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TREASURY

Office of Financial Management

Research &  
Information Paper

**INTERSTATE COMPARISON  
OF TAXES  
1998-99**

**TRP 99-1**

**March 1999**

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## PREFACE

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

However, there are some qualifications:

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

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

John Pierce  
Secretary  
NSW Treasury  
March 1999

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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).

### **Contracts And Conveyancing Duty**

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

### **Debits Tax**

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

### **Financial Institutions Duty**

Levied on the value of receipts of financial institutions and on the average daily liabilities of short-term money market dealers.

### **General Insurance Duty**

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

### **Health Insurance Levy**

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

### **Hiring Arrangements Duty**

Sometimes called Rental Duty, is levied on the rent paid in respect of the hire of goods, including consumer and producer goods.

### **Land Tax**

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

### **Lease Duty**

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

### **Life Insurance Duty**

Levied on either the sum insured or the annual premium.

### **Lotto, Lotteries And Soccer Pools Taxes**

Generally levied on the value of subscriptions (net of certain deductions).

**Mortgages And Loan Security Duty**

Levied on the value of a secured loan.

**Motor Vehicle Drivers' Licence Fee**

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

**Motor Vehicle Registration Duty**

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

**Motor Vehicle Registration Fee**

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

**Motor Vehicle Transfer Fee**

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

**Motor Vehicle Weight / Engine Capacity Tax**

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

**On And Off Course Totalizator Taxes**

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

**Payroll Tax**

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

**Poker Machine Tax**

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

**Share Transfer (Marketable Security) Duty**

Based on the value of turnover and is usually levied on both the buyer and seller. The exception is when shares are traded off-market whereby only the purchaser is liable, at typically double the rate.

**SUMMARY OF INTERSTATE COMPARISON FOR MAJOR TAXES**

<b>TAX EXAMPLES 1</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>PAYROLL TAX</b>								
For a firm with 50 employees	\$75,756 (4.44%)	\$68,618 (4.14%)	\$44,768 (2.75%)	\$39,744 (2.49%)	\$64,396 (4.21%)	\$58,761 (3.94%)	\$97,687 (5.61%)	\$81,760 (4.10%)
For a firm with 300 employees	\$660,034 (6.45%)	\$566,206 (5.69%)	\$456,456 (4.67%)	\$497,431 (4.80%)	\$523,176 (5.70%)	\$550,566 (6.16%)	\$586,123 (5.61%)	\$764,562 (6.39%)
Using AWE for May Quarter 19982	\$613.20	\$596.20	\$585.20	\$573.50	\$549.70	\$535.70	\$626.20	\$716.60
Tax free threshold (as at 1.1.99)	\$600,000	\$515,000	\$850,000	\$675,000	\$456,000	\$600,000	\$520,000	\$800,000
<b>FINANCIAL TRANSACTIONS</b>								
<b>Conveyance Duty</b>	\$6,890 (2.87%)	\$7,060 (3.72%)	\$3,520 (2.59%)	\$3,795 (2.62%)	\$3,550 (3.01%)	\$2,575 (2.45%)	\$5,886 (3.27%)	\$4,021 (2.56%)
On median house price <sup>3</sup> of	\$240,000	\$190,000	\$136,000	\$145,000	\$118,000	\$105,000	\$180,000	\$157,300
<b>Insurance Duty</b>								
General (\$500 annual premium)	\$57.50 (11.5%)	\$50.00 (10.0%)	\$42.50 (8.5%)	\$40.00 (8.0%)	\$55.00 (11.0%)	\$40.00 (8.0%)	\$40.00 (8.0%)	\$50.00 (10.0%)
Motor Vehicle Comprehensive (\$700 annual premium)	\$35.00 (5.0%)	\$70.00 (10.0%)	\$35.00 (5.0%)	\$56 (8.0%)	\$77.00 (11.0%)  1.5% of premium	\$56.00 (8.0%)	\$56.00 (8.0%)	\$70.00 (10.0%)
Life (\$200,000 policy)	\$199 (0.10%)	\$238.80 (0.12%)	\$199 (0.10%)	\$199 (0.10%)		\$199 (0.10%)	\$200 (0.10%)	\$199 (0.10%)

TAX EXAMPLES 1	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Vehicle Registration Stamp Duty</b>								
On a new Falcon GLi (\$30,318)	\$912 (3.0%)	\$760 (2.5%)	\$608 (2.0%)	\$912 (3.0%)	\$1,153 (3.8%)	\$912 (3.0%)	\$912 (3.0%)	\$ 912 (3.0%)
<b>Financial Institutions Duty</b>								
On \$5,000 deposit	\$3.00 (0.06%)	\$3.00 (0.06%)	Nil	\$3.00 (0.06%)	\$3.25 (0.065%)	\$3.00 (0.06%)	\$3.00 (0.06%)	\$3.00 (0.06%)
On \$5 million deposit	\$1,200 (0.02%)	\$1,200 (0.02%)	Nil	\$1,200 (0.02%)	\$1,200 (0.02%)	\$1,200 (0.02%)	\$1,500 (0.03%)	\$1,200 (0.02%)
<b>Share Transfer Duty</b> (Listed Shares)								
On turnover of \$2,000	\$6 (0.30%)	\$6 (0.30%)	\$6 (0.30%)	\$6 (0.30%)	\$6 (0.30%)	\$6 (0.30%)	\$6 (0.30%)	\$6 (0.30%)
<b>Mortgage and Loan Security Duty</b>								
On \$10,000 loan	\$5 (0.05%)	\$4 (0.04%)	\$40 (0.40%)	\$25.00 (0.25%)	\$25 (0.25%)	\$25 (0.25%)	Nil	Nil
On \$100,000 loan	\$341 (0.34%)	\$364 (0.36%)	\$400 (0.40%)	\$348 (0.35%)	\$340 (0.34%)	\$340 (0.34%)	Nil	Nil
<b>Hiring Arrangements Duty</b> (p.a)								
Rental value of \$10,000 per month (as at 1.1.98)	\$900 (0.75%)	\$360 (0.30%)	\$516 (0.43%)	\$2,160 (1.80%)	\$1,728 (1.44%)	\$1,440 (1.20%)	\$1,800 (1.50%)	\$360 (0.30%)
<b>LAND TAX</b> [See Page 29 for PPR]								
Taxable Value:								
\$50,000	Nil	Nil	For natural persons: Nil	\$75 (0.15%)	Nil	\$313 (0.63%)	Nil	\$500 (1.00%)
\$200,000	\$544 (0.27%)	\$200 (0.10%)	Nil	\$475 (0.24%)	\$525 (0.26%)	\$2,013 (1.01%)		\$2,500 (1.25%)



TAX EXAMPLES 1	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Racing Taxes</b>								
On Course Win/Place	28.2% of player loss	28.2% of player loss	15.00%	14.25%	14.25%	15.00% (over all pools)	14.25%	14.25%
Bookmakers Turnover Tax (Local Metropolitan)	1.00%	2.00%	1.00%	0.0%	1.57%	0.15%	1.55%. See note 10 below	1.25%
<b>Local Lotteries</b>								
(based on the value of net subscriptions unless otherwise stated)	15.00% on subscriptions plus a fee in 1996-97 (CPI indexed) equal to 14.7% of subscriptions	35.55%	45% to 62% <sup>9</sup> Gross Revenue	25% (minimum)	33%	Shared with Victoria	Shared with Victoria.	Shared with NSW and Victoria
<b>Poker Machine Taxation</b>								
Clubs:	1% to 26.25%	33.3% of profit	10% to 45% of metered win including Community Benefit Levy payments.	N/A	30-40% of annual net gambling revenue for clubs and community hotels.	25% to 35%	47% of gross profit	1% up to 23.5% of profit.
Hotels:	15% to 40%	41.67%	45% of metered win including Community Benefit Levy payments for hotels.	N/A	35-50% of annual net gambling revenue excluding community hotels.\	As for clubs.	47% of gross profit	35% monthly gaming machine revenue.
<b>Casinos</b>								
As a proportion of gross revenue	20% to 45%	22.25% ordinary players (including	10% or 20% rate (specific to casino)	15%	10% for table games and 43.5% for	15% to 35%	General Casino tax at 8%.	20% of gross revenue

TAX EXAMPLES 1	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
(ie. bets less winnings).	Flat rate of 10% on higher rollers or \$6m per annum, whichever is higher.	community benefits levy) 10% premium players (including community benefits levy)			gaming machines.		Poker machines at 17.5%.	

1. Figures in parentheses refer to the average tax rate (ie. the actual tax paid divided by the tax base, for example, the pay-roll tax base is the dollar amount of the pay-roll).
2. *ABS Average Weekly Earnings* Catalogue Number 6302.0. Using seasonally adjusted figures. For comparison purposes, all States payroll tax base has been calculated using a 7% superannuation contribution. Only Queensland, Western Australia and Northern Territory do not normally include superannuation contributions in the payroll base.
3. Real Estate Institute of Australia *Market Facts*, June 1998.
4. Excludes the Metropolitan Region Improvement Tax.
5. Land other than principal residence or rural land.
6. Tare mass 1,347 kg; engine capacity 3.8 L.
7. Charge is determined using Tare Weight and at the rate of \$12 per 100kg or part thereof.
8. National heavy vehicle weight registration charges, developed by the National Road Transport Commission (NRTC) for vehicles with a Gross Vehicle Mass (GVM) over 4.5 tonne. Appendix A provides the NRTC rate schedule for heavy vehicles.
9. Lotteries Tax is based on gross turnover less value of prizes.
10. For NT there is an International Bookmakers Turnover tax 0.5% of turnover and a Sport Bookmaker Tax. Australian bets at 0.5%, and international bets at 0.25% turnover.

