



New South Wales
T R E A S U R Y

**INTERSTATE COMPARISON
OF TAXES
2000-2001**

Office of Financial Management

Research &
Information Paper

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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
December 2000

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

Motor Vehicle Registration Fee

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

Motor Vehicle Transfer Fee

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

Motor Vehicle Weight / Engine Capacity Tax

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

On and Off Course Totalizator Taxes

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

Payroll Tax

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

Poker Machine Tax

Paid by registered clubs and hotels and generally based 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.

NATIONAL TAX REFORM AND STATE TAXES

Certain State taxes were abolished or reduced from 1 July 2000 as part of national taxation reform agreed between the Commonwealth and the States and Territories. The *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* (IGA) was signed by the Commonwealth and the States and Territories in June 1999.

Taxes abolished or modified from 1 July 2000 were:

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

The IGA envisages further changes to State taxes in the future:

- ◆ Financial Institutions Duty will be abolished from 1 July 2001;
- ◆ Marketable Securities Duty (also known as Share Transfer Duty) on quoted securities will be abolished from 1 July 2001;
- ◆ Debits Tax will be removed from 1 July 2005, subject to review by the joint Commonwealth-State Ministerial Council established to oversee the operation of the IGA; and
- ◆ By 2005 the Ministerial Council will review the need for States and Territories to retain Stamp Duty on non-residential conveyances; leases; mortgages, debentures, bonds and other securities; unquoted marketable securities, credit arrangements, instalment purchase arrangements and rental arrangements; cheques, bills of exchange, and promissory notes.

INTERSTATE COMPARISON

OF

TAXES

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
PAYROLL TAX								
Basic Flat Rate:	6.40% (Effective 1.7.99) 6.20% (Effective 1.1.01) 6.00% (Effective 1.7.02)	5.75% (Effective 1.7.99)	4.90% (Effective from 1.7.00) 4.80% (Effective from 1.7.01)	Marginal rates apply. (see below)	6.00%	6.53%	6.60%	6.85%
Method of calculation of Tax :	Single Marginal Rate.	Single Marginal Rate.	Deduction System.	Marginal Rates.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.
Tax Scale and Small Business Concession:	First \$600,000 exempt.	First \$515,000 exempt.	First \$850,000 exempt. For payrolls \$850,000 to \$3.4m, deduction of \$850,000 reducing by \$1 for every \$3 payroll exceeds \$850,000. No deduction for payrolls in excess of \$3.4m.	First \$675,000 exempt. \$0.675m-\$2.7m: 4.87% of excess. \$2.7m-\$4.5m: \$98,550 + 6.03% of excess. \$4.5m-\$5.625m: \$207,000 + 9.4% of excess. >\$5.625m: 5.56% Flat.	First \$456,000 exempt.	First \$606,000 exempt.	First \$600,000 exempt.	First \$800,000 exempt. From 1.1.01 first \$900,000 exempt. From 1.7.01 first \$1.25m exempt. From 1.1.02 first \$1.50m exempt.
Reference Period:	Employer superannuation contributions included in the tax base. Receipts relate to the previous month's payroll.	Employer superannuation contributions included in the tax base. Receipts relate to the previous month's payroll.	Employer superannuation contributions included in the tax base from 1.1.00. Receipts relate to the previous month's payroll.	Employer superannuation contributions included in the tax base. Receipts relate to the previous month's payroll, including superannuation and non remote fringe benefits.	Employer superannuation contributions included in the tax base. Receipts relate to the previous month's payroll.	Employer superannuation contributions included in the tax base. Receipts relate to the previous month's payroll.	Employer superannuation contribution and fringe benefit included in the tax base. Receipts relate to the previous month's payroll.	Employer superannuation contributions included in the tax base. Receipts relate to the previous month's payroll.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
TAXES ON FINANCIAL TRANSACTIONS								
CONTRACTS AND CONVEYANCES DUTY								
Tax Scale:								
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>\$0-\$14,000: 1.25% (min \$2)</p> <p>\$14,001-\$30,000: \$175+1.5%</p> <p>\$30,001-\$80,000: \$415+1.75%</p> <p>\$80,001-\$300,000: \$1,290+3.5%</p> <p>\$300,001-\$1m: \$8,990+4.5%</p> <p>over \$1m: \$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>\$0-\$20,000: 1.40%</p> <p>\$20,001-\$115,000: \$280+2.4%</p> <p>\$115,001-\$870,000: \$2,560+6.0%</p> <p>over \$870,000: 5.5% of total value.</p>	<p>\$0-\$20,000: 1.5%</p> <p>\$20,001-\$50,000: \$300+2.25%</p> <p>\$50,001-\$100,000: \$975+2.75%</p> <p>\$100,001-\$250,000: \$2,350+3.25%</p> <p>\$250,001-\$500,000: \$7,225+3.5%</p> <p>above \$500,000: \$15,975+<u>3.75%</u></p>	<p>\$0-\$80,000: 1.95%</p> <p>\$80,001-\$100,000: \$1,560+2.85%</p> <p>\$100,001-\$250,000: \$2,130+3.7%</p> <p>\$250,001-\$500,000: \$7,680+4.55%</p> <p>above \$500,000: \$19,055+<u>4.85%</u></p>	<p>\$0-\$12,000: 1.00%</p> <p>\$12,001-\$30,000: \$120+2%</p> <p>\$30,001-\$50,000: \$480+3%</p> <p>\$50,001-\$100,000: \$1,080+3.5%</p> <p>\$100,001-\$500,000: \$2,830+4.0%</p> <p>\$500,001-\$1m: \$18,830+4.5%</p> <p>Above \$1m: \$41,330+<u>5.0%</u></p>	<p>\$0-\$1,300: \$20.00</p> <p>\$1,301-\$10,000: \$20+1.5%</p> <p>\$10,001-\$30,000: \$150+2.0%</p> <p>\$30,001-\$75,000: \$550+2.5%</p> <p>\$75,001-\$150,000: \$1,675+3.0%</p> <p>\$150,001-\$225,000: \$3,925+3.5%</p> <p>Over \$225,000: \$6,550+<u>4.0%</u></p>	<p>\$0-\$500,000: Duty calculated by the formula: $D=(0.065V^2)+21V$ Where D = duty payable in \$ V = (total value/1000)</p> <p>Above \$500,000: <u>5.4%</u> of total value.</p>	<p>\$0-\$14,000: 1.25% or \$20 whichever is greater.</p> <p>\$14,001-\$30,000: \$175 + 1.5%</p> <p>\$30,001-\$60,000: \$415 + 2.0%</p> <p>\$60,001-\$100,000: \$1,015 + 2.5%</p> <p>\$100,001-\$300,000: \$2,015 + 3.5%</p> <p>\$300,001-\$1m: \$9,015 + 4.5%</p> <p>Over \$1m: \$40,515 + <u>5.5%</u></p>
Reference Period:	Payments are due within 3 months of when a transfer of dutiable property occurs or within 3 months of execution of an instrument transferring dutiable property.	Payments are due within 3 months of execution of instrument.	Payments are due within 1 month of the date of assessment.	Documents to be lodged within 3 months of execution and payment required within 3 months of the issue of the assessment notice.	Payments due within 2 months of execution of instrument.	Payments are due within 60 days of exchange.	Documents to be lodged within 30 days of execution and payments within 30 days of assessment being issued.	Documents to be lodged and payment required within 90 days of the liability arising.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>CONTRACTS AND CONVEYANCES DUTY (continued)</p> <p>Home Purchase Assistance:</p>	<p><u>First Home Plus Scheme</u> (Effective 1.7.00)</p> <p><i>For first homes</i></p> <p><u>city</u></p> <p>Up to \$200,000: Nil</p> <p>\$200,001-\$300,000: 8.99% less \$17,980</p> <p><u>country</u></p> <p>Up to \$175,000: Nil</p> <p>\$175,001-\$250,000: 9.65% less \$16,885</p> <p><i>For vacant land</i></p> <p><u>city</u></p> <p>Up to \$95,000: Nil</p> <p>\$95,001-\$140,000: 7.53% less \$7,152</p> <p><u>country</u></p> <p>Up to \$80,000: Nil</p> <p>\$80,001-\$110,000: 7.8% less \$6,240</p> <p>Full tax rates apply above the threshold.</p>	<p>Exemption from duty for first home buyers on properties up to \$115,000.</p> <p>Exemption phases out at a limit of \$165,000. Relief subject to meeting certain eligibility criteria.</p> <p>Exemption for duty for purchasers holding pension benefits entitlements.</p> <p>Full exemption on properties up to \$100,000, phasing out at \$130,000.</p>	<p><i>For first homes</i></p> <p>Below \$80,000: Nil</p> <p>\$80,001-\$150,000: 1% less \$500</p> <p>\$150,001-\$155,000: 1% less \$300</p> <p>\$155,001-\$160,000: 1% less \$200</p> <p>Above \$160,000: Same as for principal place of residence.</p> <p><i>For Principal Place of Residence (not first)</i></p> <p>concessionary rate of 1% for values up to \$250,000 plus scheduled conveyancing duty on the excess.</p>	<p>The purchaser of a small business or principal place of residence valued at less than \$100,000 is entitled to a concessionary rate of duty of 1.5%.</p> <p>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.</p>	<p><i>For first homes</i></p> <p>No duty payable on the purchase of a home up to \$80,000. Thereafter concession reduces by \$42 per \$1,000.</p> <p>(Subject to the qualification that any fractional part of the \$1,000 will be rounded up to next \$1,000.)</p> <p>Concession is zero on transactions greater than \$130,000.</p> <p>A rebate of up to \$1,500 is available in respect of <i>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.</i></p>	<p>Duty on first homes valued \$120,000 or less can be paid by instalments over 2 years.</p>	<p>All first homes (regardless of value) receive concession of duty on first \$80,000.</p>	<p>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.</p> <p>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.</p> <p>Income threshold:</p> <p>Gross household income less than \$45,000 for all persons on title and their spouses.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE REGISTRATION DUTY (Based on the value of the vehicle)	\$0-\$45,000: \$3.00 per \$100 or part. Above \$45,000: \$1,350+\$5.00 per \$100 or part thereof.	<i>Vehicles not previously registered in Victoria or elsewhere.</i> <u>Non Passenger vehicles</u> \$5.00 per \$200 or part. <u>Passenger cars</u> \$0-\$35,000: \$5.00 per \$200 or part. \$35,001-\$45,000: \$8.00 per \$200 or part. Over \$45,000: \$10.00 per \$200 or part. Used Vehicles \$8.00 per \$200 or part.	\$2.00 per \$100 or part.	\$0-\$15,000: 2.5% \$15,001-\$40,000: 2.5%-5.0% (proportional) Over \$40,001: 5.0%	\$0-\$1,000: \$1 per \$100 (min \$5) or part. \$1,001-\$2,000: \$10+\$2 per \$100 or part of excess. \$2,001-\$3,000: \$30+\$3 per \$100 or part of excess. Over \$3,000: \$60+\$4 per \$100 or part of excess. <u>Except</u> for commercial vehicles where the rate is: 0-\$1,000: \$1 per \$100 (min \$5) or part. \$1,001-\$2,000: \$10+\$2 per \$100 or part of excess. Over \$2,000: \$30+\$3 per \$100 or part of excess.	<u>Passenger vehicles</u> Under \$600: \$20.00 \$600-\$34,999: \$3.00 per \$100 or part. \$35,000-\$39,999: \$1,050+\$11 per \$100 or part in excess of \$35,000. \$40,000 or over: \$4.00 for each \$100. <u>All Other vehicles</u> Under \$600: \$20.00 Over \$600: \$3.00 per \$100 or part.	\$3.00 per \$100 or part.	<u>Passenger Vehicles</u> Under \$45,000: \$3.00 per \$100 or part. \$45,000 or over: \$1,350 plus \$5 for each \$100 or part thereof in excess of \$45,000. <u>All Other Vehicles</u> \$3.00 per \$100 or part.
Reference Period:	Duty is payable at the time the motor vehicle is registered.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due within 14 days of transfer or issue.	Due at time of application for registration or transfer of registration.
FINANCIAL INSTITUTIONS DUTY (Scheduled to be abolished from 1 July 2001)								
Standard rate: Payable on receipts (credits) of financial institutions.	0.06%	0.06%	Not imposed.	0.06%	0.06%+0.005% local government levy.	0.06%	0.06%	0.06%
Maximum per transaction:	\$1,200	\$1,200		\$1,200	\$1,200	\$1,200	\$1,500	\$1,200

