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Interstate Comparison of Taxes 2010-11

Office of Financial Management
Research & Information Paper

Preface

This Research and Information Paper, the *Interstate Comparison of Taxes*, is produced annually by New South Wales Treasury with the assistance of agencies in New South Wales and the other States and Territories. It provides a brief description of each tax to facilitate interstate comparisons.

There are, however, some qualifications:

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

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

Michael Schur
Secretary
NSW Treasury
December 2010

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Note

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This publication can be accessed from the Treasury's Office of Financial Management Internet site [<http://www.treasury.nsw.gov.au/>].

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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).

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.

Land Rich / Landholder Duty

Transfer duty levied on marketable securities transactions on the value of the landholdings of a company or trust.

Hiring Arrangements Duty (sometimes called Rental Duty)

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

Land Tax

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

Lease Duty

Levied on the rental value of tenancy agreements (excludes residential leases).

Life Insurance Duty

Levied on either the sum insured or the annual premium.

Mortgages and Loan Security Duty

Levied on the value of a secured loan.

Description of Major State Taxes (continued)**Motor Vehicle Drivers' Licence Fee**

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

Motor Vehicle Registration Duty

Payable on the application to initially register a motor vehicle or the application to change the name of the registered owner. The duty is based on the value of the vehicle. This is distinct from a motor vehicle registration fee (described below).

Motor Vehicle Registration Fee

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

Motor Vehicle Transfer Fee

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

Motor Vehicle Weight / Engine Capacity Tax

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

On and Off Course Totalizator Taxes

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

Payroll Tax

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

Share Transfer (Marketable Security) Duty

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

Transfer Duty (also known as Stamp, Contracts or Conveyances Duty)

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

Recent Major Tax Initiatives

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

New South Wales

Previously announced

Payroll Tax

Since 1 July 2008, the payroll tax threshold has been changed annually in line with movements in the Sydney Consumer Price Index (CPI). As a result of this indexation, the threshold increased from \$638,000 to \$658,000 from 1 July 2010.

The payroll tax rate was reduced from 5.75 per cent to 5.65 per cent from 1 January 2010.

Vehicle Weight Tax

A once off increase to weight tax was introduced on 9 August 2010 with subsequent annual adjustments continuing in line with CPI. The increased weight tax will not apply to vehicles up to 975 kg, hybrid vehicles, motor cycles, trailers or carers' vehicles.

Tax changes for vehicles:

- with tare weight 976 kg to 1,150 kg, tax increases by \$5
- weighing between 1,151 kg and 1,500 kg the increase is \$20
- between 1,501 kg and 2,500 kg the increase is \$30.

Concessional arrangements for farm vehicles and pensioners stay unchanged.

Stamp Duty

Stamp duty on mortgages, non-real property transfers and marketable securities will be abolished from 1 July 2012.

2010-11 Budget

Payroll Tax

The payroll tax rate was reduced from 5.65 per cent to 5.5 per cent from 1 July 2010 and will reduce to 5.45 per cent from 1 January 2011.

From 1 July 2010 paternity leave payments for up to 14 weeks for each pregnancy are exempt from payroll tax, broadening exemptions provided since 1 July 2007 for maternity and adoption leave payments.

Transfer Duty

Concessions have been introduced for newly built homes sold between 1 July 2010 and 30 June 2012. Purchasers buying a new home worth up to \$600,000 before construction begins will pay zero transfer duty. This exemption is worth up to \$22,490. Purchasers of vacant land worth up to \$400,000 and intended for construction of a new home will pay zero transfer duty. This exemption is worth up to \$13,490. Newly built homes costing up to \$600,000 bought after construction begins will receive a 25 per cent reduction in stamp duty, a concession worth up to \$5,623. People aged 65 years or over selling an existing NSW property and buying a newly built home with a purchase price of up to \$600,000 will pay zero transfer duty.

Insurance Protection Tax

This tax will be abolished on 1 July 2011.

Hotel Gaming Machine Duty Rates

New gaming duty rates for hotels apply from 1 July 2010.

Where a hotel's annual gaming machine revenue is less than or equal to \$200,000 the marginal tax rate is zero per cent. Where the range is \$200,001 to \$1,000,000 the marginal rate is 33 per cent. For the range \$1,000,001 to \$5,000,000 the marginal rate is 36 per cent. For annual gaming machine revenues \$5,000,001 and above the marginal rate is 50 per cent.

Victoria

Land Tax

The land tax exemption for retirement villages, residential care facilities, supported residential services and residential services for people with disabilities has been extended to include the construction phase of these facilities for a maximum construction period of two years.

Payroll Tax

The payroll tax rate was reduced by 0.05 percentage points to 4.90 per cent, effective from 1 July 2010.

Transfer Duty

For all contracts entered into on or after 6 May 2008, the stamp duty on land transfer thresholds was adjusted upwards by approximately 10 per cent.

First homebuyers are able to receive both the First Home Bonus and the principal place of residence land transfer duty concession for the first time, for eligible contracts entered into on or after 6 May 2008.

An additional First Home Bonus for regional new home first homebuyers was announced. For contracts entered into on or after 1 July 2010, an additional \$6,500 is available to first homebuyers purchasing newly constructed homes valued up to \$600,000 in regional Victoria until 30 June 2011. The Regional Bonus is on top of the \$7,000 First Home Owner Grant and the \$13,000 bonus for newly constructed homes. This means, for contracts entered into on or after 1 July 2010 an eligible first homebuyer in regional Victoria is entitled to receive a total of \$26,500 in cash-grant assistance toward their first newly constructed home.

The pensioner and concession cardholder land transfer duty concession was revised. A full land transfer duty concession now applies to eligible pensioner and concession cardholder property purchases valued up to \$330,000, while a partial concession will apply to purchases valued over \$330,000 up to \$440,000. The revised thresholds apply to all contracts entered into on or after 6 May 2008.

A land transfer duty exemption for homes transferred into special disability trusts was also introduced for contracts entered into on or after 1 July 2008.

A corporate reconstruction exemption was introduced for listed property trusts in circumstances that are consistent with the Commonwealth Government's arrangements concerning capital gains tax rollover relief for contracts entered into on or after 1 July 2008.

Motor Vehicle Registration Duty

Since 1 July 2010, the duty threshold for charging a higher rate of duty for new passenger cars has been aligned with the Commonwealth luxury car tax threshold. For registrations taking place in 2010-11 the threshold is \$57,466.

Casino Tax

The tax rate paid by Crown Casino on gaming machine revenue will rise progressively from 22.25 per cent to 32.57 per cent (including the community benefit levy). The 22.25 per cent tax rate increased by 1.72 per cent to 23.97 per cent on 1 January 2010 and by a further 1.72 per cent (to 25.69 per cent) on 1 July 2010. It will continue to increase by 1.72 per cent on each anniversary of 1 July 2010, the final such increase to occur on and from 1 July 2014.

The base amount for the casino supertax threshold increased by \$5 million on 1 July 2009 and \$5 million on 1 July 2010 bringing the new base threshold to \$780 million for 2010-11.

Queensland

Transfer Duty

Relief for Special Disability Trusts – The Government has introduced an exemption from transfer duty on the acquisition of property used as the principal place of residence of a person with a disability under a Special Disability Trust, with the meaning given under the *Social Security Act 1991 (Cwlth)*

The abolition of transfer duty on core business assets will now occur by 1 July 2013.

Land Tax

Capping of Land Values – From 1 July 2010, the 50 per cent cap on land value increases will be continued.

Extended payment period – From 1 July 2010, land taxpayers will be able to pay their full amount of tax 90 days after they are given their assessment, or in three equal instalments at 45, 90 and then 150 days after assessment, spreading the liability over a longer period.

Relief for Supported Accommodation Providers – From 1 July 2010, 'level 3' supported accommodation facilities will be exempt from land tax aligning their treatment with that of aged care facilities.

Reforming Queensland's Land Valuation System – From the 2011 valuation, Queensland will adopt a 'site value' methodology similar to that used in other Australian states.

Payroll Tax

In 2010-11, the 25 per cent payroll tax rebate is provided on the eligible wages of apprentices and trainees will be continued, in addition to these wages being exempt from payroll tax.

Waste Management Levy

From 2011-12 an industry waste management levy will be introduced to encourage recycling and reduce the amount of waste going to landfills. The revenue raised will be used directly to implement the reforms and not be used to improve the budget operating balance.

Western Australia

Land Tax

Land tax concession for caravan parks was increased from 50 per cent to 100 per cent (i.e. full tax exemption) from 2010-11.

Racing Bets Levy

The racing bets levy (also known as product fees) applies to all wagering operators who, as part of their business, use/publish Western Australian race fields. The levy does not distinguish between off-course and on-course wagering and operators have a choice of either one of the two methods of calculating the levy. The first method is based on 1.5 per cent of betting turnover. The second method is based on 20 per cent to gross profit (i.e. turnover less payouts) or 0.2 per cent of turnover, whichever is the greater.

South Australia

Land Tax

From 1 July 2010 the land tax-free threshold was increased from \$110,000 to \$300,000 and other tax brackets and rates adjusted. From 1 July 2011, all tax thresholds will be indexed annually in line with average site value increases as determined by the (South Australian) Valuer-General.

Payroll Tax

From 1 July 2010 wages paid to eligible apprentices and trainees are exempt from payroll tax. The exemption replaces the payroll tax trainee rebate scheme which was abolished on 30 June 2010.

The payroll tax exporters rebate scheme will be phased out. The rebate will be halved from 1 July 2011 and fully abolished from 1 July 2013.

Stamp Duty

From 1 July 2011 land rich provisions in the *Stamp Duties Act 1923 (SA)* will be replaced with a landholder model. Under the land holder model, if control of an entity changes and that entity holds South Australian land assets above the \$1 million threshold, conveyance rates of duty will apply to the South Australian land assets being transferred.

First Home Buyers

The First Home Bonus Grant was doubled to \$8,000 and restricted to first home buyers who enter into a contract to build or purchase a new home on or after 17 September 2010 or owner builders who commence construction of a new home on or after 17 September 2010. The Bonus grant phases out for new homes valued between \$400,000 and \$450,000.

From 17 September 2010 a property value cap of \$575,000 was introduced for properties otherwise eligible for the \$7,000 First Home Owners Grant.

Tasmania

Land Tax

From 1 July 2010, Tasmania introduced a new land tax rate of 1.5 per cent to be applied on aggregated land values over \$350,000. Additional land has also been added to land exempt from a land tax liability. Qualifying shacks with assessed land value of \$500,000 or less and businesses operated from home will both be exempt from land tax. People eligible for the first home owner grant who construct and occupy a dwelling as a principal place of residence will be eligible for a rebate for up to two years prior to the date of occupation.

Betting Exchange Revenue

From 1 July 2010 the government has amended the *Gaming Control Act 1993* such that it; abolishes the 20 per cent product levy on betting exchange commission's in respect of Australian events; reduces the tax rate for events held both within and outside of Australia from 15 per cent and 10 per cent respectively, to 5 per cent; and reduces the annual licence fee applicable to betting exchanges from 350,000 fee units to 300,000 fee units.

Northern Territory

Payroll Tax

From 1 July 2009, the Northern Territory adopted payroll tax legislation that is almost identical with the payroll tax legislation of New South Wales, Victoria, Tasmania and South Australia. It is also consistent with the payroll tax legislation of Queensland.

However, there are some differences in the payroll tax legislation of all harmonised states, mainly relating to exemptions and administrative arrangements. Like all other states, the Northern Territory has retained the ability to set its payroll tax rate and tax-free threshold, currently 5.9 per cent and \$1,250,000 respectively.

Also from 1 July 2009, new payroll tax nexus rules apply where wages are paid to workers who provide their services in more than one jurisdiction in a month. The payroll tax liability is determined by the principal place of residence of the employee, or the registered ABN address or principal place of business of the employer, or the place where the wages are paid to the employee, or the place where the services are mainly performed. For services performed solely in one jurisdiction, payroll tax remains payable in that jurisdiction.

Conveyance Duty (also known as Transfer Duty)

From 1 January 2010, the Northern Territory changed the eligibility for the first home owner concession so that a person is not entitled where the consideration or unencumbered value for the conveyance of:

- the home is more than \$750,000 (this includes an off-the-plan contract)
- vacant land is more than \$385,000.

From 4 May 2010, the Northern Territory also:

- increased the first home owner concession from \$15,515.20 to \$26,730
- increased the principal place of residence rebate from \$2,500 to \$3,500
- introduced a new stamp duty concession of up to \$8,500 for non-first home buyers who are at least 60 years of age or the holder of a Northern Territory Pensioner and Carer Concession Card.

In addition, the home occupancy requirements of these home incentive schemes were changed from 4 May 2010 so that:

- a person building a home (as an owner builder or under a building contract) has five years to complete construction after the date the person becomes entitled to possession of the land, with the Commissioner of Territory Revenue permitted to allow a further extension of time in special circumstances
- a person purchasing a home (including under an off-the-plan contract) has 12 months to occupy the home as their principal place of residence from the date on which they become entitled to possession of the home
- these schemes, as amended, apply to persons who would have been entitled but for the previous requirement to have a home built within three years.

Also, from 1 July 2010 the establishment of and the conveyance of property to a special disability trust will be exempt from stamp duty where no valuable consideration has been given for the conveyance.

Bookmakers Turnover Tax

From 1 January 2010 the Northern Territory's previous bookmakers turnover tax was replaced with a tax based on gross monthly profits and caps the amount of tax that each bookmaker pays to a maximum of 250,000 revenue units (which currently equates to \$250,000) for the financial year. The new tax regime is 10 per cent of the bookmaker's gross monthly profit.

Australian Capital Territory

Payroll Tax – Exempt Wages – Volunteers

From 1 July 2010, the *Payroll Tax Act 1987* was amended to provide an exemption from payroll tax on wages paid or payable to an employee who takes part in emergency services activities as a volunteer member, or casual volunteer of the rural fire service, the SES, a community fire unit, or a casual volunteer generally.

Caravan Duty

Duty on an application to register or transfer registration of a caravan or camper trailer in the ACT was abolished from 1 July 2010.

