



New South Wales
TREASURY

Office of Financial Management

Research &
Information Paper

**INTERSTATE COMPARISON
OF TAXES
2002-2003**

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PREFACE

This publication, the *Interstate Comparison of Taxes*, is produced annually by 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
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General inquiries concerning this document should be initially directed to:
Minh-Thy Truong (Tel: 9228 3273 or E-mail: minh-thy.truong@mail.treasury.nsw.gov.au) at NSW Treasury.
This publication can be accessed from the Treasury's Office of Financial Management Internet site
[<http://www.treasury.nsw.gov.au/>]. For printed copies contact the Publications Officer on Tel: 9228 4426.

TREASURY CONTACTS

Inquiries regarding specific taxes should be directed to the relevant State or Territory Treasury -

New South Wales	Minh-Thy Truong	Tel: 02 9228 3273 Fax: 02 9228 4041 E-mail: minh-thy.truong@mail.treasury.nsw.gov.au
Victoria	Michael Bloch	Tel: 03 9651 5479 Fax: 03 9651 6495 E-mail: michael.bloch@dtf.vic.gov.au
Queensland	Trevor Dann	Tel: 07 3225 8884 Fax: 07 3221 0181 E-mail: trevor.dann@treasury.qld.gov.au
Western Australia	Kiong Tan	Tel: 08 9222 9269 Fax: 08 9222 9820 E-mail: kiong.tan@dtf.wa.gov.au
South Australia	Marni Mead	Tel: 08 8226 9620 Fax: 08 8211 7755 E-mail: mead.marni@saugov.sa.gov.au
Tasmania	Alex Tay	Tel: 03 6233 8819 Fax: 03 6233 5690 E-mail: alex.tay@treasury.tas.gov.au
Northern Territory	Nellie Olsen	Tel: 08 8999 7732 Fax: 08 8999 6395 E-mail: nellie.olsen@nt.gov.au
Australian Capital Territory	Kathy Goth	Tel: 02 6207 0293 Fax: 02 6207 0108 E-mail: kathy.goth@act.gov.au

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.

Gaming Machine Tax

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

General Insurance Duty

Levied on a variety of insurance policies such as private motor vehicle, occupational indemnity and 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)

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.

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

Taxes abolished or modified from 1 July 2000 were:

- ◆ Bed Taxes (i.e. Accommodation Levy in NSW and Tourism Marketing Duty in NT) were abolished;
- ◆ the temporary safety net arrangements for the taxation of petroleum, liquor and tobacco – under which revenue was collected by the Commonwealth and passed on to the States and Territories – ceased;
- ◆ the Wholesale Sales Tax Equivalent regime – levied on State enterprises for reasons of competitive neutrality – 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.

Taxes abolished from 1 July 2001 were:

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

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

- ◆ Debits Tax will cease to apply by 1 July 2005, subject to review by the joint Commonwealth-State Annual Treasurers' Conference established to oversee the operation of the IGA (in NSW, however, Debits Tax was abolished from 1 January 2002); and
- ◆ By 2005 the Annual Treasurers' Conference will review the need for States and Territories to retain Stamp Duty on non-residential conveyances; leases; mortgages, debentures, bonds and other loan securities; unquoted marketable securities, credit arrangements, instalment purchase arrangements and rental arrangements; cheques, bills of exchange, and promissory notes.

RECENT MAJOR TAX INITIATIVES

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

New South Wales

- Payroll Tax – from 1 July 2002, the tax rate was reduced from 6.20% to 6.00%, apprentice wages were made exempt from payroll tax, and the payroll tax base extended to include the grossed-up value of fringe benefits and certain eligible termination payments.
- Insurance Duty – from 1 August 2002, the general insurance tax rate (i.e. Type A insurance) was reduced from 10.0% to 5.0%.

Victoria

- Payroll Tax
 - from 1 July 2002, the tax rate was reduced from 5.45% to 5.35%, and the tax-free threshold increased from \$515,000 to \$550,000.
 - from 1 July 2003, the tax rate will decrease from 5.35% to 5.25%.
- Land Tax – from 1 July 2002, the tax-free threshold was increased from \$125,000 to \$150,000.
- Contracts and Conveyances Duty – from 1 July 2002, assistance to families buying their first home and concession card holders was increased.
- Marketable Securities Duty – stamp duty on unquoted marketable securities was abolished from 1 July 2002.
- Mortgages Duty – scheduled for abolition from 1 July 2004.

Queensland

- Payroll Tax – from 1 July 2002, the tax rate decreased from 4.80% to 4.75%, and eligible termination payments and the grossed-up value of fringe benefits were included in the tax base.
- Land Tax
 - from 30 June 2002, companies, trustees and absentees no longer receive the 15% general rebate of the tax assessed.
 - from 30 June 2002, land owned by a company, absentee or a trustee with an aggregate taxable value of less than \$150,000 will be exempt (previously \$100,000).
 - from 30 June 2002, the special rebate provided to companies and trustees has been increased and expanded to include absentees. Companies, trustees and absentees owning land with an aggregate taxable value of \$150,000 or more but less than \$215,000 will receive a special rebate equal to 36% of the tax less 0.5% for each \$1,000 that the taxable value is more than \$150,000.

- Duties – relief from duty is to be provided on policies of Public Liability Insurance for “not-for-profit organisations”.

Western Australia

- Stamp Duty on Property Conveyances – from 1 July 2002, a more progressive conveyance duty scale was introduced. Under the new scale, the rate of stamp duty on conveyances of property valued at \$80,000 or less is 2.0%, increasing to 5.5% for property valued at over \$500,000.
- Stamp Duty on Motor Vehicle Licence Transfers
 - from 1 July 2002, the rate of stamp duty on motor vehicle licence transfers (including new registrations) was increased, except for heavy vehicles (i.e. those with a mass rating exceeding 4.5 tonnes).
 - new registrations of heavy vehicles are subject to a reduced stamp duty rate of 3% flat from 1 July 2002. For transfers of used heavy vehicles, the rate of stamp duty will remain unchanged.
 - in addition, the amount of stamp duty payable on new registrations and second hand transfers of heavy vehicles and trailers have been capped at the duty payable at a market value of \$400,000. At the new stamp duty rate of 3%, this means the maximum amount payable on a new heavy vehicle is \$12,000. The maximum amount payable on a second hand transfer is \$20,000.
- Stamp Duty on Insurance Policies – from 1 July 2002, the nominal amount of stamp duty (25 cents per policy) for motor vehicle compulsory third party insurance policies was replaced by an *ad valorem* rate of 8% of the premium – the same rate that applies to general insurance policies.
- Land Tax
 - from 1 July 2002, a new marginal tax rate of 2.3% has been applied to land with an unimproved value between \$2,000,001 and 5 million dollars, and a new rate of 2.5% to land with an unimproved value above 5 million dollars. The tax-free threshold has also been increased from \$10,000 to \$50,000.
 - in addition, the principal place of residence exemption for properties held by companies and trusts was removed.

South Australia

- Payroll Tax – from 1 July 2002 the tax rate was decreased from 5.75% to 5.67%, and the tax-free threshold increased from \$456,000 to \$504,000. Also from 1 July 2002, eligible termination payments and the grossed-up value of fringe benefits are included in the tax base.
- Gaming Machine Tax – the table below shows the current gaming machine tax marginal tax rates, and the proposed gaming machine marginal tax rates to be introduced on 1 January 2003, subject to passage of legislation through Parliament.