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT																																																																																																																																											
<p>Short term money market concession:</p> <p>0.005% per month on 1/3 of the average daily liability of the dealer during the month.</p> <p>Reference Period:</p> <p>Payments relate to the previous month's transactions.</p>	<p>0.005% per month on 1/3 of the average daily liability of the dealer during the month.</p> <p>0.005% per month on the monthly average daily closing balance for short-term money market dealers only.</p> <p>Payments relate to the previous month's transactions.</p>	<p>0.005% per month on 1/3 of the monthly average Australia-wide liability for each registered financial institution.</p> <p>0.005% per month on the monthly average daily closing balance for short-term money market dealers only.</p> <p>Payments refer to the previous month's transactions.</p>		<p>Certified dealers (not prescribed) 0.005% per month on 1/10 of the average national daily liability of the dealer during the month.</p> <p>Certified dealers (prescribed) 0.004% per month on average daily investments of the dealer during the month.</p> <p>Payments refer to the previous month's transactions.</p>	<p>0.005% per month on 1/12 of the average national daily liability of the bank to the account holder under that account during the month.</p> <p>0.005% per month on the average daily closing balance for short term money market operators.</p> <p>Payments refer to the previous month's transactions.</p>	<p>0.005% per month on the average daily liability of the bank to the account holder under that account during the month.</p> <p>Payments refer to the previous month's transactions.</p>	<p>0.005% per month on the average daily liability of the dealer during the month.</p> <p>Payments refer to the previous month's transactions.</p>	<p>0.005% per month on 1/20th of the average daily liability of the dealer during the month.</p> <p>Payments refer to the previous month's transactions.</p>																																																																																																																																											
<p>DEBITS TAX</p> <p>(Scheduled to be abolished by 1 July 2005 – subject to review)</p> <p>(levied on debits to accounts upon which cheque drawing facilities are provided).</p> <p>Reference Period:</p> <p>Payments relate to the previous month's transactions.</p>	<table border="0"> <tr> <td>\$1-\$99:</td> <td>\$0.30</td> <td>\$1-\$99:</td> <td>\$0.30</td> </tr> <tr> <td>\$100-\$499:</td> <td>\$0.70</td> <td>\$100-\$499:</td> <td>\$0.70</td> </tr> <tr> <td>\$500-\$4,999:</td> <td>\$1.50</td> <td>\$500-\$4,999:</td> <td>\$1.50</td> </tr> <tr> <td>\$5,000-\$9,999:</td> <td>\$3.00</td> <td>\$5,000-\$9,999:</td> <td>\$3.00</td> </tr> <tr> <td>\$10,000+:</td> <td>\$4.00</td> <td>\$10,000+:</td> <td>\$4.00</td> </tr> </table> <p>Payments relate to the previous month's transactions.</p>	\$1-\$99:	\$0.30	\$1-\$99:	\$0.30	\$100-\$499:	\$0.70	\$100-\$499:	\$0.70	\$500-\$4,999:	\$1.50	\$500-\$4,999:	\$1.50	\$5,000-\$9,999:	\$3.00	\$5,000-\$9,999:	\$3.00	\$10,000+:	\$4.00	\$10,000+:	\$4.00	<table 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<p>DEBITS DUTY</p> <p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>	<p>Duty of 15 cents per debit. Duty also applies to credit cards on basis of 15 cents for each transaction.</p>	<p>Not imposed.</p>	<p>Not imposed.</p>																																																																																																																																											
<p>CHEQUE DUTY</p>	<p>Abolished 1.10.90.</p>	<p>Not imposed.</p>	<p>Abolished 1.1.94.</p>	<p>10c</p> <p>Duty on <u>interstate</u> cheques abolished on 1.1.94.</p>	<p>10c</p> <p>Duty on <u>interstate</u> cheques abolished on 1.1.98.</p>	<p>Abolished 1.1.85.</p>	<p>Abolished.</p>	<p>Abolished 1.9.87.</p>																																																																																																																																											

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ELECTRONIC BANKING DUTY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	10 cents per debit transaction.	Not imposed.
CREDIT CARD TRANSACTION DUTY	Not imposed.	Not imposed.	If the cardholder's bank is a prescribed cardholder's bank, duty is calculated at 10 cents for each merchant with whom there was a transaction, less 10 cents. If not, duty is calculated at 10 cents for each transaction conducted, less 10 cents.	Not imposed.	Not imposed.	Refer to Debits Duty.	Not imposed.	Not imposed.
SHARE TRANSFER (MARKETABLE SECURITY) DUTY (Scheduled to be abolished from 1 July 2001 for quoted securities) 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. 0.25 cents/\$100 or part thereof for companies incorporated in NZ and PNG. <u>Off Market Transactions</u> ASX Listed Companies 30 cents/\$100 (or part). NSX Listed Companies 30 cents/\$100 (or part) from 1.1.99. NSX-Newcastle Stock Exchange Unlisted Companies 60 cents/\$100 (or part).	<u>On Market Transactions</u> Up to \$100: 7 cents/\$25 or part thereof. Over \$100: 30 cents/\$100 or part thereof. <u>Off Market Transactions</u> Listed transactions 30 cents/\$100 or part thereof. Unlisted Companies Up to \$100: 14 cents/\$25 or part thereof. Over \$100: 60 cents/\$100 or part thereof.	<u>On Market Transactions</u> 15 cents/\$100 or part thereof. <u>Off Market Transactions</u> Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60 cents/\$100 or part thereof.	<u>On Market Transactions</u> 15 cents/\$100 or part thereof. <u>Off Market Transactions</u> Listed Trades 30 cents/\$100 or part thereof. Unlisted Trades 60 cents/\$100 or part thereof.	<u>On Market Transactions</u> 15 cents/\$100 or part thereof. <u>Off Market Transactions</u> Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60 cents/\$100 or part thereof.	<u>On Market Transactions</u> 15 cents/\$100 or part thereof. <u>Off Market Transactions</u> Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60 cents/\$100 or part thereof.	<u>On Market Transactions</u> 15 cents/\$100 or part thereof. <u>Off Market Transactions</u> Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60 cents/\$100 or part thereof.	<u>On Market Transactions</u> General Rate: 15 cents/\$100 or part thereof. Concessional Rate: 0.25 cents/\$100 or part thereof. Differential Rate: 14.75 cents/\$100 or part thereof. <u>Off Market Transactions</u> Listed Companies 30 cents/\$100 or part thereof. Unlisted Companies 60 cents/\$100 or part thereof. (minimum \$20 duty)