Special Disability Trusts (Rates & Duty)

From 1 July 2010, where the owner or proposed owner of a property, is a special disability trust:

- a rebate of rates may apply if the trust beneficiary's principle place of residence is that property
- a deferral of rates may be available
- no duty applies to the transfer of property to a Special Disability Trust if the property is to be used as the principal place of residence of the beneficiary of the trust.

Tax schedules

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll Tax:								
Basic Flat Rate:	5.5% (5.45% from 1 Jan 2011)	4.90%	4.75%	5.50%	4.95%	6.10%	5.9%	6.85%
Method of calculation of Tax:	Single marginal rate.	Single marginal rate.	Deduction System.	Single marginal rate.	Single marginal rate.	Single marginal rate.	Single marginal rate.	Single marginal rate.
Tax Scale and Small Business Concession:	First \$658,000 exempt. (From 1 July 2010) Threshold is indexed annually to the Sydney CPI from 1 July each year.	First \$550,000 exempt.	First \$1,000,000 exempt. For payrolls \$1,000,000 up to \$5,000,000, deduction of \$1,000,000 reducing by \$1 for every \$4 payroll exceeds \$1,000,000. No deduction for payrolls of \$5,000,000 or more.	First \$750,000 exempt.	First \$600,000 exempt	First \$1,010,000 exempt.	First \$1,250,000 exempt.	First \$1,500,000 exempt.
	<p>Employer superannuation contributions included in the tax base.</p> <p>Employment termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.</p> <p>Termination payments to non-executive directors and share plans and share options included in the tax base from 1 July 2003.</p> <p>From 1 July 2010 the maternity and adoption leave exemption will be extended to include paternity leave payments for up to 14 weeks.</p> <p>NSW and Victoria have implemented identical Payroll Tax Acts from 1 July 2007. Differences in the Acts appear in Schedules 1,2 and 3 due to 2007-08 NSW Budget announcement</p>	<p>Employer superannuation contributions included in the tax base.</p> <p>Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2001.</p> <p>From 1 January 2005, employment agencies are liable for payroll tax for their on-hired workers.</p> <p>An exemption from payroll tax applies to wages paid in respect of workers on-hired to a client that is exempt under Part 4 of the <i>Payroll Tax Act 2007</i> (other than under Division 4 or 5 of that Part, section 50 or clause 16 of Schedule 2).</p>	<p>Employer superannuation contributions included in the tax base.</p> <p>Eligible termination payments (not including death benefit eligible termination payments) included in tax base from 1 July 2002.</p> <p>Death benefit eligible termination payments now included in tax base from 1 July 2008.</p> <p>In 2010-11, a 25% payroll tax rebate on the eligible wages of apprentices and trainees is continued, in addition to these wages being exempt from payroll tax</p>	<p>Employer superannuation contributions included in the tax base.</p> <p>Eligible termination payments included in the tax base from 1 July 2003.</p> <p>Grossed up value of fringe benefits included in the tax base from 1 January 2002.</p>	<p>Employer superannuation contributions included in the tax base.</p> <p>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.</p> <p>Various exemptions apply.</p> <p>On 1 July 2009, a new Payroll Tax Act commenced. The new Act is largely harmonised with the legislation of other States.</p>	<p>Employer superannuation contribution included in the tax base.</p> <p>Eligible termination payments and the grossed-up value of fringe benefits included in the tax base from 1 July 2003.</p>	<p>Employer superannuation contribution included in the tax base.</p> <p>Eligible termination payments included in the tax base from 1 July 2002.</p> <p>Grossed up value (type 2 grossed-up rate) of fringe benefits included in the tax base from 1 July 2002.</p> <p>From 1 July 2008 the NT Payroll Tax Act is harmonised with every other state and territory in relation to the following areas: lodgement and payment dates, motor vehicle allowances, accommodation allowances, a range of fringe benefits, work performed in another country, superannuation contributions, employee share acquisition scheme and grouping of employers.</p>	<p>Employer superannuation contributions included in the tax base.</p> <p>Eligible termination payments and the grossed up (Type 2 factor) value of fringe benefits included in the tax base.</p> <p>From 1 July 2005 eligible maternity, adoption and/or primary carer leave is exempt.</p> <p>From 1 July 2005 tax base includes employer contributions to employee share schemes, and eligible termination payments.</p> <p>From 1 July 2008, employee share schemes are taxable if the corporation is registered in the ACT or the share or option is made in relation to services performed wholly in the ACT.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll Tax (continued):	changes to thresholds and rates and references to State based legislation. From 1 July 2008, Tasmania introduced a new Payroll Tax Act based on the NSW/VIC Act.						On 1 July 2009 a new Payroll Tax Act commenced. The new Act rewrites the previous Payroll Tax Act to largely harmonise it with the legislation of the states in other remaining areas.	Commencing on 1 June 2006 approved not-for-profit Group Training Organisations are exempt from paying payroll tax on the wages of trainees and apprentices for the full term of an approved training contract, which can be up to four years.
Reference Period:	Receipts relate to the previous month's payroll. The July return includes an annual reconciliation.	Receipts relate to the previous month's payroll.	Receipts relate to the previous return period's payroll (usually monthly, sometimes annually).	Receipts relate to the previous month's payroll, including superannuation and non-remote fringe benefits.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll. The June return, payable in July, includes an annual adjustment.

Taxes on Financial Transactions:

TRANSFER DUTY: (Also known as Stamp, Contracts or Conveyances Duty)

Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified. Rate for the highest value range is <u>underlined</u> .	<p><u>General duty rates</u></p> <p>\$0-\$14,000: 1.25% (min \$2)</p> <p>\$14,001-\$30,000: \$175+1.50%</p> <p>\$30,001-\$80,000: \$415+1.75%</p> <p>\$80,001-\$300,000: \$1,290+3.50%</p> <p>\$300,001-\$1,000,000: \$8,990+4.50%</p> <p>Over \$1,000,000: \$40,490+<u>5.50%</u></p> <p>From 1 June 2004 <u>For Residential Property</u></p> <p>\$0-\$14,000: 1.25% (min \$2)</p> <p>\$14,001-\$30,000: \$175+1.50%</p> <p>\$30,001-\$80,000: \$415+1.75%</p>	<p><u>General duty rates</u></p> <p>\$0-\$25,000: 1.40%</p> <p>\$25,001-\$130,000: \$350+2.40%</p> <p>\$130,001-\$960,000: \$2,870+6.00%</p> <p>Over \$960,000: <u>5.50%</u> of total value</p> <p><u>Duty rates for principal place of residence purchases</u></p> <p>\$0-\$25,000: 1.40%</p> <p>\$25,001-\$130,000: \$350+2.40%</p> <p>\$130,001-\$440,000: \$2,870+5.00%</p> <p>\$440,001-\$550,000: \$18,370+6.00%</p> <p>\$550,001-\$960,000: \$28,070+6.00%</p>	<p><u>General duty rates</u></p> <p>\$0-\$5,000: Nil</p> <p>\$5,001-\$75,000: 1.50%</p> <p>\$75,001-\$540,000: \$1,050+3.50%</p> <p>\$540,001-\$980,000: \$17,325+4.50%</p> <p>Over \$980,000: \$37,125+<u>5.25%</u></p> <p><u>For Homes (not first)</u> (Effective 1 July 2008)</p> <p>Concessional rate of 1% for values up to \$350,000 plus scheduled transfer duty on the excess.</p>	<p><u>General duty rates</u></p> <p>\$0-\$80,000: 1.90%</p> <p>\$80,001-\$100,000: \$1,520+2.85%</p> <p>\$100,001-\$250,000: \$2,090+3.80%</p> <p>\$250,001-\$500,000: \$7,790+4.75%</p> <p>Over \$500,000: \$19,665+<u>5.15%</u></p> <p><u>Duty rates for principal place of residence purchases</u></p> <p>\$0 - \$120,000: 1.90%</p> <p>\$120,000 - \$150,000: \$2,280+2.85%</p> <p>\$150,000 - \$360,000: \$3,135+3.80%</p> <p>\$360,000 - \$725,000 \$11,115+4.75%</p>	<p>\$0-\$12,000: 1.00%</p> <p>\$12,001-\$30,000: \$120+2.00%</p> <p>\$30,001-\$50,000: \$480+3.00%</p> <p>\$50,001-\$100,000: \$1,080+3.50%</p> <p>\$100,001-\$200,000: \$2,830+4.00%</p> <p>\$200,001-\$250,000: \$6,830+4.25%</p> <p>\$250,001-\$300,000: \$8,955+4.75%</p> <p>\$300,001-\$500,000: \$11,330+5.00%</p> <p>Over \$500,000: \$21,330+<u>5.50%</u></p>	<p>\$0-\$1,300: \$20</p> <p>\$1,301-\$10,000: 1.50%</p> <p>\$10,001-\$30,000: \$150+2.00%</p> <p>\$30,001-\$75,000: \$550+2.50%</p> <p>\$75,001-\$150,000: \$1,675+3.00%</p> <p>\$150,001-\$225,000: \$3,925+3.50%</p> <p>Over \$225,000: \$6,550+<u>4.00%</u></p>	<p>\$0-\$525,000: Duty calculated by the formula: $D=(0.06571441V^2)+15V$ Where D = duty payable in \$ V = 1/1000 dutiable value</p> <p>Over \$525,000: <u>4.95%</u> of total value.</p>	<p>\$0-\$100,000: \$20 or \$2.00 per \$100 whichever is greater.</p> <p>\$100,001-\$200,000: \$2,000+\$3.50 per \$100 or part thereof.</p> <p>\$200,001-\$300,000: \$5,500+\$4.00 per \$100 or part thereof.</p> <p>\$300,001-\$500,000: \$9,500+\$5.50 per \$100 or part thereof.</p> <p>\$500,001-\$1,000,000: \$20,500+\$5.75 per \$100 or part thereof.</p> <p>Over \$1,000,000: \$49,250+<u>\$6.75</u> per \$100 or part thereof.</p>
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Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer Duty (continued):	<p>\$80,001-\$300,000: \$1,290+3.50%</p> <p>\$300,001-\$1,000,000: \$8,990+4.50%</p> <p>\$1,000,000-\$3,000,000: \$40,490+5.50%</p> <p>Over \$3,000,000: \$150,490+7.00%</p> <p>Liability includes contents of buildings.</p> <p>Various exemptions are available.</p>	<p>Over \$960,000: 5.50% of total value.</p>		<p>Over \$725,000 \$28,453+5.15%</p>				
Non-Real Business Property:	<p><u>Non-Real Business Property:</u> Transfer duty on non-land (non-real property) business conveyances to be abolished from 1 July 2012.</p>		<p>Transfer duty on core business assets to be abolished by 1 July 2013</p>	<p>Duty on non-real business property will be abolished from 1 July 2013.</p>	<p>Stamp duty will be abolished for non-real property transfers from 1 July 2012</p>	<p><u>Non-Real Business Property</u> Conveyance duty on non-real-property business conveyances abolished from 1 July 2008.</p>	<p><u>Non-Real Business Property</u> Conveyance duty on non-real property business conveyances to be abolished from 1 July 2012</p> <p>Stamp duty is payable at conveyance rates for certain lease and franchise transactions that are similar to conveyances of dutiable property, including the transfer of a lease or franchise and the grant of a lease where a premium is paid.</p>	<p><u>Non-Real Business Property</u> Commencing 1 July 2006: Duty on non-real business property was abolished. Up to 30 June 2006: If the value of business assets is \$1m or more then the duty rate is \$6,000 + \$5.50 per \$100 or part thereof over \$1m. Up to 30 June 2006: If the value of business assets is less than \$1m, then the rate of duty is \$0.60 per \$100 or part thereof.</p>
					<p><u>Gaming Machine Surcharge</u> Effective from 28 November 2002: Gaming Machine Surcharge applies to the transfer of ownership of a gaming business. To be abolished from 1 July 2012. Surcharge rate: 5% of annual net gambling revenue of the gaming venue.</p>	<p>Duty on agreements for sale abolished from 1 July 2009. Transfers of dutiable property remain dutiable.</p>		
Reference Period:	<p>Payments are due within 3 months of when a transfer of dutiable property occurs or within</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</p>	<p>Payments due within 2 months of execution of instrument.</p>	<p>Payments due within 3 months after the liability to pay the duty arises.</p>	<p>Payments due within 60 days of instrument being executed, except for eligible conditional</p>	<p>Documents to be lodged and payment required within 90 days of the liability arising.</p>

