>	<p><u>Listed Securities</u></p> <p>Abolished.</p> <p><u>Unlisted Securities</u> 60 cents/\$100 (or part).</p> <p>Payments are due within 3 months of execution of instrument.</p>	<p><u>On Market Transactions</u></p> <p>Abolished.</p> <p><u>Off Market Transactions</u></p> <p><b>Listed transactions</b> Abolished.</p> <p><b>Unlisted Companies</b> Abolished.</p>	<p><u>On Market Transactions</u></p> <p>Abolished.</p> <p><u>Off Market Transactions</u></p> <p>60 cents/\$100 or part thereof.</p> <p>To be abolished 1 January 2007.</p>	<p><u>On Market Transactions</u></p> <p>Abolished.</p> <p><u>Off Market Transactions</u></p> <p>Abolished.</p>	<p><u>On Market Transactions</u></p> <p>Abolished.</p> <p><u>Off Market Transactions</u></p> <p><b>Listed Companies</b> Abolished.</p> <p><b>Unlisted Companies</b> 60 cents/\$100 or part thereof.</p> <p><u>From 1 July 2009</u> Stamp duty rates halved</p> <p><u>From 1 July 2010</u> Abolished.</p> <p>Payments are due within 2 months of execution of instrument.</p>	<p><u>On Market Transactions</u></p> <p>Abolished.</p> <p><u>Off Market Transactions</u></p> <p><b>Listed Companies</b> Abolished.</p> <p><b>Unlisted Companies</b> Abolished.</p> <p>Payments are due within 2 months of execution of instrument.</p>	<p><u>On Market Transactions</u></p> <p>Abolished.</p> <p><u>Off Market Transactions</u></p> <p><b>Quoted securities</b> Abolished.</p> <p><b>Unlisted Companies</b> 60 cents/\$100 or part thereof.</p> <p>To be abolished from 1 July 2006.</p> <p>Payments are due within 60 days of execution of instrument.</p>	<p><u>On Market Transactions</u></p> <p>Abolished.</p> <p><u>Off Market Transactions</u></p> <p><b>Quoted on a stock exchange</b> Abolished.</p> <p><b>Not quoted on a stock exchange</b> 60 cents/\$100 or part thereof (unless land rich provisions apply). Minimum duty \$20.</p> <p>Proposed to be abolished from 1 July 2010.</p> <p>Documents are to be lodged and payment received within 90 days of the liability arising.</p>
<p><b>MORTGAGES &amp; LOAN SECURITY DUTY</b> (Based on sum secured)</p>	<p><b>\$0-\$16,000:</b> \$5.00</p> <p><b>Above \$16,000:</b> \$5.00 plus \$4.00 per \$1,000 or part of excess.</p> <p>Exemption for additional advances up to \$10,000 in any 12 month period.</p> <p>Exemption applies for the refinancing of 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.</p>	<p>Abolished from 1 July 2004.</p>	<p>40c/\$100 or part thereof.</p> <p>To be 50% abolished from 1 January 2008, fully abolished 1 January 2009.</p>	<p><b>Home Loans:</b> 25c/\$100</p> <p><b>Other loans:</b> 40c/\$100</p> <p>From 1 January 2006, refinancing by homeowners and small business will be exempt.</p>	<p><b>Effective 1 July 2005</b></p> <p><u>Mortgage for owner occupation homes</u> Exempt</p> <p><u>Refinance mortgages</u> Exempt</p> <p><u>Other Mortgages</u></p> <p><b>\$0-\$400:</b> Exempt</p> <p><b>\$401-\$6,000:</b> \$10.00</p> <p><b>Over \$6,000:</b> \$10+45c/\$100 or part of excess.</p>	<p><b>Current Rates:</b></p> <p><b>\$8,000 and under:</b> \$20.00</p> <p><b>\$8,001-\$10,000:</b> \$20+25c/\$100 or part of excess.</p> <p><b>Over \$10,000:</b> \$25+35c/\$100 or part of excess.</p> <p>To be halved from 1 July 2006, and abolished from 1 July 2007.</p>	<p>Abolished.</p>	<p>Abolished.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>MORTGAGES &amp; LOAN SECURITY DUTY</b> (continued)					<p><u>From 1 July 2007</u> \$10+30c/\$100 or part of excess.</p> <p><u>From 1 July 2008</u> \$10+15C/\$100 or part of excess.</p> <p>To be abolished from 1 July 2009.</p>			
<p><b>Home Purchase Assistance:</b></p> <p>Effective after midnight on 3 April 2004</p> <p>A full exemption for first home purchases for:</p> <ul style="list-style-type: none"> <li>• <b>first homes</b> with property values up to \$500,000, phasing out between \$500,000 and \$600,000</li> <li>• <b>vacant land</b> with values up to \$300,000 phasing out between \$300,000 and \$450,000</li> </ul> <p>Reference Period:</p>	<p>Payments are due weekly based on the previous week's transactions.</p>		<p>Home exemption applies on the lesser of the amount secured to buy or build a home or \$250,000 for a first home or \$70,000 for others. Mortgage duty paid on balance secured.</p> <p>Home exemption applies for refinancing of mortgages on the lesser of the amount secured by the refinance mortgage, or \$100,000.</p> <p>Duty imposed when mortgage signed (and requirement for upstamping if loan later extended).</p> <p>Payments are due monthly based on the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments are due within 2 months of execution of the instrument.</p>	<p>Payments relate to previous month's transactions.</p>		
<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.	\$10 or transfer duty rates. To be abolished from 1 July 2006.	\$20.00 or transfer duty rates if applicable.	\$20 or transfer duty rates if applicable.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>LOANS DUTY</b>	Not imposed.	Not imposed.	<p><b>Credit Business Duty:</b></p> <p>Short term loans and credit arrangements taxed at 0.0025% of credit amount (over period of the loan).</p> <p>Other loans and credit arrangements taxed at 0.03% of the credit amount (liability arising when loan entered).</p> <p>Over \$1m, reduced rates apply.</p> <p>Generally paid on periodic (usually monthly) return.</p> <p>To be abolished 1 January 2006.</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
<b>DISCOUNT TRANSACTIONS DUTY</b>	Abolished.	Not imposed.	<p>Also covered by credit business duty (see loans duty above).</p> <p>To be abolished 1 January 2006.</p>	Abolished.	Abolished.	Not imposed.	Not imposed.	Not imposed.
<b>INSURANCE DUTY</b>								
<p><b>Life:</b></p> <p>(Based on sum insured, except in SA.)</p>	<p><b>\$0-\$2,000:</b> \$1.00</p> <p><b>Over \$2,000:</b> \$1.00+20c per \$200 or part thereof in excess of \$2,000.</p>	<p><b>\$200-\$2,000:</b> 12c per \$200 or part.</p> <p><b>Over \$2,000:</b> \$1.20+24c per \$200 or part above \$2,000.</p>	<p><b>\$0-\$2,000:</b> 0.05%</p> <p><b>Over \$2,000:</b> \$1+0.1% of balance.</p>	No duty on life insurance policies.	\$1.50 per \$100 or part thereof of net premiums of previous year paid as annual licence.	<p><b>Up to \$2,000:</b> 10c per \$200 or part.</p> <p><b>Over \$2,000:</b> \$1.00+20c per \$200 or part in excess of \$2,000.</p>	10c per \$100 or part thereof of the sum insured.	<p><b>Life insurance</b> (other than a temporary or term insurance policy, or disability income insurance)</p> <p><b>\$0-\$2,000:</b> \$1.00</p> <p><b>Over \$2,000:</b> \$1.00+20c per \$200 or part thereof in excess of \$2,000.</p>
Term/Temporary:	<p><b>Term or Temporary:</b> 5% of first year premium.</p> <p><b>Life insurance riders:</b> 5% of first year premium on the life insurance rider.</p>	<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.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Term/Temporary</b> (continued):	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.							Insurance in the event of the disablement of the insured by accident or sickness: 10% of the premium paid.  Annuities exempt.
<b>General:</b>	from 1 Sept 2005  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.  Exemptions:  Annuities, workers compensation, compulsory 3 <sup>rd</sup> party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of certain non-profit organisations, and medical benefit insurance.	10% of previous month's premiums.  Exemptions:  No duty on workers compensation, transport, or commercial marine insurance.	7.5% of the premium for contracts of class 1 general insurance.  5% of net premium for workers compensation.  5% of premium for motor vehicle (other than compulsory 3 <sup>rd</sup> party), professional indemnity insurance, personal injury related to a person's travel on an aircraft, home mortgage that is a first mortgage, and life insurance riders.  10c flat on compulsory 3 <sup>rd</sup> party motor vehicle.  Exemptions:  Premiums paid for policies of public liability insurance by "not for profit organisations".  Insurance premiums for hull of commercial vessel, goods in transit, health insurance and reinsurance between insurers.	10% of gross premiums.  10% of premiums on compulsory 3 <sup>rd</sup> party insurance for motor vehicles.  Exemptions:  Policies covering transport of goods, commercial marine hulls, health insurance, workers' compensation insurance and life insurance.	\$11 per \$100 or part thereof of premiums.  (Including compulsory 3 <sup>rd</sup> party premiums)  Exemptions:  No duty on workers compensation, commercial marine insurance, private guarantee fidelity insurance and policy of insurance by a registered medical benefits organisation.	8% of premiums.  \$6 flat on 3 <sup>rd</sup> party motor vehicle insurance.  Exemptions:  No duty on workers compensation.  No duty on public liability insurance.  <b>Mortgage:</b> 2% of the premium on the policy.  \$20 is chargeable on an annuity issued by a life company, or purchased by a person from a life company.	10% of premiums (including indemnity insurance).  Exemptions:  Policies covering workers compensation, transport of goods & commercial marine hulls exempt.	10% of gross premium.  Exemptions:  Amateur sporting and community not-for-profit bodies exempt from duty on public liability insurance and other prescribed general insurance required to hold a public event.  No duty on workers compensation, compulsory 3 <sup>rd</sup> party motor vehicle personal injury insurance, health insurance and international trade insurance.