<i>TAX</i>	<i>NSW</i>	<i>VIC</i>	<i>QLD</i>	<i>WA</i>	<i>SA</i>	<i>TAS</i>	<i>NT</i>	<i>ACT</i>
<p>Principal Trades Concession:</p> <p>Reference Period:</p> <p>On Market</p> <p>Off Market</p>	<p>0.25 cents/\$100 where the acquisition and disposition are effected within 3 months.</p> <p>Payments are weekly based on the previous week's transactions.</p>	<p>0.25 cents/\$100 where the acquisition and disposition are effected within 3 months.</p> <p>Payments are weekly based on the previous week's transactions.</p> <p>Payments are due within 3 months of execution of instrument.</p>	<p>No duty applies to securities acquired and disposed of within a ten day period.</p> <p>Payments are weekly based on the previous week's transactions.</p>	<p>No duty applies to securities acquired and disposed of within a ten day period.</p> <p>Payments are monthly based on the previous month's transactions.</p>	<p>No duty applies to securities acquired and disposed of within a ten day period.</p> <p>Payments are weekly based on previous week's transactions.</p> <p>Payments are monthly based on the previous month's transactions for off-market transactions conducted through CHES. For non-CHES transactions, payments are due within 2 months of execution of instrument.</p>	<p>No duty applies to securities acquired and disposed of within a ten day period.</p> <p>Payments are monthly based on the previous month's transactions.</p>	<p>No duty applies to securities acquired and disposed of within a two day period.</p> <p>Payments are monthly based on the previous month's transactions.</p>	<p>0.25 cents/\$100 where the acquisition and disposition are effected within 3 months.</p> <p>Payments are monthly based on the previous month's transactions.</p> <p>(Also for off-market transactions conducted through CHES).</p> <p>For other transactions, documents are to be lodged and payment received within 90 days of the liability arising.</p>
<p>MORTGAGES & LOAN SECURITY DUTY</p> <p>(Based on sum secured)</p>	<p>\$0-\$16,000: \$5.00</p> <p>Above \$16,000: \$5.00 plus \$4.00 per \$1000 on excess.</p> <p>Exemption for additional advances up to \$10,000 in any 12 month period.</p> <p>Exemption applies for the refinancing of all loans up to the maximum amount secured by the previous loan.</p>	<p>\$0-\$200: \$0.00</p> <p>\$201-\$10,000: \$4.00</p> <p>over \$10,000: \$4.00 plus 80c/\$200 or part thereof in excess of \$10,000.</p> <p>Exemption applies for the refinancing of all loans, provided the criteria are met.</p>	<p>40c/\$100 or part.</p> <p>Principal place of residence exempt on the lesser of the amount used to buy or build a principal place of residence or \$100,000 for a first home and \$70,000 for others.</p> <p>Principal place of residence exempt for refinancing of mortgages up to \$100,000.</p>	<p>\$100-\$35,000: 25c/\$100 or part.</p> <p>Over \$35,000: \$87.50+40c/\$100 of excess.</p> <p>Owner occupied residences: 25c rate continues to apply.</p>	<p>\$400-\$4,000: \$10.00</p> <p>\$4,001-\$10,000: \$10+25c/\$100 or part of excess.</p> <p>Over \$10,000: \$25+35c/\$100 or part of excess.</p>	<p>Under \$8,000: \$20.00</p> <p>\$8,000-\$10,000: \$20+25c/\$100 or part of excess.</p> <p>Over \$10,000: \$25+35c/\$100 or part of excess.</p> <p>Re-financing of loans are exempt from duty.</p>	<p>Abolished.</p>	<p>Abolished 1.9.87.</p>

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Transfer Duty:	<p>A full exemption for first home purchases for:</p> <ul style="list-style-type: none"> - metropolitan property values up to \$200,000 phasing out the exemption between \$200,000 and \$300,000 - non-metropolitan property values up to \$175,000 phasing out the exemption between \$170,000 and \$250,000 - metropolitan vacant land up to \$95,000 phasing out the exemption between \$95,000 and \$140,000 - non-metropolitan vacant land up to \$80,000 phasing out the exemption between \$80,000 and \$110,000. <p>Abolished 1.1.83.</p>	Not imposed.	\$5.00	\$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.	\$20.00	Abolished.	Abolished 1.9.87.
Reference Period:	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.		
DEEDS OF SETTLEMENT	Not imposed.	Flat rate of \$200 per dutiable document.	Duty imposed at conveyancing rates on the value of property settled.	Not imposed.	\$10 or Conveyance Rates.	Not imposed.	\$20 or Conveyance if applicable.	Not imposed.

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LOANS DUTY	Not imposed.	Not imposed.	Credit Duty: 0.03% on loans and credit arrangements made during previous month. Short term loans and credit arrangements taxed at 0.0025%. Over \$1m, reduced rates apply.	Not imposed.	Not imposed.	For unsecured loans: ▪ \$10.00 where loan does not exceed \$1,000. ▪ \$20.00 where loan exceeds \$1,000.	Not imposed.	Not imposed.
DISCOUNT TRANSACTIONS DUTY	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.
INSURANCE DUTY								
Life: (Based on sum assured, except in SA.)	\$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2000. Annuities exempt.	\$200-\$2,000: 12c per \$200 or part. Over \$2,000: \$1.20+24c per \$200 or part above \$2,000.	\$100-\$200: 10c \$201-\$2,000: 5c per \$100 or part thereof. Over \$2,000: \$1+10c per \$100 or part thereof in excess of \$2,000.	\$100 to \$2,000: 5c per \$100 Over \$2,000: \$1+10c per \$100	\$1.50 per \$100 or part thereof of net premiums of previous year paid as annual licence.	Up to \$2,000: 10c per \$200 Over \$2,000: \$1.00+20c per \$200	10c per \$100.	\$100-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.
Term/Temporary:	Term insurance or riders: 5% of first year premium.	Term insurance: 5% of first year premium.	Temporary or term insurance: 5% of first year's premium.	Term or temporary: 5% of first year premium.		Term policy: 5% of first year premium. Temporary policy: 2% of premium on the policy.	Term or temporary: 5% of first year premium.	Term insurance: 5% of the first year's premium.
General:	From 1.10.00 10% of premium paid. Since 1.1.97 5% of premium paid on motor vehicle, aviation, disability income, occupational indemnity, hospital & ancillary health benefits.	10% of previous month's premiums. No duty on workers compensation, transport, or commercial marine insurance.	8.5% of the premium. 5% of net premium for workers compensation, motor vehicle comprehensive, professional indemnity insurance and plate glass insurance for dwellings.	8% of gross premiums. 5% of net premium for workers compensation. 25c per policy on 3rd Party motor vehicle.	\$11 per \$100 or part thereof of premiums (including compulsory 3rd party premiums). No duty on workers compensation or commercial marine insurance.	8% of premiums. \$6 flat on 3rd party motor vehicle insurance. No duty on workers compensation.	10% of premiums (including Indemnity Insurance). Policies covering workers compensation, transport of goods & commercial marine hulls exempt.	10% of gross premium. Premiums on goods carried in international trade are exempt. No duty on workers compensation.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Reference Period:	2.5% of premium paid on crop and livestock. No duty on workers compensation, compulsory third party motor vehicle insurance. Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions. Due and payable by the 14th of the next month for life and the 21st for general insurance.	(10% on plate glass for other than dwellings). 10c flat on 3rd party motor vehicle. 3% of net premium for tourist and travel special policy where the period of tour does not exceed seven days. 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.
AGREEMENTS DUTY								
Under Hand:	Abolished 1.7.98.	Abolished.	Not imposed.	Not imposed.	Not imposed unless specifically charged under another head of duty.	\$20.00 for deeds or agreements of any kind not otherwise subject to ad valorem duty.	Not imposed.	Not imposed.
Under Seal:	Abolished 1.7.98.		Not imposed.	\$20.00	\$10.00 (if in deed form).		\$20.00	Not imposed.
HIRING ARRANGEMENTS DUTY (GOODS) including motor vehicle leases. Sometimes called "RENTAL DUTY".	Equipment financing arrangements: 0.75% of the total amount of the hiring charges. Ordinary hire of goods: 1.5% of the total amount of the hiring charges. First \$6000 for each month is exempt only for hiring 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">▪ at 0.75% of rental income in excess of \$6,000 per month on new business after 1.1.97.▪ 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.	0.43% on total amount of rental. An exemption is available for registered rental businesses with a total annual rental of \$100,000 or less.	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.	1.8% of rental value or \$7,500, whichever is the lesser. From 1.7.00 hire purchase agreements to be included in the tax base. No duty payable if annual rental is less than \$12,000.	Equipment finance arrangements: 0.75% of hiring charges. All other types of hiring arrangements: 1.5% of hiring charges. For hiring charges (excluding equipment finance arrangements) the first \$6,000 for each month is exempt. All hiring arrangements subject to a maximum \$10,000 duty for single arrangement.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Reference Period:	Payments relate to the previous month's transactions.	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 vehicles and domestic credit contracts up to \$35,000. 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.
HIRE PURCHASE ARRANGEMENTS DUTY	See Hiring Arrangements Duty. (Equipment Financing Arrangements).	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)	See Hiring Arrangements Duty.	See Hiring Arrangements Duty.
LEASES OF LAND OR PREMISES DUTY (TENANCIES) (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"> ▪ 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. ▪ where the lease is for an indefinite term and the rent payable exceeds \$130 per annum, \$1.20 for every \$100 or part thereof. 	35c/\$100 of total rent.	Definite term: 35c/\$100 Indefinite term: 70c/\$100	\$1/\$100 of the average rate of rent per annum.	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.