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Transfer Duty (continued):	3 months of execution of an instrument transferring dutiable property.			of the issue of the assessment notice.			<p>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>	
Home Purchase Assistance:	<p>First Home Plus Scheme Transfer Duty payable: For first homes Up to \$500,000: Nil \$500,001-\$600,000: duty payable on a sliding scale according to the following formula: 22.49% of purchase price less \$112,450 For vacant land Up to \$300,000: Nil \$300,001-\$450,000: duty payable on a sliding scale according to the following formula: 10.49% of purchase price less \$31,470. Full transfer duty rates apply above the upper threshold.</p> <p>First Home Plus One Scheme (Effective from 1 May 2007) First home buyers purchasing a home in conjunction with equity partners who take 50%</p>	<p>From 1 July 2009, first homebuyers who qualify for the First Home Owner Grant will qualify for an additional payment of \$13,000 (for new homes only), known as the First Home Bonus (the Bonus).</p> <p>For contracts entered into for the purchase or construction of a new home in a regional municipality in Victoria, an additional \$6,500 regional bonus is also available (in addition to the \$13,000 bonus).</p> <p>To be eligible to receive the Bonus, the purchase price of the property must not exceed \$600,000.</p> <p>Concession Card Holders Concession / Exemption From 6 May 2008, full exemption for properties valued up to \$330,000</p>	<p>For first homes In addition to the homes concession: Where the unencumbered value of home is \$504,999.99 or less: up to \$8,750 rebate.</p> <p>Where the unencumbered value of home is \$505,000-\$549,999.99 and consideration not less than the unencumbered value: \$7,875 rebate which reduces by \$875 for every \$5,000 above \$505,000.</p> <p>Where unencumbered value is \$550,000 or more: no additional concession beyond home concession.</p> <p>First Home Vacant Land (Effective 1 July 2009)</p>	<p>The purchaser of a small business or principal place of residence valued at less than \$100,000 is entitled to a concessionary rate of duty of 1.5%. The concessional rate phases out between \$100,000 and \$200,000.</p> <p>First home buyers whose home purchases are below \$500,000 are exempt from conveyance duty. The exemption phases out between \$500,000 and \$600,000.</p> <p>First home buyers who buy vacant land valued at \$300,000 or less are exempt from conveyance duty. The exemption phases out between \$300,000 and \$400,000.</p>	<p>In addition to the \$7,000 FHOG, an \$8,000 First Home Bonus Grant is available to eligible homebuyers who enter into a contract to purchase or build a new home or to eligible owner builders who commence construction of a home valued up to \$400,000 on or after 17 September 2010. The \$8,000 Bonus phases out for purchases or constructions valued between \$400,000 and \$450,000.</p> <p>For first home contracts entered into on or after 5 June 2008 and prior to 17 September 2010, a \$4,000 First Home Bonus Grant is available to eligible homebuyers who enter into a contract to purchase an existing or new home or build a new home or to eligible owner builders who</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): In relation to the purchase of a property up to the maximum value of \$350,000, will qualify for duty relief on transfer duty up to a maximum of \$4,000; or 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 eligible transaction, either the construction of</p>	<p>First Home Owner Concession First homes receive a concession of duty on the first \$540,000 of value where the value/consideration of the home is less than \$750,000. This includes a contract for the purchase of a new home on a proposed lot on a plan of subdivision.</p> <p>Where a first home is to be built on vacant land the value/consideration for the land needs to be \$385,000 or less. A home must be built on the land within 5 years.</p> <p>A person who is not entitled to the first home owner concession may be entitled to the senior, pensioner and carer concession or the principal place of residence rebate. The senior, pensioner</p>	<p>Home Buyers: \$20 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$360,000. Graduated concession where value of property falls between \$360,000 & \$445,000 – rate of duty is \$20.55 for each \$100 or part thereof by which value exceeds \$360,000.</p> <p>Land Buyers: \$20 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$200,500. Graduated concession where value of property falls between \$200,500 & \$246,100 – rate of duty is \$16.10 for each \$100 or part</p>

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Home Purchase Assistance (continued):	<p>or less interest will be eligible for proportional transfer duty concessions under First Home Plus One.</p> <p>First Home Owners Scheme Grant 1 January 2010 the \$7,000 grant will only be available for the purchase of eligible homes to \$750,000.</p> <p>Home Builder's Bonus (HBB) Reductions in transfer duty will be provided to buyers of newly built homes costing up to \$600,000, or vacant land costing up to \$400,000. A concession of 25% on transfer duty will be given if the dwelling is purchased after construction has commenced. Where building has not begun at the time of sale, purchasers will pay zero transfer duty.</p> <p>People aged over 65 selling an existing property and buying a newly constructed dwelling costing up to \$600,000 will also pay zero transfer duty.</p> <p>These concessions apply for purchases made between 1 July 2010 and 30 June 2012.</p>	<p>and a partial exemption for properties valued between \$330,000 and \$440,000 is available for concession card holders.</p> <p>Principal Place of Residence Concession From 6 May 2008, the 6 per cent marginal tax rate was reduced to 5 per cent for home purchases valued between \$130,000 and \$440,000. In addition, purchases of homes valued between \$440,000 and \$550,000 will receive a \$3,100 flat reduction in duty. Eligible first home buyers are able to receive both the First Home Bonus and the principal place of residence (PPR) stamp duty on land transfers concession.</p>	<p>Concession for the purchase of vacant land to build a first home. An exemption applies on land up to the value of \$250,000 with a partial concession up to and including \$399,999.99.</p>		<p>commence construction of a home valued up to \$400,000. The \$4,000 Bonus phases out for purchases or constructions valued between \$400,000 and \$450,000.</p> <p>From 17 September 2010, a property value cap of \$575,000 applies for properties otherwise eligible for the \$7,000 FHOG.</p> <p>A stamp duty 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>the first home on vacant land or enter into a comprehensive home building contract to have a home built on the land, from the date of agreement to purchase the land and a subsequent three months to apply for the duty refund.</p>	<p>and carer concession is available to non-first home buyers who are at least 60 years of age or the holder of a Northern Territory Pensioner and Carer Concession Card. The senior, pensioner and carer concession provides a duty concession of up to \$8,500.</p> <p>The same value limits that apply to the first home owner concession also apply to the senior, pensioner and carer concession.</p> <p>For principal place of residence (not first home or entitled to senior, pensioner and carer concession), duty is reduced by a maximum of \$3,500.</p>	<p>thereof by which value, exceeds \$200,500.</p> <p>Income threshold: Gross household income less than \$120,000 pa for all applicants. The threshold increases by \$3,330 pa for each dependent child to a maximum of \$136,650. Pensioner Duty Concession Scheme. Home Buyers \$20 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$445,000. Graduated concession where value of property falls between \$445,000 & \$570,000 – rate of duty is \$19.60 for each \$100 or part thereof by which value exceeds \$445,000. Land Buyers \$20 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$200,500. Graduated concession where value of property falls between \$200,500 & \$246,100 – rate of duty is \$16.10 for each \$100 or part thereof by which value, exceeds \$200,500. Land Rent Scheme Rent is charged at the discount rate of 2% of unimproved land value. The standard rate is 4%. Income Threshold. Gross lessee income less than \$83,000 pa for</p>

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Home Purchase Assistance (continued):								<p>all lessees.</p> <p>The threshold increases by \$3,330 pa for each dependent child to a maximum of \$99,650.</p> <p><u>From 1 July 2008</u></p> <p>Conveyance duty on properties may also be deferred for up to 5 years for those eligible for the Home Buyers Concession Scheme (HBC) or the First Home Owner Grant, <u>and</u> the property is at or below the HBC upper threshold, <u>and</u> duty payable is at least \$1,000.</p>
LAND RICH / LANDHOLDER DUTY:								
Based on the value of the landholdings of a company or trust which exceed a specified threshold, and where those landholdings exceed a specified proportion of all property of the company or trust.	<p>Threshold land value: \$2,000,000 unimproved land value</p> <p>Land rich proportion: not applicable</p> <p>Rate: the same as transfer duty</p>	<p>Threshold land value: \$1,000,000 unencumbered land value</p> <p>Land rich threshold: 60%</p> <p>Acquisition threshold: 20% for private unit trusts schemes</p> <p>50% for private companies and wholesale units trust schemes</p> <p>Rate: the same as transfer duty</p>	<p>Threshold Land Value : \$1,000,000 unencumbered value</p> <p>Land Rich Proportion: Land comprises 60% or more of the unencumbered value of all property, A majority interest (more than 50%) in the entity is acquired</p> <p>Rate: the same as transfer duty</p>	<p>Threshold land value: \$2,000,000 unimproved land value.</p> <p>Land rich proportion: Not applicable</p> <p>Rate: the same as the general rate of transfer duty</p>	<p>Threshold land value: \$1,000,000 unencumbered land value.</p> <p>Land rich proportion: 80% or more for a primary production entity; 60% or more in any other case.</p> <p>Rate: the same as transfer duty.</p> <p>Rebate applies for any part of a significant interest acquired more than 3 years before.</p> <p>SA intends to move to a landholder model from 1 July 2011.</p>	<p>Threshold Land Value: \$500 000 unimproved land value and its land holdings in all places, whether within or outside Australia, comprise 60% or more of the unencumbered value of all its property.</p> <p>Rate: the same as transfer duty</p>	<p>Threshold land value: unencumbered land value of \$500 000</p> <p>Landholder model (land rich proportion not applicable)</p> <p>Rate: the same as transfer duty</p> <p>Applies to a 'relevant acquisition' which is:</p> <ul style="list-style-type: none"> • an acquisition of a significant interest • an acquisition that when aggregated with other interests constitutes a significant interest • an acquisition of any further interest <p>A significant interest in a listed corporation or listed unit trust scheme is:</p> <ul style="list-style-type: none"> • for a merger vesting of shares – an entitlement to 50% or more of the corporation's or unit 	<p>A significant interest in a landholder (any land in the ACT - no threshold) - entitled to property distribution:</p> <ul style="list-style-type: none"> -for a private unit trust scheme – at least 20% - for a private company or a wholesale unit trust scheme – at least 50%. <p>Land rich proportion not applicable.</p> <p>Rates: same as conveyance rates.</p>

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Land Rich / Landholder Duty (continued):							trust scheme's property • otherwise – an entitlement to 90% or more of the corporation's or unit trust scheme's property A significant interest in all other corporations or unit trust schemes is: • an entitlement to 50% or more of the corporation's or unit trust scheme's property	
MOTOR VEHICLE REGISTRATION DUTY:								
(Based on the dutiable value of the vehicle being the greater of the consideration given or the market value of vehicle)	<p>\$3.00 per \$100, or part, except for Passenger Vehicles* \$1,350+\$5.00 per \$100, or part, of the dutiable value of the motor vehicle in excess of \$45,000.</p> <p>* a vehicle: 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 not</p>	<p><u>New Passenger Cars</u> \$0-\$57,466: \$5.00 per \$200 or part. Over \$57,466: \$10.00 per \$200 or part.</p> <p><u>Other New Vehicles</u> (Including Non Passenger) \$5.00 per \$200 or part.</p> <p><u>Previously Registered Vehicles</u> \$8.00 per \$200 or part.</p>	<p>1 to 4 cylinders or 2 rotors and a steam vehicle: \$3 for each \$100 or each part of \$100</p> <p>5 or 6 cylinders or 3 rotors: \$3.50 for each \$100 or each part of \$100</p> <p>7 or more cylinders: \$4 for each \$100 or each part of \$100</p> <p>Hybrid/Electric: \$2 for each \$100 or each part of \$100</p> <p><u>Special vehicles (as defined)</u> Flat rate of \$25</p>	<p><u>New and Used Heavy Vehicles:</u> 3.0% Max duty \$12,000</p> <p><u>Other Vehicles</u> \$0-\$25,000: 2.75% \$25,001-\$50,000: 2.75%-6.50% Over \$50,000: 6.50% flat.</p> <p>*There is a sliding rate scale between \$25,000 and \$50,000.</p>	<p>\$0-\$1,000: \$1 per \$100 (min \$5) or part \$100.</p> <p>\$1,001-\$2,000: \$10+\$2 per \$100 or part \$100 above \$1,000.</p> <p>\$2,001-\$3,000: \$30+\$3 per \$100 or part \$100 above \$2,000.</p> <p>Over \$3,000: \$60+\$4 per \$100 or part \$100 above \$3,000.</p> <p>Except for commercial vehicles where the rate is: 0-\$1,000: \$1 per \$100 (min \$5) or part \$100.</p> <p>\$1,001-\$2,000: \$10+\$2 per \$100 or part \$100 above \$1,000.</p>	<p><u>Passenger vehicles</u> Under \$600: \$20.00</p> <p>\$600-\$34,999: \$3.00 per \$100 or part in excess of \$600.</p> <p>\$35,000-\$40,000: \$1,050+\$11 per \$100 or part in excess of \$35,000.</p> <p>Over \$40,000: \$4.00 for each \$100 or part of \$100 of the value of the vehicle.</p> <p><u>Vehicles subject to manufacturers fleet discount</u> Minimum \$20.00 or \$3.50 per \$100 or part of \$100.00 of the value of the vehicle – whichever is the greater.</p>	<p>\$3.00 per \$100 or part.</p>	<p>Vehicles Under \$45,000: A-rated vehicle nil, B-rated vehicle \$2 for each \$100, or part of \$100, of the dutiable value of the motor vehicle, C-rated vehicle and non-rated vehicle \$3 for each \$100, or part of \$100, of the dutiable value of the motor vehicle, D-rated vehicle \$4 for each \$100, or part of \$100, of the dutiable value of the motor vehicle</p> <p>Passenger vehicles* \$45,000 or over: A-rated vehicle nil, B-rated vehicle \$900, plus \$4 for each \$100, or part of \$100, of the dutiable value of the motor vehicle that is more than \$45,000, C-rated vehicle and non-rated vehicle</p>

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Motor Vehicle Registration Duty (continued):	including: a motor cycle (with or without a side car), large bus (seating more than 9 persons, including a driver), hearse or invalid conveyance. Duty on purchases and transfers of caravans and camper trailers are exempt from 1 July 2009.				Over \$2,000: \$30+ \$3 per \$100 or part \$100 above \$2,000.	<u>Heavy Vehicles (mass >4.5 tonnes)</u> Trucks, utilities, buses and heavy trailers Under \$2,000: \$20.00 Over \$2 000: \$1 per \$100 or part of the value of the vehicle. <u>All Other Vehicles</u> Under \$600: \$20.00 Over \$600: \$3.00 per \$100 or part		\$1,350, plus \$5 for each \$100, or part of \$100, of the dutiable value of the motor vehicle that is more than \$45,000, D-rated vehicle \$1,800, plus \$6 for each \$100, or part of \$100, of the dutiable value of the motor vehicle that is more than \$45,000 * a passenger vehicle is: 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 not including: a motor cycle (with or without a side car), large bus (seating more than 9 persons, including a driver), hearse or invalid conveyance.
Reference Period:	Duty is payable at the time the motor vehicle is first registered or transferred.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due at the time of application to register, or transfer registration of, a vehicle.	Payments are due within 14 days of exchange.	Due at time of application for registration or transfer of registration.	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due within 14 days of transfer or issue.	Due at time of application for registration or transfer of registration.
CREDIT CARD TRANSACTION DUTY:								
Credit Card Transaction Duty:	Not imposed.	Not imposed.	Abolished 1 August 2004.	Not imposed.	Not imposed.	Abolished 1 July 2005.	Not imposed.	Not imposed.