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**DETAILED INTERSTATE COMPARISON OF TAXES**

<b>TAX</b>	<b>NSW</b>	<b>VIC</b>	<b>QLD</b>	<b>WA</b>	<b>SA</b>	<b>TAS</b>	<b>NT</b>	<b>ACT</b>
<b>PAYROLL TAX Basic Flat Rate:</b>	6.85% (Temporary until 30 June 1999, then 6.7%)	6.00% (Effective 1 July 1998)	5%	Marginal rates apply (see below)	6%	6.6%	Average tax rates vary with value of payroll	6.85%
<b>Method of calculation of Tax:</b>	Single Marginal Rate	Single Marginal Rate.	Deduction System	Marginal Rates	Single Marginal Rate	Single Marginal Rate	Deduction System	Single Marginal Rate
<b>Tax Scale and Small Business Concession:</b>	First \$600,000 exempt	First \$515,000 exempt	First \$850,000 exempt. Deduction reduces to Nil between \$850,000 and \$3.4m.	<b>\$0 - \$0.675m:</b> Nil <b>\$0.675m-\$2.7m:</b> 4.87% of excess <b>\$2.7m-\$4.5m:</b> \$98,550 + 6.03% of excess <b>\$4.5m-\$5.625m:</b> \$207,000 + 9.4% of excess <b>&gt;\$5.625m:</b> 5.56% Flat	First \$456,000 exempt	First \$600,000 exempt	<b>\$0 - \$0.52m:</b> Nil <b>\$0.52m - \$1.3m:</b> Deduction reduces to nil between \$520,000 and \$1.3m. <b>\$0.52m - \$1.25m:</b> 5% <b>\$1.25m-\$10m:</b> 6% <b>&gt;\$10m:</b> 7%	First \$800,000 exempt
	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.			Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.		Employer superannuation contributions included in the tax base.
<b>Reference Period:</b>	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll, including superannuation and non remote fringe benefits.	Receipts relate to the previous month's payroll.	Receipt relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>TAXES ON FINANCIAL TRANSACTIONS CONTRACTS AND CONVEYANCES DUTY</b></p> <p><b>Tax Scale:</b> Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified. Rate for the highest value range is underlined.</p>	<p><b>\$0-\$14,000:</b> 1.25% (min \$2)</p> <p><b>\$14,001-\$30,000:</b> \$175+1.5%</p> <p><b>\$30,001-\$80,000:</b> \$415+1.75%</p> <p><b>\$80,001-\$300,000:</b> \$1,290+3.5%</p> <p><b>\$300,001-\$1m:</b> \$8,990+4.5%</p> <p><b>over \$1m:</b> \$40,490 + <u>5.5%</u></p> <p>Liability includes contents of buildings.</p> <p>Exemptions for transfer of rural property between siblings broadened to remove the criterion that considers the source of ownership of the property</p>	<p>For contracts entered into or after 21 April 1998 -</p> <p><b>\$0-\$20,000:</b> 1.4%</p> <p><b>\$20,001-\$115,000:</b> \$280+2.4%</p> <p><b>\$115,001-\$870,000:</b> \$2,560+6%</p> <p><b>over \$870,000:</b> <u>5.5% of total value.</u></p>	<p><b>\$0-\$20,000:</b> 1.5%</p> <p><b>\$20,001-\$50,000:</b> \$300+2.25%</p> <p><b>\$50,001-\$100,000:</b> \$975+2.75%</p> <p><b>\$100,001-\$250,000:</b> \$2,350+3.25%</p> <p><b>\$250,001-\$500,000:</b> \$7,225+3.5%</p> <p><b>above \$500,000:</b> \$15,975+<u>3.75%</u></p>	<p><b>\$0-\$80,000:</b> 1.95%</p> <p><b>\$80,001-\$100,000:</b> \$1,560+2.85%</p> <p><b>\$100,001-\$250,000:</b> \$2,130+3.7%</p> <p><b>\$250,001-\$500,000:</b> \$7,680+4.55%</p> <p><b>above \$500,000:</b> \$19,055+<u>4.85%</u></p>	<p><b>\$0-\$12,000:</b> 1%</p> <p><b>\$12,001-\$30,000:</b> \$120+2%</p> <p><b>\$30,001-\$50,000:</b> \$480+3%</p> <p><b>\$50,001-\$100,000:</b> \$1,080+3.5%</p> <p><b>\$100,001-\$1m:</b> \$2,830+4.0%</p> <p><b>above \$1m:</b> \$38,830+<u>4.5%</u></p>	<p><b>\$0-\$1,300:</b> \$20</p> <p><b>\$1,301-\$10,000:</b> \$20+1.5%</p> <p><b>\$10,001-\$30,000:</b> \$150+2%</p> <p><b>\$30,001-\$75,000:</b> \$550+2.5%</p> <p><b>\$75,001-\$150,000:</b> \$1,675+3%</p> <p><b>\$150,001-\$225,000:</b> \$3,925+3.5%</p> <p><b>Over \$225,000:</b> \$6,550+<u>4%</u></p>	<p><b>\$0-\$500,000:</b> Duty calculated by the formula: D=(0.065V<sup>2</sup>)+21 V Where D = duty payable in \$ V = (total value/1000)</p> <p><b>Above \$500,000:</b> <u>5.4% of total value</u></p>	<p><b>\$0-\$14,000:</b> 1.25% or \$20 whichever is greater</p> <p><b>\$14,001-\$30,000:</b> \$175 + 1.5%</p> <p><b>\$30,001-\$60,000:</b> \$415 + 2%</p> <p><b>\$60,001-\$100,000:</b> \$1,015 + 2.5%</p> <p><b>\$100,001-\$300,000:</b> \$2,015 + 3.5%</p> <p><b>\$300,001-\$1m:</b> \$9,015 + 4.5%</p> <p><b>Over \$1m:</b> \$40,515 + <u>5.5%</u></p>
<b>Reference Period:</b>	Payments are due within 60 days of exchange.	Payments are due within 3 months of execution of instrument.	Payments are due within 30 days of the date of assessment.	Documents to be lodged within 3 months of execution and payment required within 3 months of the issue of the assessment notice.	Payments due within 2 months of execution of instrument.	Payments are due within 60 days of exchange.	Payments are due within 60 days of exchange.	Documents to be lodged within 30 days and payment required within 30 days of the date of the assessment notice. 90 days

								for lodgment of contracts executed interstate.
<b>CONTRACTS AND CONVEYANCES DUTY (continued)</b> <b>Home Purchase Assistance:</b>	First homes threshold: \$170,000 - city 150,000 – country Land threshold: \$80,000 – city \$70,000 - country Income threshold: \$57,000 - combined household; or \$39,000 - sole person. Discount of 50% on duty.	Exemption from duty for first home buyers on properties up to \$115,000. Exemption phases out at a limit of \$165,000. Relief subject to meeting certain eligibility criteria. Exemption for duty for purchasers holding pension benefits entitlements. Full exemption on properties up to \$100,000, phasing out at \$130,000.	For first homes: <b>Below \$80,000:</b> Nil <b>\$80,001-\$150,000:</b> 1% less \$500. <b>\$150,001-\$155,000:</b> 1% less \$300. <b>\$155,001-\$160,000:</b> 1% less \$200. For Principal Place of Residence (not first): concessionary rate of 1% for values up to \$250,000 plus scheduled conveyancing duty on the excess.	The purchaser of a small business or principal place of residence valued at less than \$100,000 is entitled to a concessional rate of duty of 1.5%. First home buyers whose purchases are below \$135,000 (or \$202,500 north of the 26th parallel) can additionally claim a \$500 stamp duty concession.	For first homes: No duty payable on the purchase of a home up to \$80,000. Thereafter concession reduces by \$42 per \$1,000. (Subject to the qualification that any fractional part of the \$1,000 will be rounded up to next \$1,000.) Concession is zero on transactions greater than \$130,000. A rebate of up to \$1,500 is available in respect of new residential Strata Title units in the inner Adelaide City area.	Duty on first homes valued \$120,000 or less can be paid by instalments over 2 years.	All first homes (regardless of value) receive concession of duty on first \$80,000.	Full exemption (maximum fee \$20) from duty to eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$116,000. Graduated concession where value of property falls between \$116,000 & \$140,000 - rate of duty is \$14.23 for each \$100 or part thereof by which value exceeds \$116,000. Income threshold: Gross household income less than \$45,000 for all persons on title and their spouses.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>MOTOR VEHICLE REGISTRATION DUTY</b> (Based on the value of the vehicle)	\$3.00 per \$100 or part. \$5.00 per \$100 or part thereof on vehicle value above \$45,000	<b>New vehicles:</b> <b>\$0-\$35,000:</b> \$5 per \$200 (or part) <b>\$35,001-\$45,000:</b> \$8 per \$200 (or part) <b>Over \$45,000:</b> \$10 per \$200 (or part). <b>Used Vehicles:</b> \$8 per \$200 (or part) (payable by registered used car dealers on their disposal of currently registered Victorian vehicles). Federally registered (heavy) vehicles registering in the State of Victoria are stamp duty exempt.	\$2.00 per \$100 or part.	\$3.00 per \$100 or part.	<b>\$0-\$1,000:</b> \$1 per \$100 (min \$5) or part <b>\$1,001 - \$2,000:</b> \$10+\$2 per \$100 or part of excess. <b>\$2,001-\$3,000:</b> \$30+\$3 per \$100 or part of excess. <b>Over \$3,000:</b> \$60+\$4 per \$100 or part of excess. Except for commercial vehicles where the rate is: <b>0-\$1,000:</b> \$1 per \$100 (min \$5) or part <b>\$1,001 - \$2,000:</b> \$10 + \$2 per \$100 or part of excess <b>Over \$2,000:</b> \$30 + \$3 per \$100 or part of excess	Passenger vehicles: <b>Under \$600:</b> \$20 <b>\$600-\$34,999</b> \$3 per \$100 or part <b>\$35,000-\$39,999:</b> \$1,050+\$11 per \$100 or part in excess of \$35,000 <b>\$40,000 or over:</b> \$4 for each \$100 in excess of \$40,000. All other vehicles: <b>Under \$600:</b> \$20 <b>Over \$600:</b> \$3 per \$100 or part	\$3.00 per \$100 or part.	Passenger Vehicles: <b>Under \$45,000:</b> \$3.00 per \$100 or part. <b>\$45,000 or over:</b> From 1 July 1998, \$1,350 plus \$5.00 for each \$100.00 or part thereof in excess of \$45,000.
<b>Reference Period:</b>	Payments are due within 7 days of exchange.	Payments are due at the time of application or transfer of vehicle registration. Used car dealers pay by the 21st day of the next month	Payments are due at the time of application or transfer of vehicle registration.	Payments are due within 28 days of exchange.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Due at time of application for registration, except for used car dealers who submit returns monthly.