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

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>HIRING ARRANGEMENTS DUTY (GOODS)</b></p> <p>Including motor vehicle leases. Sometimes called "RENTAL DUTY".</p>	<p><b>Equipment financing arrangements:</b> 0.75% of the total amount of the hiring charges.</p> <p><b>Ordinary hire of goods:</b> 1.5% of the total amount of the hiring charges.</p> <p>First \$14,000 for each month is exempt only for hiring at 1.5% rate.</p> <p>Maximum duty payable is \$10,000 for any single arrangement.</p> <p>'Wet hire' is exempt.</p>	<p>Any commercial hire business receiving hiring charges in excess of \$6,000 in any month must pay duty:</p> <ul style="list-style-type: none"> <li>▪ At 0.75% of hiring charges in excess of \$6,000 per month. A maximum duty of \$10,000 applies to special hiring agreements exceeding \$1,333,333.</li> <li>▪ If rental agreement is entered into before 1 January 1997, at a rate of 1.5% of total rental income received for the duration of the arrangement.</li> </ul> <p>Hire purchase agreements entered into on or after 1 January 1997 are also subject to rental business duty with exemptions for natural persons for hire purchase on farm machinery or commercial vehicles and domestic credit contracts up to \$35,000.</p> <p>To be abolished from 1 January 2007.</p>	<p><b>Hire duty</b></p> <p>0.43% on total amount of hiring charges.</p> <p>Commercial hirer not liable to duty for a month if total hiring charges for preceding 12 months not greater than \$100,000.</p> <p>Exemption for credit purchase agreements for the purchase of goods, with freehold land or land leased under the <i>Land Act 1994</i> or a business interest.</p> <p>\$1,000 hiring charge threshold for a hire of goods by a person other than a commercial hirer.</p> <p>To be abolished 1 January 2007.</p>	<p><b>Equipment financing arrangements:</b> 0.75% of the total amount of the hiring charges.</p> <p><b>Ordinary hire of goods:</b> 1.5% of the total amount of the hiring charges.</p> <p>Annual exemption threshold: \$50,000</p>	<p><b>Equipment finance –</b> includes commercial hire purchase and other equipment financing arrangements for terms greater than 9 months:</p> <p>0.75% on rental income</p> <p><u>From 1 July 2007</u></p> <p>0.5% of rental income</p> <p><u>From 1 July 2008</u></p> <p>0.25% of rental income</p> <p>To be abolished from 1 July 2009.</p> <p><b>All other types of rental arrangements:</b></p> <p>1.8% on rental income in excess of \$6,000 per month or \$72,000 per annum.</p> <p><u>From 1 July 2007</u></p> <p>1.2% of rental income in excess of \$6,000 per month.</p> <p><u>From 1 July 2008</u></p> <p>0.6% of rental income in excess of \$6,000 per month.</p> <p>To be abolished from 1 July 2009</p>	<p>Abolished 1 July 2002.</p>	<p>1.8% of hiring charges or \$9,000, whichever is the lesser.</p> <p>No duty payable if annual hiring charges are less than \$90,000.</p> <p>To be abolished from 1 July 2007</p>	<p><b>Equipment finance arrangements:</b> 0.75% of hiring charges.</p> <p><b>All other types of hiring arrangements:</b> 1.5% of hiring charges.</p> <p>For hiring charges (excluding equipment finance arrangements) the first \$6,000 for each month is exempt.</p> <p>All hiring arrangements subject to a maximum \$10,000 duty for single arrangement.</p> <p>Proposed to be abolished from 1 July 2007</p>
<p><b>Reference Period:</b></p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>		<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>
<p><b>HIRE PURCHASE ARRANGEMENTS DUTY</b></p>	<p>See Hiring Arrangements Duty. (Equipment Financing Arrangements)</p>	<p>See Hiring Arrangements Duty.</p>	<p>Covered by Hire Duty – see Hiring arrangements duty (goods) above. To be abolished 1 Jan 2007.</p>	<p>See Hiring Arrangements Duty. (Equipment Financing Arrangements).</p>	<p>See Hiring Arrangements Duty. (Equipment Financing Arrangements.)</p>	<p>Abolished 1 July 2002.</p>	<p>See Hiring Arrangements Duty.</p>	<p>See Hiring Arrangements Duty.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>LEASES OF LAND OR PREMISES DUTY (TENANCIES)</b> (Residential leases are tax exempt.)</p> <p><b>Transfer of Lease:</b></p> <p><b>Reference Period:</b></p>	<p>35c/\$100 of total rent.</p> <p>Exemption for a lease whose total cost is no more than \$20,000.</p> <p>Movable dwelling sites are also exempt.</p> <p>Duty on franchise agreements abolished on 1 July 2001.</p> <p>Transfer duty payable in NSW.</p> <p>Payments are due within 3 months after duty becomes liable.</p>	<p>Abolished.</p>	<p>35c/\$100 of total rent or part thereof.</p> <p>Liability generally arises when lessee takes possession, holds over, exercises an option or varies the lease by agreement.</p> <p>Lease duty is not imposed on the lease of a dwelling house if the leased premises are not used for carrying on a business or commercial venture.</p> <p>To be abolished 1 January 2006.</p> <p>Transfer duty applies to the transfer of lease – on the value of the consideration paid for the lease and the consideration paid for, or the value of, chattels taken over. Exempt: Grant of lease over private dwelling, provided that no premium, fine or other consideration is payable for the grant.</p> <p>Payment of lease duty generally required within 30 days of assessment.</p> <p>Transfer of lease – as for transfer duty.</p>	<p>Abolished.</p> <p>Payments relate to the previous month's transactions.</p>	<p>Abolished.</p> <p>Transfer duty applies on the value of the lease.</p> <p>Payments are due within 2 months of execution of the instrument.</p>	<p>Abolished.</p>	<p><u>Definite term</u></p> <p><b>Average annual rent</b> <b>\$0-\$30,000:</b> Nil <b>&gt; \$30,000:</b> 50c/\$100</p> <p><u>Indefinite term</u></p> <p>\$1/\$100 of one year's rent.</p> <p>Leases include the grant and renewal of franchise agreements, but not the transfer of franchise agreements.</p> <p>To be abolished from 1 July 2006, stamp duty on grant and renewal of leases and franchises.</p> <p>Transfer duty applies on the value of the lease.</p> <p>Payments are due within 60 days of execution of instrument.</p>	<p>50c/\$100 of total cost of lease (minimum \$20).</p> <p>However, if the yearly cost of the lease is no more than \$10,000, and the yearly value of the lease is no more than \$10,000, no duty applies.</p> <p>Proposed to be abolished from 1 July 2009</p> <p>Liable as a transfer of an interest in land. Transfer duty rates apply.</p> <p>Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.</p>
<p><b>HEALTH INSURANCE LEVY</b> (known as Ambulance Services in ACT)</p>	<p>As of 1 February 2005, \$1.03 per individual (single) per week and \$2.06 per week for families for policies written by Health Insurance Funds.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p><b>Ambulance Service Levy.</b></p> <p>As of 1 February 2005, \$1.03 per single contributor per week, and \$2.06 per family levied on policies written by Health Insurance Funds.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Reference Period:</b>	Payments determined by total membership of the health fund on the 1 <sup>st</sup> of the month. Payments due on the 15 <sup>th</sup> of the same month.							Payments are monthly and are in relation to a period three months prior (i.e. April return is for January).
<b>PARKING SPACE LEVY</b>	From 1 July 2005  \$880 per annum on liable spaces within the City of Sydney and a prescribed area of the Municipality of North Sydney.  \$440 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 2006.  \$400 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.	\$189 per annum per bay for long stay non-residential tenant parking within the prescribed Perth city area.  \$163.50 per bay for short stay public parking.  \$82 per bay for motor cycle parking.	Not imposed.	Not imposed.	Not imposed.	Proposed in Budget for introduction 1 July 2004. Cancelled. Will be replaced by proposed City Heart Levy
<b>EMERGENCY SERVICES LEVY</b>	<u>Fire Service Levy</u>  In NSW fire fighting services are funded through the Fire Service Levy. Once the cost of operating the services are determined, the amount is allocated across the insurance industry, Local Councils and State Budget in the following proportions:	<u>Fire Services Levy</u>  In Victoria, fire fighting services are funded through the Fire Services Levy. Once the cost of operating the fire services are determined, the amount of the levy is allocated across the insurance industry, local councils and the State Government in the following proportions:	<u>Fire Levy</u>  The Qld Fire and Rescue Authority is funded through a fire levy that is collected on behalf of the State Government through municipal rates. The levy varies according to property type and location.	<u>Emergency Services Levy</u>  The Emergency Services Levy replaced the fire services levy from 1 July 2003. The new levy is property based and collected by the local government authorities.  The levy rates vary by property type and by region.	<u>Fixed Property</u>  Flat fee \$50 (\$20 for special community use category and \$0 if outside Local Govt. Areas) plus variable Levy rate based on capital value adjusted for location and land use as follows:  \$50 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).	<u>Fire Service Levy</u>  <i>Insurance</i> <b>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other:</b> 28% of gross premium. <b>Marine and cargo:</b> 2% of gross premium. <b>Aviation:</b> 14% of gross premium.	Not imposed.	<u>General Insurance Levy</u>  Abolished.



TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<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 2006 land tax year:</b>  <b>\$0-\$330,000:</b> Nil  <b>Over \$330,000:</b> \$100 + 1.7% of value over \$330,000.  The minimum land tax payment is \$100.  Non-concessional companies and special trusts are taxed at the flat rate of 1.7%.  Premium Property Tax was abolished from the 2005 land tax year	<b>For 2006 land tax year:</b>  <b>Less than \$200,000:</b> Nil  <b>\$200,000-\$539,999:</b> \$200 and 0.2 cents for each \$1 of the value that exceeds \$200,000.  <b>\$540,000-\$899,999:</b> \$880 and 0.5 cents for each \$1 of the value that exceeds \$540,000.  <b>\$900,000-\$1,189,999:</b> \$2,680 and 1 cent for each \$1 of the value that exceeds \$900,000.  <b>\$1,190,000-\$1,619,999:</b> \$5,580 and 1.5 cents for each \$1 of the value that exceeds \$1,190,000.  <b>\$1,620,000-\$2,699,999:</b> \$12,030 and 2.25 cents for each \$1 of the value that exceeds \$1,620,000.  <b>\$2,700,000 and over:</b> \$36,330 and 3.5 cents for each \$1 of the value that exceeds \$2,700,000.  For the 2006 land tax year land tax liabilities are generally capped at 150% of 2005 land tax liabilities on similar property holdings (after any rebate).  Since 1 July 2004 land tax has been payable on electricity transmission easements. The transmission companies pay land tax	<b>For the 2005-06 land tax year</b>  <b>For resident individuals:</b>  <b>Less than \$450,000:</b> nil  <b>\$450,000 to \$749,999:</b> \$400 + 0.70c of each \$ in excess of \$450,000.  <b>\$750,000 - \$1,249,999:</b> \$2,500 + 1.45c of each \$ in excess of \$750,000.  <b>\$1,250,000 - \$1,999,999:</b> \$9,750 + 1.50c in excess of \$1,250,000.  <b>\$2,000,000 - \$2,999,999:</b> \$21,000 + 1.65c in excess of \$2,000,000.  <b>\$3,000,000 and over:</b> 1.25c for every \$ of taxable amount.  <u>For Companies, trustees and absentee:</u>  <b>Less than \$300,000:</b> nil  <b>\$300,000 to \$749,999:</b> \$1,500 + 1.50c for every \$ in excess of \$300,000.  <b>\$750,000 - \$1,249,999:</b> \$8,250 + 1.65c for every \$ in excess of \$750,000.  <b>\$1,250,000 - \$1,999,999:</b> \$16,500 + 1.80c for every \$ in excess of \$1,250,000  <b>\$2,000,000 and over:</b> 1.50c for every \$ of taxable amount.	<b>For 2005-06 land tax year:</b>  <b>\$0-\$130,000:</b> Nil  <b>\$130,001-\$290,000:</b> 0.15% of excess.  <b>\$290,001-\$750,000:</b> \$240+0.45% of excess.  <b>\$750,001-\$2,000,000:</b> \$2,310+1.62% of excess.  <b>\$2,000,001-\$5,000,000:</b> \$22,560+2.30% of excess.  <b>Over \$5,000,000:</b> \$91,560+2.50% of excess.  <b>The Metropolitan Region Improvement Tax</b> is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.15c per \$1 for land valued at over \$130,000.	<b>For 2005-06 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>Exceeding \$550,000-\$750,000:</b> \$2,120 + 1.65%  <b>Exceeding \$750,000-\$1,000,000:</b> \$5,420 + 2.40%  <b>Over \$1,000,000:</b> \$11,420 + 3.70%	<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%  <b>\$750,000 or more:</b> \$9,837.50+2.50%	Not imposed.	<b>For 2005-06</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%  <b>Over \$275,000:</b> 1.40%  <i>Commercial Properties Marginal Rates</i>  <b>Up to \$150,000:</b> 0.89%  <b>\$150,001-\$275,000:</b> 1.25%  <b>Over \$275,000:</b> 1.59%  Based on Average Unimproved Value, which includes the 2003, 2004 and 2005 Unimproved Land Values.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>LAND TAX</b> (continued)		with respect to the land tax rates that applied for the 2004 land tax year.  The Metropolitan Parks Charge is calculated by multiplying the property's 1990 Net Annual Valuation by a rate in the dollar, currently \$0.00308. The minimum yearly Parks Charge for all properties in 2005-06 is \$51.25.  A special land tax trust regime will apply from the 2006 land tax year.						
<b>EXEMPTIONS:</b>								
Primary Residence:	All principal places of residence exempt except if owned by a special trust or company.	Principal place of residence exempt.	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: <b>(Note:</b> Generally Charitable, Religious and Educational Bodies are exempt with conditions.)	Exempt if rural/non-urban zoning, otherwise exempt if meet business test.	Exempt with conditions.	Deductible.	Exempt.	Exempt with conditions.	Exempt.		Exempt.
Other exemptions		Recently introduced exemptions for aged care facilities, supported residential services, rooming houses and caravan parks. Various other exemptions.	New exemption from 2005-06 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		Caravan parks are exempt, while retirement villages, supported residential facilities and re-locatable home parks are exempt with conditions.			