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SHARE TRANSFER DUTY:								
Share Transfer Duty: (marketable security duty)	On Market Transactions Abolished.	On Market Transactions Abolished.	On Market Transactions Abolished.	On Market Transactions Abolished.	On Market Transactions Abolished.	On Market Transactions Abolished.	On Market Transactions Abolished.	On Market Transactions Abolished.
Unless otherwise stated the purchaser is liable for off-market transactions.	Off Market Transactions Listed securities (on recognised exchanges) Abolished. Unlisted Securities 60 cents/\$100 (or part). To be abolished from 1 July 2012.	Off Market Transactions Listed transactions Abolished. Unlisted Companies Abolished.	Off Market Transactions Abolished 1 January 2007.	Off Market Transactions Abolished.	Off Market Transactions Listed Companies Abolished. Unlisted Companies 60 cents/\$100 or part thereof. To be abolished from 1 July 2012.	Off Market Transactions Listed Companies Abolished. Unlisted Companies Abolished.	Off Market Transactions Quoted securities Abolished. Unlisted Companies Abolished from 1 July 2006.	Off Market Transactions Quoted on a stock exchange Abolished. Not unquoted on a stock exchange Abolished from 1 July 2010.
Reference Period:	Payments are due within 3 months of execution of instrument.				Payments are due within 2 months of execution of instrument.			Duty on the acquisition of unquoted marketable securities ceased on transactions where the agreement to transfer or the transfer (whichever is earlier) occurred on and after 1 July 2010. Unquoted marketable securities transactions after 30 June 2010 are not liable to duty, unless landholder provisions are triggered.
MORTGAGES & LOAN SECURITY DUTY:								
Mortgages & Loan Security Duty: (Based on sum secured)	General duty rate: \$0-\$16,000: \$5.00 Above \$16,000: \$5.00 plus \$4.00 per \$1,000 or part of excess. Exemption for additional advances up to \$10,000 in any 12 month period. Exemption applies for the refinancing of loans up to the maximum amount originally secured with the existing lender. Loans refinanced through a different lender are exempt up to the first \$1 million of a loan.	Abolished from 1 July 2004.	Abolished from 1 July 2008	Abolished from 1 July 2008	Abolished from 1 July 2009	Abolished.	Abolished.	Abolished.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Mortgages & Loan Security Duty (continued):	<p>From <u>1 September 2007</u>: Duty abolished for new housing finance commitments to owner-occupiers for the purposes of buying or renovating their own home.</p> <p>From <u>1 July 2008</u>: Duty abolished for new housing finance commitments to individuals for the purpose of residential property investment.</p> <p>From <u>1 July 2012</u>: Full abolition.</p>							
Reference Period:	Payments are due weekly based on the previous week's transactions.							
Transfer of Mortgage Duty:	Abolished.	Not imposed.	\$5.00 where: (a) transfer of mortgage solely over land in Qld or (b) another mortgage that is incidental to, and transferred in connection with (a) above, where that mortgage is principal security.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.
DEEDS OF SETTLEMENT:								
Deeds of Settlement:	Declarations of Trust over property that is not dutiable property – \$500 per declaration.	Declarations of Trust over property that is not dutiable property – \$200 per declaration.	Duty imposed at transfer duty rates on trust creations where trust holds dutiable property.	Not imposed.	Abolished 1 July 2006	\$20 or transfer duty rates if applicable.	\$20 or transfer duty rates if applicable.	Abolished on and from 1 July 2008. Duty remains imposed at transfer duty rates on trust creations where trust holds dutiable property.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
INSURANCE DUTY:								
Life: (Based on sum insured, except in SA.)	\$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.	\$201-\$2,000: 12c per \$200 or part. Over \$2,000: \$1.20+24c per \$200 or part above \$2,000.	\$0-\$2,000: 0.05% Over\$2,000: 0.05% of the first \$2,000 + 0.1% of balance.	No duty on life insurance policies.	\$1.50 per \$100 or part thereof of net premiums of previous year paid as annual licence (Min \$100).	Up to \$2,000: 10c per \$200 or part. Over \$2,000: \$1.00+20c per \$200 or part in excess of \$2,000.	10c per \$100 or part thereof the sum insured.	Life insurance (other than a temporary or term insurance policy, or disability income insurance) \$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.
Term/Temporary:	Term or Temporary: 5% of first year premium. Life insurance riders: 5% of first year premium on the life insurance rider. Insurance under which an amount is payable in the event of the disablement of the insured by accident or sickness. 5% of the premium paid.	Term insurance: 5% of first year premium.	Term or Temporary insurance: 5% of first year premium			Term or Temporary policy: 5% of first year premium.	Term or Temporary: 5% of first year premium.	Term or Temporary insurance policy: 5% of the first year premium. Life insurance rider: 5% of the first year premium. Insurance in the event of the disablement of the insured by accident or sickness: 10% of the premium paid. Annuities exempt.
General Insurance:	9% of the premium. Concessional 5% of premium payable on aviation, disability, hospital and ancillary health benefits, motor vehicle, occupational indemnity. Concessional 2.5% of premium paid on crop and livestock.	10% of previous month's premiums.	7.5% of the premium for contracts of general insurance not mentioned below. 5% of premium for motor vehicle (other than compulsory 3rd party), professional indemnity insurance, personal injury related to a person's travel on an aircraft, home mortgage that is a first mortgage, and life insurance riders. 5% of net premium for workers compensation. 10c flat on compulsory 3rd party motor vehicle.	10% of gross premiums. 10% of premiums on compulsory 3 rd party insurance for motor vehicles.	\$11 per \$100 or part thereof of premiums. (Including compulsory 3 rd party premiums).	8% of premiums. \$6 flat on 3 rd party motor vehicle insurance.	10% of premiums (including indemnity insurance).	10% of gross premium.
	Exemptions: Annuities, workers compensation, compulsory 3rd party motor vehicle personal	Exemptions: No duty on workers compensation, insurance for hospital or medical benefits; goods	Exemptions: Insurance premiums for hull of commercial vessel, goods in transit, health insurance and	Exemptions: Policies covering transport of goods, commercial marine hulls, health insurance,	Exemptions: No duty on workers compensation, commercial marine insurance, private	Exemptions: Insurance covering property of the Crown, workers compensation, medical benefits	Exemptions: Policies covering reinsurance, workers compensation, health insurance, transport of	Exemptions: Amateur sporting and community not-for-profit bodies exempt from duty on public liability