	to the previous month's transactions.	to the previous month's transactions.	to the previous month's transactions.	to the previous month's transactions.	to the previous month's transactions.	to the previous month's transactions.	to the previous month's transactions.	to the previous month's transactions.
<b>DEBITS DUTY</b>	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Duty of 15 cents per debit. Duty also applies to credit cards on basis of 15 cents for each transaction	Not imposed	Not imposed
<b>CHEQUE DUTY</b>	Abolished 1.10.90	Not imposed	Abolished 1.1.94	10c Duty on <u>interstate</u> cheques abolished on 1.1.94	10c Duty on <u>interstate</u> cheques abolished on 1.1.98	Abolished 1.1.85	Abolished	Abolished 1.9.87
<b>ELECTRONIC BANKING DUTY</b>	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	10 cents per debit transaction	Not imposed
<b>CREDIT CARD TRANSACTION DUTY</b>	Not imposed	Not imposed	Monthly charge of 10 cents per transaction less 10 cents.	Not imposed	Not imposed	Refer to Debits Duty.	Not imposed	Not imposed
<b>SHARE TRANSFER (MARKETABLE SECURITY) DUTY</b> Unless otherwise stated both buyers and sellers are liable for on-market transactions whereas the purchaser is liable for off-market transactions.	<u>On Market Transactions:</u> 15 cents/\$100 or part thereof. From 1.3.98, 0.25 cents/\$100 or part thereof for companies incorporated in NZ and PNG.	<u>On Market Transactions:</u> Up to \$100: 7 cents/\$25 or part thereof. Over \$100: 30 cents/\$100 or part thereof. Off Market listed transactions \$0.30 for every \$100 or part thereof	<u>On Market Transactions:</u> <b>Listed Shares</b> <i>Brokers:</i> 15 cents/\$100 or part thereof, of the sale price and the purchase price as the case may be. <i>Other:</i> 30 cents/\$100 or part thereof.	<u>On Market Transactions:</u> 15 cents/\$100 or part thereof.	<u>On Market Transactions:</u> 15 cents/\$100 or part thereof.	<u>On Market Transactions:</u> 15 cents/\$100 or part thereof.	<u>On Market Transactions:</u> 15 cents/\$100 or part thereof.	<u>Brokers:</u> Up to \$100: 4 cents/\$25 or part thereof. Over \$100: 15 cents/\$100 or part thereof.

	<u>Off Market Transactions:</u> <b>ASX Listed Companies</b> 30 cents/\$100 or part thereof. NSX Listed Companies 30 cents/\$100 or part thereof from 1/1/99 NSX – Newcastle Stock Exchange  <b>Unlisted Companies</b> 60c/\$100 or part thereof.	<b>Unlisted Companies</b> Up to \$100: 14c/\$25 or part thereof. Over \$100: 60c/\$100 or part thereof.	<u>Off Market Transactions:</u> <b>Listed Shares Brokers</b> 15 cents/\$100 or part thereof of the sale price and purchase price, as the case may be. Other 30 cents/\$100 or part thereof. <b>Unlisted Shares Brokers</b> 30 cents/\$100 or part thereof, of the sale price and the purchase price as the case may be. <i>Other</i> 60 cents/\$100 or part thereof.	<u>Off Market Transactions</u> <b>Listed Trades</b> 30 cents/\$100 or part thereof. <b>Unlisted Trades</b> 60 cents/\$100 or part thereof.	<u>Off Market Transactions</u> <b>Listed Companies</b> 30 cents/\$100 or part thereof. <b>Unlisted Companies</b> 60 cents/\$100 or part thereof.	<u>Off Market Transactions</u> <b>Listed Companies</b> 30 cents/\$100 or part thereof. <b>Unlisted Companies</b> 60 cents/\$100 or part thereof.	<u>Off Market Transactions</u> <b>Listed Companies</b> 30 cents/\$100 or part thereof. <b>Unlisted Companies</b> 60 cents/\$100 or part thereof.	<b>Other Off Market</b> 30 cents/\$100 or part thereof. <b>Unlisted</b> 60 cents/\$100 or part thereof. (minimum \$20)
<b>Principal Trades Concession:</b>	0.25c/\$100 where the acquisition and disposition are effected within 3 months	0.25c/\$100 where the acquisition and disposition are effected within 3 months	No duty applies to securities acquired and disposed of within a ten day period.	No duty applies to securities acquired and disposed of within a ten day period.	No duty applies to securities acquired and disposed of within a ten day period.	No duty applies to securities acquired and disposed of within a ten day period.	No duty applies to securities acquired and disposed of within a two day period.	No duty applies to securities acquired and disposed of within a ten day period.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>SHARE TRANSFER (MARKETABLE SECURITY) DUTY (continued)</b> <b>Reference Period:</b> On Market	Payments are weekly based on the previous week's transactions.	Payments are weekly based on the previous week's transactions.	Payments are weekly based on the previous week's transactions.	Payments are monthly based on the previous month's transactions.	Payments are weekly based on previous week's transactions.	Payments are monthly based on the previous month's transactions.	Payments are monthly based on the previous month's transactions.	Payments are monthly based on the previous month's transactions.(also for off-market transactions conducted through CHES). For other transactions, documents are to be lodged within 30 days and payment received within 30 days of the assessment notice.
Off Market		Payments are due within 3 months of execution of instrument.			Payments are due within 2 months of execution of instrument.			
<b>MORTGAGES &amp; LOAN SECURITY DUTY</b> (Based on sum secured)	<b>\$0-\$500</b> \$0 <b>\$500-\$16,000</b> \$5 Thereafter \$5 plus 40c/\$100 on excess. Exemption for additional advances up to \$10,000 in any 12 month period. Exemption applies for the refinancing of all loans.	<b>\$0-\$200:</b> \$0 <b>\$201-\$10,000:</b> \$4 <b>over \$10,000:</b> \$4 plus 80c/\$200 or part thereof in excess of \$10,000. Exemption applies for the refinancing of all loans.	40c/\$100 Principal place of residence exempt on first \$100,000 for first home owners and on the first \$70,000 for others. Principal place of residence exempt for refinancing of mortgages up to \$100,000.	<b>\$100 - \$35,000:</b> 25c/\$100 or part <b>Over \$35,000:</b> \$87.50+40c/\$100 of excess. Owner occupied residences: 25c rate continues to apply.	<b>\$400 - \$4,000:</b> \$10 <b>\$4,001 - \$10,000:</b> \$10+25c/\$100 or part of excess. <b>Over \$10,000:</b> \$25+35c/\$100 or part of excess.	<b>Under \$8,000:</b> \$20 <b>\$8,000-\$10,000:</b> \$20+25c/\$100 or part of excess <b>Over \$10,000:</b> \$25+35c/\$100 or part of excess Re-financing of loans are exempt from duty.	Abolished.	Abolished 1.9.87