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Reference Period:</b>	Based on value of land as at 1 July of the previous year if owned at midnight 31 December of the previous year.	Based on aggregate value of land owned as at midnight 31 December of the previous year to the assessment year.	Based on value of land as at midnight on 30 June of the previous year.  The land tax value is the lesser of the unimproved value at 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)</u> <u>Racing Betting</u> Not applicable (Fixed Odds basis).	Privatised entity.  Maximum of 16% over the year.  (Maximum commission from any one pool 25%).	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%.)	Participate in Supertab, for interstate racing and Perth gallops  <b>Win/Place:</b> 14.25%  <b>Non-Supertab Win/Place average of:</b> 15.60%  <b>Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta:</b> 20.00%  <b>Favourite numbers:</b> 25.00%	The deduction percentage is limited to a maximum of 25% from investment.  Deduction percentage can vary according to type of bet.		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.	

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Net percentage received by Government:	<p>From 1 July 2000</p> <p>Parimutuel</p> <p>Tax rate: 19.11% of player loss (i.e. gross deduction).</p> <p>Subject to approval by the Treasurer, tax on 'domestic' non-TAB totalizator investments fully rebated to clubs.</p> <p><u>Fixed Odds (Futures) Racing Betting</u></p> <p>Tax rate: 10.91% of player loss</p>	<p><b>Tax rate:</b> 19.11% of player loss (i.e. gross deduction).</p> <p>(Minimum 84% returned to players).</p> <p>Payment of taxation is required within 14 days after the event.</p>	<p>20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>Quarterly licence fee \$159,200.</p> <p>Increases on 1 October each year based on CPI.</p>	<p>Nil</p> <p><b>Note:</b> State Government reimburses GST paid by racing clubs on their gross totalizator margin.</p>	Abolished 1 July 2005		<p><u>Totalizator</u></p> <p>40% of licensee's commission deducted less GST.</p> <p><u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held</u></p> <p><b>In Australia:</b> 20% of licensee's commission deducted less GST.</p> <p><b>Outside Australia:</b> 10% of licensee's commission deducted less GST.</p>	<p>Government receives:</p> <ul style="list-style-type: none"> <li>▪ Licence fee monthly of 10% of capital value divided by 12 less GST.</li> <li>▪ Dividend and Tax Equivalent Payments (2000-01 = 3.6%).</li> </ul> <p>In addition clubs receive 4% and RDF 0.5%.</p>
<b>OFF-COURSE TOTALIZATOR TAX</b>								
Gross deductions from investments:	<p><u>Parimutuel Pools</u></p> <p>As for on-course Totalizators.</p> <p><u>Fixed Odds (Futures) Racing Betting</u></p> <p>As for on-course Totalizators.</p>	As for on-course Totalizators.	As for on-course Totalizators.	<p>Participate in Supertab, for interstate racing and Perth gallops</p> <p><b>Win:</b> 14.50%</p> <p><b>Place:</b> 14.25%</p> <p><b>Non-Supertab</b></p> <p><b>Win/Place average of:</b> 15.60%</p> <p><b>Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta:</b> 20.00%</p> <p><b>Favourite numbers:</b> 25.00%</p> <p>For non-combined pools operations the win/place deduction is currently 14.25%.</p> <p>Legislative amendments are being progressed to increase the Win deduction to 14.5% for non-combined pools operations.</p>	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
Net percentage received by Government:	<u>Parimutuel Pools</u> As for on-course Totalizators.  <u>Fixed Odds (Futures) Racing Betting</u> As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	<b>All pools:</b> 5% of turnover. However, 0.5% is returned as rebate to TAB (effective 1 February 2001).  <b>Note:</b> State Government reimburses GST paid by TAB on gross gambling margin.	6% of net wagering revenue (deductions) .		As for on-course Totalizators.	As for on-course pools.
<b>BOOKMAKER'S TURNOVER TAX</b>  Net percentage received by Government  <b>Racing:</b>	Abolished.	Abolished.	Abolished.	<u>All courses</u>  <b>Racing:</b> 0.00% <b>Note:</b> 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% <b>On all other bets placed by persons in Australia or New Zealand:</b> 0.5%  <b>On all other bets placed by persons outside of Australia or New Zealand:</b> 0.25%  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).	Abolished 29 September 2003.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Sports Betting:</b>	<p><u>TAB</u></p> <p><u>Totalizator Sports Betting</u></p> <p><b>Maximum deduction:</b> 25.00%</p> <p>Note: Included in maximum commission average of 16% across parimutuel pools.</p> <p><b>Tax Rate:</b> 19.11% of player loss.</p> <p><u>Fixed Odds Sports Betting</u></p> <p><b>Tax Rate:</b> 10.91% of player loss.</p> <p>Bookmakers Abolished.</p>	<p><u>Totalizator Sports Betting</u></p> <p><b>Maximum deduction:</b> 25.00%</p> <p><b>Tax Rate:</b> 19.11% of deduction.</p> <p>Payment of taxation is required within 14 days after the event.</p> <p><u>Fixed Odds Sports Betting</u></p> <p><b>Tax Rate:</b> 10.91% of player loss.</p> <p>Payment of taxation is required monthly within 7 days of the end of the month.</p>	<p><b>From investments:</b></p> <p><u>Totalizator</u></p> <p>As for on-course and off-course Race Totalizator.</p> <p><u>Fixed Odds Betting</u></p> <p><u>Not</u> applicable (based on gross revenue i.e. bets taken less payouts).</p> <p><b>Gross deductions</b></p> <p><b>Net percentage received by Government:</b></p> <p><u>Totalizator</u></p> <p>20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided.</p>	<p><b>At a racecourse:</b> 0.5%</p> <p><b>At a sporting venue:</b> 2.0%</p>	<p>From 2 December 2001</p> <p><b>Bets made by persons outside of Australia:</b> 0.25% of turnover.</p> <p><b>Other Bets:</b> Nil</p>		<p>From 1 July 2000</p> <p><b>Domestic sourced bets:</b> reduced to Nil (Bets are subject to GST.)</p> <p><b>International sourced bets:</b> 0.25% of turnover. (Bets are <u>not</u> subject to GST.)</p>	<p>0.25% on designated international sports.</p> <p>0.50% on head to head bets.</p> <p>1.00% on other fixed odds.</p> <p>6.75% index betting.</p> <p>6.00% parimutuel.</p> <p>GST credit provided.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Sports Betting</b> (continued):			<u>Fixed Odds Betting Tax Rate</u> 20% of gross revenue of which 8.5% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided.					
<b>OTHER GAMBLING TAXES</b> <b>GAMING MACHINE TAX</b> (Also known as Poker Machine Tax)				Not Applicable.		The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1 July 2003. At the conclusion of this period, the licence converts to a rolling five year licence renewable annually.		
<b>Clubs:</b>	From 1 September 2005 Levied on annual profits (equates to player loss or gross margin of operator) derived from gaming machines. <b>Up to \$200,000:</b> 0.0% <b>\$200,001-\$1m:</b> 10.70% <b>\$1m-\$5m:</b> 19.40% <b>\$5m-\$10m:</b> 22.30% <b>&gt;\$10m:</b> 23.70%	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 (player loss) as follows: <b>&lt;\$15,000:</b> 0.0% <b>\$15,000-\$25,000:</b> 15% <b>\$25,000-\$50,000:</b> 16% <b>&gt;\$50,000:</b> 18% Unlawful: 100%