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
General Insurance (continued):	injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of certain non-profit organisations and medical benefit insurance.	and merchandise, or the freight thereof, carried by land, sea and air; hulls of floating commercial vessels; and damage by hail to cereal or fruit crops.	reinsurance between insurers. Premiums paid for policies of public liability insurance by "not for profit organisations" (note that exemption is provided under an administrative arrangement).	workers' compensation insurance and life insurance.	guarantee fidelity insurance and policy of insurance by a registered medical benefits organisation. Where a company, person or firm of persons do not carry on any insurance business in South Australia, but insures risks, contingencies or events in South Australia, stamp duty in relation to those risks, contingencies or events must be paid.	insurance by a registered medical benefits organisation, insurance taken out by proprietor of medical establishment, freight of goods, reinsurance, insurance taken out by a self-insurer to indemnify themselves from liability and hull of a floating commercial vessel. No duty on workers compensation. No duty on public liability insurance. Mortgage: 2% of the premium on the policy. \$20 is chargeable on an annuity issued by a life company, or purchased by a person from a life company	goods and commercial marine hulls exempt.	insurance and other prescribed general insurance required to hold a public event. No duty on workers compensation, compulsory 3rd party motor vehicle personal injury insurance, health insurance and international trade insurance
Reference Period:	Payments relate to the previous month's transactions. Due and payable by 21 st of each month.	Payments relate to the previous month's transactions. Due and payable by the 14 th of the next month for life and the 21 st for general insurance.	The time it is payable may vary according to the type of insurance: General insurance – duty is payable when a premium is paid and the premium is received either in full or in part by the insurer. Life insurance – duty is payable each time a life insurer writes a contract of life insurance. Accident insurance – duty is payable each time net premiums are charged.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions. (for general insurance) and the previous year's transactions (for life insurance).	Payments relate to the previous month's transactions. Due on or before the 21 st of each month.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions. Due and payable by 21 st of each month.
INSURANCE PROTECTION TAX:								
Insurance Protection Tax:	Will be abolished 1 July 2011. From 1 July 2001 to assist meeting claims against HIH Insurance policies in relation to CTP and Home Owner Warranty Schemes.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Insurance Protection Tax (continued):	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 and domestic general insurers who are not APRA registered.							
AGREEMENTS DUTY:								
Under Hand:	Abolished.	Not imposed.	Not imposed.	Not imposed.	Not imposed unless specifically charged under another head of duty.	Abolished.	Not imposed.	Not imposed.
Under Seal:	Abolished.	Abolished.	Not imposed.	\$20.00	Abolished 1 July 2006.	Abolished.	Abolished 1 July 2008	Not imposed.
HIRING ARRANGEMENTS DUTY (GOODS):								
Hiring Arrangements Duty: (Goods) Including motor vehicle leases. Sometimes called "RENTAL DUTY".	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 July 2009	Abolished from 1 July 2002.	Abolished from 1 January 2007.	Abolished from 1 July 2007.
HIRE PURCHASE ARRANGEMENTS DUTY:								
Hire Purchase Arrangements Duty:	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 July 2009	Abolished from 1 January 2002.	Abolished from 1 July 2007.	See Hiring Arrangements Duty.
LEASES OF LAND OR PREMISES DUTY (TENANCIES):								
Leases Of Land or Premises Duty - (Tenancies): (Residential leases are tax exempt.)	Abolished from 1 January 2008.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Stamp duty on rent paid for the grant, renewal of leases and franchises was abolished from 1 July 2006.	Abolished from 1 July 2009.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer of Lease:	Transfer duty payable in NSW.		Transfer duty applies to the transfer or grant of lease – on the value of the consideration paid for the transfer/grant 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 and the premises is not used for a business/commercial venture.		Transfer duty applies on the value of the lease.		Transfer duty applies on the value of the lease.	Liable as a transfer of an interest in land. Transfer duty rates apply.
Reference Period:	Payments are due within 3 months after duty becomes liable.		Grant, transfer or surrender of lease – as for transfer duty.	Payments relate to the previous month's transactions.	Payment is due within 60 days of execution of instrument.		Payments are due within 60 days of execution of instrument.	Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.
HEALTH INSURANCE LEVY:								
Health Insurance Levy:	From 1 February 2010, \$1.22 per individual (single) per week and \$2.44 per week for families for policies written by Health Insurance Funds.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not Imposed.
Reference Period:	Payments due on the 15 th of the same month.							
PARKING SPACE LEVY:								
Parking Space Levy:	From 1 July 2010: \$2,040 per annum on liable spaces within the prescribed areas of City of Sydney and the Municipality of North Sydney. \$720 per annum in St. Leonards, Chatswood, Parramatta and Bondi Junction. The levy is indexed annually to movements	From 1 January 2010: (known as the Congestion Levy) \$860 per annum per liable car parking space in Melbourne CBD and the surrounding areas of Southbank, St Kilda Road, Docklands and East Melbourne. For the area bounded by Montague Street, the West Gate Freeway,	Not imposed.	From 1 July 2010: \$598.30 per annum per bay for long stay non-residential tenant parking and long stay public parking within the Perth Parking Management Area. \$567.20 per annum per bay for short stay public parking (including bays located on streets). Exemptions apply.	Not imposed.	Not imposed.	Not imposed.	Not imposed.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Parking Space Levy (continued):	<p>in the Sydney CPI over the year to the previous March quarter.</p> <p>Exemptions and concessions apply, including boundary of City of Sydney.</p> <p>Owners of liable parking spaces as at 1 July each year are required to lodge an annual return and pay the levy by 1 September each year.</p>	<p>City Link and the Yarra River, the levy is \$400 for 2010.</p> <p>Exemptions and concessions apply.</p>						
EMERGENCY SERVICES FUNDING:								
Emergency Services Funding:	<p><u>Emergency Services Funding</u></p> <p>In NSW, fire fighting services are partly funded through a levy on the providers of certain types of insurance. From 1 July 2009, the State Emergency Service will be funded in the same way. Once the cost of operating the services is determined, the insurance industry, Local Councils and State Budget contribute in the following proportions:</p> <p><u>From 1 July 2009</u></p> <p><i>NSW Fire Brigades, Rural Fire Service and State Emergency Service (SES)</i></p> <p>Insurance industry: 73.7%</p> <p>Local Government: 11.7%</p> <p>State Government: 14.6%</p>	<p><u>Fire Services Levy</u></p> <p>In Victoria, fire fighting services are funded through the Fire Services Levy. Once the cost of operating the services is determined, the insurance industry, Local Councils and State Budget contribute in the following proportions:</p> <p><i>Melbourne Fire & Emergency Services Board</i></p> <p>Insurance Industry: 75.0%</p> <p>Local Government: 12.5%</p> <p>State Government: 12.5%</p> <p><i>Country Fire Authority</i></p> <p>Insurance Industry: 77.5%</p> <p>Local Government: 0.0%</p>	<p><u>Fire Levy</u></p> <p>The Qld Fire and Rescue Service Authority is funded through a fire levy that is collected on behalf of the State Government through local government authorities.</p> <p>The levy varies according to property type and location.</p> <p><u>Community Ambulance Cover (CAC)</u></p> <p>CAC replaced the voluntary Queensland Ambulance Service Subscription Scheme and transport charges for non-subscribers. It is collected through a payment of 29.877 cents per day or \$109.05 per year on electricity accounts (for 2010-11). (Increased by CPI each year)</p>	<p><u>Emergency Services Levy</u></p> <p>The Emergency Services Levy replaced the fire services levy from 1 July 2003. The new levy is property based and collected by the local government authorities.</p> <p>The levy rates vary by property type and by region.</p>	<p>Fixed Property</p> <p>Fixed fee \$50 (\$20 for special community use category and \$0 if outside Local Govt. Areas) plus variable Levy rate based on capital value adjusted for location and land use as follows:</p> <p>\$50 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).</p> <p>Concessions: Up to \$42 concession applies to recipients of specified pensions and Government allowances and to qualifying self-funded retirees.</p> <p>Where properties are from a Contiguous (abutting) or form a Single Farming Enterprise group, the Fixed fee applies to only one property in the group (subject to additional criteria).</p> <p>Mobile Property</p> <p>(Levy rates net of remissions)</p>	<p><u>Fire Service Levy</u></p> <p><i>Insurance</i></p> <p>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other:</p> <p>28% of gross premium.</p> <p>Marine and cargo:</p> <p>2% of gross premium.</p> <p>Aviation:</p> <p>14% of gross premium.</p> <p><i>Local Council</i></p> <p>Minimum levy of \$34.00 applies.</p> <p>Rates are based on assessed annual value (AAV) of properties.</p> <p><i>Motor Vehicles</i></p> <p>Registration of motor vehicle: \$15.00 per vehicle (\$10.00 per vehicle for pensioners).</p>	<p>Not imposed.</p>	<p><u>Fire and Emergency Services Levy</u></p> <p>Residential and rural properties: \$98.20 per annum.</p> <p>Commercial properties: The formula is – (AUV – 16,500) x 0.3666%. Where AUV is the 3 year average unimproved land value.</p> <p>Pensioners provided with a 50% concession.</p> <p><u>Ambulance Levy Charged to Health Insurance providers.</u></p> <p>From 1 January 2010 the levy is calculated at the rate of \$1.92 per person per week and \$3.84 per family per week.</p> <p>Contributions exempt from the levy are defined under the Emergencies Regulations 2004.</p> <p>Private Health Insurers are required to lodge returns by the 15th of each month. This can be done by using Online Ambulance Levy Return. Payments are in relation</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Emergency Services Funding (continued):		<p>State Government: 22.5%</p> <p>The Victorian Government has accepted in-principle the Victorian Bushfire Royal Commission's recommendation to replace the current insurance-based funding model with a levy on property owners. The Victorian Government will undertake further work to finalise the design and implementation of a property levy.</p>			<p>Cars and larger capacity motor cycles: \$24.00</p> <p>Smaller capacity motor cycles (less than 50cc): \$12.00</p> <p>Commercial fishing vessels: \$12.00</p> <p>Historic vehicles: \$6.00 (conditions apply)</p> <p>Goods carrying vehicles: \$32 unless primary producer which is \$12.</p> <p>Public passenger vehicles: \$32. (Certain variations for country based mobile property apply.)</p>			to a period three months prior (i.e. April return is for January).
SAVE THE RIVER MURRAY LEVY:								
Save the River Murray Levy:	Not imposed.	Not imposed.	Not imposed.	Not imposed.	<p>Charged at a flat rate to SA Water customers and indexed annually by movements in the Adelaide CPI.</p> <p>From 1 July 2010: \$36.00 p.a. residential customers, not for profit organisations and farms smaller than 10 hectares. \$162.20 p.a. non-residential customers and farms 10 hectares or larger.</p>	Not imposed.	Not imposed.	Not imposed.
EXEMPTIONS:					Pensioners who are eligible for a concession on SA Water rates & charges are exempt.			
Land Tax:								
<p>Land Tax Tax Scale:</p> <p>Marginal rates apply to excess above the lower limit of the</p>	<p><u>For 2011 land tax year</u> <u>From 1 Jan 2011</u></p>	<p><u>For 2010 land tax year:</u> <u>General:</u> <u>Less than \$250,000:</u></p>	<p><u>For 2010-11 land tax year</u> <u>For resident individuals:</u></p>	<p><u>\$0-\$300,000:</u> Nil <u>\$300,001-\$1,000,000:</u></p>	<p><u>For 2010-11 land tax year:</u> <u>\$0-\$300,000</u></p>	<p><u>Effective 1 July 2010:</u> <u>\$0-\$24,999:</u></p>	Not imposed	<p><u>For 2010-11 Residential Properties Marginal Rates:</u></p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
range unless explicitly specified.	<p>\$0-\$387,000: Nil</p> <p>\$387,001-\$2,366,000: \$100+1.6%</p> <p>Over 2,366,000: \$31,764+2.0%</p> <p>The threshold is a three year average and is indexed annually according to movements in State-wide property prices. The threshold cannot fall. The minimum land tax payment is \$100.</p> <p>Non-concessional companies and special trusts are taxed at the flat rate of 1.6% to \$2,366,000, plus 2% for value over \$2,366,000.</p>	<p>Nil</p> <p>\$250,000-\$599,999: \$275+0.2%</p> <p>\$600,000-\$999,999: \$975+0.5%</p> <p>\$1,000,000-\$1,799,999: \$2,975+0.8%</p> <p>\$1,800,000-\$2,999,999: \$9,375+1.3%</p> <p>\$3,000,000 and over: \$24,975+2.25%</p> <p>Special trusts: Less than \$25,000: Nil</p> <p>\$25,000-\$249,999: \$82+0.375%</p> <p>\$250,000-\$599,999: \$926+0.575%</p> <p>\$600,000-\$999,999: \$2,938+0.875%</p> <p>\$1,000,000-\$1,799,999: \$6,438+1.175%</p> <p>\$1,800,000-\$2,999,999: \$15,838+0.7614% (a)</p> <p>\$3,000,000 and over: \$24,975+2.25%</p> <p>(a) Surcharge on special trusts effectively phased out for land holdings valued above \$1.8 million; Above \$3.0 million, no surcharge applies</p> <p>Since 1 July 2004 land tax has been payable on electricity transmission easements (from 2007, with a top rate of 5% instead of 3%)</p> <p>The Metropolitan Parks Charge is levied annually on all metropolitan properties via water bills. It is calculated by multiplying the property's 1990 Net Annual Valuation by a rate in the dollar.</p> <p>The minimum yearly</p>	<p>Less than \$600,000: Nil</p> <p>\$600,000 - \$999,999: \$500+1.0%</p> <p>\$1,000,000-\$2,999,999: \$4,500+1.65%</p> <p>\$3,000,000-\$4,999,999: \$37,500+1.25%</p> <p>\$5,000,000 and over: \$62,500+1.75%</p> <p>For Companies, trustees and absentee: Less than \$350,000: Nil</p> <p>\$350,000-\$2,249,999: \$1,450+1.7%</p> <p>\$2,250,000-\$4,999,999: \$1,450+1.5%</p> <p>\$5,000,000 and over: \$75,000+2%</p>	<p>0.09%</p> <p>\$1,00,001-\$2,200,000: \$630+0.47%</p> <p>\$2,200,001-\$5,500,000: \$6,270+1.22%</p> <p>\$5,500,001-\$11,000,000: \$46,530+1.46%</p> <p>Over \$11,000,000: \$126,830+2.16%</p> <p>The Metropolitan Region Improvement Tax (MRIT) is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.14c per \$1 for land valued at over \$300,000.</p> <p>A 50% cap on land value increases applies for land tax and MRIT purposes.</p>	<p>Nil</p> <p>\$300,001-\$550,000: 0.50%</p> <p>\$550,001-\$800,000: \$1,250+1.65%</p> <p>\$800,001-\$1,000,000: \$5,375+2.40%</p> <p>Over \$1,000,000: \$10,175+3.70%</p> <p>From 1 July 2011, all tax thresholds will be indexed annually in line with average site value increases as determined by the (South Australian) Valuer-General.</p>	<p>Nil</p> <p>\$25,000-\$349,999: \$50.00+0.55%</p> <p>\$350,000 or more: \$1837.50+1.5%.</p>		<p>Up to \$75,000: 0.60%</p> <p>\$75,001-\$150,000: 0.89%</p> <p>\$150,001-\$275,000: 1.15%</p> <p>Over \$275,000: 1.40%</p> <p>Based on Average Unimproved Value, which includes the 2008, 2009 and 2010 Unimproved Land Values.</p> <p>Commercial Properties Marginal Rates: Up to \$150,000: 0.89%</p> <p>\$150,001-\$275,000: 1.25%</p> <p>Over \$275,000: 1.59%</p> <p>Based on Average Unimproved Value, which includes the 2008, 2009 and 2010 Unimproved Land Values.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Land Tax (continued):		Parks Charge in 2010-11 is \$63.75.						
EXEMPTIONS:								
Primary Residence:	Principal place of residence exempt except if owned or part owned by a special trust or company.	Exempt, except if owned by a company or by certain trusts.	Exempt or deductible depending on circumstances.	Exempt, except principal places of residence owned by companies and trusts.	Principal place of residence exempt. Additional criteria apply where a business activity is conducted from the principal place of residence (full or partial exemptions may apply).	Exempt.		Exempt, apart from parcels of land that are rented or owned by a corporation or trust.
Primary Production Land:	Exempt if rural/non-urban zoning, otherwise exempt if meet business test.	Exempt with conditions.	Deductible.	Exempt.	Exempt with conditions.	Exempt.		Exempt.
Other exemptions: (Note: Generally Charitable, Religious and Educational Bodies are exempt with conditions.)	Exemption for child care centres, aged care facilities and caravan parks used for retirement purposes. An exemption also exists for an owner of a PPR that does not rent their residence and moves into a nursing home.	Exemptions for aged care facilities, supported residential services, rooming houses and caravan parks. Various other exemptions.	Exemption for certain caravan or residential parks where more than 50% of all sites occupied or available for occupation for periods of more than 6 weeks at a time. Various other.	100% concession for caravan parks from 2010-11. New exemption for private aged care providers from 1 July 2007.	Caravan parks are exempt, while retirement villages, supported residential facilities and re-locatable home parks are exempt with conditions. Commonwealth accredited residential aged care facilities are exempt.	All pensioners who hold a current Pensioner Concession Card or prescribed equivalent will be entitled to an exemption from land tax. Landowners who, at June 30, have purchased a new principal place of residence but have not yet sold their current principal place of residence, may apply for a rebate (a transitional rebate) on their land tax. Land tax would normally be payable for the residence not being used as a principal place of residence on 1 July of the tax year. Landowners may apply for the transitional rebate whether or not the land tax has actually been paid. Where a principal place of residence is built on vacant land owned as at 1 July of a financial year, a rebate up to the amount of the land tax		

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Land Tax (continued):						paid or payable can be claimed. Any land determined by the Commissioner of State Revenue to be 'shack land' as well as qualifying home business operators who currently pay land tax on the portion of their principal residence land used to operate business are exempt from land tax.		
Reference Period:	Based on the three year average of unimproved land values at 1 July, if owned at midnight 31 December of the previous year.	Based on aggregate value of land owned as at midnight 31 December of the previous year to the assessment year.	Based on three year average of land values at midnight on 30 June. Averaged land values increases are also capped at 50% each year for three years from 1 July 2007. The land tax value is the lesser of the unimproved value at 30 June or 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.
Gambling Taxes:								
RACING TAXES:								
Racing Taxes:	Privatised entity.	Privatised entity.	Privatised entity.				Privatised entity.	
ON-COURSE TOTALIZATOR TAX:								
On-Course Totalizator Tax:						From 1 July 2009, Totalizator Wagering Levy of \$6,251,000 in 2009-10 (amount is indexed annually).		

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gross deduction from investment: On-Course Totalizator Tax (continued):	Maximum commission from any one pool 25%. <u>Fixed Odds (Futures) Racing Betting</u> Not applicable (Gross margin basis). Place, 14.25% Win, 14.50% Quinella, 14.75% Exacta, 16.50% Double, 17.00% Trifecta, 21.00% Quadella, 20.00% First 4, 22.50% BIG6 25.00%	Maximum of 25% from any one pool and from 1 July 2007, commissions applying to wagering events specified as: Place, 14.25% Win, 14.50% Duet, 14.50% Quinella, 14.75% Exacta, 16.50% Double, 17.00% Quaddie, 20.00% Trifecta, 20.00% First 4, 22.50% Mystery 6, 25.00%	Maximum of 16% over the year. (Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%.)	Percentage of bets belonging to a race club. Win: 14.5% Place: 14.25% Non-combined win/place average of: 15.60% Novelty Bets: Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00% Favourite numbers: 25.00%	The deduction percentage is limited to a maximum of 25% from investment. Deduction percentage can vary according to type of bet.		All Pools combined with TABQ. Maximum of 16% over the year. (Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%.) <u>Fixed Odds Betting</u> TABQ has rights to a licence from 1 January 2001.	
Net percentage received by Government:	From 1 July 2000 Parimutuel Tax rate: 19.11% of player loss (i.e. gross deduction).	Tax rate: 19.11% of player loss (i.e. gross deduction). (Average 84% returned to players). Payment of taxation is required within 14 days after the event.	20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided. Quarterly licence fee \$192,900. Increases on 1 October each year based on CPI.	The on-course totalisator duty was abolished in 1996	Abolished 1 July 2005.		<u>Totalizator</u> 40% of licensee's commission deducted less GST. <u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held</u> In Australia: 20% of licensee's commission deducted less GST. Outside Australia: 10% of licensee's commission deducted less GST.	Government receives: • Licence fee monthly of 10% of capital value divided by 12 less GST. • Dividend and Tax Equivalent Payments (2000-01 = 3.6%).
OFF-COURSE TOTALIZATOR TAX:								
Off-Course Totalizator Tax Gross deductions from investments:	<u>Parimutuel Pools</u> As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	Percentage of bets belonging to Racing and Wagering Western Australia. Win: 14.50% Place: 14.25% <u>Non-combined</u>	As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Off Course Totalizator Tax (continued):				Win/Place average of: 15.60% <u>Novelty Bets:</u> Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00% Favourite no.s: 25.00% Some flexibility to move commission deductions to meet operational needs (but not to exceed prescribed amounts for non-combined pool operations).				
Net percentage received by Government:	<u>Parimutuel Pools</u> As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	<u>Racing</u> 11.91% of net of GST gross margin for off-course racing totalisator wagering (equivalent to a tax rate of around 3.5% on turnover). Fixed odds racing wagering - 2.0% of turnover. <u>Sports</u> Parimutuel sports betting tax is set at 5% of turnover. Fixed odds sports betting is set at 0.5% of turnover. In addition, 25% of net return after tax is remitted to the Sports Wagering Account for disbursement by the Gaming and Wagering Commission on the direction of the Minister for Sport and Recreation.	The wagering tax on SATAB race betting operations will be phased out as follows: <u>1 July 2009</u> 2.1% of net wagering revenue (deductions). <u>1 July 2010</u> 1.2% of net wagering revenue (deductions). <u>1 July 2011</u> 0.6% of net wagering revenue (deductions). <u>1 July 2012</u> Abolished SATAB will continue to pay a wagering tax equivalent to a flat component of \$252 500 per month and 6% of all net betting revenue derived from propriety racing and simulated racing.		As for on-course Totalizators.	As for on-course Totalizators.
BOOKMAKER'S TURNOVER TAX:								
Net percentage received by Government Racing:	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	<u>Registered bookmakers (on-course bookmakers)</u> 0.33% of turnover on racing events (the rate is GST exclusive).	All courses Racing: 0.00%