<i>TAX</i>	<i>NSW</i>	<i>VIC</i>	<i>QLD</i>	<i>WA</i>	<i>SA</i>	<i>TAS</i>	<i>NT</i>	<i>ACT</i>
<p>Transfer of Lease:</p>		<p>Where the rent payable exceeds \$130 per annum, for every \$100 or part thereof of the consideration other than rent, \$1.20 plus:</p> <ul style="list-style-type: none"> ▪ 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 annual rent payable. ▪ Where the lease is for an indefinite term \$3.00 plus \$0.60 for every \$100 or part thereof of the annual rent payable. 	<p>Conveyance duty applies on the value of the consideration paid for the lease and the consideration paid for, or the value of, chattels taken over.</p>		<p>Conveyance duty applies on the value of the lease.</p>			
<p>Reference Period:</p>	3 months.	<p>Payments are due within 3 months of execution of instrument.</p>	<p>Payments are due within 1 month of the date of assessment.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments are due within 2 months of execution of the instrument.</p>	<p>Payments are due within 2 months of agreement.</p>	<p>Documents to be lodged within 30 days of execution and payment within 30 days of assessment being issued.</p>	<p>Documents to be lodged and payment required within 90 days of the liability arising.</p>
<p>HEALTH INSURANCE LEVY</p>	<p>As of 1.2.00 86 cents per individual (single) per week and \$1.72 per week for families for policies written by Health Insurance Funds.</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	<p>Referred to as Ambulance Service Levy.</p> <p>83 cents per single contributor per week, and \$1.66 per family levied on policies written by Health Insurance Funds.</p> <p>Payments are monthly and are in relation to a period three months prior (i.e. April return is for January).</p>
<p>Reference Period:</p>	<p>Payments determined by total membership of the health fund on the 1st of the month. Payments due on the 15th of the same month.</p>							

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
EMERGENCY SERVICES LEVY					<p><u>Fixed Property</u></p> <p>Flat fee \$50 (\$20 for special community category and \$0 if outside Local Govt. Areas) plus Levy rate multiplied by capital value adjusted for location and land use as follows:</p> <p>\$50 + Levy rate(Capital Value x Area Factor x Land Use Factor).</p> <p>Concessions: Flat \$40 concession applies to recipients of specified pensions and Government allowances and to qualifying self funded retirees.</p> <p><u>Mobile Property</u></p> <p>Cars and larger capacity motor cycles: \$24.00</p> <p>Smaller capacity motor cycles: \$12.00</p> <p>Commercial fishing vessels: \$12.00</p> <p>(Certain variations for country based mobile property apply.)</p> <p>Concessions: Concessional rate of \$6 applies to owners of "historic" cars. (conditions apply)</p>			<p>Also known as the 'General Insurance Levy' and is imposed on general insurers.</p> <p>The amount payable is calculated as a proportion of the general insurer's ACT market share.</p> <p>This levy will be abolished from 1.7.01.</p>
Reference Period:								Payments determined by the general insurer's proportion of the ACT market. Payments due on a quarterly basis.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
ACCOMMODATION LEVY (known as the Tourism Marketing Duty in the NT.)	Abolished 1.7.00.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Abolished 1.7.00.	Not imposed.
PARKING SPACE LEVY	From 1.7.00 \$800 per annum on liable spaces within the City of Sydney and a prescribed area of the Municipality of North Sydney. \$400 per annum on liable spaces in St. Leonards, Chatswood, Parramatta and Bondi Junction. Exemptions and concessions apply.	Not imposed.	Not imposed.	\$70 per annum per space for non-residential parking within the prescribed Perth city area.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
LAND TAX Tax Scale: Marginal rates apply to excess above the lower limit of the range unless explicitly specified.	From 31.12.00 Less than \$205,000: Nil not less than \$205,000: \$100+1.7%. Threshold indexed annually to estimated increases in state-wide land values for commercial, industrial and residential properties. (No adjustment if state-wide land values decline.)	Less than \$85,000: Nil \$85,000-\$200,000: \$85 and 0.1c for each \$1 of the value that exceeds \$85,000. \$200,000-\$540,000: \$200 and 0.2c for each \$1 of the value that exceeds \$200,000. \$540,000-\$675,000: \$880 and 0.5 cents for each \$1 of the value that exceeds \$540,000. \$675,000-\$810,000: \$1,555 and 1 cent for each \$1 of the value that exceeds \$675,000. \$810,000-\$1,080,000: \$2,905 and 1.75 cents for each \$1 of the value that exceeds \$810,000.	\$200,000# deduction for all natural persons (exemption threshold of \$100,000 for companies, trustees and absentees). All land tax payers receive a general 15% rebate from 1999-00 onwards. Up to \$3,999: 0.20% \$4,000-\$5,999: \$8+0.36% \$6,000-\$9,999: \$15.20+0.52% \$10,000-\$29,999: \$36+0.70% \$30,000-\$49,999: \$176+0.87% \$50,000-\$199,999: \$350+1.03%	\$0-\$10,000: Nil \$10,001-\$100,000: \$15+0.15% of excess. \$100,001-\$190,000: \$150+0.25% of excess. \$190,001-\$325,000: \$375+0.45% of excess. \$325,001-\$550,000: \$982.50+0.8% of excess. \$550,001-\$850,000: \$2,782.50+1.2% of excess. \$850,001-\$1,250,001: \$6,382.50+1.6% of excess. over \$1,250,001: \$12,782.50+2.0% of excess.	\$0-\$50,000: Nil \$50,001-\$300,000: 0.35% \$300,001-\$1m: \$875+1.65% Over \$1m: \$12,425+3.7%	From 1997-98 \$0-\$1,000: Nil \$1,001-\$15,000: \$25.00 \$15,001-\$40,000: \$25.00+0.75% \$40,001-\$68,750: \$212.50+1% \$68,751-\$100,000: \$500.00 \$100,001-\$125,000: \$500.00+1.25% \$125,001-\$170,000: \$812.50+1.5% \$170,001-\$210,000: \$1,487.50+1.75% \$210,001-\$250,000: \$2,187.50+2%	Not imposed.	Up to \$100,000: 1% Flat. \$100,001-\$200,000: 1.25% Flat. above \$200,000: 1.5% Flat. (upon unimproved value) Liability is assessed quarterly.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
		<p>\$1,080,000-\$1,620,000: \$7,630 and 2.75 cents for each \$1 of the value that exceeds \$1,080,000.</p> <p>\$1,620,000-\$2,700,000: \$22,480 and 3 cents for each \$1 of the value that exceeds \$1,620,000.</p> <p>\$2,700,000 and over: \$54,880 and 5 cents for each \$1 of the value that exceeds \$2,700,000.</p>	<p>\$200,000-\$349,999: \$1,895+1.20%</p> <p>\$350,000-\$499,999: \$3,695+1.37%</p> <p>\$500,000-\$649,999: 5,750+1.54%</p> <p>\$650,000-\$799,999: \$8,060+1.71%</p> <p>\$800,000-\$949,999: \$10,625+1.89%</p> <p>\$950,000-\$1,099,999: \$13,460+2.01%</p> <p>\$1,100,000-\$1,249,999: \$16,475+2.23%</p> <p>\$1,250,000-\$1,299,999: \$19,820+2.44%</p> <p>\$1,300,000-\$1,349,999: \$21,040+2.66%</p> <p>\$1,350,000-\$1,399,999: \$22,370+2.87%</p> <p>\$1,400,000-\$1,449,999: \$23,805+3.09%</p> <p>\$1,450,000-\$1,499,999: \$25,350+3.30%</p> <p>\$1,500,000 and over: 1.8% Flat.</p> <p><i># Resident natural persons receive a deduction of \$200,000 from the total unimproved value of land before arriving at the taxable value.</i></p>	<p>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.</p>			<p>\$250,001-\$500,000: \$2,987.50+2.25%</p> <p>Exceeding \$500,000: \$8,612.50+2.5%</p>		