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Clubs</b> (continued)	(Under the Community Development and Support Expenditure Scheme, the marginal tax rate on clubs' earnings above \$1m is reduced by 1.5% if clubs contribute 1.5% of gaming revenue in excess of \$1m to eligible community projects).  Club tax rate changes are being phased in over seven years, starting from 1 September 2004 (see Table 1, Appendix B)  GST rebate payments will continue to be provided to all clubs on the first \$200,000 of gaming profits from 2004-05.		<b>\$300,001-\$1,400,000:</b> 25.91%  <b>Over \$1,400,000:</b> 35.91% (includes a levy of 8.5% for the Community Investment Fund).  Note: These tax rates are Post-GST.		<b>\$945,001-\$1.5m:</b> \$223,650+30.91% of excess.  <b>\$1.5m-\$2.5m:</b> \$395,200.50+37.5% of excess.  <b>\$2.5m-\$3.5m:</b> \$770,200.50+47% of excess.  <b>Over \$3.5m:</b> \$1,240,200.50+55% of excess.  These rates apply to all clubs and other not-for profit licensees.			
<b>Reference Period:</b>	Payments are quarterly, relating to the previous 3 months' transactions.	Payment of taxation is required weekly within 7 days of the end of the week.	Payments are made monthly relating to previous month's activity.		Payments are made monthly relating to previous month's activity.	Payments relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are monthly and relate to transactions in the previous month.
<b>Hotel:</b>	From 1 July 2005  Levied on annual profits (equates to player loss or gross margin of operator) derived from gaming machines.  <b>Up to \$25,000:</b> 5.70% <b>\$25,001-\$200,000:</b> 15.70% <b>\$200,001-\$400,000:</b> 18.50% <b>\$400,001-\$1m:</b> 27.10%	32.57% of gross profit of which 8.33% is allocated to a Community Support Fund.  In addition, Tattersalls is required to pay additional tax equal to 7% of its gross gaming revenue at clubs and hotels (in lieu of a licence fee payment).	35.91% of monthly metered win (i.e. amount bet less payout to players).  (Includes 8.5% levy for the Community Investment Fund).  In addition, hotels are required to contribute to the Major Facilities Fund. Based on monthly metered win (i.e. amount bet less payout to players).	No gaming machines.	Tax based on annual net gambling revenue in a financial year.  <b>\$0-\$75,000:</b> Nil <b>\$75,001-\$399,000:</b> 27.5% of excess. <b>\$399,001-\$945,000:</b> \$89,100+37% of excess.	As for clubs.  In addition, a community support levy of 4% will be levied.	42.91% of gross profit plus a Community Benefit Levy at 10% of gross profit.	25.9% of gross monthly gaming machine revenue.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Hotel (continued)	<p><b>\$1m-\$5m:</b> 32.10%</p> <p><b>&gt;\$5m:</b> 36.40%</p> <p>Hotel tax rates changes are being phased in over seven years, starting from 1 July 2004 (see Table 2 Appendix B)</p>		<p>Monthly Metered Win</p> <p><b>\$0-\$100,000:</b> 0.0%</p> <p><b>\$100,001-\$140,000:</b> 3.5%</p> <p><b>\$140,001-\$180,000:</b> 5.5%</p> <p><b>\$180,001-\$220,000:</b> 7.5%</p> <p><b>\$220,001-\$260,000:</b> 13.5%</p> <p><b>over \$260,000:</b> 20.0%</p> <p><b>Note:</b> These tax rates are Post-GST.</p>		<p><b>\$945,001-\$1.5m:</b> \$291,120+40.91% of excess.</p> <p><b>\$1.5m-\$2.5m:</b> \$518,170.50+47.5% of excess.</p> <p><b>\$2.5m-\$3.5m:</b> \$993,170.50+57% of excess.</p> <p><b>Over \$3.5m:</b> \$1,563,170.50+65% of excess.</p>			
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payment of taxation is required weekly within 7 days of the end of the week.	Payments are made monthly relating to previous month's activity.		Tax payments are made monthly relating to previous month's activity.	Payments relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are monthly and relate to transactions in the previous month.
Gaming Machine Levy:		<p>Health Benefit Levy:</p> <p><b>From 2005-06:</b> \$3,033.33 per annum for each operating machine.</p> <p>The levy is payable by the two gaming operators and the casino operator in two equal instalments by 15 December and 15 June each year.</p>			A stamp duty surcharge applies to the transfer of a gaming machine business. See transfer duty.			