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Bookmaker's Turnover Tax (continued):							<p><u>Sports bookmakers</u> From 1 January 2010 corporate bookmakers pay 10% of gross profit on combined sports and racing betting. For 1 January 2010 to 30 June 2010, a maximum of \$125 000 is payable. From 1 July 2010, a maximum of \$250 000 per annum is payable.</p>	
Sports Betting:	<p><u>TAB</u> <u>Totalizator Sports Betting (FootyTAB)</u> Maximum deduction: 25.00%</p> <p>Note: Included in maximum commission average of 16% across parimutuel pools.</p> <p>Tax Rate 19.11% of player loss.</p>	<p><u>Totalizator Sports Betting</u> Maximum deduction: 25.00% Tax Rate: 19.11% of deduction.</p> <p>Payment of taxation is required within 14 days after the event.</p>	<p>From investments: <u>Totalizator</u> As for on-course and off-course Race Totalizator.</p>	<p>At a racecourse: 0.5%, of which half is retained by the race club and the balance is remitted to the Sports Wagering Account. At a sporting venue: 2.0%, of which all is remitted to the Sports Wagering Account.</p>	<p>Bets made by persons outside of Australia: 0.25% of turnover.</p> <p>Other Bets: Nil</p>	<p>Abolished from 1 July 2009.</p>	<p>Domestic sourced bets: reduced to Nil (Bets are subject to GST.) International sourced bets: From 1 January 2010 corporate bookmakers pay 10% of gross profit on combined sports and racing betting. For 1 January 2010 to 30 June 2010, a maximum of \$125,000 is payable.</p> <p>From 1 July 2010, a maximum of \$250,000 per annum is payable.</p>	<p>0.25% on designated international sports. Head to head bets ≤\$15,000,000 0.50% >\$15,000,000 0.17% Other fixed odds ≤\$40,000,000 1.00% >\$40,000,000 0.60% 6.75% index betting. 6.00% parimutuel.</p> <p>GST credit provided.</p>
	<p><u>Fixed Odds Sports Betting</u> <u>TAB</u> Tax Rate: 10.91% of gross margin. <u>Bookmakers</u> Tax rate abolished.</p>	<p><u>Fixed Odds Sports Betting</u> Tax Rate: 10.91% of player loss. Payment of taxation is required monthly within 7 days of the end of the month.</p>	<p><u>Fixed Odds Betting</u> Not applicable (based on gross revenue i.e. bets taken less payouts). Gross deductions Net percentage received by Government:</p> <p><u>Totalizator</u> 20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund. Tax is collected monthly in arrears.</p>					

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Bookmaker's Turnover Tax (continued):			GST credit provided. <u>Fixed Odds Betting Tax Rate</u> 20% of gross revenue of which 8.5% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided.					
Other Gambling Taxes:								
GAMING MACHINE TAX:								
(Also known as Poker Machine Tax)						The Federal Group has exclusive rights to operate gaming machines in Tasmania (further detail under Casino heading).		
Clubs:	From 1 September 2008. Levied on gross revenue (or player loss). Refer Table 1 Appendix B for full details of phased tax rates. Rate if annual gaming machine profit of between \$1M and \$1.8M: Up to \$1M: 0.0% >\$1M to \$1.8M: 29.5% Rate if annual gaming machine profit over \$1.8M Up to \$200,000: 0.0% \$200,001-\$1m: 10.00% \$1m-\$5m: 19.5% \$5m-\$10m: 24.5% \$10m-\$20m: 27.5% >\$20m: 29.4% (Under the Community Development and Support Expenditure Scheme, the marginal	24.24% of gross profit (equates to player loss or gross margin of operator). In addition, Tattersalls is required to pay an additional tax equal to 7% of its gross gaming revenue at clubs (in lieu of a licence fee payment).	Based on monthly metered win (i.e. amount bet less payout to players). <u>Monthly Metered Win</u> \$0-\$9,500: 0.0% \$9,501-\$75,000: 17.91% \$75,001-\$150,000: 20.91% \$150,001-\$300,000: 23.91% \$300,001-\$1,400,000: 25.91% Over \$1,400,000: 35.91% (includes a levy of 8.5% for the Community Investment Fund). Note: These tax rates are Post-GST.	No gaming machines	Tax based on annual net gambling revenue in a financial year. \$0-\$75,000: Nil \$75,001-\$399,000: 21% of excess. \$399,001-\$945,000: \$68,040+28.5% of excess. \$945,001-\$1.5m: \$223,650+30.91% of excess. \$1.5m-\$2.5m: \$395,200.50+37.5% of excess. \$2.5m-\$3.5m: \$770,200.50+47% of excess. Over \$3.5m: \$1,240,200.50+55% of excess. These rates apply to all clubs and other not-for profit licensees.	Tax based on annual net gambling revenue in a financial year. <\$35m: 20.88% ≥\$35m: 25.88% of excess. In addition, a community support levy of 4% of gross profit is levied.	Based on monthly gross profits: From 1 January 2009: \$0-\$10,000: 12.91% \$10,001-\$100,000: 22.91% \$100,001-\$200,000: 32.91% >\$200,001: 42.91%	Tax is levied on gross monthly gaming machine revenue (player loss) as follows: <\$15,000: 0.0% \$15,000<\$25,000: 15% \$25,000<\$50,000: 17% >\$50,000: 21% Unlawful: 100%

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gaming Machine Tax (continued):	<p>tax rate on clubs' earnings above \$1m will be decreased by 1.5% if a club contributes 1.5% of gaming revenue in excess of \$1m to eligible community projects).</p> <p>Club tax rates will remain frozen from 1 September 2007 until 31 August 2012. (see Table 1, Appendix B)</p> <p>GST rebate payments will continue to be provided to all clubs on the first \$200,000 of gaming profits from 2004-05.</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.		Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.
Hotel:	<p>From 1 July 2010 Levied on gross revenue (or player loss) derived from gaming machines.</p> <p>Up to \$200,000: 0.0%</p> <p>\$200,001-\$1m: 33.0%</p> <p>\$1m-\$5m: 36.0%</p> <p>>\$5m: 50.0%</p>	<p>32.57% of gross profit (equates to player loss or gross margin of operator) of which 8.33% is allocated to a Community Support Fund.</p> <p>In addition, Tattersalls is required to pay an additional tax equal to 7% of its gross gaming revenue at hotels (in lieu of a licence fee payment).</p>	<p>35.91% of monthly metered win (i.e. amount bet less payout to players).</p> <p>(Includes 8.5% levy for the Community Investment Fund).</p> <p>In addition, hotels are required to contribute to the Health Services Fund.</p> <p>Based on monthly metered win (i.e. amount bet less payout to players).</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$75,000: Nil</p> <p>\$75,001-\$399,000: 27.5% of excess.</p> <p>\$399,001-\$945,000: \$89,100+37% of excess.</p> <p>\$945,001-\$1.5m: \$291,120+40.91% of excess.</p> <p>\$1.5m-\$2.5m: \$518,170.50+47.5% of excess.</p> <p>\$2.5m-\$3.5m: \$993,170.50+57% of excess.</p> <p>Over \$3.5m: \$1,563,170.50+65% of excess.</p>	As for clubs.	<p>Based on monthly gross profits:</p> <p>From 1 January 2009:</p> <p>\$0-\$10,000: 12.91%</p> <p>\$10,001-\$100,000: 22.91%</p> <p>\$100,001-\$200,000: 32.91%</p> <p>>\$200,001: 42.91%</p> <p>In addition, a Community Benefit Levy of 10% of gross profits is payable.</p>	25.9% of gross monthly gaming machine revenue.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gaming Machine Tax (continued):			<p><u>Monthly Metered Win</u> \$0-\$100,000: 0.0% \$100,001-\$140,000: 3.5% \$140,001-\$180,000: 5.5% \$180,001-\$220,000: 7.5% \$220,001-\$260,000: 13.5% over \$260,000: 20.0% Note: These tax rates are Post-GST.</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 are made monthly relating to previous month's activity on or before 7 th .	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.
Gaming Machine Levy:		<p>Health Benefit Levy: From 2007-08: \$4,333.33 per annum for each operating machine. The levy is payable by the two gaming operators and the casino operator in two equal instalments by 15 December and 15 June each year.</p>			A stamp duty surcharge applies to the transfer of a gaming machine business. This will be abolished from 1 July 2012. See transfer duty.			
CASINO								
Licence fee:	Exclusivity agreement extended for 12 years from November 2007 for a fee of \$100 million.	\$358.4 million (fully paid).	\$194,361 per quarter. Increases on 1st July each year based on CPI.	\$2.423 million (2010). (indexed annually according to CPI)	Nil	For 2010-11, \$136,600 per month (amount is indexed annually).	Not imposed.	Annual fee \$806,544 for 2009-10 CPI linked.
Tax rate:	From 1 July 2010 14.41% of gross revenue from combined table gaming and slots plus <u>super tax</u> on revenue above \$630.5m p.a. at 1% per each \$5m to a maximum of 38.91%. Tax bands are indexed	From 1 July 2010 <u>Regular Players</u> 24.69% of gross gaming revenue from gaming machines plus a super tax. 21.25% of gross gaming revenue from table games plus a super tax.	From 1 July 2009 20% of monthly gross revenue on table games and keno for Gold Coast and Brisbane casinos and 10% of gross revenue on table games and keno for Townsville and Cairns casinos of which 8.5% allocated to	<u>International Commission Business (ICB)</u> 11% <u>Gaming Machines</u> 20% <u>Table Games & Keno</u> 18% . Casino Expansion:	<u>Table games</u> at 0.91% of net gambling revenue. plus <u>gaming machines</u> at 34.41% of net gambling revenue.	The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1 July 2003. At the conclusion of this period, the licence	Lasseters Casino Table Games 8% of gross profit Poker Machine Tax 21% on gross profit. (Tax payable is calculated at the prescribed rate and is to be reduced by an	General Gaming Operations: 10.90% of gross revenue. Commission-based Operations: 0.90% of gross revenue.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Casino (continued):	<p>annually to the CPI and rounded to the nearest \$1,000.</p> <p>Tax rates will increase each year until 2012-13 to a maximum of 16.41% for gross revenue up to \$665.7m plus a maximum super tax of 38.91% for gross revenue above \$1 billion.</p>	<p>Super tax: A progressive tax of 1% for each \$20m of gross gaming revenue above \$500m (CPI adjusted from 1994 plus \$5m in 2009-10 and \$5m in 2010-11) up to a maximum of 20% on gross gaming revenue over \$380m (CPI adjusted from 1994). The maximum total tax on marginal revenue for regular players is 25.69%, inclusive of the Community Benefit Levy exclusive of super tax (discussed below).</p>	<p>the Community Investment Fund. 30% of monthly gross revenue on gaming machines for Gold Coast and Brisbane casinos and 20% of gross revenue on gaming machines for Townsville and Cairns casinos of which 8.5% allocated to the Community Investment Fund.</p>	<p>A \$20 million one-off payment for the proposed increase in gaming machines and tables.</p> <p>In addition, the tax rate for additional gaming machines will increase from 20% to 25% over a five year period commencing from 2011-12.</p>		<p>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>amount equal to GST).</p>	
	<p>The International "high-roller" program was reactivated on 1 January 2006.</p> <p>The agreed tax rate is 10% with a minimum of \$6 million paid in two non-refundable instalments of \$3million in January and July each year.</p> <p>The NSW Government is required to pay the casino a rebate on the gross amount of GST paid on the program.</p>	<p><u>Commission-based Players</u> 9% of gross gaming revenue from dedicated gaming tables plus a super tax.</p> <p>Super tax: A progressive tax of 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 \$220m (CPI adjusted from 1994). The maximum total tax on marginal revenue for commission-based players is 10%, inclusive of the Community Benefit Levy exclusive of super tax (discussed below).</p> <p>There are no dedicated gaming machines for commission-based players. Where commission-based players play on gaming machines, the 9% tax rate applying to commission-based players applies</p>	<p>Junkets (Premium players): 10% of monthly gross gaming revenue of which 8.5% allocated to the Community Investment Fund. (Gross gaming revenue equates to amount bet less amount won by players.) Taxes are collected monthly in arrears. GST credit provided.</p>			<p><u>Keno & Table Gaming</u> The tax rate applying to keno is 5.88% of gross profit. The gaming tax rate applying to casino table games is 0.88% of gross profit.</p> <p><u>Gaming Machines</u> <\$35m: 20.88% ≥\$35m: 25.88% of excess.</p> <p><i>From 1 July 2013, a single flat tax rate of 25.88% will apply to all gross profit.</i></p>	<p><u>Internet Casino</u> Australian sourced bets are not permitted. International sourced bets: 4% of gross profit. (Bets are <u>not</u> subject to GST).</p> <p>Skycity Darwin Casino <u>In-house Keno & Table Games</u> 12% of gross profit less GST. <u>Commission-based Games</u> 9.09% of gross profit less GST.</p> <p>Poker Machine Tax 20% of gross profit. (Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.)</p>	