Current Gaming Machine Tax	
Annual Net Gaming Revenue of Hotels	Marginal Tax Rate
\$0 - \$399,000	25.91%
\$399,001 - \$945,000	34.41%
Above \$945,000	40.91%

Proposed Gaming Machine Tax	
Annual Net Gaming Revenue of Hotels	Marginal Tax Rate
\$0 - \$75,000	0.00%
\$75,001 - \$399,000	27.50%
\$399,001 - \$945,000	37.00%
\$945,001 - \$1.5m	40.91%
\$1.5m to \$2.5m	47.50%
\$2.5m to \$3.5m	57.00%
Above \$3.5m	65.00%

Annual Net Gaming Revenue of Clubs ⁽¹⁾	Marginal Tax Rate
\$0 - \$399,000	20.91%
\$399,001 - \$945,000	25.91%
Above \$945,000	30.91%

Annual Net Gaming Revenue of Clubs ⁽¹⁾	Marginal Tax Rate
\$0 - \$75,000	0.00%
\$75,001 - \$399,000	21.00%
\$399,001 - \$945,000	28.50%
\$945,001 - \$1.5m	30.91%
\$1.5m to \$2.5m	37.50%
\$2.5m to \$3.5m	47.00%
Above \$3.5m	55.00%

⁽¹⁾ Includes all not-for profit licensees

- Conveyance Duty – effective from 5 September 2002, the marginal rates of conveyance duty are increased for conveyances above \$200,000:

Current Conveyance Duty Rates	
Sale Value of Property	Marginal Tax Rate
\$0 to \$12,000	1.00%
\$12,001 - \$30,000	2.00%
\$30,001 - \$50,000	3.00%
\$50,001 - \$100,000	3.50%
\$100,001 - \$500,000	4.00%
\$500,001 - \$1m	4.50%
Above \$1m	5.00%

Proposed Conveyance Duty Rates	
Sale Value of Property	Marginal Tax Rate
\$0 to \$12,000	1.00%
\$12,001 - \$30,000	2.00%
\$30,001 - \$50,000	3.00%
\$50,001 - \$100,000	3.50%
\$100,001 - \$200,000	4.00%
\$200,001 - \$250,000	4.25%
\$250,001 - \$300,000	4.75%
\$300,001 - \$500,000	5.00%
Above \$500,000	5.50%

- Rental Duty – from 1 January 2003, the rental duty base will be broadened to include commercial hire purchase transactions. The gross rental income threshold for liability to pay rental duty will rise from \$2,000 to \$6,000 per month, and rental duty will be assessed on a GST exclusive basis.

Tasmania

- Payroll Tax – the payroll tax rate was reduced from 6.30% to 6.24%, and the general exemption threshold was increased from 1 million dollars to \$1.01 million from 1 July 2002. These changes are designed to offset the effect of the increase in the superannuation guarantee charge on employers' payrolls.
- Land Tax – the land tax rates were reduced from 1 July 2002. The amount at which land tax becomes payable has been increased from \$1,000 to \$15,000, and the number of steps in the scale have been reduced from eleven to five.
- Lease Duty – was abolished from 1 July 2002.
- Hire of Goods Duty – was abolished from 1 July 2002.
- Marketable Securities – stamp duty on non-quoted marketable securities was abolished from 1 July 2002.
- Insurance Duty – stamp duty on public liability insurance premiums was abolished from 1 July 2002.
- Miscellaneous Duties – a range of miscellaneous duties was abolished from 1 July 2002.

Northern Territory

- Payroll Tax – from 1 July 2002 the tax rate was reduced from 6.5% to 6.3%, eligible termination payments and the grossed-up value of fringe benefits were included in the tax base.
- Stamp Duty
 - from 18 July 2002, 'wet hires' (goods hired with an operator) were exempted from hiring duty.
 - from 20 August 2002, the lower lease rate of duty and lease duty assessment principles apply to the initial grant and subsequent renewal of franchises;
 - from 20 August 2002, the First Home Owner Concession has been aligned with the *First Home Owner Grant Act* and the threshold increased from \$80,000 to \$125,000, raising the maximum concession from \$2,096 to \$3,640.60;
 - from 20 August 2002, a new rebate of up to \$1,500 is available for the purchase of a principal place of residence (not first home);
 - allowing registered lenders to take advantage of the \$9,000 stamp duty cap and clarifying that the stamp duty cap only applies in relation to "special hiring arrangements";
 - introduction of a number of anti-avoidance measures in the 'land rich' stamp duty provisions; and
 - provision of an exemption for transfers of assets arising from the reconstruction of certain corporate groups (applies from date of assent).

Australian Capital Territory

- Payroll Tax – as of 1 July 2002 eligible termination payments and the grossed up value of fringe benefits are included in the tax base. The payroll tax threshold for 2002-03 remains at \$1.25 million.
- Land Tax – changes to the exemption status for residential land tax and an increase in non-residential land tax rates from 1 October 2002 as follows:

AUV *	Land Tax Payable	
	to 30 September 2002	from 1 October 2002
\$100,000 or less	1.00%	1.00%
from \$100,001 up to \$200,000	1.25%	1.40%
\$200,001 and above	1.50%	1.70%

* AUV – Average Unimproved land Value includes the 2000, 2001 and 2002 values

- Insurance Duty – from 1 July 2002, amateur sporting and community not-for-profit bodies are exempt from duty on public liability insurance and other prescribed general insurance required to hold a public event.
- Conveyance Duty – from 1 July 2002, an increase in the rates of duty on conveyancing as shown below:

Transfers before 1 July 2002		Transfers after 30 June 2002	
Value of Property	Duty Payable	Value of Property	Duty Payable
up to \$14,000	\$20 or \$1.25 per \$100	up to \$100,000	\$20 or \$2.00 per \$100
\$14,001 to \$30,000	\$175 plus \$1.50 per \$100		
\$30,001 to \$60,000	\$415 plus \$2.00 per \$100	\$100,001 to \$200,000	\$2,000 plus \$3.50 per \$100
\$60,001 to \$100,000	\$1,015 plus \$2.50 per \$100	\$200,001 to \$300,000	\$5,500 plus \$4.00 per \$100
\$100,001 to \$300,000	\$2,015 plus \$3.50 per \$100	\$300,001 to \$500,000	\$9,500 plus \$5.50 per \$100
\$300,001 to \$1,000,000	\$9,015 plus \$4.50 per \$100	\$500,001 to \$1,000,000	\$20,500 plus \$5.75 per \$100
\$1,000,001 and over	\$40,515 plus \$5.50 per \$100	\$1,000,001 and over	\$49,250 plus \$6.75 per \$100

- Motor Vehicle Registration Fees – from 1 September 2002, registration fees for all private and business motor vehicles were increased by an average of \$26, to align with the registration fees charged in NSW.