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>CASINO</b>								
<b>Licence fee:</b>	A once only non-refundable lump sum payment of \$256m (fully paid).	\$358.4 million (fully paid).	\$164,900 per quarter. Increases on 1 <sup>st</sup> July each year based on CPI.	\$2.09 million (2004/05). (indexed annually according to CPI)	Nil	For 2005-06, \$118,900 per month (amount is indexed annually).	Not imposed.	Annual fee \$658,372 for 2003-04 CPI linked.
<b>Tax rate:</b>	<p>From 1 July 2005</p> <p>10.91% of gross revenue from <u>table gaming</u> plus <u>super tax</u> on table revenue above \$277m p.a. at 1% per each \$7m to a maximum of 35.91%.</p> <p>13.41% of gross revenue from <u>slots</u>.</p> <p>International "high-roller" program suspended from 1 July 2001.</p>	<p><u>Regular Players</u></p> <p>21.25% of gross gaming revenue from table games and gaming machines plus a super tax.</p> <p><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).</p> <p>The maximum total tax on marginal revenue for regular players is 41.25%.</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>20% of monthly gross revenue for Gold Coast and Brisbane casinos and 10% of gross revenue for Townsville and Cairns casinos.</p> <p><b>Junkets (Premium players):</b> 10% of monthly gross gaming revenue for Gold Coast and Brisbane casinos and 8% for Cairns and Townsville casinos.</p> <p>(Gross gaming revenue equates to amount bet less amount won by players.)</p> <p>Taxes are collected monthly in arrears.</p> <p>GST credit provided.</p>	<p>15% of gross revenue. (Subject to legislative amendments currently being progressed through Parliament.)</p> <p><b>Proposed changes to come into effect are:</b></p> <p><u>International Commission Business (ICB)</u></p> <p>13% Dec'02 – Dec'04</p> <p>12% Dec'04 – Dec'06</p> <p>11% Dec'06 onwards</p> <p><u>EGMs &amp; Trackside</u></p> <p>17% Dec'02 – Dec'03</p> <p>18% Dec'03 – Dec'04</p> <p>20% Dec'04 onwards</p> <p><u>Table Games &amp; Keno</u></p> <p>16% Dec'02 – Dec'04</p> <p>17% Dec'04 – Dec'06</p> <p>18% Dec'06 onwards.</p>	<p>Nil</p> <p><u>Table games</u> at 0.91% of net gambling revenue.</p> <p>plus</p> <p><u>gaming machines</u> at 34.41% of net gambling revenue.</p>	<p>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.</p> <p>The tax is based on gross profit earned in a financial year.</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%</p> <p><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><b>Lasseters Casino</b></p> <p><u>Table Games</u></p> <p>8% of gross profit (effective rate is 0% after GST).</p> <p><u>Poker Machine Tax</u></p> <p>21% on gross profit.</p> <p>(Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST).</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><b>General Gaming Operations:</b> 20% of gross revenue.</p> <p>GST credit provided.</p> <p><b>Commission-based Operations:</b> 10% of gross revenue.</p> <p>GST credit provided.</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.</p> <p>The month after profits first exceeds \$20m, the rate drops to 5% until the end of the financial year.</p> <p>Not subject to GST.</p>

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

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>LOTTERIES</b> (continued)		<p>(Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Health Fund.)</p> <p>Payment of taxation is required within 7 days of the determination of the lottery.</p> <p><b>Footy Tipping:</b> 58.41% of player loss where GST is payable.</p> <p>67.50% of player loss where GST is <u>not</u> payable. (The minimum return to players is 60%)</p> <p>Payment of taxation is required within 7 days of the determination of the lottery.</p>	<p>45% of monthly gross revenue for <b>Golden Casket</b> of which 8.5% is allocated to the Community Investment Fund.</p> <p>59% of monthly gross revenue for <b>Soccer Pools</b> of which 8.5% is allocated to the Community Investment Fund.</p> <p>(Monthly gross revenue equates to total receipts less prizes.)</p> <p>Taxes are collected monthly in arrears.</p> <p>GST credit provided.</p>	<p>Up to 5% to Festival of Perth and Australian Commercial Film Industry.</p> <p>(Net subscriptions = sales less prizes)</p>			<p>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.</p>	<p><u>NSW:</u> ACT receives 66.1% of the proportion of player loss on all tickets sold in the ACT for all games.</p>
<b>Soccer Pools:</b>	As per above.	<p>57.52% of player loss where GST is payable.</p> <p>68.0% of player loss where GST is <u>not</u> payable. (The minimum return to players is 50%)</p> <p>Payment of taxation is required within 7 days of the determination of the lottery.</p>	As above.	As above.	41% of net gambling revenue from soccer pools and the net proceeds of soccer pools are paid into the Recreation and Sport Fund.	As for lotteries.  Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.	57.52% of player loss.	As above.
<b>Licence Fee:</b>			<p>\$161,800 per quarter.</p> <p>Increases on 1 October of each year based on CPI.</p>					