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Casino (continued):		GST credit provided. Payment of taxation is required monthly within 7 days of the end of the month. Super tax is calculated annually and payment is required by 7 July of the following financial year.						
Other State Charges:	Responsible Gambling Levy of 2% of gross gaming revenue.	1% of gross revenue of both regular and commission- based players (Community Benefit Levy).	1% of monthly gross revenue to Community Benefit Fund (will no longer apply, from 1 July 2009).	Burswood Park Levy : 1% of gross gaming revenue from Table Games and International Commission Business; plus 2% of gross revenue from Electronic Gaming Machines				
LOTTERIES								
Lotteries	66.1% of player loss (i.e. subscriptions less outgoings for the public lottery).	79.4% of player loss where GST is payable. 90.0% of player loss where GST is not payable. (The minimum return to players is 60%) (Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Health Fund.) Payment of taxation is required within 7 days of the determination of the lottery. Footy Tipping: This licence expired in December 2007. Previous tax arrangements shown below. 58.41% of player loss where GST is payable.	62% of monthly gross revenue for declared lotteries of which 8.5% is allocated to the Community Investment Fund. 55% of monthly gross revenue for Instant Scratch-its of which 8.5% is allocated to the Community Investment Fund. 45% of monthly gross revenue for Golden Casket of which 8.5% is allocated to the Community Investment Fund. 59% of monthly gross revenue for Soccer Pools of which 8.5% is allocated to the Community Investment Fund. (Monthly gross revenue equates to total receipts less prizes.)	Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instant Under the Lotteries Commission Act 1990: 40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sport and 12.5% to eligible organisations. Up to 5% to Festival of Perth and Australian Commercial Film Industry. (Net subscriptions = sales less commission and prizes)	Lotto, Oz Lotto Powerball, Super 66 and Instant lotteries (scratchies): 41% of net gambling revenue is paid into Hospitals Fund. Distributable surplus and income tax equivalent is paid into the Hospitals Fund.	No State Lotteries. Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries.	Northern Territory receives 100% of duty paid to the Victorian Government for NT subscriptions to Tattersall's Lotteries. 55% of player loss less GST for instant lottery products sold by Golden Casket.	Victoria: ACT receives 79.4% of the proportion of player loss on all tickets sold in the ACT for all games except Soccer Pools which is 57.52% of player loss. NSW: ACT receives 66.1% of the proportion of player loss on all tickets sold in the ACT for all games. QLD: ACT receives 22% of all ticket sales for all games.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Lotteries (continued):		67.50% of player loss where GST is <u>not</u> payable. (The minimum return to players is 60% and 90%) Payment of taxation is required within 7 days of the determination of the lottery.	Taxes are collected monthly in arrears. GST credit provided.					
Soccer Pools:	As per above.	57.52% of player loss where GST is payable. 68.0% of player loss where GST is <u>not</u> payable. (The minimum return to players is 50%) Payment of taxation is required within 7 days of the determination of the lottery.	As above.	As above.	41% of net gambling revenue from soccer pools and the net proceeds of soccer pools are paid into the Recreation and Sport Fund.	As for lotteries. Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.	Northern Territory receives 100% of duty paid to the Victorian Government for NT subscriptions to Tattersall's Soccer Pools.	As above.
Licence Fee:			\$195,900 per quarter payable by Golden Casket Lottery Corporation. \$8,200 per quarter payable by QLD Lottery Corporation. Increases on 1 October of each year based on CPI.					
	<p>Fixed Odds (Futures) Racing Betting 10.91% of monthly gross profit (i.e. sales less payments).</p> <p>Fixed Odds Sports Betting 10.91% of monthly gross profit. (i.e. sales less payments).</p> <p>FootyTAB, Soccer TAB, SportsTAB 19.11% of player loss commission).</p>	Nil	<p>Interactive Tax – if the game is a game approved under a gaming Act – the rate of tax specified in that Act applies, otherwise the following arrangements apply: 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>Australian Rules, Football and Cricket TAB betting Gross Commission: 25.0%</p> <p>Tax to Government: 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</p>	<p>Betting conducted by TAB other than that attributable to racing</p> <p>State Tax: 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	

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Lotteries (continued):			The tax is collected monthly in arrears. GST credit provided. Quarterly licence fee of \$69,900. Increases on 1 October each year based on CPI.	and Recreation				
KENO								
Keno:	For Keno played in registered clubs and casino: For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5 million, and 14.91% of player loss thereafter.	Club Keno 24.24% of player loss subject to a minimum player return of 75%. Payment of taxation is required weekly in respect of the week ending Saturday and is payable on the following Tuesday.	Jupiters Keno (Statewide) 29.40% of monthly gross revenue, after deducting casino commissions, of which 8.5% is allocated to the Community Investment Fund. The tax is collected monthly in arrears. GST credit provided. Quarterly Licence Fee \$195,900.		Keno (Operated by SA Lotteries) 41% of net gambling revenue is paid into the Hospitals Fund. Distributable surplus and income tax equivalent is paid into the Hospitals Fund.	TAS Keno 5.88% of gross profit.	NT Keno 20% on gross profit. (Tax payable is calculated at the prescribed rate and reduced by the GST amount.)	ACTTAB Keno: 2.53% of turnover.
	For Keno played in hotels: For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$37.7 million, and 14.91% of player loss thereafter. For all games of Keno, payment of taxation is required weekly and is payable on the following Monday.		Increases on 1 October each year based on CPI. <u>Brisbane and Gold Coast Casinos</u> Receive 25% commission on sales of Jupiters Keno and pay tax at 20% on commissions. <u>Townsville and Cairns Casinos</u> Receives 25% commission on sales of Jupiter Keno and pay 10% tax on commissions.					
INTERNET GAMING:								
Internet Gaming:						Sports betting tax abolished from 1 July 2009.		

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Internet Gaming (continued):						Fixed odds wagering tax abolished from 1 July 2009. Simulated Gaming (Internet Gaming) Endorsement: <i>Within Australia</i> for gross profit <\$10m: 20% \$10m-<\$20m: 17.5% of excess. >\$20m: 15.0% of excess. <i>Outside Australia</i> 4.0% of total gross profits. <u>Major Lottery Endorsement</u> 35.55% of turnover		
BETTING EXCHANGES:								
Betting Exchanges:						Applies to holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement.		
Annual licence fee:						Annual licence fee indexed annually; fee in 2010-11 is 300 000 fee units (\$408 000).		
Tax:						5% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly 5% of commission entitled to in respect of brokered wagering events within Australia, paid monthly		
Product levy:						Abolished		

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Taxes:								
Fee Implementation Date:	Effective from 1 July 2010 except for Motor Vehicle Tax rates which are effective from 9 August 2010.	Effective from 1 July 2010.	Effective from 1 July 2010.	Effective from 1 July 2010.	Effective from 1 July 2008.	Effective from 1 July 2010.		Effective from 1 July 2010.
MOTOR VEHICLE REGISTRATION FEE:								
Motor Vehicle Registration Fee:	<p>Car: \$56.00 Cycle: \$56.00 Lorry: \$56.00 Lorry mass 5 tonnes or more: \$244.00 Articulated: \$364.00</p> <p>Registration Fee for Heavy vehicles (Lorry and Articulated) includes compulsory Inspection Fee</p>	<p>Appointment and Inspection Fee: \$39.70 Standard Number Plate Fee: \$30.60 (2 plates)</p>	<p>Traffic Improvement fee: \$47.15 Plate fee: \$23.45</p> <p>Charged on original registration</p>	<p>Recording fee: Car: \$13.05 Cycle: \$13.05 Lorry: \$13.05</p> <p>Plate Fee: \$23.90 Charged on original registration.</p>	<p><u>Administration Fees</u> <i>Renewal of Registration</i> Car: \$6.00 Cycle: \$6.00 Lorry: \$6.00</p> <p><i>New Registration</i> Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00</p>	<p>Car: \$77.55 (includes motor vehicle fire levy) Cycle: \$62.55 Trailer, caravan or horse float: \$27.20</p> <p>Road Safety Levy of \$20.00, or \$12.00 for pensioners, payable on registration.</p>	<p>For vehicles over 3 years old and < 4.5 tonnes GVM: \$9.00 surcharge plus inspection fee of \$38.50 (incl. GST). Inspection fee for heavy vehicles and trailers: \$77.00 (incl. GST) Upgrade/Temporary Upgrade of Con - figurations: \$18.00</p>	<p>Establishment of Registration: \$74.20 Not charged separately in the ACT on renewal of registration.</p>
MOTOR VEHICLE TAX:								
Motor Vehicle Tax (charged annually, unless stated otherwise, on the basis of vehicle weight, or engine capacity or number of cylinders and the number of axles for heavy vehicles): (not Heavy Vehicles – see below and Appendix A)	Based on vehicle tare weight. Effective from 9 August 2010.	Victorian registration fees are based on Mass Rating Charges and are not classified by the intended use of the vehicle (i.e. private or business use). From 1 January 1996 Light Vehicles (motor vehicles with Mass Rating for Charges [MRC] not exceeding 4.5 tonne) and not otherwise entitled to be registered for a lesser fee (various exemptions):	Based on the number of cylinders for passenger vehicles: 1 July 2010.	Based on vehicle type and tare (unladen) weight with Gross Vehicle Mass (GVM).	Registration fees are not levied by the intended use of the vehicle. Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders. Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders. For Commercial vehicles with an unladen mass exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated according to the unladen mass.	Based on the number of cylinders or vehicle weight. Effective 1 July 2008. Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles.	Based on engine capacity.	Based on vehicle type and tare (unladen) weight. Road Rescue Fee 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. Annual Fee: \$16.00