<i>TAX</i>	<i>NSW</i>	<i>VIC</i>	<i>QLD</i>	<i>WA</i>	<i>SA</i>	<i>TAS</i>	<i>NT</i>	<i>ACT</i>
<p>EXEMPTIONS:</p> <p>Primary Residence:</p> <p>Primary Production Land:</p> <p>(Note: Generally Charitable, Religious and Educational Bodies are exempt with conditions.)</p> <p>Reference Period:</p>	<p>Exempt, apart from places of principal residence whose unimproved land value is not less than \$1,319,000 (from 31.12.00) which are liable at the rate of \$100+1.7% of the value in excess of \$1,319,000. Threshold indexed annually to estimated increase in Sydney residential values. (No adjustment if Sydney values decline).</p> <p>Exempt.</p> <p>Based on value of land as at 1 July of the previous year.</p>	<p>Principal place of residence.</p> <p>Exemptions available to various charitable organisations upon qualification.</p> <p>Exempt with conditions.</p> <p>Based on aggregate value of land owned as at midnight 31 December of the previous year to the assessment year.</p>	<p>Exempt with conditions.</p> <p>Exempt with conditions.</p> <p>Based on value of land as at midnight on 30 June of the previous year.</p>	<p>Exempt.</p> <p>Exempt.</p> <p>Based on value of land as at 30 June of the previous year.</p>	<p>Exempt with conditions.</p> <p>Exempt with conditions.</p> <p>Based on value of land as at 30 June of the previous year.</p>	<p>Exempt.</p> <p>Exempt.</p> <p>Based on value of land as at 30 June of the previous year.</p>	<p>Exempt, apart from parcels of land with more than one dwelling where one or more of the dwellings are rented.</p> <p>Exempt.</p> <p>Based on the rolling three year average of property values.</p>	
ELECTRICITY DISTRIBUTORS' LEVY	<p>A levy is imposed on electricity distributors equal to the extra revenue gained from the increase in distribution charges to non-franchise customers. The levy is paid quarterly based on the three months previous.</p>	<p>Franchise fees are imposed on parties licensed to retail electricity to franchise customers and will cease in 2001.</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
RACING TAXES:	Privatised entity.	Privatised entity.	Privatised entity.				Privatised entity.	
ON-COURSE TOTALIZATOR TAX								
Gross deduction from investment:	<p>From 1.7.00</p> <p>Win/Place: 14.25%</p> <p>Quinella: 14.75</p> <p>Doubles/Exacta: 18.00%</p> <p>Trifecta/Superfecta: 20.00%</p> <p>First Four: 22.50%</p> <p>Footy TAB: 25.00%</p> <p>As set by TAB Ltd.</p> <p>Maximum individual pool takeout is 25% with annual average over pools (including Footy Tab) not to exceed 16% (excluding roundings).</p>	<p>Maximum of 16% over the year.</p>	<p>Maximum of 16% over the year.</p> <p>(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%).</p>	<p>Participate in Supertab, for interstate racing and Perth gallops</p> <p>Win/Place: 14.25%</p> <p>Non-Supertab Win/Place average of: 15.60%</p> <p>Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00%</p> <p>Favourite numbers: 25.00%</p>	<p>Win/Place with Super TAB : 14.25%</p> <p>Quinella: 15.00%</p> <p>Doubles: 17.00%</p> <p>Trebles, Trifecta, Fourtrella, Pick 4: 20.00%</p>	<p>Win/Place combined with VICTAB: 14.25%</p> <p>Quinella: 15.00%</p> <p>Forecast: 16.50%</p> <p>Doubles and Straight 6: 17.00%</p> <p>Quadrella, Superfecta and Trifecta: 20.00%</p>	<p>All Pools combined with TABQ.</p> <p>Maximum of 16% over the year.</p> <p>(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%.)</p> <p><u>Fixed Odds Betting</u> TABQ has rights to a licence from 1.1.01.</p>	<p>Win/Place linked to Super TAB: 14.25%</p> <p>Trifecta: 19.00%</p> <p>Other: 15.00%</p> <p>Approximately 60% to 70% of Win/Place pools are Super TAB pools (ACT, NT, VIC, TAS, WA, SA).</p>
Net percentage received by Government:	<p>From 1.7.00</p> <p>19.11% of player loss (gross deduction).</p> <p>Tax on 'domestic' non-TAB Totalizator investments fully rebated to clubs.</p> <p>Tax paid to Sport and Recreation Fund.</p>	<p>Tax rate: 19.11% of player loss (ie. gross deduction).</p> <p>(Minimum 84% returned to players).</p>	<p>20% of Commission. (gross deduction)</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>Quarterly licence fee \$141,200.</p> <p>Increases on 1 October each year based on CPI.</p>	Nil	<p>Where the sum of bets made with authorised racing club:</p> <p>Less than \$30,000: 1%</p> <p>\$30,000-\$60,000: \$300 plus 2% of excess over \$30,000.</p> <p>\$60,000-\$120,000: \$900 plus 3% of excess over \$60,000.</p> <p>Greater than \$120,000: \$2,700 plus 5.25% of excess over \$120,00.</p> <p><i>GST reimbursed.</i></p>	<p>Win/Place</p> <p>\$0-\$10,000: Nil</p> <p>\$10,001-\$50,000: 0.50%</p> <p>>\$50,001: 2.38%</p> <p>Quinella: 2.31%</p> <p>Doubles: 2.13%</p> <p>Quadrella: 1.94%</p> <p>Superfecta: 1.85%</p> <p>Forecast: 2.17%</p> <p>Straight 6: 2.13%</p> <p>Trifecta: 1.85%</p>	<p><u>Totalizator</u></p> <p>40% of licensee's commission deducted less GST.</p> <p><u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held</u></p> <p>In Australia: 20% of licensee's commission deducted less GST.</p>	<p>Government receives:</p> <ul style="list-style-type: none"> ▪ Licence fee payment; (1999-00 = \$3,566,148) ▪ Dividend and ▪ Tax Equivalent Payments (1999-00 = 3.6%). <p>In addition clubs receive 4% and RDF 0.5%.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
						Triwin: 1.00% (with a tax credit)	Outside Australia: 10% of licensee's commission deducted less GST.	
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.		As for on-course Totalizators.	All pools as for on- course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.
Net percentage received by Government:	<u>Fixed Odds Sports Betting</u> Not applicable (Fixed Odds basis). <u>Parimutuel Pools</u> As for on-course Totalizators. <u>Fixed Odds Sports Betting</u> From 1.7.00 10.91% of gross profit. (ie. Sales less payments).	As for on-course Totalizators.	As for on-course Totalizators.	All pools: - 5% of Turnover.	6% of net wagering revenue (deductions) paid into Hospitals Fund. 45% of TAB profits on racing investments paid into Hospitals Fund.	Win/place: 2.38% Other pools as for on- course.	As for on-course Totalizators.	As for on-course pools.
BOOKMAKER'S TURNOVER TAX								
Net percentage received by Government Racing:	1.00% Note: GST payments to the Commonwealth (ATO) are rebated up to the equivalent of State betting taxes paid for the financial year.	Abolished.	Abolished on 30.6.00.	<u>All courses</u> Racing: 0.0% Sports: 0.25%	<u>Metropolitan (Gross*)</u> Within SA: 1.57% Interstate: 2.17% Country (Gross*) Within SA: 1.40% Interstate: 1.97% <i>(* 1.4% of turnover is subsequently returned to clubs.)</i> <i>GST reimbursed.</i>	<u>On-Course</u> State Events: 1.00% Interstate Events: 1.00% Tax credit to be provided.	<u>Registered bookmaker</u> For bets within Australia: 1.0% of turnover (<u>no</u> GST credit) All other: 0.5% (ie. international bets which are <u>not</u> subject to GST).	All courses: 1.00%

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Sports Betting:	<p>From 1.7.00 to 31.7.00 1.00%</p> <p>From 1.8.00 1.00%</p> <p>Bets involving 5 outcomes or more: 1.00%</p> <p>Bets involving 4 outcomes or less: 0.50%</p> <p>Note: GST payments to the Commonwealth (ATO) are rebated up to the equivalent of State betting taxes paid for the financial year.</p>	<p><u>Totalisator Sports Betting</u></p> <p>Maximum deduction: 20%</p> <p>Tax Rate: 19.11% of deduction.</p> <p><u>Fixed Odds Sports Betting</u></p> <p>Tax Rate: 10.91% of player loss.</p>	<p>from investments:</p> <p><u>Totalisator</u></p> <p>As for on-course and off-course Race Totalisator (exception Golden Casket Sports Tipping which can deduct a maximum of 50% over the year).</p> <p><u>Fixed Odds Betting</u></p> <p>Not applicable (based on gross revenue ie. bets taken less payouts).</p> <p>Gross deductions</p> <p>Net percentage received by Government:</p> <p><u>Totalisator</u></p> <p>20% of commission (gross deduction). Tax is collected monthly in arrears. GST credit provided.</p> <p><u>Golden Casket Sports Tipping Tax Rate</u></p> <p>20% of commission (gross deduction).</p>	<p>At a racecourse: 0.5%</p> <p>At a sporting venue: 2.0%</p>	<p>1.75% (Gross).</p> <p>(This amount is paid to the Recreation and Sport Fund).</p> <p><i>GST reimbursed.</i></p>	<p>Telephone</p> <p><u>On-Course</u></p> <p>Telephone Sports: 0.0%</p> <p><u>Off-Course*</u></p> <p>Australia & NZ: 0.5%</p> <p>Other: 0.25%</p> <p>Tax credit to be provided.</p> <p><i>* Paid to Sports Development Account.</i></p>	<p><u>Sports bookmaker</u></p> <p>For bets within Australia: 1.55% of turnover less GST credit.</p> <p>All other: 0.5% (ie. international bets which are <u>not</u> subject to GST).</p> <p><u>Sports bookmaker:</u></p> <p>From 1.7.00</p> <p>Domestic sourced bets: reduced to <u>Nil</u> (such bets are subject to GST).</p> <p>International sourced bets: 0.25% of turnover (such bets are <u>not</u> subject to GST).</p>	<p>0.25% on designated international sports.</p> <p>0.50% on head to head bets.</p> <p>1.00% on other fixed odds.</p> <p>6.75% index betting.</p> <p>6.00% paramutuel.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			Tax is collected monthly in arrears. GST credit provided. <u>Fixed Odds Betting Tax Rate</u> 20% of gross revenue. Tax is collected monthly in arrears. GST credit provided.					
OTHER GAMBLING TAXES POKER MACHINE TAX (referred to in some States as "Gaming Machine" Tax) Clubs:	From 1.7.00 Levied on annual profits derived from gaming machines (Poker Machines and Approved Amusement Devices.) Up to \$200,000: 0% \$200,001-\$1m: 10.91% >\$1m: 17.16%	24.24% of gross profit (equates to player loss or gross margin of operator).	Based on monthly metered win (ie. amount bet less payout to players). <u>Monthly Metered Win</u> \$0-\$9,500: 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%	N/A No gaming machines.	Tax based on annual net gambling revenue in a financial year. \$0-\$399,000: 20.91% \$399,001-\$945,000: \$83,430.90+25.91% of excess. above \$945,000: \$244,899.50+30.91% of excess. In addition, a 0.5% surcharge is imposed on each of the above percentage tax rates.	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. From 1.1.97 <\$30m: 25% \$30m-<\$35m: 30% of excess. \$35m: 35% of excess. In addition, a community support levy of 2% of gross profit is levied. Tax credit to be provided.	37.91% of gross profit.	Tax is levied on gross monthly gaming machine revenue as follows: Up to \$8,000: nil