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

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

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Internet Gaming (continued)						<p>&gt;\$20m: 15.0% of excess.</p> <p>Outside Australia 4.0% of total gross profits.</p> <p>Major Lottery Endorsement 35.55% of turnover</p>		
<b>MOTOR VEHICLE TAXES</b>								
Fee Implementation Date:	Effective from 1 July 2005.	Effective from 1 July 2005.	Effective from 1 July 2005.	Effective from 1 July 2005.	Effective from 1 July 2005.	Effective from 1 July 2005.		Effective from 1 July 2005.
<b>MOTOR VEHICLE REGISTRATION FEE</b>	<p><b>Car:</b> \$49.00 <b>Cycle:</b> \$49.00 <b>Lorry:</b> \$49.00 <b>Lorry mass 5 tonnes or more:</b> \$213.00 <b>Articulated:</b> \$318.00</p>	<p><b>Appointment and Inspection Fee:</b> \$31.90 <b>Standard Number Plate Fee:</b> \$27.20</p>	<p><b>Traffic Improvement fee:</b> \$40.10 <b>Plate fee:</b> \$19.85</p> <p>Charged on original registration.</p>	<p><b>Recording fee:</b></p> <p><b>Car:</b> \$9.80 <b>Cycle:</b> \$9.80 <b>Lorry:</b> \$16.20 <b>Plate Fee:</b> \$18.40</p> <p>Charged on original registration.</p>	<p><u>Administration Fees</u></p> <p><i>Renewal of Registration</i></p> <p><b>Car:</b> \$6.00 <b>Cycle:</b> \$6.00 <b>Lorry:</b> \$6.00</p> <p><i>New Registration</i></p> <p><b>Car:</b> \$21.00 <b>Cycle:</b> \$21.00 <b>Lorry:</b> \$21.00</p>	<p><b>Car:</b> \$66.80 <b>Cycle:</b> \$53.80</p> <p><b>For vehicles over 3 years old and &lt; 4.5 tonnes GVM:</b> \$8.40 surcharge plus inspection fee of \$38.50 (incl. GST).</p> <p><b>Inspection fee for heavy vehicles and trailers:</b> \$77.00 (incl. GST)</p> <p><b>Upgrade/Temporary Upgrade of Configurations:</b> \$18.00</p>		<p><b>Establishment of Registration:</b> \$62.00</p> <p>Not charged separately in the ACT on renewal of registration.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>MOTOR VEHICLE WEIGHT / ENGINE CAPACITY</b>	<p>Based on Vehicle Tare Weight with Gross Vehicle Mass (GVM) under 4.5 tonne.</p> <p>From 1 January 1996 Heavy Vehicles (motor vehicles of more than 4.5 tonnes GVM) are charged under the National Heavy Vehicle Charges. (Charges based on vehicle's nominated configurations, number of axles, hauling unit, trailers and vehicle's type.)</p>	<p>Victorian registration fees are based on Mass Rating Charges and are not classified by the intended use of the vehicle (i.e. private or business use).</p> <p>From 1 January 1996 Light Vehicles (motor vehicles with Mass Rating for Charges [MRC] not exceeding 4.5 tonne) and not otherwise entitled to be registered for a lesser fee (various exemptions):</p> <p><b>Flat Fee:</b> \$164.50</p> <p>From 1 January 1996, the National Heavy Vehicle Charges (charges based on nominated operating configuration, number of axles, Mass Rating Charge) apply to Heavy Vehicles (motor vehicles of more than 4.5 tonne Gross Vehicle Mass (GVM) where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.)</p>	<p>Based on the number of cylinders for passenger vehicles: 1 July 2005.</p>	<p>Based on vehicle type and tare (unladen) weight with Gross Vehicle Mass (GVM) under 4.501 tonne.</p> <p>From 1 January 1996 Heavy Vehicles (motor vehicles of more than 4.5 tonnes GVM) are charged under the National Heavy Vehicle Charges. (Charges based on vehicle's nominated configurations, number of axles, hauling units, trailers and vehicle's type).</p>	<p>Registration fees are not levied by the intended use of the vehicle.</p> <p>Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders.</p> <p>Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders.</p> <p>For vehicles with an unladen mass exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated according to the unladen mass.</p>	<p><u>Motor Tax</u></p> <p>Based on the number of cylinders or vehicle weight. Effective 1 July 1997.</p> <p>Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles.</p>	<p>Based on engine capacity.</p>	<p>Based on vehicle type and tare (unladen) weight.</p> <p>Charges for heavy vehicles (gross vehicle mass over 4.5 tonnes) based on nominated operating configuration, number of axles, mass rating charge.</p> <p><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.</p> <p><b>Annual Fee:</b> \$16.00</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Motor Vehicles Private:</b>	<b>0-975Kg:</b> \$153.00 <b>976-1154Kg:</b> \$173.00 <b>1155-1504Kg:</b> \$200.00 <b>1505-2504Kg:</b> \$305.00		<u>No. of Cylinders</u> <b>1,2 &amp; 3:</b> \$154.85 <b>4:</b> \$196.95 <b>5 &amp; 6:</b> \$302.65 <b>7 &amp; 8:</b> \$423.85 <b>9-12:</b> \$497.15 <u>No. of Rotors</u> <b>2:</b> \$196.95 <b>3:</b> \$302.65	\$14.24 per 100kg of tare weight subject to a maximum fee payable of \$334.00.  Discount for the registration of 'Family' vehicles \$53 for 12-month period or \$26.50 for a 6-month period.	For passenger carrying vehicles the fee is based on the number of cylinders.  <b>1 to 4 cyl.:</b> \$85.00 <b>5 to 6 cyl.:</b> \$172.00 <b>7 and over:</b> \$251.00  <b>Rotary or electric:</b> \$85.00	<u>Class A Vehicles</u> <b>3 cyl. or less:</b> \$89.00 <b>4 cyl.:</b> \$104.00 <b>5 or 6 cyl.:</b> \$129.00 <b>7 or 8 cyl.:</b> \$178.00 <b>Over 8 cyl.:</b> \$200.00  <b>Rotary or electric:</b> \$104.00	<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> <i>For Business Use</i> <b>975kg or less:</b> \$279.00 <b>976-1154:</b> \$309.00 <b>1155-1504:</b> \$356.00 <b>1505-4500:</b> \$521.00  <i>For Private Use</i> <b>975kg or less:</b> \$184.00 <b>976-1154:</b> \$204.00 <b>1155-1504:</b> \$231.00 <b>1505-2504:</b> \$336.00 <b>2505-2794:</b> \$512.00 <b>2795-4500:</b> \$521.00  <u>Examination or Inspection of Vehicles</u> <b>Trailers not exceeding 4.5 tonnes GVM:</b> \$26.60* <b>Motor Cycles:</b> \$36.30*  <b>Motor Vehicles not exceeding 4.5 tonnes GVM:</b> \$36.30*  <b>Trailers exceeding 4.5 tonnes GVM:</b> \$36.30*  <b>Motor Vehicles exceeding 4.5 tonnes GVM:</b> \$72.60*  <b>Follow up inspections all vehicles:</b> \$11.00 Unchanged*  * Includes GST.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Motor Vehicles Business:</b>	<p><b>0-975kg:</b> \$248.00</p> <p><b>976-1154kg:</b> \$278.00</p> <p><b>1155-1504kg:</b> \$325.00</p> <p><b>1505-2504kg:</b> \$490.00</p> <p>The rate varies in many steps up to \$1,422.00 at 4,500kg.</p> <p><b>Motor Vehicles of more than 4.5 tonnes GVM:</b></p> <p>The National Heavy Vehicle Charging Regime, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p> <p>An additional bridge levy of \$116.00 applies to Omnibus, Tourist vehicles and Coaches with a tare weight of 3,565kg upwards.</p>		<p><u>Registration fee</u> as for private motor vehicles.</p> <p><b>Motor vehicles of more than 4.5 tonne GVM:</b></p> <p>The National Heavy Vehicle Charging Regime, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p>	<p><b>Standard Vehicles</b></p> <p><u>Motor Car</u></p> <p>\$14.24 per 100kg tare weight subject to a maximum fee payable of \$334.00.</p> <p><u>Motor Wagon</u></p> <p>\$14.24 per 100kg tare weight subject to a maximum fee payable of \$334.00.</p> <p><b>Motor vehicles of more than 4.5 tonne GVM and which are not otherwise entitled to be registered for a lesser fee (i.e. primary producers):</b></p> <p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A)</p> <p>For heavy special purpose vehicles, the rate for PSV and TSV categories \$83.00</p>	<p><u>Light Commercial Vehicles</u></p> <p>(i.e. do not have a GVM or GCM greater than 4,500 kg).</p> <p><i>Based on number of cylinders for vehicles with a Tare Mass not exceeding 1,000 kg</i></p> <p><b>1 to 4 cyl.:</b> \$85.00</p> <p><b>5 to 6 cyl.:</b> \$172.00</p> <p><b>7 and over:</b> \$251.00</p> <p><b>Rotary or electric:</b> \$85.00</p> <p><i>Based on Tare Mass for vehicles over 1,000 kg</i></p> <p><b>1001-1500kg:</b> \$187.00</p> <p><b>&gt;1500kg:</b> \$319.00</p> <p><u>Heavy Vehicles</u></p> <p>All motor vehicles with a GVM or GCM or Tare Mass of more than 4,500kg are being registered under the National Heavy Vehicle Charging Scheme.</p> <p>(See Appendix A)</p>	<p><u>Other Light Vehicles</u></p> <p><b>A truck with a GVM of 3.0 tonne or more:</b></p> <p><b>4:</b> \$200.00</p> <p><b>5 to 6:</b> \$233.00</p> <p><b>7 to 8:</b> \$266.00</p> <p><b>&gt;8:</b> \$300.00</p> <p><b>A bus with 10 adult seats including the driver's seat:</b> \$133.00</p> <p><b>A bus with more than 10 adult seats including the driver's seat:</b> \$233.00</p> <p><u>Heavy Vehicles</u></p> <p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, number of trailers towed and axles.</p>	<p>Registration fee as for private motor vehicles.</p> <p><b>Motor vehicles of more than 4.5 tonne GVM:</b></p> <p>National Heavy Vehicle Registration Scheme charges based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)</p>	<p>Registration of Vehicles.</p> <p><u>Fixed Load Trailer</u></p> <p><b>250kg or less:</b> \$52.00</p> <p><b>251-764:</b> \$131.00</p> <p><b>765-975:</b> \$200.00</p> <p><b>976-1154:</b> \$220.00</p> <p><b>1155-1504:</b> \$247.00</p> <p><b>1505-2499:</b> \$352.00</p> <p><b>2500-2504:</b> \$537.00</p> <p><b>2505-2794:</b> \$848.00</p> <p><b>2795-3054:</b> \$958.00</p> <p><b>3054-3304:</b> \$1045.00</p> <p><b>3305-3564:</b> \$1,131.00</p> <p><b>3565-3814:</b> \$1,212.00</p> <p><b>3815-4064:</b> \$1,300.00</p> <p><b>4065-4324:</b> \$1,383.00</p> <p><b>4325-4500:</b> \$1,469.00</p> <p><u>Motor Tractors</u></p> <p><b>2000kg or less:</b></p> <p><b>2001-4000:</b> \$170.00</p> <p><b>4000 &amp; over:</b> \$388.00</p> <p><u>Motor Implements</u></p> <p><b>975kg or less:</b> \$76.00</p> <p><b>976-1154:</b> \$80.00</p> <p><b>1155-1504:</b> \$85.00</p> <p><b>1505-4500:</b> \$104.00</p> <p><u>Heavy Vehicles</u></p> <p>(Gross vehicle mass over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i>.</p> <p>These are nationally agreed charges.</p>



TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<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> \$17.00 <b>Cycle:</b> \$17.00	<b>Motor Car:</b> \$17.80 (Valid for a period of 10 years). <b>Motor Cycle:</b> \$17.80 (Valid for a period of 15 months).	\$15.85 (1 year).	<b>Light Vehicle:</b> \$53.50 (Valid for 1 Year). <b>Heavy Vehicle Combinations:</b> \$150.30  Includes application fee and 1 practical driving test.	\$24.00 plus an administration fee of \$15.00 ( issued for a period of 24 months)	\$23.95 (1 year).	<b>Cars:</b> \$18.00 (12 months) <b>Cycles:</b> \$18.00 (3 months)	<b>Valid for two years:</b> \$30.50
<b>LICENCE TEST FEE</b>	\$40.00 (Valid for 1 practical driving or riding test). <b>Driver Qualification Test:</b> \$33.00 <b>Driver Knowledge Test:</b> \$33.00	<u>Motor Car</u> <b>Appointment Fee:</b> \$10.40 <b>Learner Knowledge Test (Written):</b> \$17.70	\$38.20 (Valid until a driving test is conducted).  \$16.30 (Road Rules Test).	\$53.50 (Valid 1 year). Includes application fee and Learner's permit plus 1 practical driving test.  Subsequent tests \$27.40 each.	<b>Written test:</b> \$10.00  Plus an administration fee of \$15.00 (practical test by private providers)	\$30.40 Car/Cycle per test. \$35.10 Truck per test. <b>Novice driver:</b> \$49.95 <b>Instructors licence test:</b> \$58.50	<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> \$44.00 (Up to 60 minutes) (including GST)

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LICENCE TEST FEE (continued)	<p><b>Hazard Perception Test:</b> \$33.00</p>	<p><b>Learner Driving Test (Practical):</b> \$32.40</p> <p><b>Hazard Perception Test:</b> \$13.50</p> <p><u>Motor Cycle</u></p> <p>VicRoads no longer provides a motorcycle learner permit and licence testing service.</p> <p>Accredited motorcycle providers offer tests with an accompanying training service on a commercial basis.</p> <p><u>Heavy Vehicle</u></p> <p>Accredited heavy vehicle providers of heavy vehicle licence testing services, and offer tests with an accompanying training service on a commercial basis.</p> <p>VicRoads continues to provide a testing service.</p> <p><b>Heavy Vehicle Practical Test:</b> \$35.50 (GST included)</p>		<p>\$150.30 – heavy vehicle combinations.</p> <p>Subsequent tests \$109.30</p> <p><b>Western Australia has multi- combination Providers with appropriate fees.</b></p> <p><b>MC Class Application</b> \$41.80. <b>MC Class Restriction Removal</b> \$109.30</p>	<p><u>Motor Cycle courses</u></p> <p><b>Level 1:</b> \$90.00 (Learners Permit)</p> <p><b>Level 2:</b> \$79.00 (Full Licence)</p> <p><b>Note:</b> In addition to the above fees, an Administration Fee of \$13.00 applies.</p> <p><u>Motor Vehicle Test</u></p> <p><b>40 minutes test:</b> \$35.00</p> <p><b>Greater than 40 minutes test:</b> \$81.00</p> <p><b>Booking fee:</b> \$15.00</p> <p><b>Administration fee:</b> \$15.00</p>			
<b>SURCHARGE/LEVY ON MOTOR VEHICLE THIRD PARTY VEHICLE INSURANCE</b>	Nil	10% stamp duty on insurance premium charge. (That is, private motor vehicle (high risk), \$347.00 premium, insurance duty \$34.70.)	A \$5 levy applies on CTP policies. This levy relates to the collapse of HIH insurance, which left the State responsible for claims against FAI's CTP policies.	10% stamp duty on insurance premium.	<p><b>Yearly policy:</b> \$60.00</p> <p><b>9 monthly policy:</b> \$45.00</p> <p><b>6 monthly policy:</b> \$30.00</p> <p><b>3 month policy:</b> \$15.00</p>	\$6 per policy.	Nil	Nil

## Appendix A

### National Transport Commission Rates

Effective 1 July 2005

#### Truck Configurations

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

- *Type 1 (Lower GVM limit)*

<i>Number of Truck axles</i>	<i>Gross Vehicle Mass (GVM) up to:</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	12.0t	1R2	\$334
3	16.5t	1R3	\$668
4	20.0t	1R4	\$1,002
5+	20.0t	1R5	\$1,002

- *Type 2 (higher GVM limit)*

<i>Number of Truck axles</i>	<i>Gross Vehicle Mass (GVM) over:</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	12.0t	2R2	\$557
3	16.5t	2R3	\$890
4	20.0t	2R4	\$2,225
5+	20.0t	2R5	\$2,225

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

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	SR2	\$612
3	SR3	\$2,225
4+	SR4	\$2,225

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

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	MR2	\$4,228
3	MR3	\$4,228
4+	MR4	\$4,561

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

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	LR2	\$5,840
3	LR3	\$5,840
4+	LR4	\$5,840

\* Victoria has no such classification.

**Prime Mover Configurations**

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

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	SP2	\$1,446
3	SP3	\$3,781
4+	SP4	\$4,893

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

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	MP2	\$4,449
3	MP3	\$5,561
4+	MP4	\$6,118

- *Long Combination Prime Mover (Road Train)*

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	LP2	\$5,561
3	LP3	\$5,561
4+	LP4	\$6,118*

\* In Western Australia: \$6,059

### Trailers

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
1	HT1	\$334
2	HT2	\$668
3	HT3	\$1,002
4-9	HT4-HT9	\$1,336-\$3,006

### Bus Configurations

- *Bus (Type 1 and 2)*

<i>Number of axles</i>	<i>GVM</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2 (Type 1)	Up to 12.0t	1B2	\$334
2 (Type 2)	Over 12.0t	2B2	\$557*
3+ (Type 2)	over 4.5t	2B3	\$1,390**
4+ (Type 2)	over 4.5t	2B4	\$1,390**

\* In Western Australia: \$550

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

### Articulated Bus

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
3+	AB3	\$557*
4+	AB4	\$557*

\* In Western Australia: \$550

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

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
Any (Type P - Plant)	PSV	\$NIL*
Any (Type T - Truck)	TSV	\$223*
1 (Type O - Overmass)	OSV1	\$278
2 (Type O - Overmass)	OSV2	\$278
3 (Type O - Overmass)	OSV3	\$556
4 (Type O - Overmass)	OSV4	\$834
5-12 (Type O - Overmass)	OSV5-12	\$1,112-\$3,058

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

### *Notes*

#### *Vehicle configuration codes*

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

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

*Vehicle configuration definitions for charges*

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

## Appendix B

### NSW Gaming Machine Rates

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

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

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