**INTERSTATE COMPARISON
OF TAXES**

<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>
PAYROLL TAX								
Basic Flat Rate:	6.00%	5.35%	4.75%	6.00% top marginal rate	5.67%	6.24%	6.30%	6.85%
Effective from:	(1 July 2002)	(1 July 2002)	(1 July 2002)	(1 January 2002)	(1 July 2002)			
Alteration:		5.25% (1 July 2003)						
Method of calculation of Tax:	Single Marginal Rate.	Single Marginal Rate.	Deduction System.	See below.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.	Single Marginal Rate.
Tax Scale and Small Business Concession:	First \$600,000 exempt.	First \$550,000 exempt. (Effective from 1 July 2002)	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 + 11.6% of excess. >\$5.625m: <u>6.00%</u> Flat.	From 1 July 2002 first \$504,000 exempt.	First \$1,010,000 exempt.	First \$600,000 exempt.	First \$1,250,000 exempt.
	Employer superannuation contributions included in the tax base. Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Employer superannuation contributions included in the tax base. Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2001.	Employer superannuation contributions included in the tax base. Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Employer superannuation contributions included in the tax base. Extend base to grossed up value of fringe benefits from 1 January 2002.	Employer superannuation contributions included in the tax base. From 1 July 2002 Eligible Termination Payments (as defined for income tax purposes) and the grossed up value of fringe benefits are to be included in the tax base.	Employer superannuation contributions and non grossed-up value of fringe benefits tax included in the tax base.	Employer superannuation contribution included in the tax base. Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Employer superannuation contributions included in the tax base. Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002 subject to the passage of legislation which is due for debate in August 2002.
Reference Period:	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll, including superannuation and non-remote fringe benefits.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>TAXES ON FINANCIAL TRANSACTIONS</p> <p>CONTRACTS AND CONVEYANCES DUTY</p> <p>Tax Scale:</p> <p>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>Liability includes contents of buildings.</p> <p>Various exemptions are available.</p>	<p>\$0-\$14,000: 1.25% (min \$2)</p> <p>\$14,001-\$30,000: \$175+1.50%</p> <p>\$30,001-\$80,000: \$415+1.75%</p> <p>\$80,001-\$300,000: \$1,290+3.50%</p> <p>\$300,001-\$1,000,000: \$8,990+4.50%</p> <p>Over \$1,000,000: \$40,490 + <u>5.50%</u></p>	<p>\$0-\$20,000: 1.40%</p> <p>\$20,001-\$115,000: \$280+2.40%</p> <p>\$115,001-\$870,000: \$2,560+6.00%</p> <p>Over \$870,000: <u>5.50%</u> of total value.</p>	<p>\$0-\$20,000: 1.50%</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+3.50%</p> <p>Over \$500,000: \$15,975+<u>3.75%</u></p>	<p>\$0-\$80,000: 2.00%</p> <p>\$80,001-\$100,000: \$1,600+3.00%</p> <p>\$100,001-\$250,000: \$2,200+4.15%</p> <p>\$250,001-\$500,000: \$8,425+5.15%</p> <p>Over \$500,000: \$21,300+<u>5.50%</u></p>	<p>Effective from 5 September 2002:</p> <p>\$0-\$12,000: 1.00%</p> <p>\$12,001-\$30,000: \$120+2.00%</p> <p>\$30,001-\$50,000: \$480+3.00%</p> <p>\$50,001-\$100,000: \$1,080+3.50%</p> <p>\$100,001-\$200,000: \$2,830+4.00%</p> <p>\$200,001-\$250,000: \$6,830+4.25%</p> <p>\$250,001-\$300,000: \$8,955+4.75%</p> <p>\$300,001-\$500,000: \$11,330+5.00%</p> <p>Over \$500,000: \$21,330+<u>5.50%</u></p> <p><u>Gaming Machine Surcharge:</u></p> <p>From date of proclamation of legislation (indicative date: Oct/Nov 2002):</p> <p>Gaming Machine Surcharge will apply to the transfer of ownership of a gaming business.</p> <p>Surcharge rate: 5% of annual net gambling revenue of the gaming venue.</p>	<p>\$0-\$1,300: \$20.00</p> <p>\$1,301-\$10,000: \$20+1.50%</p> <p>\$10,001-\$30,000: \$150+2.00%</p> <p>\$30,001-\$75,000: \$550+2.50%</p> <p>\$75,001-\$150,000: \$1,675+3.00%</p> <p>\$150,001-\$225,000: \$3,925+3.50%</p> <p>Over \$225,000: \$6,550+<u>4.00%</u></p>	<p>\$0-\$500,000:</p> <p>Duty calculated by the formula: $D=(0.065V^2)+21V$</p> <p>Where D = duty payable in \$ V = (total value/1000)</p> <p>Over \$500,000: <u>5.40%</u> of <u>total</u> value.</p>	<p>For transfers after 30 June 2002:</p> <p>\$0-\$100,000: \$20 or \$2.00 per \$100 whichever is greater.</p> <p>\$100,001-\$200,000: \$2,000+\$3.50 per \$100 or part thereof.</p> <p>\$200,001-\$300,000: \$5,500+\$4.00 per \$100 or part thereof.</p> <p>\$300,001-\$500,000: \$9,500+\$5.50 per \$100 or part thereof.</p> <p>\$500,001-\$1,000,000: \$20,500+\$5.75 per \$100 or part thereof.</p> <p>Over \$1,000,000: \$49,250+<u>\$6.75</u> per \$100 or part thereof.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
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 due 3 months after the liability to pay duty arises.	Payments are due within 60 days of execution of instrument.	Documents to be lodged and payment required within 90 days of the liability arising.	
Home Purchase Assistance:	<p><u>First Home Plus Scheme</u> (Effective 1 July 2000)</p> <p>For first homes <u>city</u> Up to \$200,000: Nil</p> <p>\$200,001-\$300,000: 8.99% less \$17,980</p> <p><u>country</u> Up to \$175,000: Nil</p> <p>\$175,001-\$250,000: 9.65% less \$16,885</p> <p><i>For vacant land</i> <u>city</u> Up to \$95,000: Nil</p> <p>\$95,001-\$140,000: 7.53% less \$7,152</p> <p><u>country</u> 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>Concessional duty for families buying their first home and for pensioners.</p> <p>Full exemption for properties valued up to \$150,000 and a partial exemption for properties valued between \$150,000 and \$200,000.</p>	<p>For first homes 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 Homes.</p> <p>For Homes (not first) 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>For first homes 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>Payments due within 2 months of execution of instrument.</p>	<p>Duty on first homes valued \$120,000 or less can be paid by instalments over a 2 year interest free period.</p>	<p>All first homes (regardless of value) receive concession of duty on first \$125,000.</p> <p>For principal place of residence (not first home), duty is reduced by a maximum of \$1,500.</p>	<p>Home Buyers: 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>Land Buyers: Full exemption (maximum fee \$20) from duty to eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$58,000.</p> <p>Graduated concession where value of property falls between \$58,000 & \$70,000 – rate of duty is \$10.54 for each \$100 or part thereof by which value exceeds \$58,000.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):								<p>Income threshold:</p> <p>Gross household income less than \$45,000 for all applicants.</p> <p>The threshold increases by \$1,150 pa for each dependent child to a maximum of \$50,750.</p> <p>Note: A concessional rate of duty is available for the purchase, by an eligible homebuyer, of an eligible property or vacant block.</p>