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>(Clubs are permitted a tax rebate for expenditure on approved community programmes effectively reducing the 17.16% rate to 15.66%).</p> <p>Transitional assistance payments were made to clubs for the higher total taxes clubs face in the post-GST environment.</p>		<p>over \$1,400,000: 35.91%</p> <p>(Includes Gaming Machine Community Benefit Levy).</p> <p>Note: These tax rates are Post-GST.</p>					<p><u>Where gross profit exceeds \$8,000</u></p> <p>\$1-\$8,000: 1%</p> <p>\$8,001-\$25,000: 23.5%</p> <p>\$25,001-\$50,000: 24.5%</p> <p>>\$50,000: 25%</p> <p>Less GST Credit.</p>
Reference Period:	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 made monthly relating to previous month's activity.		Payments are made monthly relating to previous month's activity.	Payments relate to previous month's gross profit.	Payments are monthly in arrears.	Payments are monthly and relate to transactions in the previous month.
Hotel:	<p>From 1.7.00</p> <p>Levied on annual profits derived from gaming machines (Poker Machines and Approved Amusement Devices.)</p> <p>Up to \$25,000: 5.91%</p> <p>\$25,001-\$400,000: 15.91%</p> <p>\$400,001-\$1m: 25.91%</p> <p>>\$1m: 30.91%</p>	<p>32.57% of gross profit of which 8.33% is allocated to a Community Support Fund.</p> <p>In addition, Tattersalls is required to pay additional tax equal to 7% of its gross gaming revenue at clubs and hotels (in lieu of a licence fee payment).</p>	<p>35.91% of monthly metered win (ie. amount bet less payout to players).</p> <p>(Includes Gaming Machine Community Benefit Levy).</p> <p>Note: This tax rate is Post-GST.</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$399,000: 25.91%</p> <p>\$399,001-\$945,000: \$103,380.90+34.41% of excess.</p> <p>above \$945,000: \$291,259.50+40.91% of excess.</p> <p>In addition, a 0.5% surcharge is imposed on each of the above percentage tax rates.</p>	<p>As for clubs.</p> <p>In addition, a community support levy of 4% will be levied.</p> <p>Tax credit to be provided.</p>	37.91% of gross profit plus a Community Benefit Levy at 25% of gross profit.	25.9% of gross monthly gaming machine revenue.
Reference Period:	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 made monthly relating to previous month's activity.		Payments are made monthly relating to previous month's activity.	Payments relate to previous month's gross profit.	Payments are monthly in arrears.	Payments are monthly and relate to transactions in the previous month.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
CASINO									
Licence fee:	A once only non refundable lump sum payment of \$376m (fully paid).	\$358.4 million (fully paid).	\$143,500 per quarter.	\$1.77 million p.a. (indexed to CPI)	No longer applies.	\$60,800 per month, indexed annually since 1.7.98.	Not imposed.	Annual fee \$588,304 for 2000-01 CPI linked.	
Tax Rate:	<p>From 1.7.00</p> <p>10.91% of gross revenue from <u>table gaming</u> plus <u>super tax</u> on table revenue above \$235.1m p.a. at 1% per each \$5.9m to a maximum of 35.91%.</p> <p>13.41% of gross revenue from <u>slots</u>.</p> <p>From 15.12.98</p> <p>A flat rate of 10% applies to revenue derived from international "high roller" gamblers or \$6m per annum, whichever is higher.</p> <p>Reimbursement available for the amount of GST paid for 'highrollers' from 1.7.00.</p>	<p><u>Regular Players</u></p> <p>21.25% of gross gaming revenue plus super tax.</p> <p>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).</p> <p>The maximum total tax on marginal revenue is 41.25%.</p> <p><u>Commission-based Players</u></p> <p>9% of gross gaming revenue plus a super tax.</p> <p>Super tax: 1% for each \$20m of gross gaming revenue over \$160m (CPI adjusted from 1994) up to a maximum of 21.25% on gross gaming revenue over \$380m (CPI adjusted from 1994).</p> <p>GST credit provided.</p>	<p>20% of monthly gross revenue for Gold Coast and Brisbane casinos and 10% of gross revenue for Townsville and Cairns casinos.</p> <p>Junkets (Premium players):</p> <p>10% of monthly gross gaming revenue for Gold Coast and Brisbane casinos and 8% for Cairns and Townsville casinos.</p> <p>(Gross gaming revenue equates to amount bet less amount won by players).</p> <p>Taxes are collected monthly in arrears.</p> <p>GST credit provided.</p>	15% of gross revenue.		<p><u>Table games</u> at 0.91% of net gambling revenue.</p> <p>plus</p> <p><u>gaming machines</u> at 34.41% of net gambling revenue.</p>	<p>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.</p> <p><u>Video gaming</u> (poker machines)</p> <p><\$30m: 25%</p> <p>\$30m-<\$35m: 30% of excess.</p> <p>>\$35m: 35% of excess.</p> <p><u>Other gaming</u></p> <p>15% of gross revenue.</p> <p>Tax credit to be provided.</p> <p><u>Internet gaming</u></p> <p><i>Within Australia for gross profit</i></p> <p><\$10m: 20%</p> <p>\$10m-<\$20m: 17.5% of excess.</p> <p>>\$20m: 15.0% of excess.</p>	<p><u>General Casino Tax</u></p> <p>From 1.7.00 tax rate reduced to <u>nil</u> on all gaming other than poker machine gaming (to take account of GST).</p> <p><u>Poker Machine Tax</u></p> <p>From 1.7.00 to 30.6.01 at the rate of 13.41% on gross profit.</p> <p><u>Internet Casino</u></p> <p>Australian sourced bets: Nil</p> <p>(such bets are subject to GST).</p> <p>International sourced bets: 8%</p> <p>(such bets are <u>not</u> subject to GST).</p>	<p>General Gaming Operations: 20% of gross revenue.</p> <p>GST credit provided.</p> <p>Commission-based Operations: 10% of gross revenue.</p> <p>GST credit provided.</p> <p><u>Interactive Gaming</u></p> <p>Licence Fee:</p> <ul style="list-style-type: none"> \$200,000 on the day licence is granted; \$100,000 on each anniversary of that day. <p>Tax rate: 50% of gross profit.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Other State Charges:	Community benefit levy of 2% of gross gaming revenue (except 'high roller' revenue).	1% of gross revenue of both regular and commission- based players (Community Benefit Levy).	1% of monthly gross revenue to Community Benefit Fund.	1% of gross revenue for upkeep of Burswood Park.		<p>Outside Australia</p> <p>4% of total gross profit.</p> <p><u>Simulated gaming activities</u></p> <p>As for internet gaming.</p>		
LOTTERIES	<p>All NSW Lotteries products</p> <p>General Duty From 1.7.00 10.95% of subscriptions.</p> <p>Licence Duty Fixed fee based on 14.7% of subscriptions in 1996-97 (\$132m) with the amount thereafter indexed to CPI.</p> <p>Total amount cannot exceed 15% of subscriptions in a year.</p>	<p>31.66% on turnover (ie. gross revenue).</p> <p>(Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Hospitals Fund.)</p> <p>Ticket Levy 10c per card transaction (excluding instant lotteries, Tatts 2, Super 66 and Soccer Pools).</p>	<p>62% of monthly gross revenue for declared lotteries.</p> <p>55% of monthly gross revenue for Instant Scratch-its.</p> <p>45% of monthly gross revenue for Golden Casket.</p> <p>59% of monthly gross revenue for Soccer Pools.</p> <p>(Monthly gross revenue equates to total receipts less prizes).</p> <p>Taxes are collected monthly in arrears.</p> <p>GST credit provided.</p>	<p>Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instant</p> <p>Under the Lotteries Commission Act 1990: 40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sport and 12.5% to Charities.</p> <p>Up to 5% to Festival of Perth and Australian Commercial Film Industry.</p> <p>(Net subscriptions = sales less prizes)</p>	<p>Lotto, Powerball, Super 66 and Instant scratchies:</p> <p>41% of net gambling revenue is paid into Hospitals Fund.</p> <p>Distributable surplus is paid into Hospitals Fund.</p>	<p>No State Lotteries as such.</p> <p>Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries.</p>	<p>Northern Territory receives a share of duty paid to the Victorian Government for NT subscriptions to Tattersall's Lotteries.</p> <p>Territorian Lottery 14.6% of sales. (exclusive of GST)</p>	<p>Tattersalls Consultations: Subscriptions made in the ACT, payable by the Victorian Government.</p> <p>Tattslo/oz Lotto/Powerball/ Super 66/Tatts 2/Instant Keno: 32.36%</p> <p><u>NSW:</u> Subscriptions made in the ACT, payable by NSW Lotteries.</p> <p>Draw Lotteries: 22.22%</p> <p>Lucky 7: 22.76%</p> <p>Lotto: 27.6%</p> <p>Lotto Strike: 25.6%</p> <p>Instant: 24.2%</p> <p>Oz Lotto: 27.6%</p> <p>Powerball: 27.6%</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>Soccer Pools:</p> <p>Licence Fee:</p>	As per above.	28.76% of turnover.	<p>As above.</p> <p>\$143,500 per quarter.</p> <p>Increases on 1 October of each year based on CPI.</p>	As above.	<p>41% of net gambling revenue is paid into Recreation and Sport Fund.</p> <p>Distributable surplus is paid into Recreation and Sport Fund.</p>	<p>As for lotteries.</p> <p>Tasmania receives duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.</p>	29.46% of subscriptions.	29.46% from Victorian collections and 29.45% from NSW collections.
OTHER GAMBLING TAXES	<p>Footy TAB, Soccer TAB, Sports TAB</p> <p>See page 25.</p> <p>19.11% of player loss (commission) hypothecated to Sport & Recreation Fund. (effective 1.7.00)</p>		<p>Interactive Tax- if the game is a game approved under a gaming Act- the rate of tax specified in that Act for the game or if this does not apply:</p> <p>50% of gross profit.</p> <p>(Gross profit equates to the amount bet on a game less amount won by players.)</p> <p>The tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>Quarterly licence fee of \$50,000.</p>	<p>Australian Rules Football and Cricket TAB betting Gross Commission: 25%</p> <p>Tax to Government: 5%</p> <p>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.</p>	<p>Football</p> <p><u>Deduction:</u> 20.00%</p> <p><u>State Tax:</u> 6.00%</p> <p>of net wagering revenue (deduction) paid into Recreation and Sport Fund.</p> <p>15.09%</p> <p>of net wagering revenue paid to South Aust. National Football League.</p> <p>Distributable surplus divided equally between the Recreation and Sport Fund and the South Aust. National Football League.</p> <p>Other sporting events</p> <p><u>Deduction:</u> 20%</p> <p><u>State Tax:</u> 6%</p> <p>of net wagering revenue (deduction) paid into Recreation and Sport Fund.</p> <p>Distributable surplus is paid into Recreation and Sport Fund.</p>	<p>Football: 17.00%</p> <p>- 11.55% to TAB.</p> <p>- 2.95% to Govt.</p> <p>- 2.50% to Controlling Authority.</p>		Nil