<b>Transfer Duty:</b>	Abolished 1.1.83	Not imposed	\$5	\$20 where transfer after sale for full value. If the transfer is for less than the full market value of the mortgage, conveyancing duty applies.	Abolished 5.8.85	\$20	Abolished	Abolished 1.9.87
<b>Reference Period:</b>	Payments are due weekly based on the previous week's transactions.	Payments are due within 3 months of execution of instrument.	Payments are due monthly based on the previous month's transactions.	Payments relate to the previous month's transactions.	Payments are due within 2 months of execution of the instrument.	Payments relate to previous month's transactions.		
<b>DEEDS OF SETTLEMENT</b>	Not imposed	Flat rate of \$200 per dutiable document.	Not imposed	Not imposed	\$10 or Conveyance Rates.	Not imposed	Not imposed	Not imposed
<b>LOANS DUTY</b>	Not imposed	Not imposed	Credit Duty: 0.03% on loans and credit arrangements made during previous month. Short term loans taxed at 0.0025%. Over \$1m, reduced rates apply.	Not imposed	Not imposed	For unsecured loans: \$10 where loan does not exceed \$1,000. \$20 where loan exceeds \$1,000.	Not imposed	Not imposed
<b>DISCOUNT TRANSACTIONS DUTY</b>	Abolished 1.1.83	Not imposed	0.03% (0.0025% for short term transactions). Over \$1m reduced rates apply.	Abolished 1.1.84	Abolished 1.1.84	Not imposed	Not imposed	Not imposed
<b>INSURANCE DUTY</b> <b>Life:</b> (Based on sum assured, except in SA)	<b>\$100 - \$2,000:</b> 10c per \$200 <b>Over \$2,000:</b> \$1+20c per \$200 Annuities exempt.	<b>\$200 - \$2,000:</b> 12c per \$200 or part <b>Over \$2,000:</b> \$1.20+24c per \$200 or part above \$2,000	<b>\$100-\$200:</b> 10c <b>\$201-\$2,000:</b> 5c per \$100 <b>Over \$2,000:</b> \$1+10c per \$100 <b>Over \$2,000:</b> \$1+10c per \$100 Annuities exempt.	<b>\$100 to \$2,000:</b> 5c per \$100 <b>Over \$2,000:</b> \$1+10c per \$100	\$1.50 per \$100 or part thereof of net premiums of previous year paid as annual licence.	<b>Up to \$2,000:</b> 10c per \$200 <b>Over \$2,000:</b> \$1+20c per \$200	10c per \$100	<b>\$100-\$2,000:</b> 10c per \$200 or part thereof. <b>Over \$2,000:</b> \$1+20c per \$200 or part thereof.



<b>AGREEMENTS DUTY</b> <b>Under Hand:</b>	Abolished 1.7.98	Abolished	Not imposed	Not imposed	Not imposed unless specifically charged under another head of duty.	\$20 for deeds or agreements of any kind not otherwise subject to ad valorem duty.	Not imposed	Not imposed
<b>Under Seal:</b>	Abolished 1.7.98		Not imposed	\$5	\$10 (if in deed form)		\$5	Not imposed
<b>HIRING ARRANGEMENTS DUTY (GOODS)</b> Including motor vehicle leases. Sometimes called "RENTAL DUTY"	0.75% of rental value or \$2 whichever is the greater for commercial leasing and commercial hire purchase. Short term consumer hiring and other non-financial rentals will remain at the old rate of 1.5%. First \$6000 for each month is exempt only for hirings at 1.5% rate. Maximum duty payable remains at \$10,000 for any single arrangement.	Any rental business receiving rental income in excess of \$6,000 in any month must pay rental duty: <ul style="list-style-type: none"> <li>at 0.75% of rental income in excess of \$6,000 per month on new business after 1.1.97</li> <li>if rental agreement is entered into before 1.1.97, at a rate of 1.5% of total rental income received for the duration of the agreement.</li> </ul> Hire purchase agreements entered into on or after 1.1.97 are also subject to rental business duty with exemptions for natural persons for hire purchase on farm machinery or commercial	<b>\$0 to \$100,000:</b> Nil <b>over \$100,000:</b> 0.43% on <u>total</u> amount of rental.	1.8% of total rental income. Service allowance given. No duty payable if annual rental is less than \$25,000.	1.8% on rent in excess of \$24,000 p.a. Service allowance given.	2% on rent in excess of \$4,000 per month.	1.5% of rental value or \$7,500, whichever is the lesser. No duty payable if annual rental is less than \$12,000.	0.75% of hiring charges in respect of equipment finance arrangements. 1.5% of hiring charges for all other types of hiring arrangements. For hiring charges (excluding equipment finance arrangements) the first \$6,000 for each month is exempt. All hiring arrangements subject to a maximum \$10,000 duty for single arrangement.

		vehicles and domestic credit contracts up to \$35,000.						
<b>Reference Period:</b>	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.
<b>HIRE PURCHASE ARRANGEMENTS DUTY</b>	See Hiring Arrangements Duty.	See Hiring Arrangements Duty.	0.43% of the purchase price (\$20 or more)	Not imposed	Not imposed	2% of purchase price (Max \$4,000 per transaction).	Abolished.	See Hiring Arrangements Duty.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>LEASES OF LAND OR PREMISES DUTY (TENANCIES)</b> (Residential leases are tax exempt)	35c/\$100 of total rent.	For every \$100 or part thereof of the consideration other than rent \$1.20 plus: <ul style="list-style-type: none"> <li>where the lease is for a definite term and the rent payable exceeds \$130 per annum (or \$130 in total if the term is less than 12 months), \$0.60 for every \$100 or part thereof</li> <li>where the lease is for an indefinite term and the rent payable exceeds \$130 per annum, \$1.20 for every \$100 or part thereof.</li> </ul>	35c/\$100 of total rent.	Definite term: 35c/\$100 Indefinite term: 70c/\$100	\$1/\$100 of first year's annual rent.	Commercial leases 1% of the equivalent of the yearly rent or \$5 whichever the greater.	Definite term: 50c/\$100 of total rent. Indefinite term: \$1/\$100 of one year's rent.	50c/\$100 of total rent (minimum \$20). Conveyance rates of stamp duty to be levied on leases and subleases (including options) with terms 30 years or more.
<b>Transfer of Lease</b>		Where the rent payable exceeds \$130 per annum, for every \$100 or part thereof of the consideration other than rent, \$1.20 plus: <ul style="list-style-type: none"> <li>where the lease is for a definite term \$0.60 for every year unexpired or part thereof plus \$0.60 for every \$100 or part thereof of the</li> </ul>						

		<p>annual rent payable.</p> <ul style="list-style-type: none"> <li>Where the lease is for an indefinite term \$3.00 plus \$0.60 for every \$100 or part thereof of the annual rent payable.</li> </ul>						
<b>Reference Period:</b>	3 months	Payments are due within 3 months of execution of instrument.	Payments are due within 30 days of the date of assessment.	Payments relate to the previous month's transactions	Payments are due within 2 months of execution of the instrument.	Payments are due within 2 months of agreement.	Payments are due within 60 days of agreement.	Documents to be lodged within 30 days and payment required within 30 days of the date of the assessment notice.
<b>HEALTH INSURANCE LEVY</b>	83 cents per individual (single) per weekend \$1.66 per week for families for policies written by Health Insurance Funds.	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	Referred to as <u>Ambulance Service Levy</u> . 63 cents per single contributor per week, and \$1.26 per family levied on policies written by Health Insurance Funds.
<b>Reference Period:</b>	Payments determined by total membership of the health fund on the 1st of the month. Payments due on the 15th of the <b>same</b> month.							
<b>ACCOMMODATION LEVY</b> (known as the Tourism Marketing Duty in the NT)	Since 1.9.97 10% levy on cost of residential accommodation to a max of 28 days provided at hotels and	Not imposed	Not imposed	Not imposed	Not imposed	Not imposed	5% on cost of accommodation (Hotels/Motels, etc) to a max of 14 nights.	Not imposed



TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>LAND TAX</b> <b>Tax Scale:</b> Marginal rates apply to excess above the lower limit of the range unless explicitly specified.	From 31/12/98 <b>Less than \$176,000:</b> Nil. <b>not less than \$176,000:</b> \$100+1.85%. (Temporary until 31 December 1999, then 1.7%)	<b>Less than \$85,000:</b> Nil <b>\$85,000-\$200,000</b> \$85 and 0.1c for each \$1 of the value that exceeds \$85,000 <b>\$200,000-\$540,000</b> \$200 and 0.2c for each \$1 of the value that exceeds \$200,000 <b>\$540,000-\$675,000</b> \$880 and 0.5 cents for each \$1 of the value that exceeds \$540,000 <b>\$675,000-\$810,000</b> \$1,555 and 1 cent for each \$1 of the value that exceeds \$675,000 <b>\$810,000-\$1,080,000</b> \$2,905 and 1.75 cents for each \$1 of the value that exceeds \$810,000 <b>\$1,080,000 - \$1,620,000</b>	\$200,000 <sup>#</sup> exemption for all natural persons (otherwise exemption of \$100,000 for companies, trustees and absentees). All land tax payers receive a general 5% rebate from 1997-98 onwards. <b>Up to \$3,999:</b> 0.20% <b>\$4,000-\$5,999:</b> \$8+0.36% <b>\$6,000-\$9,999:</b> \$15.20+0.52% <b>\$10,000-\$29,999:</b> \$36+0.70% <b>\$30,000-\$49,999:</b> \$176+0.87% <b>\$50,000-\$199,999:</b> \$350+1.03% <b>\$200,000-\$349,999:</b> \$1,895+1.20% <b>\$350,000-\$499,999:</b> \$3,695+1.37% <b>\$500,000-\$649,999:</b> 5,750+1.54% <b>\$650,000-\$799,999:</b>	<b>\$0-\$10,000:</b> Nil <b>\$10,001-\$85,000:</b> \$15+0.15% of excess <b>\$85,001-\$170,000:</b> \$127.50+0.25% of excess <b>\$170,001-\$270,000:</b> \$340+0.45% of excess <b>\$270,001-\$500,000:</b> \$790+0.8% of excess <b>\$500,001-\$800,000:</b> \$2,630+1.2% of excess <b>\$800,001-\$1,200,001:</b> \$6,230+1.6% of excess <b>over \$1,200,001:</b> \$12,630+2.0% of excess. The Metropolitan Region Improvement Tax is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.15c per \$1.	<b>\$0-\$50,000:</b> Nil <b>\$50,001-\$300,000:</b> 0.35% <b>\$300,001-\$1m:</b> \$875+1.65% <b>Over \$1m:</b> \$12,425+3.7%	<b>1997-98</b> <b>\$0-\$1,000:</b> Nil <b>\$1,001-\$15,000:</b> \$25.00 <b>\$15,001-\$40,000:</b> \$25.00+0.75% <b>\$40,001-\$68,750:</b> \$212.50+1% <b>\$68,751-\$100,000:</b> \$500.00 <b>\$100,001-\$125,000:</b> \$500.00+1.25% <b>\$125,001-\$170,000:</b> \$812.50+1.5% <b>\$170,001-\$210,000:</b> \$1,487.50+1.75% <b>\$210,001-\$250,000:</b> \$2,187.50+2% <b>\$250,001-\$500,000:</b> % Exceeding \$2,987.50+2.25 <b>\$500,000:</b> \$8,612.50+2.5%	Not imposed	<b>Up to \$100,000:</b> 1% Flat <b>\$100,001-\$200,000:</b> 1.25% Flat <b>above \$200,000:</b> 1.5% Flat (upon unimproved value). Liability is assessed quarterly.