<p>MOTOR VEHICLE REGISTRATION DUTY</p> <p>(Based on the value of the vehicle)</p>	<p><u>Passenger Vehicles</u></p> <p>\$0-\$45,000: \$3.00 per \$100 or part thereof.</p> <p>Above \$45,000: \$1,350+\$5.00 per \$100 or part thereof.</p> <p><u>Other Vehicles</u></p> <p>\$3.00 per \$100 or part thereof.</p>	<p><i>Vehicles not previously registered in Victoria or elsewhere.</i></p> <p><u>Non Passenger vehicles</u></p> <p>\$5.00 per \$200 or part.</p> <p><u>Passenger cars</u></p> <p>\$0-\$35,000: \$5.00 per \$200 or part.</p> <p>\$35,001-\$45,000: \$8.00 per \$200 or part.</p> <p>Over \$45,000: \$10.00 per \$200 or part.</p> <p><i>Used Vehicles</i></p> <p>\$8.00 per \$200 or part.</p>	\$2.00 per \$100 or part.	<p><u>New Heavy Vehicles</u></p> <p>3.0%</p> <p><u>Used Heavy Vehicles</u></p> <p>\$0-\$15,000: 2.5%</p> <p>\$15,001-\$40,000: 2.5%-5.0%</p> <p>Over \$40,001: 5.0% flat.</p> <p><u>Other Vehicles</u></p> <p>\$0-\$15,000: 2.75%</p> <p>\$15,001-\$40,000: 2.75%-6.50%</p> <p>Over \$40,001: 6.50% flat.</p>	<p>\$0-\$1,000: \$1 per \$100 (min \$5) or part.</p> <p>\$1,001-\$2,000: \$10+\$2 per \$100 or part of excess.</p> <p>\$2,001-\$3,000: \$30+\$3 per \$100 or part of excess.</p> <p>Over \$3,000: \$60+\$4 per \$100 or part of excess.</p> <p><i>Except for commercial vehicles where the rate is:</i></p> <p>0-\$1,000: \$1 per \$100 (min \$5) or part.</p> <p>\$1,001-\$2,000: \$10+\$2 per \$100 or part of excess.</p>	<p><u>Passenger vehicles</u></p> <p>Under \$600: \$20.00</p> <p>\$600-\$34,999: \$3.00 per \$100 or part.</p> <p>\$35,000-\$40,000: \$1,050+\$11 per \$100 or part in excess of \$35,000.</p> <p>Over \$40,000: \$4.00 for each \$100 or part of \$100 of the value of the vehicle.</p> <p><u>Vehicles subject to manufacturers fleet discount</u></p> <p>\$3.50 per \$100</p>	\$3.00 per \$100 or part.	<p><u>Passenger Vehicles</u></p> <p>Under \$45,000: \$3.00 per \$100 or part thereof.</p> <p>\$45,000 or over: \$1,350+\$5 for each \$100 or part thereof in excess of \$45,000.</p> <p><u>All Other Vehicles</u></p> <p>\$3.00 per \$100 or part thereof.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT																																																																							
Reference Period:	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	<p>Over \$2,000: \$30+\$3 per \$100 or part of excess.</p> <p><u>All Other vehicles</u> Under \$600: \$20.00</p> <p>Over \$600: \$3.00 per \$100 or part.</p>	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.																																																																						
DEBITS TAX (levied on debits to accounts upon which cheque drawing facilities are provided)	Abolished 1 January 2002.	Scheduled to be abolished by 1 July 2005 – subject to review <table> <tr><td>\$1-\$99:</td><td>\$0.30</td></tr> <tr><td>\$100-\$499:</td><td>\$0.70</td></tr> <tr><td>\$500-\$4,999:</td><td>\$1.50</td></tr> <tr><td>\$5,000-\$9,999:</td><td>\$3.00</td></tr> <tr><td>\$10,000+:</td><td>\$4.00</td></tr> </table>	\$1-\$99:	\$0.30	\$100-\$499:	\$0.70	\$500-\$4,999:	\$1.50	\$5,000-\$9,999:	\$3.00	\$10,000+:	\$4.00	Scheduled to be abolished by 1 July 2005 – subject to review <table> <tr><td>\$1-\$99:</td><td>\$0.30</td></tr> <tr><td>\$100-\$499:</td><td>\$0.70</td></tr> <tr><td>\$500-\$4,999:</td><td>\$1.50</td></tr> <tr><td>\$5,000-\$9,999:</td><td>\$3.00</td></tr> <tr><td>\$10,000+:</td><td>\$4.00</td></tr> </table>	\$1-\$99:	\$0.30	\$100-\$499:	\$0.70	\$500-\$4,999:	\$1.50	\$5,000-\$9,999:	\$3.00	\$10,000+:	\$4.00	Scheduled to be abolished by 1 July 2005 – subject to review <table> <tr><td>\$1-\$99:</td><td>\$0.30</td></tr> <tr><td>\$100-\$499:</td><td>\$0.70</td></tr> <tr><td>\$500-\$4,999:</td><td>\$1.50</td></tr> <tr><td>\$5,000-\$9,999:</td><td>\$3.00</td></tr> <tr><td>\$10,000+:</td><td>\$4.00</td></tr> </table>	\$1-\$99:	\$0.30	\$100-\$499:	\$0.70	\$500-\$4,999:	\$1.50	\$5,000-\$9,999:	\$3.00	\$10,000+:	\$4.00	Scheduled to be abolished by 1 July 2005 – subject to review <table> <tr><td>\$1-\$99:</td><td>\$0.30</td></tr> <tr><td>\$100-\$499:</td><td>\$0.70</td></tr> <tr><td>\$500-\$4,999:</td><td>\$1.50</td></tr> <tr><td>\$5,000-\$9,999:</td><td>\$3.00</td></tr> <tr><td>\$10,000+:</td><td>\$4.00</td></tr> </table>	\$1-\$99:	\$0.30	\$100-\$499:	\$0.70	\$500-\$4,999:	\$1.50	\$5,000-\$9,999:	\$3.00	\$10,000+:	\$4.00	Scheduled to be abolished by 1 July 2005 – subject to review <table> <tr><td>\$1-\$99:</td><td>\$0.15</td></tr> <tr><td>\$100-\$499:</td><td>\$0.35</td></tr> <tr><td>\$500-\$4,999:</td><td>\$0.75</td></tr> <tr><td>\$5,000-\$9,999:</td><td>\$1.50</td></tr> <tr><td>\$10,000+:</td><td>\$2.00</td></tr> </table>	\$1-\$99:	\$0.15	\$100-\$499:	\$0.35	\$500-\$4,999:	\$0.75	\$5,000-\$9,999:	\$1.50	\$10,000+:	\$2.00	Scheduled to be abolished by 1 July 2005 – subject to review <table> <tr><td>\$1-\$99:</td><td>\$0.15</td></tr> <tr><td>\$100-\$499:</td><td>\$0.70</td></tr> <tr><td>\$500-\$4,999:</td><td>\$1.50</td></tr> <tr><td>\$5,000-\$9,999:</td><td>\$3.00</td></tr> <tr><td>\$10,000+:</td><td>\$4.00</td></tr> </table>	\$1-\$99:	\$0.15	\$100-\$499:	\$0.70	\$500-\$4,999:	\$1.50	\$5,000-\$9,999:	\$3.00	\$10,000+:	\$4.00	Scheduled to be abolished by 1 July 2005 – subject to review <table> <tr><td>\$1-\$99:</td><td>\$0.30</td></tr> <tr><td>\$100-\$499:</td><td>\$0.70</td></tr> <tr><td>\$500-\$4,999:</td><td>\$1.50</td></tr> <tr><td>\$5,000-\$9,999:</td><td>\$3.00</td></tr> <tr><td>\$10,000+:</td><td>\$4.00</td></tr> </table>	\$1-\$99:	\$0.30	\$100-\$499:	\$0.70	\$500-\$4,999:	\$1.50	\$5,000-\$9,999:	\$3.00	\$10,000+:	\$4.00	Reference Period: Payments relate to the previous month's transactions.
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DEBITS DUTY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Duty of 15 cents per debit.	Not imposed.	Not imposed.																																																																							
CHEQUE DUTY	Abolished 1 October 1990.	Not imposed.	Abolished 1 January 1994.	10c Duty on <u>interstate</u> cheques abolished on 1 January 1994.	10c Duty on <u>interstate</u> cheques abolished on 1 January 1998.	Abolished 1 January 1985.	Abolished.	Abolished 1 September 1987.																																																																							
ELECTRONIC BANKING DUTY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	10 cents per debit transaction.	Not imposed.																																																																							