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Keno:	<p>From 1.7.00</p> <p>For all games of Keno including Heads or Tails?:</p> <p>8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5 million, and 14.91% of player loss thereafter.</p>	<p>Club Keno</p> <p>24.24% of player loss subject to a minimum player return of 75%.</p>	<p>Keno</p> <p><u>Jupiters Keno (Statewide)</u> : 20% of monthly gross revenue, after deducting casino commissions.</p> <p>The tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>In addition, a licence fee based on 50% of profit is collected on a half yearly basis.</p> <p><u>Brisbane and Gold Coast Casinos</u></p> <p>Receive 25% commission on sales of Jupiters Keno and pay tax at 21% (including a 1% Community Benefit Levy (CBL)) on commissions.</p> <p><u>Townsville and Cairns Casinos</u></p> <p>Receive 25% commission on sales of Jupiter Keno and pay 11% tax (including a 1% CBL) on commissions.</p>		<p>Keno (operated by Lotteries Commission).</p> <p>41% of net gambling revenue is paid into Hospitals Fund.</p> <p>Distributable surplus is paid into Hospitals Fund.</p>	<p>TAS Keno</p> <p>15% of gross revenue.</p> <p>Tax credit to be provided.</p>	<p>NT Keno</p> <p>From 1.7.00 reduced to <u>Nil</u> (to take account of GST).</p> <p>Game forms part of Casino operations.</p>	<p>VIC Keno: refer to Victorian Keno under Lotteries.</p> <p>ACTTAB Keno: 2.53% of Turnover.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR TAXES								
Implementation Date:	Since 1.7.00.	Additional registration fees and registration surcharges were abolished as a result of fee simplification from 1.4.94. Plus	Since 1.7.99.	Since 1.7.00.	Since 1.7.00.	Since 1.7.97.	Since 1.7.95.	Since 1.7.00, no change on 1.10.00.
MOTOR VEHICLE REGISTRATION FEE:	Car: \$42.00 Cycle: \$42.00 Lorry: \$42.00 Lorry mass 5 tonnes or more: \$152.00 Articulated: \$262.00	Registration fee: \$23.00 payable on initial registration of a motor vehicle in Victoria. Vehicle permit fees: 7 to 28 days 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: \$34.00 Plate fee: \$17.00 Charged on original registration.	Car: \$15.00 Cycle: \$15.00 Lorry: \$15.00	Administration Fees 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	For vehicles over 3 years old and <4.5 tonnes GVM: \$7.00 surcharge plus inspection fee of \$22.00. Inspection fee for heavy vehicles and trailers: \$44.00	Establishment of Registration: \$57.00 Not charged separately in the ACT on renewal of registration.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE WEIGHT / ENGINE CAPACITY	Based on the Vehicle Tare Weight with Gross Vehicle Mass (GVM) under 4.501 tonne. From 1.1.96 Heavy Vehicles (motor vehicles of more than 4.5 tonnes GVM – are charged under the National Heavy Vehicle Charges (charges based on vehicle's nominated configurations, number of axles, hauling unit, trailers and vehicle's type).	Victorian registration fees are based on Mass Rating Charges and are not classified by the intended use of the vehicle (ie. Private or Business Use of the Vehicle). From 1.1.96 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): 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). From 1.01.96 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). National Heavy Vehicle Charges (charges based on Nominated Operating Configuration, Number of axles, Mass Rating Charge).	Based on the number of cylinders for passenger vehicles: 1.7.99.	Based on weight units.	Registration fees are not levied by the intended use of the vehicle. Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders. Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders. For vehicles with an unladen mass exceeding 1,000kgs but with a GVM of 4,500kgs or less, the fee is calculated according to the unladen mass.	Based on the number of cylinders or vehicle weight. Effective 1.7.97.	Based on engine capacity. Effective 1.7.96.	Based on vehicle type and tare (unladen) weight. Charges for heavy vehicles (gross vehicle mass over 4.5 tonnes) based on nominated operating configuration, number of axles, mass rating charge.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE WEIGHT / ENGINE CAPACITY (continued)		<u>Registration fees</u> Commercial Route Buses: \$11.00 School Buses: \$48.00 (GVM exceeding 4.5 tonne). Department of Transport Price Freeze from 1.1.96 for three years in view of existing contracts. Vehicles converted to NHVRS structure 1.1.99 onwards.						
Motor Vehicles Private:	0-975Kg: \$134.00 976-1154Kg: \$150.00 1155-1504Kg: \$174.00 1505-2504Kg: \$266.00		1,2 & 3: \$131.00 4 or 2 rotors: \$167.00 5 & 6 or 3 rotors: \$256.00 7 & 8: \$359.00 9-12: \$421.00	\$12.51 per 100kg of tare weight. Discount for the registration of 'Family' vehicles - \$28 for 12 month period or \$14 for a 6 month period.	For passenger carrying vehicles the fee is based on the number of cylinders. 1 to 4 cyl.: \$72.00 5 to 6 cyl.: \$146.00 7 and over: \$212.00 Rotary or electric: \$72.00	3 or less: \$73.00 4: \$85.00 5 or 6: \$106.00 7 or 8 : \$146.00 Over 8: \$164.00 Rotary or electric: \$85.00	<u>Engine Size</u> 0-500: \$15.00 501-1000: \$30.00 1001-1500: \$48.00 1501-2000: \$64.00 2001-3000: \$70.00 <u>less than or equal to 4 cylinders</u> 2001-2500: \$70.00 2501-3000: \$70.00 <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: \$301.60	<u>For a passenger carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs</u> 975kg or less: \$286.00 976-1154: \$312.00 1155-1504: \$352.00 1505-4500: \$493.00 <u>For Business Use</u> 975kg or less: \$205.00 976-1154: \$222.00 1155-1504: \$245.00 1505-2504: \$335.00 2505-2794: \$485.00 2795-4500: \$493.00 <u>For Private Use</u>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicles Business:	<p>0-975kg: \$216.00</p> <p>976-1154kg: \$242.00</p> <p>1155-1504kg: \$283.00</p> <p>1505-2504kg: \$427.00</p> <p>The rate varies in many steps up to \$1,974 at 7,110kg.</p> <p>Over 7,110kg: \$1,974 plus \$71.80 per 254kg or part thereof by which the weight exceeds 7,110kg.</p>		<p><u>Registration fee</u> as for private motor vehicles.</p> <p><u>Motor vehicles of more than 4.5 tonne GVM</u></p> <p>The National Heavy Vehicle Charging Regime, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p>	<p>Standard Vehicles</p> <p><u>Motor Car</u></p> <p>\$12.51 per 100kg tare weight subject to a maximum fee payable of \$300.00.</p> <p><u>Motor Wagon</u></p> <p>\$12.51 per 100kg tare weight subject to a maximum fee payable of \$300.00.</p> <p><u>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)</u></p>	<p>Light Commercial Vehicles</p> <p>(ie. do not have a GVM or GCM greater than 4500 kg).</p> <p><i>Based on number of cylinders for vehicles with a Tare Mass not exceeding 1000 kg</i></p> <p>1 to 4 cyl.: \$72.00</p> <p>5 to 6 cyl.: \$146.00</p> <p>7 and over: \$212.00</p> <p>Rotary or electric: \$72.00</p>	<p>Mass: 3000-4500kg</p> <p><u>Based on number of cylinders</u></p> <p>4: \$164.00</p> <p>5 to 6: \$191.00</p> <p>7 to 8: \$218.00</p> <p>>8: \$246.00</p> <p><u>Motor vehicles of more than 4.5 tonne GVM</u></p> <p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type and trailer use.</p>	<p>Registration fee as for private motor vehicles.</p> <p><u>Motor vehicles of more than 4.5 tonne GVM</u></p> <p>National Heavy Vehicle Registration Scheme charges based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A)</p>	<p><u>Examination or Inspection of Vehicles</u></p> <p>Trailers not exceeding 4.5 tonnes GVM: \$22.00</p> <p>Motor Cycles: \$30.00</p> <p>Motor Vehicles not exceeding 4.5 tonnes GVM: \$30.00</p> <p>Trailers exceeding 4.5 tonnes GVM: \$30.00</p> <p>Motor Vehicles exceeding 4.5 tonnes GVM: \$34.00</p> <p>Follow up inspections all vehicles: \$10.00</p> <p>Registration of Vehicles.</p> <p><u>Fixed Load Trailer</u></p> <p>250kg or less: \$52.00</p> <p>251-764: \$118.00</p> <p>765-975: \$177.00</p> <p>976-1154: \$194.00</p> <p>1155-1504: \$217.00</p> <p>1505-2499: \$307.00</p> <p>2500-2504: \$523.00</p> <p>2505 2794: \$790.00</p> <p>2795-3054: \$884.00</p> <p>3054-3304: \$958.00</p> <p>3305-3564: \$1032.00</p> <p>3565-3814: \$1101.00</p> <p>3815-4064: \$1177.00</p> <p>4065-4324: \$1248.00</p> <p>4325-4500: \$1321.00</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicles Business (continued):	<p>An additional charge applies to vehicles exceeding 3,560kg</p> <ul style="list-style-type: none"> \$101.00 omnibus \$167.00 all others. <p><u>Motor Vehicles of more than 4.5 tonne GVM</u></p> <p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p>			<p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A)</p>	<p>Based on Tare Mass for vehicles over 1000 kg</p> <p>1001-1500kg: \$160.00</p> <p>>1500kg: \$271.00</p> <p><u>Heavy Vehicles</u></p> <p>All motor vehicles with a GVM or GCM or Tare Mass of more than 4500kg are being registered under the National Heavy Vehicle Charging Scheme.</p> <p>(See Appendix A)</p>			<p><u>Fixed Load Vehicles (excluding tow trucks, motor tractors & motor implements)</u></p> <p><i>For Business Use</i></p> <p>975kg or less: \$286.00</p> <p>976-1154: \$312.00</p> <p>1155-1504: \$352.00</p> <p>1505-4500: \$493.00</p> <p><i>For Private Use</i></p> <p>975kg or less: \$205.00</p> <p>976-1154: \$222.00</p> <p>1155-1504: \$245.00</p> <p>1505-2504: \$335.00</p> <p>2505-2794: \$485.00</p> <p>2795-4500: \$493.00</p> <p><u>Motor tractors</u></p> <p>2000kg or less: \$95.00</p> <p>2001-4000: \$156.00</p> <p>4000 & over: \$355.00</p> <p><u>Motor Implements</u></p> <p>975kg or less: \$71.00</p> <p>976-1154: \$75.00</p> <p>1155-1504: \$79.00</p> <p>1505-4500: \$96.00</p> <p><u>Heavy Vehicles</u></p> <p>(gross vehicle mass over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i>.</p> <p>These are nationally agreed charges.</p>
Motor cycles:	Flat Tax: \$40.00	Flat Tax: \$28.00	Flat Tax: \$56.00	Up to 250cc: \$25.03 Over 250cc: \$37.56	Flat tax: \$25.00	Flat tax: \$11.00	Up to 600cc: \$10.00 Over 600cc: \$15.00	Up to 100cc: \$70.00 Over 100cc: \$113.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
TRANSFER FEE	Private Transfer Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00 Motor Dealer Transfer: \$21.00	Private Transfer (vehicle): \$25.00 Motor Car Dealer Transfer (vehicle): \$12.50 Cycle and/or Trailer: \$4.50	Car: \$16.00 Cycle: \$16.00 Lorry: \$16.00	Car: \$13.15 Cycle: \$13.15 Lorry: \$13.15	Car: \$20.00 Cycle: \$20.00 Lorry: \$20.00	Car: \$16.10 Cycle: \$16.10 Lorry: \$16.10 Trailer: \$11.10	Car: \$12.00 Cycle: \$12.00 Lorry: \$12.00	Flat charges of \$26.50 applies. Car: \$26.50 Cycle: \$26.50 Lorry: \$26.50
DRIVERS LICENCES	1 Year: \$ 35.00 3 Years: \$ 85.00 5 Years: \$115.00	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: \$30.65 5 Years: \$97.10	1 year: \$22.00 10 years: \$220.00 NB: In addition to the above fees an Administration Fee of \$10 applies.	1 year: \$19.10 2 years: \$32.00 3 years: \$45.00 4 years: \$58.40 5 years: \$70.50	1 year: \$20.00 2 years: \$30.00 3 years: \$40.00 4 years: \$50.00 5 years: \$60.00	1 Year: \$22.20 5 Years: \$111.00
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. Licence variation fee of \$20 is required if existing licence is held.	As above.	As above.	As above for Driver Licence, or free if car or lorry licence is held.	As above. An additional \$7 is payable if both motor vehicle and riders licenses are held which is paid into a Trust Fund for motor cycle training.	As above.	As above. No additional fee payable if holder of licence for both Motor Cycle and Motor Vehicle.
LEARNERS PERMIT	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).	\$13.00 (1 year).	\$47.30 (Valid for 1 Year). Includes application fee and 1 practical driving test.	Issued for periods of 3, 6 or 9 months. Flat Fee: \$20.00	\$19.10 (1 year).	Cars: \$15.00 (12 months) Cycles: \$15.00 (3 months)	Valid for two years: \$28.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		Motor Cycle: \$15.50 (valid for a period of 1 year from date of issue; may be extended for one 3 month period at a fee of \$15.50).						
LICENCE TEST FEE:	\$35.00 (Valid for 1 practical driving or riding test).	<u>Motor Car</u> Appointment Fee: \$9.00 Learner Knowledge Test (Written): \$15.50 Vehicle Driving Test (Practical): \$29.50 Probationary Written Knowledge Test: \$15.00 <u>Motor Cycle</u> 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).	\$47.30 (Valid for 1 year). Includes application fee and Learner's permit plus 1 practical driving test. Subsequent tests \$24.25 each.	Written test: \$20.00 (practical test by private providers) <u>Motor Cycle courses</u> Level 1: \$73.00 (Learners Permit) Level 2: \$64.00 (Full Licence) N.B. In addition to the above fees, an Administration Fee of \$11.00 applies. <u>Motor Vehicle Test</u> 40 minutes test: \$31.00 Greater than 40 minutes test: \$70.00 Booking fee: \$10.00 Administration fee: \$10.00	\$26.00 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	Driving Test: \$40.50 (Up to 60 minutes) (including GST)