		<p>\$7,630 and 2.75 cents for each \$1 of the value that exceeds \$1,080,000</p> <p><b>\$1,620,000 - \$2,700,000</b></p> <p>\$22,480 and 3 cents for each \$1 of the value that exceeds \$1,620,000</p> <p><b>\$2,700,000 and over</b> \$54,880 and 5 cents for each \$1 of the value that exceeds \$2,700,000</p>	<p>\$8,060+1.71% <b>\$800,000- \$949,999:</b> \$10,625+1.89% <b>\$950,000- \$1,099,999:</b> \$13,460+2.01% <b>\$1,100,000- \$1,249,999:</b> \$16,475+2.23% <b>\$1,250,000- \$1,299,999:</b> \$19,820+2.44% <b>\$1,300,000- \$1,349,999:</b> \$21,040+2.66% <b>\$1,350,000- \$1,399,999:</b> \$22,370+2.87% <b>\$1,400,000- \$1,449,999:</b> \$23,805+3.09% <b>\$1,450,000- \$1,499,999:</b> \$25,350+3.30% <b>\$1,500,000 and over:</b> 1.8% Flat. See note below</p>					
<p><b>LAND TAX (continued) EXEMPTIONS Primary Residence:</b></p>	<p>Exempt, apart from places of principal residence whose unimproved land value is not less than \$1,116,000 (from 31.12.98) which are liable at the rate of \$100 + 1.85% of the value in excess of \$1,116,000 (temporary until 31 December 1999, then 1.7%).</p>	<p>Principal place of residence. Exemptions available to various charitable organisations upon qualification.</p>	<p>Exempt with conditions</p>	<p>Exempt</p>	<p>Exempt</p>	<p>Exempt</p>		<p>Exempt</p>



TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>RACING TAXES:</b>	Privatised entity	Privatised entity						
<b>ON-COURSE TOTALIZATOR TAX Gross deduction from investment:</b>	Maximum of 16% over the year	Maximum of 16% over the year	Win/Place, Quinella, Forecast, 60/40, Stakes Return - 15% Doubles, Trifecta, Trebles, Trio - 18%	Participate in Supertab, for interstate racing and Perth gallops Win/Place - 14.25% Non-Supertab Win/Place average of 15.60% Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta - 20.00% Favourite numbers - 25.00%	Win/Place with Super TAB - 14.25% Quinella - 50% Doubles - 16.50% Trebles, Trifecta, Fourtrella, Pick 4 - 20.00%* * includes 1% of Doubles, 1.4% of Trebles, Trifecta, Fourtrella and Pick 4 to RIDA	Win/Place combined with VICTAB - 15% Quinella - 15% Doubles, Trifecta - 17% Quadrella - 19%	All Pools combined with TABCORP (Vic) Win/Place - 14.25% Quinellas - 15.00% Trifecta - 19.00% Doubles - 15.00% Unlinked	Win/Place linked to Super TAB - 14.25% Trifecta - 19.00% Other - 15.00% Approximately 60% to 70% of Win/Place pools are Super TAB pools (ACT, NT, Vic, Tas, WA, SA).
<b>Net percentage received by Government:</b>	From 1.3.98 28.2% of player loss (gross deduction).	28.2% of player loss (gross deduction) (Minimum 84% returned to players)	<b>Win/Place, Quinella 60/40, Stakes Return and Forecast</b> -3.0%* <b>Other pools</b> - 6.0%* * includes 0.5% to RDF.	<b>Abolished 28.6.96.</b>	Where the sum of bets made with authorised racing club: i) < <b>\$30,000</b> - 1% ii) <b>Between \$30,000 and \$60,000</b> - \$300 plus 2% of excess over \$30,000 iii) <b>Between \$60,000 and \$120,000</b> - \$900 plus 3% of excess over \$60,000 iv) <b>greater than \$120,000</b> - \$2,700 plus 5.25% of excess over \$120,00	Win/Place - <b>\$0 - \$10,000:</b> Nil <b>\$10,001 - \$50,000:</b> 2.0925% > <b>\$50,000:</b> 4.185% Quinella, Daily, Double, Trifecta - 4.5% Quadrella - 6.5%	50% of TAB profits	Government receives: <ul style="list-style-type: none"> <li>• Licence fee payment</li> <li>• Dividend: and</li> <li>• Tax Equivalent Payments (1997-98 =4.24%)</li> </ul> In addition clubs receive 4% and RDF 0.5%.

<b>OFF-COURSE TOTALIZATOR TAX</b>								
<b>Gross deductions from investments:</b>	As for on-course Totalizators	As for on-course Totalizators	Win/Place, Quinella - 15% Double, Trifectas - 18% First Four, Trebles - 20% Sp. Multiple - 25% Sport Tote, Tebanza - 25%	As for on-course Totaliser.	Win/Place - 14.25% Quinella: - 14.50% Double - 6.50% Pick 4, Treble, Fourtrella, Trifecta: 20.00%	As for on-course Totalizators, except for Win/Place which is 14.25%	As for on-course Totalizators	As for on-course Totalizators
<b>Net percentage received by Government:</b>	As for on-course Totalizators	As for on-course Totalizators	Win/Place, Quinella - 6%* Other pools - 7%* (Excludes Sport Tote) * includes 0.875% to RDF Sport Tote - 0%	All pools - 5%	45% of TAB profits on racing investments.	All pools – 3.75%	As for on-course pools.	As for on-course pools.
<b>BOOKMAKER'S TURNOVER TAX</b> <b>Net percentage received by Government Racing:</b>	All courses - 1%	<b>Metropolitan</b> - 2.0% of turnover <b>Country</b> - 1.5% of turnover	All courses - 1%	All courses - 0.0%	<b>Metropolitan (Gross*)</b> Within SA - 1.57% Interstate - 2.17% <b>Country (Gross*)</b> Within SA - 1.40% Interstate - 1.97% (* 1.4% of turnover is subsequently returned to clubs)	<b>On-Course</b> State events - 0.15% Interstate events - 0.3%	All courses 1.55% for bets within Australia. Bets from other than Australia 0.5%	All Courses - 1.00%
<b>Sports Betting:</b>	Since April 1997 betting on sporting events has been permitted in NSW. It is taxed at: 1% for off course bookmakers 6% for head to head betting where 3 outcomes are possible. 25% for multiple outcome events; and 25% for Footy Tab. <b>Fixed Odds Sports Betting</b> Tax Rate – 20% of player loss	<b>Totalisator Sports Betting</b> Maximum deduction - 20% Tax Rate - 28.2% of deduction <b>Fixed Odds Sports Betting</b> Tax Rate - 20% of player loss	1% NB: Athletic betting exempt	At a racecourse 0.5% At a sporting venue 2%	1.75% (Gross) (This amount is paid to the Recreation and Sport Fund)	<b>Telephone</b> <i>On-Course</i> Telephone Sports - 0.0% <i>Off-Course*</i> Australia & NZ: 0.3% Other: 0.15% * Paid to Sports Development Account	0.5% bets from Australia and New Zealand 0.25% All other	0.25% on designated international sports. 0.5% on head to head bets. 1.00% on other fixed odds 6.75% index betting.