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MORTGAGES & LOAN SECURITY DUTY (Based on sum secured)	<p>\$0-\$16,000: \$5.00</p> <p>Above \$16,000: \$5.00 plus \$4.00 per \$1000 or part of excess.</p> <p>Exemption for additional advances up to \$10,000 in any 12 month period.</p> <p>Exemption applies for the refinancing of all loans up to the maximum amount secured by the previous loan.</p> <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>Reference Period: Payments are due weekly based on the previous week's transactions.</p>	<p>\$0-\$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>Scheduled for abolition from 1 July 2004.</p> <p>Payments are due within 3 months of execution of instrument.</p>	<p>40c/\$100 or part.</p> <p>Home exempt on the lesser of the amount used to buy or build a home or \$100,000 for a first home or \$70,000 for others.</p> <p>Home exempt for refinancing of mortgages up to \$100,000.</p> <p>Payments are due monthly based on the previous month's transactions.</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>Payments relate to the previous month's transactions.</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>Payments are due within 2 months of execution of the instrument.</p>	<p>\$8,000 and under: \$20.00</p> <p>\$8,001-\$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>Payments relate to previous month's transactions.</p>	Abolished.	Abolished 1 September 1987.

<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>
Transfer Duty:	Abolished 1 January 1983.	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 August 1985.	\$20.00	Abolished.	Abolished 1 September 1987.
DEEDS OF SETTLEMENT	Not imposed.	Declarations of Trust over property that is not dutiable property – \$200 per declaration.	Duty imposed at conveyancing rates on the value of property settled.	Not imposed.	\$10 or Conveyance Rates.	\$20.00 or Conveyance if applicable.	\$20 or Conveyance if applicable.	Not imposed.
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.	Not imposed.	Not imposed.	Not imposed.
DISCOUNT TRANSACTIONS DUTY	Abolished 1 January 1983.	Not imposed.	0.03% (0.0025% for short term transactions). Over \$1m reduced rates apply.	Abolished 1 January 1984.	Abolished 1 January 1984.	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 or part. Over \$2,000: \$1.00+20c per \$200 or part in excess of \$2,000.	10c per \$100.	Life insurance (other than a temporary or term insurance policy, or disability income insurance) \$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
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 or temporary policy: 5% of first year premium.	Term or temporary: 5% of first year premium.	Temporary or Term insurance policy: 5% of the first year's premium. Life insurance rider: 5% of the first year's premium. Insurance in the event of the disablement of the insured by accident or sickness: 10% of the premium paid. Annuities exempt.
General:	5% of the premium. (Effective from 1 August 2002). 2.5% of premium paid on crop and livestock. No duty on workers compensation, compulsory 3 rd party motor vehicle personal injury insurance, marine insurance, cargo insurance, health insurance.	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, and professional indemnity insurance. 10c on plate glass for other than dwellings. 5c on plate glass for dwellings. 10c flat on 3 rd party motor vehicle. 3c for tourist and travel special policy where the period of tour does not exceed seven days. Government intends to exempt premiums paid for policies of Public Liability Insurance by "not for profit organisations".	8% of gross premiums. 5% of premium for workers compensation (3% for employers not liable for payroll tax). 8% of premiums on compulsory 3 rd Party insurance for motor vehicles (previously 25c per motor vehicle policy).	\$11 per \$100 or part thereof of premiums. (Including compulsory 3 rd party premiums) No duty on workers compensation or commercial marine insurance.	8% of premiums. \$6 flat on 3 rd party motor vehicle insurance. No duty on workers compensation. No duty on public liability insurance. Mortgage: 2% of the premium on the policy. \$20 is chargeable on an annuity issued by a life company, or purchased by a person from a life company.	10% of premiums (including Indemnity Insurance). Policies covering workers compensation, transport of goods & commercial marine hulls exempt.	10% of gross premium. From 1 July 2002, amateur sporting and community not-for-profit bodies will be exempt from duty on public liability insurance and other prescribed general insurance required to hold a public event. No duty on workers compensation, compulsory 3 rd party motor vehicle personal injury insurance, health insurance and international trade insurance.

<i>TAX</i>	<i>NSW</i>	<i>VIC</i>	<i>QLD</i>	<i>WA</i>	<i>SA</i>	<i>TAS</i>	<i>NT</i>	<i>ACT</i>
Reference Period:	Payments relate to the previous month's transactions. Due and payable by 21 st of each month.	Payments relate to the previous month's transactions. Due and payable by the 14 th of the next month for life and the 21 st for general insurance.	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.
INSURANCE PROTECTION TAX	Introduced on 1 July 2001 to assist meeting claims against policies held by HIH Insurance in relation to CTP and Home Owner Warranty Schemes. The tax consists of a \$65m annual levy on insurers registered with APRA, with apportionment among insurance companies based on their share of total general and CTP insurance premium income, and a 1% <i>ad valorem</i> tax imposed on premiums paid via brokers to overseas insurers.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
AGREEMENTS DUTY Under Hand:	Abolished 1 July 1998.	Abolished.	Not imposed.	Not imposed.	Not imposed unless specifically charged under another head of duty.	Any agreement relating to the construction or modification of a building. Any agreement that creates, varies or dissolves a partnership not otherwise subject to ad valorem stamp duty.	Not imposed.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Under Seal:	Abolished 1 July 1998.		Not imposed.	\$20.00	\$10.00 (if in deed form).	Any instrument that guarantees performance of an undertaking. Any agreement that relates to the management of real property. Abolished 1 July 2002.	\$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 \$14,000 for each month is exempt only for hiring at 1.5% rate. Maximum duty payable remains at \$10,000 for any single arrangement. 'Wet hire' is exempt.	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 January 1997. ▪ If rental agreement is entered into before 1 January 1997, at a rate of 1.5% of total rental income received for the duration of the arrangement. Hire purchase agreements entered into on or after 1 January 1997 are also subject to rental business duty with exemptions for natural persons for hire purchase on farm machinery or commercial vehicles and domestic credit contracts up to \$35,000.	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.	From 1 January 2003 1.8% on rental income in excess of \$6,000 per month or \$72,000 per annum. Base altered to include commercial hire purchase transactions and to exclude GST.	Abolished 1 July 2002.	1.8% of rental value or \$9,000, whichever is the lesser. No duty payable if annual rental is less than \$36,000. From 18 July 2002 'Wet hire' is exempted from the base.	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.