<i>TAX</i>	<i>NSW</i>	<i>VIC</i>	<i>QLD</i>	<i>WA</i>	<i>SA</i>	<i>TAS</i>	<i>NT</i>	<i>ACT</i>
SURCHARGE/LEVY ON MOTOR VEHICLE THIRD PARTY VEHICLE INSURANCE	Nil (\$43 levy was abolished from 1.7.00 - of which \$3 was payable to the courts to fund costs associated with third party insurance claims.)	10% Stamp duty on insurance premium charge. (That is, private motor vehicle (high risk), \$277.00 premium, stamp duty \$27.70).	Nil	Nil	Yearly policy: \$60.00 9 monthly policy: \$45.00 6 monthly policy: \$30.00 3 month policy: \$15.00	\$6 per policy.	Nil	Nil

Appendix A

NRTC Rates Effective 24 July 2000

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	\$550
3	SR3	\$2000
4+	SR4	\$2000

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	\$3800
3	MR3	\$3800
4+	MR4	\$4100

Interstate Comparison of Taxes (TRP00-3)

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	\$1300
3	SP3	\$3400
4+	SP4	\$4400

Medium Combination Prime Mover (B-Double)

<u>Number of Mover axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
2	MP2	\$4000
3	MP3	\$5000
4+	MP4	\$5500

Long Combination Prime Mover (Road Train)

<u>Number of Mover axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
2	LP2	\$5000
3	LP3	\$5000
4+	LP4	\$5500

Trailers

<u>Number of axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
1	HT1	\$300
2	HT2	\$600
3	HT3	\$900
4-9	HT4-HT9	\$1200-\$2700

Interstate Comparison of Taxes (TRP00-3)

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 P, T and O)

<u>Number of axles</u>	<u>Configuration Code</u>	<u>Annual Charge</u>
Any (Type P - Plant)	PSV	\$NIL
Any (Type T - Truck)	TSV	\$200
1 (Type O - Overmass)	OSV1	\$250
2 (Type O - Overmass)	OSV2	\$250
3 (Type O - Overmass)	OSV3	\$500
4 (Type O - Overmass)	OSV4	\$750
5-12 (Type O - Overmass)	OSV5-12	\$1000-\$2750

Notes

Vehicle configuration codes

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

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

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

Interstate Comparison of Taxes (TRP00-3)