<b>POKER MACHINE TAX</b> (referred to in some States as "Gaming Machine" tax.)		<u>Gambling Licence Fee:</u> Tattersalls is required to pay annually for the duration of its licence (ending April 2012) 30% of its net profit or \$35.0m (indexed annually by CPI) whichever is higher.				Federal Hotels Ltd has exclusive rights to conduct casino operations and operate gaming machines in Tasmania. The tax is based on Federal Hotels' total gross profit earned in a financial year.		
<b>Clubs:</b>	From 1.2.98: Levied on annual profits derived from gaming machines (Poker Machines and Approved Amusement Devices.) Up to \$100,000 - 0% \$100,001-\$200,000 - 1% \$200,001-\$1m - 20% \$1,000,001-\$2.5m - 26.25% over \$2.5m - 26.25% (Clubs will be permitted a tax rebate for expenditure on approved community programmes which will effectively reduce the rate to 24.75%)	33.33% of gross profit (net cash balance).	Based on metered win: \$0-\$10,000 - 10% \$10,001-\$75,000 - 27% \$75,001-\$150,000 - 30% \$150,001-\$300,000 - 33% \$300,001-\$1,400,000 - 35% over \$1,400,000 - 45% (Includes Gaming Machine Community Benefit Levy).	No gaming machines	Tax based on annual net gambling revenue in a financial year. \$0-\$399,000: 30% \$399,001-\$945,000: \$119,700 + 35% of excess above \$945,000: \$310,800 + 40% of excess In addition, a 0.5% surcharge is imposed on each of the above percentage tax rates.	From 1.1.97. <b>&lt;\$30m:</b> 25% <b>\$30m - &lt;\$35m:</b> 30% of excess <b>\$35m:</b> 35% of excess. In addition, a community support levy of 2% of gross profit is levied.	47% of gross profit. <b>Draw Card Machine</b> Community Benefit Levy of 3% of turnover	1% of first \$8,000 gross monthly gaming machine revenue, 22.5% of revenue from \$8,000 to \$25,000 and 23.5% thereafter.
<b>Hotel:</b>	Levied on annual profits derived from gaming machines (Poker Machines and Approved Amusement Devices.) Up to \$25,000 - 15% \$25,001-\$400,000 - 25% \$400,001-\$1m. - 35% >\$1m. - 40%	41.67% of gross profit (net cash balance) - of which 8.33% is allocated to a Community Support Fund.	45% of metered win. (Includes Gaming Machine Community Benefit Levy).	No gaming machines	Tax based on annual net gambling revenue in a financial year. \$0-\$399,000: 35% \$399,001-\$945,000: \$139,650 + 43.5% of excess above \$945,000: \$377,160 + 50% of excess In addition, a 0.5% surcharge is	As for clubs  In addition, a community support levy of 4% will be levied.	47% of gross profit and a Community Benefit Levy at 25% of gross profit. <b>Draw Card Machine</b> 6% of turnover (of which 3% is paid to charities and sporting clubs).	35% monthly gaming machine revenue

					imposed on each of the above percentage tax rates.			
<b>Reference Period:</b>	Payments are quarterly, relating to the previous 3 month's transactions	Payments are weekly, relating to the transactions in the week, 2 weeks prior.	Payments are weekly, relating to the transactions in the week, 2 weeks prior		Payments are made monthly relating to previous month's activity.	Payments relate to previous month's gross profit.	Payments are monthly in arrears. <b>Draw Card Machine</b> Payments are quarterly, relating to the previous 3 month's transactions	Payments are monthly and relate to transactions in the previous month.
<b>CASINO Licence fee:</b>	A once only non refundable lump sum payment of \$376m.	\$358.4 million (final payment to be made in December 1998)	\$137,500 per quarter	\$1.72 million p.a. (indexed to CPI)	\$5,000 per month.	\$60,800 per month, indexed annually	Not imposed.	Annual fee \$563,860 98/99 CPI pa paid 10/8/98 end 99.
<b>Tax Rate:</b>	20% of gross revenue from table gaming and 22.5% of gross revenue from slots plus super tax on table revenue above \$225.6m p.a. at 1% per each \$5.64m to a maximum of 45%. From 1.1.99, a flat rate of 10% will apply on income derived from international 'high roller' gamblers or \$6m per annum, whichever is higher.	<b>Regular Players:</b> 21.25% of gross gaming revenue plus super tax. Super tax – 1% for each \$20m of gross gaming revenue above \$500m (CPI adjusted from 1994) up to maximum of 20% on gross gaming revenue over \$880m (CPI adjusted from 1994). The maximum total tax on marginal revenue is 41.25%. <b>Commission-based Players:</b> 9% of gross gaming revenue plus a super tax. Super tax – 1% for each \$20m of gross gaming revenue over \$160m (CPI adjusted from	20% of gross revenue for Gold Coast and Brisbane casinos and 10% of gross revenue for Townsville and Cairns casinos.  Junkets: 10% of gross gaming revenue for Gold Coast and Brisbane casinos and 8% for Cairns and Townsville casinos	15% of gross revenue.	Table games at 10% of net gambling revenue plus gaming machines at 43.5% of net gambling revenue.	Federal Hotels Ltd has exclusive rights to conduct casino operations and operate gaming machines in Tasmania. The tax is based on Federal Hotels' total gross profit earned in a financial year. Video gaming (poker machines): <\$30m: 25% \$30m - <\$35m: 30% of excess \$35m: 35% of excess. Other gaming - 15% of gross revenue.	General Casino Tax at the rate of 8% of gross profit derived from all gaming other than poker machine gaming. Poker Machine Tax from 1.7.97 to 30.6.99 at the rate of 17.5% on gross profit.	20% of gross revenue  Junket Operations: 10% of gross revenue

		1994) up to a maximum of 21.25% on gross gaming revenue over \$380m (CPI adjusted from 1994).						
<b>Other State Charges:</b>	Community benefit levy of 2% of gross gaming revenue.	1% of gross revenue (Community Benefit Levy).	1% of gross revenue to Community Benefit Fund.	1% of gross revenue for upkeep of Burswood Island.				
<b>LOTTERIES (Unless otherwise indicated, the balance of subscriptions, after prizes is transferred to Consolidated revenue)</b>	15% of subscriptions <u>plus</u> Fixed fee based on 14.7 per cent of subscriptions in 1996-97 with the amount thereafter indexed to CPI.	35.55% on turnover (Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Hospitals Fund.) <b>Ticket Levy</b> 10c per card transaction. (excluding instant lotteries, Tatts 2, Super 66 and Soccer Pools). Profit share: 25% of net profit	62% of gross revenue for declared lotteries. 55% of gross revenue for Instant Scratch-its. 45% of gross revenue for Golden Casket lotteries.	<b>State Lottery, Lotto, Oz Lotto, Powerball and Instants</b> - Under the Lotteries Commission Act 1990: 40% of net subscriptions to Hospitals: 5% to the Arts: 5% to Sport and 12.5% to Charities. Up to 5% to Festival of Perth and Australian Commercial Film Industry. (Net subscriptions = sales less prizes)	<b>Lotto, Powerball and Super 66:</b> Net operating surplus (equal to around 33% of gross sales) is transferred to Hospitals Fund. <b>Instant Scratchies:</b> Net operating surplus (equal to around 21% of gross sales) is transferred to Hospitals Fund.	No State Lotteries as such.  Tasmania receives a share of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries. <b>Lotto</b> - 100% of duty received from Tasmanian subscriptions. <b>Tattskeno</b> - 90% of duty received from Tasmanian subscriptions. <b>Other</b> - 75% duty received from Tasmanian subscriptions.TAS	Northern Territory receives a share of duty paid to the Victorian Government for NT subscriptions to Tattersall's Lotteries. <b>Lotto</b> 35% of subscription. <b>Instants</b> 75% of 35% of subscription. (as well as Super 66) Territorian Lottery 10% of sales.	<b>Tattersalls Consultations</b> made in the ACT, payable by the Victorian Government <b>Tattsлото//Oz Lotto/Powerball</b> - 32.5% of subscriptions <b>Super 66/Tatts 2/Instant</b> : 24.375% of subscriptions <b>Vic Keno</b> : 29.25% <b>NSW Lotto/Oz Lotto/Powerball</b> 31.7% (of subscriptions Lotto Strike 29.7% <b>Draw Lotteries</b> 26.3% of subscriptions <b>Instant Lotteries</b> 28.3% of subscriptions
<b>Soccer Pools:</b>	15% of subscriptions <u>plus</u> Fixed fee based on 14.7 per cent of subscriptions in 1996-97 with the amount thereafter indexed to CPI.	34% of turnover	59% of gross revenue.	As above	42.5% of net sales transferred to Dept of Recreation and Sport	34% of sales from Tasmanian subscriptions.	34% of subscriptions	34% from both Victorian and NSW collections.