<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>
Reference Period:	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions.		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.	From 1 January 2003 See Hiring arrangements duty.	Abolished 1 July 2002.	1.8% of rental value or \$9,000, whichever is the lesser. No duty payable if annual rental is less than \$36,000.	See Hiring Arrangements Duty.
LEASES OF LAND OR PREMISES DUTY (TENANCIES) (Residential leases are tax exempt.) Transfer of Lease: Reference Period:	35c/\$100 of total rent. Exemption for a lease whose total cost is no more than \$20,000. Movable dwelling sites are also exempt. Duty on franchise agreements abolished on 1 July 2001. Payments are due within 3 months after duty becomes liable.	Abolished 26 April 2001.	35c/\$100 of total rent. 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. Payments are due within 1 month of the date of assessment.	Definite term: 35c/\$100 Indefinite term: 70c/\$100 Payments relate to the previous month's transactions.	\$1/\$100 of the average rate of rent per annum. From 1 January 2002 an exemption has applied in cases where the rent reserved, averaged over the term of the lease, proposed lease, tenancy or occupancy, does not exceed \$50,000. Conveyance duty applies on the value of the lease. Payments are due within 2 months of execution of the instrument.	Abolished 1 July 2002.	Definite term: 50c/\$100 of total rent. Indefinite term: \$1/\$100 of one year's rent. Leases include the grant and renewal of franchise agreements. Payments are due within 60 days of execution of instrument.	50c/\$100 of total cost of lease (minimum \$20). However, if the yearly cost of the lease is no more than \$10,000, and the yearly value of the lease is no more than \$10,000, no duty applies. Liable as a transfer of an interest in land. Conveyance duty rates apply. Documents to be lodged and payment required within 90 days of the liability arising.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
HEALTH INSURANCE LEVY Reference Period:	<p>As of 1 February 2002, 95 cents per individual (single) per week and \$1.90 per week for families for policies written by Health Insurance Funds.</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>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	<p>Referred to as Ambulance Service Levy.</p> <p>As of 1 February 2002, 95 cents per single contributor per week, and \$1.90 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>
EMERGENCY SERVICES LEVY	<p><u>Fire Service Levy</u></p> <p>In NSW fire fighting services are funded through the Fire Service Levy. Once the cost of operating the services are determined, this amount of the levy is allocated across insurance industry, Local Councils and State Budget in the following proportions:</p> <p>Insurance: 73.7%</p> <p>Local Councils: 12.3%</p> <p>State Budget: 14.0%</p>	<p><u>Fire Services Levy</u></p> <p>In Victoria, fire fighting services are funded through the Fire Services Levy. Once the cost of operating the fire services are determined, the amount of the levy is allocated across the insurance industry, local councils and the State Government in the following proportions:</p> <p><i>Melbourne Fire & Emergency Services Board</i></p> <p>Insurance Industry: 75.0%</p> <p>Local Government: 12.5%</p> <p>State Government: 12.5%</p>	<p><u>Fire Levy</u></p> <p>The Qld Fire and Rescue Authority is funded through a fire levy that is collected on behalf of the State Government through municipal rates. The levy varies according to property type and location.</p>	<p>Fire services within gazetted fire districts are currently funded by the State Government, local governments (12.5% each), and insurance companies (75%).</p> <p>Insurance companies recoup their contribution by including a "fire service levy" in property insurance premiums.</p> <p>This typically represents about 19% of the base premium for a residential property insurance policy and 26% of the base premium for a commercial/industrial property insurance policy.</p>	<p><u>Fixed Property</u></p> <p>Flat fee \$50 (\$20 for special community use category and \$0 if outside Local Govt. Areas) plus variable Levy rate based on capital value adjusted for location and land use as follows:</p> <p>\$50 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).</p> <p>Concessions: Flat \$40 concession applies to recipients of specified pensions and Government allowances and to qualifying self funded retirees.</p>	<p><u>Fire Service Levy Insurance</u></p> <p>Loss by fire, Loss of Profits, Contractor's risk, Boiler explosion and other: 28% of gross premium.</p> <p>Marine and cargo: 2% of gross premium.</p> <p>Aviation: 14% of gross premium.</p> <p><i>Local Council</i></p> <p>Minimum levy of \$25.00 applies.</p> <p>Rates are based on assessed annual value (AAV) of properties.</p> <p><i>Motor Vehicles</i></p> <p>Registration of motor vehicle: \$11.00 per vehicle.</p>	Not imposed.	<p><u>General Insurance Levy</u></p> <p>Abolished 1 July 2001.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
EMERGENCY SERVICES LEVY (continued)		<i>Country Fire Authority</i> Insurance Industry: 77.5% Local Government: 0.0% State Government: 22.5%		The above arrangements will be replaced by an Emergency Services Levy from 1 July 2003 which will be property based and collected by the local government authorities.	<u>Mobile Property</u> (Levy rates net of remissions) Cars and larger capacity motor cycles: \$24.00 Smaller capacity motor cycles: \$12.00 Commercial fishing vessels: \$12.00 Historical vehicles: \$6.00 (conditions apply) (Certain variations for country based mobile property apply.)			
PARKING SPACE LEVY	From 1 July 2000 \$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.	\$150 per annum per space for non-residential parking within the prescribed Perth city area.	Not imposed.	Not imposed.	Not imposed.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>LAND TAX</p> <p>Tax Scale:</p> <p>Marginal rates apply to excess above the lower limit of the range unless explicitly specified.</p>	<p>From 31 December 2002</p> <p>Less than \$261,000:</p> <p>Nil</p> <p>Not less than \$261,000:</p> <p>\$100+1.70%.</p> <p>Threshold indexed annually to estimated increases in state-wide land values for commercial, industrial and residential properties.</p> <p>(No adjustment if state-wide land values decline.)</p>	<p>Less than \$125,000:</p> <p>Nil</p> <p>\$125,000-\$200,000:</p> <p>\$125 and 0.1 cents for each \$1 of the value that exceeds \$125,000.</p> <p>\$200,000-\$540,000:</p> <p>\$200 and 0.2 cents for each \$1 of the value that exceeds \$200,000.</p> <p>\$540,000-\$675,000:</p> <p>\$880 and 0.5 cents for each \$1 of the value that exceeds \$540,000.</p> <p>\$675,000-\$810,000:</p> <p>\$1,555 and 1 cent for each \$1 of the value that exceeds \$675,000.</p> <p>\$810,000-\$1,080,000:</p> <p>\$2,905 and 1.75 cents for each \$1 of the value that exceeds \$810,000.</p> <p>\$1,080,000-\$1,620,000:</p> <p>\$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:</p> <p>\$22,480 and 3 cents for each \$1 of the value that exceeds \$1,620,000.</p> <p>\$2,700,000 and over:</p> <p>\$54,880 and 5 cents for each \$1 of the value that exceeds \$2,700,000.</p>	<p>\$200,000[#] deduction for all natural persons (exemption threshold of \$150,000 for companies, trustees and absentees).</p> <p>A natural person who is not an absentee or a trustee of a trust receives a general 15% rebate.</p> <p>Companies, trustees & absentees owning land with an aggregate taxable value of \$150,000 or more but less than \$215,000 will receive a special rebate equal to 36% of the tax less 0.5% for each \$1,000 that the taxable value is more than \$150,000.</p> <p>Up to \$3,999: 0.20%</p> <p>\$4,000-\$5,999:</p> <p>\$8+0.36%</p> <p>\$6,000-\$9,999:</p> <p>\$15.20+0.52%</p> <p>\$10,000-\$29,999:</p> <p>\$36+0.70%</p> <p>\$30,000-\$49,999:</p> <p>\$176+0.87%</p> <p>\$50,000-\$199,999:</p> <p>\$350+1.03%</p> <p>\$200,000-\$349,999:</p> <p>1,895+1.20%</p> <p>\$350,000-\$499,999:</p> <p>\$3,695+1.37%</p>	<p>For 2002-03 land tax year:</p> <p>\$0-\$50,000: Nil</p> <p>\$50,001-\$100,000:</p> <p>\$75+0.15% of excess.</p> <p>\$100,001-\$190,000:</p> <p>\$150+0.25% of excess.</p> <p>\$190,001-\$325,000:</p> <p>\$375+0.45% of excess.</p> <p>\$325,001-\$550,000:</p> <p>\$982.50+0.8% of excess.</p> <p>\$550,001-\$850,000:</p> <p>\$2,782.50+1.20% of excess.</p> <p>\$850,001-\$1,250,001:</p> <p>\$6,382.50+1.60% of excess.</p> <p>\$1,250,001-\$2,000,000:</p> <p>\$12,782.50+2.00% of excess.</p> <p>\$2,000,001-\$5,000,000:</p> <p>\$27,782.50+2.30% of excess.</p> <p>Over \$5,000,000:</p> <p>\$96,782.50+2.50% of excess.</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>\$0-\$50,000: Nil</p> <p>\$50,001-\$300,000:</p> <p>0.35%</p> <p>\$300,001-\$1,000,000:</p> <p>\$875+1.65%</p> <p>Over \$1,000,000:</p> <p>\$12,425+3.7%</p>	<p>\$0-\$15,000: Nil</p> <p>\$15,001-\$100,000:</p> <p>\$25.00+0.55%</p> <p>\$100,001-\$200,000:</p> <p>\$492.50+1.25%</p> <p>\$200,001-\$500,000:</p> <p>\$1,742.50+2.25%</p> <p>\$500,001 or more:</p> <p>\$8,492.50+2.50%</p>	<p>Not imposed.</p>	<p><u>Non-residential properties to 30 September 2002</u></p> <p>and</p> <p><u>Residential properties to 30 June 2003</u></p> <p>Up to \$100,000:</p> <p>1.00% Flat.</p> <p>\$100,001-\$200,000:</p> <p>1.25% Flat.</p> <p>Over \$200,000:</p> <p>1.50% Flat.</p> <p>(based on Average Unimproved Value which includes the 2000, 2001 and 2002 Unimproved Land values)</p> <p><u>Non-residential properties from 1 October 2002</u></p> <p>Up to \$100,000:</p> <p>1.00% Flat.</p> <p>\$100,001-\$200,000:</p> <p>1.40% Flat.</p> <p>Over \$200,000:</p> <p>1.70% Flat.</p> <p>(based on Average Unimproved Value which includes the 2000, 2001 and 2002 Unimproved Land values)</p> <p>Liability is assessed quarterly on the liability dates of 1 July, 1 October, 1 January and 1 April.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LAND TAX (continued)		Land tax threshold will increase from \$125,000 to \$150,000 for the 2003 land tax year.	<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: 1.80% 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>					