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>Motor Vehicles Private: (not Heavy Vehicles – see below and Appendix A)</p>	<p>Vehicles that are not lower taxed motor vehicles* 0-975Kg: \$176.00 976-1150Kg: \$204.00 1151-1500Kg: \$250.00 1501-2500Kg: \$381.00</p> <p>Lower taxed motor vehicles 0-975Kg: \$176.00 976-1150Kg: \$199.00 1151-1500Kg: \$230.00 1501-2500Kg: \$351.00</p> <p>*A lower taxed motor vehicle means a motor vehicle not exceeding 2,500 kg in weight that: a) is used substantially for private purposes and has been modified in a manner or to an extent that is recognised as being solely or primarily for the transport of a wheelchair; or b) is owned by at least one person who receives a carer allowance or carer payment; or c) is an energy-efficient motor vehicle; or d) is a trailer</p> <p>Pensioners will continue to pay no registration charges at all. Primary producers will continue to pay the private vehicle charge for cars and station wagons and 55 per cent of the business rates for trucks, tractors and trailers.</p>	<p>Hybrid and electric vehicles: \$87.40</p> <p>Other vehicles: \$187.40</p>	<p><u>No. of Cylinders</u> 1,2 & 3: \$212.55 4: \$270.30 5 & 6: \$428.05 7 & 8: \$599.35 9-12: \$702.95</p> <p><u>No. of Rotors</u> 2: \$270.30 3: \$428.05</p> <p>Motor vehicles other than caravan or bus with 4.01t to 4.5t GVM \$671.85</p>	<p>\$17.02 per 100kg. Discount for the registration of 'Family' vehicles \$65.00 for 12-month period or \$32.50 for a 6-month period.</p>	<p>For passenger carrying vehicles the fee is based on the number of cylinders. 4 cyl or less: \$102.00 5 or 6 cyl.: \$208.00 7 and over: \$302.00 Rotary or electric: \$102.00</p>	<p>Effective 1 July 2009 3 cyl. or less: \$81.00 4 cyl.: \$94.00 5 or 6 cyl.: \$118.00 7 or 8 cyl.: \$162.00 Over 8 cyl.: \$182.00 Rotary or electric: \$94.00</p>	<p><u>Engine Size</u> Less than or equal to 4 cylinders 0-500: \$15.00 501-1000: \$30.00 1001-1500: \$48.00 1501-2000: \$64.00 2001-3000: \$70.00</p> <p><u>Greater than 4 cylinders</u> 2001-2500: \$90.00 2501-3000: \$108.00 3001-3500: \$133.00 3501-4000: \$152.00 4001-4500: \$180.00 4501-5000: \$200.00 5001-5500: \$231.00 5501-6000: \$252.00 6001-7000: \$294.00 7001-8000: \$304.00</p>	<p><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> 975kg or less: \$332.70 976-1154: \$368.40 1155-1504: \$424.30 1505-4500: \$620.70 <i>For Private Use</i> 975kg or less: \$219.90 976-1154: \$243.40 1155-1504: 275.70 1505-2504: \$400.80 2505-2794: \$610.70 2795-4500: \$620.70</p> <p><u>Examination or Inspection of Vehicles</u> Trailers not exceeding 4.5 tonnes GVM: \$31.80* Motor Cycles: \$42.80* Motor Vehicles not exceeding 4.5 tonnes GVM: \$55.70* Trailers exceeding 4.5 tonnes GVM: \$77.60* Motor Vehicles exceeding 4.5 tonnes GVM: \$127.20*</p> <p>Follow up inspections all vehicles: \$13.60* * Includes GST.</p>
<p>Motor Vehicles Business: (not Heavy Vehicles – see below and Appendix A)</p>	<p>Vehicles that are not lower taxed motor vehicles 0-975kg: \$286.00 976-1150kg: \$325.00</p>	<p><u>Registration fee</u> as for private motor vehicles</p>	<p><u>Registration fee</u> as for private motor vehicles.</p>	<p>Standard Vehicles <u>Motor Car</u> \$17.02 per 100kg tare weight.</p>	<p><u>Light Commercial Vehicles</u> (i.e. do not have a GVM or GCM greater than 4,500 kg).</p>	<p>Trailer, caravan or horse float with GVM of between 500kg and 4.5 tonnes: \$17 Non-agricultural</p>	<p>Registration fee as for private motor vehicles.</p>	<p>Registration of Vehicles. <u>Fixed Load Trailer</u> 250kg or less: \$61.40 251-764: \$156.20</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Tax (continued):	<p>1151-1500kg: \$394.00 1501-2500kg: \$594.00 Lower taxed motor vehicles 0-975Kg: \$286.00 976-1150Kg: \$320.00 1151-1500Kg: \$374.00 1501-2500Kg: \$564.00</p> <p>The rate for business vehicles varies in many steps up to \$1,636 at 4,500kg.</p>			<p><u>Motor Wagon</u> \$17.02 per 100kg tare weight.</p>	<p><i>Based on number of cylinders for vehicles with a Tare Mass not exceeding 1,000 kg</i> 1 to 4 cyl.: \$102.00 5 or 6 cyl.: \$208.00 7 and over: \$302.00 Rotary or electric: \$102.00 <i>Based on Tare Mass for vehicles over 1,000 kg</i> 1001-1500kg: \$225.00 >1500kg: \$384.00</p>	<p>machinery: \$91 Tractors (agricultural): exempt</p> <p><u>Other Light Vehicles</u></p> <p>A truck with a GVM of 3.0 tonne or more:</p> <p>4: \$182.00 5 to 6: \$211.00 7 to 8: \$242.00 >8: \$272.00</p> <p>A bus with 10 adult seats including the driver's seat: \$120.00 A bus with more than 10 adult seats including the driver's seat: \$211.00</p>		<p>765-975: \$238.80 976-1154: \$262.30 1155-1504: \$294.70 1505-2499: \$419.70 2500-2504: \$642.00 2505-2794: \$1,012.70 2795-3054: \$1,144.60 3055-3304: \$1,248.40 3305-3564: \$1,351.10 3565-3814: \$1,447.20 3815-4064: \$1,553.30 4065-4324: \$1,651.60 4325-4500: \$1,755.40</p> <p><u>Motor Tractors</u> 2000kg or less: \$121.60 2001-4000: \$203.10 4000 & over: \$462.20</p> <p><u>Motor Implements</u> 975kg or less: \$90.40 976-1154: \$95.10 1155-1504: \$100.80 1505-4500: \$123.80</p>
Heavy Vehicles:	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. An additional bridge levy of \$133.00 applies to Omnibus, Tourist vehicles and Coaches with a tare weight of 3,565kg upwards but not exceeding 4.5tGVM. (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.) (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: (Gross vehicle mass over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i>. These are nationally agreed charges. (See Appendix A).</p>
Motor Cycles:	<p>Flat Tax: \$52.00 (Weight Tax)</p>	<p>Flat Tax: \$37.40</p>	<p>Flat Tax: \$91.30</p>	<p>Up to 250cc: \$34.04 Over 250cc: \$51.08</p>	<p>Flat tax: \$34.00</p>	<p>Flat tax: \$13.00</p>	<p>Up to 600cc: \$10.00 Over 600cc: \$15.00</p>	<p>Up to 100cc: \$92.80 Over 100cc: \$92.80</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
TRANSFER FEE:								
Transfer Fee:	Private Transfer Car: \$28.00 Cycle: \$28.00 Lorry: \$28.00 Motor Dealer Transfer: \$28.00	Private Transfer (vehicle): \$32.90 Motor Car Dealer Transfer (vehicle): \$16.70 Cycle and/or Trailer: \$5.60	Car: \$21.70 Cycle: \$21.70 Lorry: \$21.70	Car: \$15.00 Cycle: \$15.00 Lorry: \$15.00	Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00	Car: \$24.45 Cycle: \$24.45 Trailer: \$24.45	Car: \$14.40 Cycle: \$14.40 Lorry: \$14.40 From 1 January 2010: Car: \$15.00 Cycle: \$15.00 Lorry: \$15.00	Flat charges of \$32.30 apply. Car: \$32.30 Cycle: \$32.30 Lorry: \$32.30
DRIVER'S LICENCE:								
Driver's Licence:	1 Year: \$ 48.00 3 Years: \$115.00 5 Years: \$153.00 Includes \$2 Drug Testing Levy Pensioner Concession card holders and certain Department of Veteran Affairs (DVA card holders are exempt from licence fees).	3 years: \$47.70 10 years: \$162.20	1 Year: \$29.35 2 Years: \$40.90 3 Years: \$52.45 4 Years: \$64.00 5 Years: \$75.55 Replacement: \$28.10	1 Year: \$36.60 5 Years: \$116.00	1 year: \$28.00 10 years: \$280.00 Note: In addition to the above fees an Administration Fee of \$15.00 applies.	<u>Standard</u> 1 year: \$28.20 2 years: \$45.90 3 years: \$63.55 4 years: \$81.25 5 years: \$97.55 <u>Pensioner</u> 1 year: \$18.70 2 years: \$26.85 3 years: \$36.35 4 years: \$44.55 5 years: \$51.35 Persons who are 65 years or older are exempt from the licence renewal fee but must pay a fee of \$8.95 for a drivers licence photo.	1 year: \$24.00 2 years: \$36.00 3 years: \$48.00 4 years: \$60.00 5 years: \$72.00 Effective 9 April 2009: Alcohol Ignition Locks Licence (AIL): \$48.00 An AIL period ranges from 6 months to 3 years. The AIL licence fee applies irrespective of the length of the AIL period.	<u>Standard</u> 1 Year: \$32.20 5 Years: \$151.00
OTHER:								
Riders Licence:	As above, or free if car or lorry licence is held.	As above, or free if car or lorry licence is held & visa versa.	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.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Learners Permit:	Car: \$21.00 Cycle: \$21.00 Includes \$2 Drug Testing Levy	Motor Car: \$20.30 (Valid for a period of 10 years). Motor Cycle: \$20.30 (Valid for a period of 15 months).	\$72.60(3 years – or part of a 3 year period including logbook fee of \$16.70). Logbook fee: \$16.70 Exemption from logbook requirements: \$33.30 Exemption from high-powered vehicle restriction: \$33.30 Exemption from late night driving restriction: \$33.30	Light Vehicle: \$68.30 (Valid for 3 years). Heavy Combination Vehicles: \$154.30 (Includes application fee and 1 practical driving test) MC: \$36.20 (assessment conducted by approved service providers)	\$38.00 plus an administration fee of \$15.00 (issued for a period of 24 months)	L1 & L2: \$28.20 Motorcycle: \$28.20	Cars: \$18.00 (12 months) Cycles: \$18.00 (3 months)	Valid for two years: \$35.60
Licence Test Fee:	\$47.00 (Valid for 1 practical driving or riding test). Driver Qualification Test: \$38.00 Driver Knowledge Test: \$38.00 Hazard Perception Test: \$38.00	<u>Motor Car</u> Appointment Fee: \$15.30 Learner Knowledge Test (Written): \$19.90 Learner Driving Test (Practical): \$36.80 Hazard Perception Test: \$15.20 <u>Motor Cycle</u> VicRoads no longer provides a motorcycle learner permit and licence testing service. Accredited motorcycle providers offer tests with an accompanying training service on a commercial basis.	\$44.95 (Valid until a driving test is conducted). \$19.15 (Road Rules Test). \$15.90 (Hazard Perception Test)	Learner Knowledge Test (CTT): \$17.40 Subsequent knowledge test: \$17.40 \$68.30 (valid 3 years) - for application fee which includes Learner's permit plus 1 practical driving test. Subsequent tests: \$71.80 each. Phase 2 Logbook: \$18.40 Hazard Perception Test (HPT): \$19.60 Subsequent HPT: \$19.60 \$154.30 – heavy vehicle combinations- application fee which includes Learner's permit plus 1 practical driving test. Subsequent tests \$160.60	Written test: \$16.00 Plus an administration fee of \$15.00 (practical test by private providers) <u>Motor Cycle courses</u> Level 1: \$337.00 (Learners Permit) Level 2: \$298.00 (Full Licence) Note: In addition to the above fees, an Administration Fee of \$15.00 applies. <u>Motor Vehicle Test</u> 40 minutes test: \$43.00 Greater than 40 minutes test: \$97.00 Booking fee: \$15.00 Administration fee: \$15.00	Car and motorcycle test: \$35.35 L2 Novice driver test: \$58.05 P1 Novice driver test: \$75.60 Instructors licence test: \$68.00	Driving Test: \$26.40 (including GST) Riding test for provisional or open licence: \$26.40 (including GST) Instructors licence test: \$92.40 (including GST)	Driving Test: \$83.90 (Up to 60 minutes) (including GST)

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Licence Test Fee (continued):		<p><u>Heavy Vehicle</u> VicRoads no longer provides a heavy vehicle testing service.</p> <p>Accredited heavy vehicle providers offer heavy vehicle licence testing services, and usually offer tests with an accompanying training service on a commercial basis.</p>						
Surcharge/Levy on Motor Vehicle Third Party Vehicle Insurance:	Nil	10% stamp duty on insurance premium.	10 cents duty per policy. Levies and Fees range from \$7.20 - \$56.00 depending on class.	10% stamp duty on insurance premium.	<p>Yearly policy: \$60.00 9 monthly policy: \$45.00 6 monthly policy: \$30.00 3 month policy: \$15.00</p> <p>No charge for historic vehicles and some concession card holders.</p>	\$6 per policy. Note: this refers to duty on the premium. A surcharge of 3% applies to periodic payments.	Nil	Nil

Appendix A: National Transport Commission Rates

Effective 1 July 2010

Truck Configurations

Rigid Truck (No Trailers over 4.5t GTMR)

- Type 1 (Lower GVM limit)

Number of Truck axles	Gross Vehicle Mass (GVM) up to:	Configuration Code	Annual Charge
2	12.0t	1R2	\$408
3	16.5t	1R3	\$701
4+	20.0t	1R4	\$701

- Type 2 (higher GVM limit)

Number of Truck axles	Gross Vehicle Mass (GVM) over:	Configuration Code	Annual Charge
2	12.0t	2R2	\$701
3	16.5t	2R3	\$923
4+	20.0t	2R4	\$923

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

Number of Truck axles	Configuration Code	Annual Charge
2	SR2	\$701
3	SR3	\$923
4+	SR4	\$1,713

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

Number of Truck axles	Configuration Code	Annual Charge
2	MR2	\$6,267
3	MR3	\$6,267
4+	MR4	\$6,769

- Long Combination Truck (2+ trailers)*

Number of Truck axles	Configuration Code	Annual Charge
2	LR2	\$8,641
3	LR3	\$8,641
4+	LR4	\$8,641

* Victoria has no such classification.

Prime Mover Configurations

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

Number of Mover axles	Configuration Code	Annual Charge
2	SP2	\$1,075
3	SP3	\$4,226
4+	SP4	\$4,647

- **Multi Combination Prime Mover (B-Double or Road Train)**

Number of Mover axles	Configuration Code	Annual Charge
2	MC2	\$7,582
3	MC3	\$7,582
4	MC4	\$8,339
5+	MC5	\$8,339

Trailers

- **Pig Trailer**

Number of axles	Configuration Code	Annual Charge
1	TP1	\$408
2	TP2	\$816
3	TP3	\$1,224
4	TP4	\$1,632
5	TP5	\$2,040
6	TP6	\$2,448
7	TP7	\$2,856
8	TP8	\$3,264
9+	TP9	\$3,672

- **Dog Trailer**

Number of axles	Configuration Code	Annual Charge
1 at front and 1 in rear	TD11	\$816
1 at front and 2 in rear	TD12	\$1,224
1 at front and 3 in rear	TD13	\$1,632
2 at front and 2 in rear	TD22	\$1,632
2 at front and 3 in rear	TD23	\$2,040
3 at front and 3 in rear	TD33	\$2,448
3 at front and 4 in rear	TD34	\$2,856
4 at front and 4 in rear	TD44	\$3,264
4 at front and 5 in rear	TD45	\$3,672

- **Semi-trailer/B-double/B-triple/AB-triple/Road train tail trailer**

Number of axles	Configuration Code	Annual Charge
1	TS1	\$408
2	TS2	\$816
3	TS3	\$1,386
4	TS4	\$1,848
5	TS5	\$2,310
6	TS6	\$2,772
7	TS7	\$3,234
8	TS8	\$3,696
9+	TS9	\$4,148

- **B-double lead trailer/B-triple lead trailer/B-triple middle trailer**

Number of axles	Configuration Code	Annual Charge
1	TL1	\$408
2	TL2	\$4,034
3	TL3	\$6,372
4	TL4	\$8,496
5	TL5	\$10,620
6	TL6	\$12,744
7	TL7	\$14,868
8	TL8	\$16,992
9+	TL9	\$19,116

- **Converter dolly**

Number of axles	Configuration Code	Annual Charge
1	TY1	\$408
2	TY2	\$816
3	TY3	\$1,224
4	TY4	\$1,632
5	TY5	\$2,040
6	TY6	\$2,448
7	TY7	\$2,856
8	TY8	\$3,264
9+	TY9	\$3,672

Bus Configurations

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

Number of axles	GVM	Configuration Code	Annual Charge
2 (Type 1)	Up to 12.0t	1B2	\$408
2 (Type 2)	Over 12.0t	2B2	\$408
3+ (Type 2)	Over 4.5t	2B3	\$2,244

- **Articulated Bus**

Number of axles	Configuration Code	Annual Charge
3+	AB3	\$408

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

Number of axles	Configuration Code	Annual Charge
Any (Type P - Plant)	PSV	No charge
Any (Type T - Truck)	TSV	\$267
1 (Type O - Overmass)	OSV1	\$333
2 (Type O - Overmass)	OSV2	\$333
3 (Type O - Overmass)	OSV3	\$666
4 (Type O - Overmass)	OSV4	\$999
5-12 (Type O - Overmass)	OSV5-12	Number of axles minus 1 x \$333

Appendix B: NSW Gaming Machine Rates

Table 1: Annual Club Gaming Machine Rates

Annual Gaming Revenue ^(a) (\$)							
Marginal Tax Rates from 1 September (%)	Up to 200,000	2000,001 to 1,000,000		1,000,001 to 5,000,000	5,000,001 to 10,000,000	10,000,001 to 20,000,000	20,000,001 and above
		Clubs earning up to 1,000,000	Clubs earning 1,000,001 and over(b)				
2007	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2008	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2009	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2010	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2011	0.0	0.0	10.0	21.0	26.0	29.0	30.9

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

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

Table 2: Annual Hotel Gaming Machine Rates

Annual Gaming Revenue (\$)	Rate (%)
Up to \$200,000	00.0
\$200,001 - \$1,000,000	33.0
\$1,000,001 - \$5,000,000	36.0
\$5,000,001 and above	50.0