<b>Licence Fee</b>			\$137,500 per quarter					
<b>OTHER GAMBLING TAXES</b>	Footy TAB, Soccer TAB, Sports TAB, Sweepstakes - 15% to TAB - 10% to Sport and Recreation Fund.		FootyTAB investments combined with NSW pools. Gross commission of 25% deducted on QLD pools and paid as follows: - 10% to QLD Govt - 15% to QLD TAB QLD TAB pays NSW 2% on amalgamated pools with NSW	Australian Rules Football and Cricket TAB betting Gross Commission - 25% Tax to Government - 5% 75% of sport betting receipts are paid out in dividends and the remainder (ie. net of the sports betting tax and after the TAB has deducted its administrative expenses) is made available for allocation by the Minister for Sport and Recreation	Football - 20% TAB admin. costs paid first, then 0.5% to Capital Fund and 0.5% to RIDA and the balance divided equally between the Recreation and Sport Fund and the South Aust. National Football League. Other sporting events- 20% TAB admin. costs paid first, then 0.5% to Capital Fund and 0.5% to RIDA and then an amount as directed by the Minister to the body conducting the event and then the balance to the Recreation and Sport Fund	Footypunt - 17% - 10% to TAB - 4.5% to Govt. - 2.5% to Controlling Authority.		Nil.
<b>Keno:</b>	<b>Club Keno</b> From 1.7.98 Keno is taxed at: 18% on player loss at # \$86.5m; and 24% on player loss at >\$86.5m	<b>Club Keno</b> 33.33% of player loss subject to a minimum player return of 75%	<b>Keno</b> Jupiters Keno (Statewide) - 20% of gross revenue, after deducting casino commissions, plus 50% tax on profit. <u>Brisbane and Gold Coast Casinos:</u> receive 25% commission on sales of Jupiters Keno and pay tax at 21% (including a		<b>Keno (operated by Lotteries Commission)</b> Of total gross sales, 9% commission to agent, 72.8% return in prize money, 4.2% for operating costs, remainder equals duty on subscriptions (average 14%) transferred to the Hospital Fund.	<b>Tas Keno</b> 15% of gross revenue	NT Keno 8% of gross profit (received through casino taxes)	Keno: refer to Victorian Keno under Lotteries

			1% Community Benefit Levy (CBL) on commissions. <u>Townsville and Cairns Casinos:</u> pay 11% tax (including a 1% CBL) on commissions.					
<b>MOTOR TAXES Implementation Date:</b>	Since 1.7.98	Additional registration fees and registration surcharges were abolished as a result of fee simplification from 1 April 1994.	Since 1.7.98	Since 1.7.98	Since 1.7.98	Since 1.7.97	Since 1.7.95	Since 1.8.98
<b>Motor Vehicle Registration Fee:</b>	Car: \$46.00 Cycle: \$46.00 Lorry: \$46.00 Lorry mass 5 tonnes or more: \$144.00 Articulated: \$242.00 Plate Fee: Vehicle : \$20.00 Cycle: \$19.00	A registration fee of \$23.00 is payable on initial registration of a motor vehicle in Victoria. Vehicle permit fees: \$7.28 and calculated days permits \$16.50; club permits (12 month period) (veteran, vintage, classic and historic) \$31.50. Changes to VicRoads internal policy enable unregistered vehicle permit fees to be issued for the number of days required and are not restricted to either 7 or 28 days.	Traffic Improvement fee: \$33.00 Plate fee: \$17.00 charged on original registration.	Car: \$14.70 Cycle: \$14.70 Lorry: \$14.70	<u>Administration Fees</u> Renewal of Registration Car: \$6.00 Cycle: \$6.00 Lorry: \$6.00 New Registration Car: \$20.00 Cycle: \$20.00 Lorry: \$20.00	Car: \$57.00 Cycle: \$46.00 Lorry: \$57.00	\$7.00 surcharge plus Inspection fee of \$20.00 for vehicles over 3 years old and <4.5 tonnes GVM. Inspection fee for heavy vehicles and trailers \$40.00.	Car: \$56.00 Cycle: \$35.00 Lorry: \$56.00

<b>MOTOR VEHICLE WEIGHT / ENGINE CAPACITY</b>	Based on the Vehicle Weight – Effective 1.7.98	Victorian registration fees are based on Mass Rating Changes and are not classified by the intended use of the vehicle (ie. Private or Business Use of the Vehicle) From 1 January 1996 Light Vehicles (motor vehicles with Mass Rating for Charegs [MRC] not exceeding 4.5 tonne) and not otherwise entitled to be registered for a lesser fee (variuos exemptions: Flat rate:\$140.00 (Note:MRC in relation to a vehicle means: the maximum mass of the vehicle, including any load, recorded on the compliance plate as the GVM, GTMR or ATM of the vehicle or where no compliance plate exists...the operating mass)	Based on the number of cylinders:- 1.7.98	Based on Weight units. Family vehicles as defined in the Road Traffic Act 1994.		Based on the number of cylinders or vehicle weight. Effective 1.7.97	Based on engine capacity - Effective 1.7.96	Based on the Vehicle Weight effective 1 July 1997.
		From 1 January 1996 Heavy Vehicles (motor vehicles of more than 4.5 tonne Gross Vehicle Mass (GVM) and not otherwise						

		entitled to be registered for a lesser fee (ie. Primary Producers).						
<b>MOTOR VEHICLE WEIGHT / ENGINE CAPACITY (continued)</b>		<p>National Heavy Vehicle Charges (charges based on Nominated Operating Configuration, Number of axles, Mass Rating Charge). Effective 1 January 1998 seasonal registrations, six monthly and quarterly. (Effective 1 January 1996) registration periods exist for Heavy Vehicles in Victoria. Concession fees apply for Heavy Primary Producer vehicles, charged under NHVRS. Commercial Route Buses and School Buses (GVM exceeding 4.5 tonne) registration fees \$11.00 and \$48.00 respectively. Department of Transport Price Freeze from 1 January 1996 for three years in view of existing contracts. Vehicles</p>						

		converted to NHVRS structure 1 January 1999 onwards.						
<b>Motor Vehicles Private:</b>	0-975Kg: \$131.00 976-1150Kg: \$148.00 1151-1500Kg: \$171.00 1501-2500Kg: \$261.00		1,2 & 3: \$129.00 4 or rotary: \$164.00 5 & 6 : \$252.00 7 & 8 : \$353.00 9 - 12 : \$414.00	\$12.00 per 100kg of tare weight. Discount for the registration of family vehicles - \$28 for 12 month period.	Based on the number of cylinders for all private vehicles and light commercial (business) vehicles up to 1000kg. 1 to 4 cyl.: \$68.00 5 to 6 cyl: \$137.00 7 and over: \$200.00 Rotary or electric: \$68.00	3 or less: \$73.00 4: \$85.00 5 or 6: \$106.00 7 or 8 : \$146.00 Over 8: \$163.00 Rotary or electric: \$85.00	Engine Size 0-500: \$15.00 501-1000: \$30.00 1001-1500: \$48.00 1501-2000: \$64.00 2001-3000: \$70.00 less than or equal to 4 cylinders 2001-2500: \$90.00 2501-3000: \$108.00 greater than 4 cylinders 3001-3500: \$133.00 3501-4000: \$152.00 4001-4500: \$180.00 4501-5000: \$200.00 5001-5500: \$231.00 5501-6000: \$252.00 6001-7000: \$294.00 7001-8000: \$301.60	<b>For a passenger carrying vehicle where the vehicle weighs:</b> 2000 kg or less \$221.00 More than 2000kg but not more than 4000kg \$221.00 plus: \$72.00 per 250kg or part of 250kg by which the vehicles weight exceeds 2000kg. 2000kg. More than 4000kg \$797.00 plus: \$40.00 per 250kg or part of 250kg by which the vehicles weight exceeds 4000kg. <b>For a goods carrying vehicle:</b> <u>Private</u> <u>Registration where the vehicle weighs</u> 2000kg or less \$221.00 More than 2000kg but not more than 4000kg \$221.00 plus \$72.00 per 250kg or part of 250kg by which the vehicles weight exceeds 2000kg More than 4000kg \$797.00 plus: \$40.00 per 250kg or part of 250kg by which the vehicles weight exceeds

								4000kg. <b>Examination or inspection of vehicles</b> Trailers not exceeding 4.5 tonnes GVM - \$22.00 Motor Cycles - \$30.00 Motor Vehicles not exceeding 4.5 tonnes GVM - \$30.00 Trailers exceeding 4.5 tonnes GVM - \$30.00 Motor Vehicles exceeding 4.5 tonnes GVM - \$34.00 Follow up inspections all vehicles -\$10.00
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TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Motor Vehicles Business:</b>	0-975kg: \$212.00 976-1150kg: \$238.00 1151-1500kg: \$278.00 1501-2490kg: \$419.00 The rate varies in many steps up to \$1,938 at 7,110kg. Over 7,110kg: \$1,938 plus \$70.50 per 254kg or part thereof by which the weight exceeds 7,110kg. An additional charge applies to vehicles exceeding 3,560kg: \$99.00 omnibus; \$164.00 all others Motor vehicles of more than 4.5 tonne GVM: <b>National Heavy Vehicle Charging Regime</b> based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)	The Road Safety (Vehicles) Regulations 1988 sunset and will be replaced by new regulations in early February 1999.	<b>The National Heavy Vehicle Charging Regime</b> , where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)	<b>Standard Vehicles Motor Car</b> \$12.00 per 100kg tare weight subject to a maximum fee payable of \$300.00  <b>Motor Wagon</b> \$12.00 per 100kg tare weight subject to a maximum fee payable of \$300.00.  Motor vehicles of more than 4.5 tonne GVM and which are not otherwise entitled to be registered for a lesser fee (ie primary producers): <b>National Heavy Vehicle Charging Regime</b> based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)	<b>Light Commercial Vehicles</b> (ie. do not have a GVM or GCM greater than 4500 kg) Based on number of cylinders for vehicles with a Tare Mass not exceeding 1000 kg: 1 to 4 cyl. - \$68.00 5 to 6 cyl. - \$137.00 7 and over - \$200.00 Rotary or electric - \$68.00 Based on Tare Mass for vehicles over 1000 kg: 1001-1500kg: \$151.00 >1500kg: \$256.00 <b>Heavy Vehicles:</b> All motor vehicles with a GVM or GCM or Tare Mass of more than 4500 kg are being registered under the National Heavy Vehicle Charging Scheme. (See Appendix A)	Mass: 3000-4500kg Based on number of cylinders: 4: \$152 5 to 6: \$178 7 to 8: \$203 >8: \$228 Motor vehicles of more than 4.5 tonne GVM: <b>National Heavy Vehicle Charging Regime</b> based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)	Registration fee as for private motor vehicles. Motor vehicles of more than 4.5 tonne GVM: <b>National Heavy Vehicle Registration Scheme charges</b> based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)	<b>Business Registration where the vehicle weighs:</b> 1000kg or less \$221.00 More than 1000kg but not more than 3000kg \$221.00 plus \$75.00 per 250kg by which the vehicles weight exceeds 1000kg More than 3000kg \$821.00 plus \$83.00 per 250kg or part of 250kg by which the vehicles weight exceeds 3000kg For a fixed load or fire fighting motor vehicle: Where the vehicle weighs 2000kg or less \$90.00 More than 2000kg but not more that 4000kg \$149.00 More than 4000kg \$340.00
<b>Motor cycles:</b>	Flat Tax: \$39.00	Flat Tax: \$28.00	Flat Tax: \$55.00	Up to 250cc: \$24.00 Over 250cc: \$36.00	Flat tax: \$24.00	Flat tax: \$12.00	Up to 600cc: \$10.00 Over 600cc: \$15.00	Flat Tax: \$66.00