<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: (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 \$1,680,000 (from 31 December 2002) which are liable at the rate of \$100+1.7% of the value in excess of \$1,680,000. 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 if owned at midnight 31 December of the previous year.</p>	<p>Principal place of residence exempt.</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>The land tax value is the lesser of the unimproved value at the 30 June and the average of the unimproved values at the 30 June over the last three years.</p>	<p>Exempt.</p> <p>Except principal places of residence owned by companies and trusts.</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 aggregate value of land as at 1 July of the assessment year.</p>	<p>Exempt, apart from parcels of land that are rented.</p> <p>Exempt.</p> <p>Based on the rolling three year average of property values.</p>	
ELECTRICITY DISTRIBUTORS' LEVY	<p>Suspended from 1 July 2001.</p> <p>The need for the levy will be reviewed in the 2003-04 Budget.</p>	Abolished 1 January 2001.	Not imposed.	Not imposed.	Not imposed.	Abolished 1 July 2001.	Not imposed.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
RACING TAXES:	Privatised entity.	Privatised entity.	Privatised entity.					
ON-COURSE TOTALIZATOR TAX								
Gross deduction from investment:	<p>From 1 July 2000</p> <p>Win: 14.25% (To 20 January 2002) 14.50% (From 21 January 2002)</p> <p>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>FootyTAB: 25.00%</p> <p>As set by TAB Ltd.</p> <p>Maximum individual pool takeout is 25% with annual average over pools (including FootyTAB) not to exceed 16% (excluding roundings).</p> <p>Note: FootyTAB is essentially an off-course activity.</p>	<p>Maximum of 16% over the year.</p> <p>(Maximum commission from any one pool 25%).</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.</p> <p>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>The deduction percentage is limited to a maximum of 25%.</p> <p>Deduction percentage can vary according to type of bet.</p>	<p>Abolished 1 August 2000.</p>	<p>Privatised entity.</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></p> <p>TABQ has rights to a licence from 1 January 2001.</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 July 2000</p> <p>19.11% of player loss (gross deduction).</p> <p>Subject to approval by the Treasurer, tax on 'domestic' non-TAB totalizator investments fully rebated to clubs.</p>	<p>Tax rate: 19.11% of player loss (i.e. gross deduction).</p> <p>(Minimum 84% returned to players).</p> <p>Payment of taxation is required within 14 days after the event.</p>	<p>20% of Commission. (gross deduction) of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p>	<p>Nil</p> <p>Note: State Government reimburses GST paid by racing clubs on their gross totalizator margin.</p>	<p>Where the sum of bets made with authorised racing club:</p> <p>Does not exceed \$30,000: 1.0%</p>		<p><u>Totalizator</u></p> <p>40% of licensee's commission deducted less GST.</p>	<p>Government receives:</p> <ul style="list-style-type: none"> ▪ Licence fee monthly of 10% of capital value divided by 12 less GST. ▪ Dividend and Tax Equivalent Payments (2000-01 = 3.6%).