<b>TRANSFER FEE</b>	Private Transfer Car: \$40.00 Cycle: \$40.00 Lorry: \$40.00 Motor Dealer Transfer: \$25.00	Private Transfer (vehicle): \$25.00 Motor Car Dealer Transfer (vehicle) \$12.50 Cycle and/or Trailer: \$4.50	Car: \$15.00 Cycle: \$15.00 Lorry: \$15.00	Car: \$12.90 Cycle: \$12.90 Lorry: \$12.90	Car: \$20.00 Cycle: \$20.00 Lorry: \$20.00	Car: \$16.00 Cycle: \$16.00 Lorry: \$16.00 Trailer: \$11.00	Car: \$12.00 Cycle: \$12.00 Lorry: \$12.00	Car: \$25.00 Cycle: \$25.00 Lorry: \$25.00
<b>DRIVERS LICENCES</b>	1 Year: \$ 34.00 3 Years: \$ 83.00 5 Years : \$111.00 Probationary: \$129.00	10 years: \$133.00 3 years: \$39.00 For three-year licence there is a requirement to prove hardship. Essentially all initial licence issues are for a 3 year period with hardship relating to health, disability, student needs or effectively provided on request.	1 Year: \$11.00 2 Years: \$22.00 3 Years: \$33.00 4 Years: 44.00 5 Years: \$55.00 Duplicate: \$13.00	1 Year: \$30.00 5 Years: \$95.00	1 year: \$21.00 10 years: \$210.00 NB: In addition to the above fees an Administration Fee of \$10 applies.	1 year: \$19.00 2 years: \$32.00 3 years: \$45.00 4 years: \$58.00 5 years: \$70.00	1 year: \$20.00 2 years: \$30.00 3 years: \$40.00 4 years: \$50.00 5 years: \$60.00	1 Year: \$67.00 5 Years: \$110.00
<b>RIDERS LICENCE:</b>	As above, or free if car or lorry licence is held.	As above, or free if car or lorry licence is held & visa versa. Licence variation fee of \$20 is required if existing licence is held.	\$13.00 (1 Year) Learners Permit are free if person holds current licence.	As above	As above for Driver Licence, or free if car or lorry licence is held.	As above - An additional \$7 is payable if both motor vehicle and riders licences are held which is paid into a Trust Fund for motor cycle training.	As above.	As above, or free if a car or lorry licence is held.
<b>LEARNERS PERMIT</b>	Car: \$14.00 Cycle: \$14.00	Motor Car: \$15.50 (valid for a period of 3 years from date of issue or until car license issued; cannot be extended) Motor Cycle: \$15.50 (valid for a period of 1 year from date of issue; may be extended		\$46.30 (1 Year)	Issued for periods of 3, 6 or 9 months. Flat Fee \$20.00	\$19.00 (1 year)	Cars - \$15.00 (12 months) Cycles - \$15.00 (3 months)	\$28.00 (15 months) \$66.00 (Provisional 3 years)

		for one 3 month period at a fee of \$15.50).						
<b>LICENCE TEST FEE:</b>	\$32.00 (Valid for 1 practical driving or riding test).	<b>Motor Car</b> Appointment Fee: \$9.00 Learner Knowledge Test (Written): \$15.50 Vehicle Driving Test (Practical): \$29.50 Probationary Written Knowledge Test: \$15.00 <b>Motor Cycle</b> Appointment Fee: \$9.00 Learner Off-Road Rider Skills Test: \$15.50 Learner Written Knowledge Test: \$15.50 Hire of Motorcycle: \$9.00 Probationary Practical Riding Test: \$29.50 Probationary Written Knowledge Test: \$12.00	\$29.00 (Valid until a driving test is conducted).	\$46.30 (one year and 2 practical tests) subsequent tests \$21.60 each	\$20.00 written test, (practical test by private providers) <u>Rider Safe courses</u> Level 1 (:Learners permit): \$63.00 Level 2: (full licence): \$55.00 NB. In addition to the above fees, an Administration Fee of \$10.00 applies.	\$23.00 Car/Cycle per test \$30.00 Truck per test.	Driving Test \$20.00 Riding test for provisional or open licence: \$20.00 Instructors licence test: \$70.00	Up to 60 minutes: \$35 Up to 80 minutes: \$47
<b>SURCHARGE/LEVY ON MOTOR VEHICLE THIRD PARTY VEHICLE INSURANCE</b>	\$43 (\$3 of which is payable to the courts to fund costs associated with third party insurance claims). As from: - 1.7.98 exemptions are granted to NSW Senior Card holders, Family	10% Stamp duty on insurance premium charge. (that is, private motor vehicle (high risk), \$272.00 premium, stamp duty \$27.20)	Nil	Nil	Yearly policy \$15.00 9 monthly policy: \$12.00 6 monthly policy: \$9.00 3 monthly policy: \$4.00 Effective from: 1.9.98 Yearly policy: \$60.00	\$6 per policy	Nil	Nil

	Allowance recipients and primary producers - 1.7.99 exemptions are granted to all private individuals - 1.7.00 levy will be abolished.				9 monthly policy: \$45.00 6 monthly policy: \$30.00 3 monthly policy: \$15.00			
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**Appendix A**  
**NRTC Rates**

**Truck Configurations**

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

Type 1 (Lower GVM limit)

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

-

Type 2 (higher GVM limit)

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

-

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

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

-

Medium combination truck (more than 6 axles in combination)

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

-

Long combination truck (2+ trailers)

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

**Prime mover Configurations**

Short combination prime mover (1 Trailer only)

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

Medium combination prime mover (B-Double)

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

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

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

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

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

**Trailers**

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

**Bus Configurations**

Bus (Type 1 and 2)

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

-  
Articulated bus

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

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

<u>Number of axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
Any (Type 1)	1SV	\$NIL
1 (Type 2)	2SV1	\$250
2 (Type 2)	2SV2	\$250
3 (Type 2)	2SV3	\$500
4 (Type 2)	2SV4	\$750
5-12 (Type 2)	2SV5-12	\$1000-\$2750

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**Notes**

Vehicle configuration definitions for charges

Rigid truck types 1 and 2	A truck nominated not to haul a trailer over 4.5t Gross Trailer Mass Rating (GTMR) at any time. The difference between the types is that Type 1 has lower Gross Vehicle Mass (GVM) limits. Includes truck-based plant that are not SPVs.
Short combination truck	A truck nominated to haul one trailer only, where the combination has up to six axles.
Medium combination truck	A truck nominated to haul one trailer only in a combination that has more than six axles.
Long combination truck	A truck nominated to haul two or more trailers.
Short combination prime mover	A prime mover nominated to haul a maximum of one trailer only.
Medium combination prime mover (Double-B)	A prime mover nominated to haul two semi-trailers where the second semi-trailer is mounted on the rear of the first semi-trailer.
Long combination prime mover (type 1 - road train)	A prime mover nominated to haul two trailers, not including a medium combination prime mover.
Long combination prime mover (type 2 - road train)	A prime mover nominated to haul more than two trailers.
Trailer	A load-carrying vehicle without motive power, with a GTMR or Aggregate Trailer Mass (ATM) over 4.5t, designed to be hauled by another vehicle. Includes plant trailers that are not SPVs.
Bus	For Federal Interstate registration, a vehicle currently fitted to carry more than twelve seated adults including the driver.
Special Purpose Vehicle (type 1)	A vehicle either self propelled or a trailer, whose main purpose is not to carry people or goods. Equipment must not be removable. Examples include cranes, backhoe loaders, concrete pumps and compressor trailers.
Special Purpose Vehicle (type 2)	A SPV that has one or more axles or axle groups exceeding the axle load limits for main roads.