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Net percentage received by Government (continued):	FootyTAB tax paid to Sport and Recreation Fund.		GST credit provided. Quarterly licence fee \$145,700. Increases on 1 October each year based on CPI.		Between \$30,001 and \$60,000: \$300 plus 2% of excess over \$30,000. Between \$60,001 and \$120,000: \$900 plus 3% of excess over \$60,000. Greater than \$120,000: \$2,700 plus 5.25% of excess over \$120,000. <i>GST reimbursed.</i>		<u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held</u> In Australia: 20% of licensee's commission deducted less GST. Outside Australia: 10% of licensee's commission deducted less GST.	In addition clubs receive 4% and RDF 0.5%.
OFF-COURSE TOTALIZATOR TAX						Abolished 1 August 2000.		
Gross deductions from investments:	<u>Parimutuel Pools</u> As for on-course Totalizators. <u>Fixed Odds Sports Betting</u> Not applicable (Fixed Odds basis). <u>Fixed Odds (Futures) Racing Betting</u> Not applicable (Fixed Odds basis).	As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.		As for on-course Totalizators.	As for on-course Totalizators.
Net percentage received by Government:	<u>Parimutuel Pools</u> As for on-course Totalizators. <u>Fixed Odds Sports Betting</u> From 1 July 2000 10.91% of monthly gross profit. (i.e. Sales less payments).	As for on-course Totalizators.	As for on-course Totalizators.	All pools: 5% of Turnover. However, 0.5% is returned as rebate to TAB (effective 1 February 2001). Note: State Government reimburses GST paid by TAB on gross gambling margin.	6% of net wagering revenue (deductions) .		As for on-course Totalizators.	As for on-course pools.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Net percentage received by Government (continued):	<u>Fixed Odds (Futures) Racing Betting</u> From date of commencement (16 February 2001) 10.91% of monthly gross profit (i.e. Sales less payments).							
BOOKMAKER'S TURNOVER TAX								
Net percentage received by Government	Abolished 31 March 2002.	Abolished.	Abolished on 30 June 2000.	<u>All courses</u>	Abolished 2 December 2001.	<u>On Course</u>	From 1 March 2002	All courses: 1.00%
Racing:	Note: GST offset payments to bookmakers ceased from 31 March 2002.			Racing: 0.00% Note: State Government reimburses GST paid by bookmakers on gross gambling margin.		On horse racing & greyhound racing in either in Tasmania or outside Tasmania: 1.0% On all other bets placed by persons in Australia or New Zealand: 0.5% On all other bets placed by persons outside of Australia or New Zealand: 0.25% Bookmakers can offset the amount of tax payable by GST amounts they have paid.	0.33% of turnover on racing events (the rate is GST exclusive)	GST credit provided.
Sports Betting:	Abolished 31 March 2002. Note: GST offset payments to bookmakers ceased from 31 March 2002.	<u>Totalizator Sports Betting</u> Maximum deduction: 25.00% Tax Rate: 19.11% of deduction. Payment of taxation is required within 14 days after the event.	From investments: <u>Totalizator</u> As for on-course and off-course Race Totalizator. <u>Fixed Odds Betting</u> Not applicable (based on gross revenue i.e.	At a racecourse: 0.5% At a sporting venue: 2.0%	From 2 December 2001 Bets made by persons outside of Australia: 0.25% of turnover. Other Bets: Nil		From 1 July 2000 Domestic sourced bets: reduced to Nil (bets are subject to GST). International sourced bets: 0.25% of turnover (bets are <u>not</u> subject to GST).	0.25% on designated international sports. 0.50% on head to head bets. 1.00% on other fixed odds. 6.75% index betting. 6.00% parimutuel.

<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>
Sports Betting (continued):		<u>Fixed Odds Sports Betting</u> Tax Rate: 10.91% of player loss. Payment of taxation is required monthly within 7 days of the end of the month.	bets taken less payouts). Gross deductions Net percentage received by Government: <u>Totalizator</u> 20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided. <u>Fixed Odds Betting Tax Rate</u> 20% of gross revenue of which 8.5% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided.					GST credit provided.
OTHER GAMBLING TAXES GAMING MACHINE TAX (Also known as Poker Machine Tax)				Not Applicable.		Australian National Hotels Ltd. Has exclusive rights to conduct casino operations and operate gaming machines in Tasmania until 31 December 2008. The tax is based on gross profits earned in a financial year.		

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Clubs:	<p>From 1 July 2000</p> <p>Levied on annual profits derived from gaming machines.</p> <p>Up to \$200,000: 0.0%</p> <p>\$200,001-\$1m: 10.91%</p> <p>>\$1m: 17.16%</p> <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>24.24% of gross profit (equates to player loss or gross margin of operator).</p>	<p>Based on monthly metered win (i.e. amount bet less payout to players).</p> <p><u>Monthly Metered Win</u></p> <p>\$0-\$9,500: 0.0%</p> <p>\$9,501-\$75,000: 17.91%</p> <p>\$75,001-\$150,000: 20.91%</p> <p>\$150,001-\$300,000: 23.91%</p> <p>\$300,001-\$1,400,000: 25.91%</p> <p>Over \$1,400,000: 35.91%</p> <p>(Includes a levy of 8.5% for the Community Investment Fund).</p> <p>Note: These tax rates are Post-GST.</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>As from 1 January 2003 (subject to passage of legislation through Parliament):</p> <p>\$0-\$75,000: Nil</p> <p>\$75,001-\$399,000: 21% of excess.</p> <p>\$399,001-\$945,000: \$68,040+28.5% of excess.</p> <p>\$945,001-\$1.5m: \$223,650+30.91% of excess.</p> <p>\$1.5m-\$2.5m: \$395,200.50+37.5% of excess.</p> <p>\$2.5m-\$3.5m: \$770,200.50+47% of excess.</p> <p>Over \$3.5m: \$1,240,200.50+55% of excess.</p> <p>These rates apply to all not-for profit licensees.</p>	<p>Tax based on annual net gambling revenue in a financial year.</p> <p><\$30m: 15.88%</p> <p>\$30m-<\$35m: 20.88% of excess.</p> <p>≥\$35m: 25.88% of excess.</p> <p>In addition, a community support levy of 2% of gross profit is levied.</p>	<p>From 1 July 2001</p> <p>Based on monthly gross profits:</p> <p>\$0-\$5,000: 12.91%</p> <p>\$5,001-\$50,000: 22.91%</p> <p>\$50,001-\$150,000: 32.91%</p> <p>>\$150,001: 42.91%</p>	<p>Tax is levied on gross monthly gaming machine revenue as follows:</p> <p>Up to \$8,000: Nil</p> <p><u>Where gross profit exceeds \$8,000</u></p> <p>\$1-\$8,000: 1.0%</p> <p>\$8,001-\$25,000: 23.5%</p> <p>\$25,001-\$50,000: 24.5%</p> <p>>\$50,000: 25.0%</p> <p>Less GST credit.</p>
Reference Period:	<p>Payments are quarterly, relating to the previous 3 months' transactions.</p>	<p>Payment of taxation is required weekly within 7 days of the end of the week.</p>	<p>Payments are made monthly relating to previous month's activity.</p>		<p>Payments are made monthly relating to previous month's activity.</p>	<p>Payments relate to previous month's activity.</p>	<p>Payments are monthly in arrears.</p>	<p>Payments are monthly and relate to transactions in the previous month.</p>
Hotel:	<p>From 1 July 2000</p> <p>Levied on annual profits derived from gaming machines.</p>	<p>32.57% of gross profit of which 8.33% is allocated to a Community Support Fund.</p>	<p>35.91% of monthly metered win (i.e. amount bet less payout to players).</p> <p>(Includes 8.5% levy for the Community Investment Fund).</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>As from 1 January 2003 (subject to passage of legislation through Parliament):</p>	<p>As for clubs.</p> <p>In addition, a community support levy of 4% will be levied.</p>	<p>42.91% of gross profit plus a Community Benefit Levy at 10% of gross profit.</p>	<p>25.9% of gross monthly gaming machine revenue.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Hotel (continued):	<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>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>In addition, hotels are required to contribute to the Major Facilities Fund. Based on monthly metered win (i.e. Amount bet less payout to players).</p> <p><u>Monthly Metered Win</u></p> <p>\$0-\$100,000: 0.0%</p> <p>\$100,001-\$140,000: 3.5%</p> <p>\$140,001-\$180,000: 5.5%</p> <p>\$180,001-\$220,000: 7.5%</p> <p>\$220,001-\$260,000: 13.5%</p> <p>over \$260,000: 20.0%</p> <p>Note: These tax rates are Post-GST.</p>		<p>\$0-\$75,000: Nil</p> <p>\$75,001-\$399,000: 27% of excess.</p> <p>\$399,001-\$945,000: \$89,100+37% of excess.</p> <p>\$945,001-\$1.5m: \$291,120+40.91% of excess.</p> <p>\$1.5m-\$2.5m: \$518,170.50+47.5% of excess.</p> <p>\$2.5m-\$3.5m: \$993,170.50+57% of excess.</p> <p>Over \$3.5m: \$1,563,170.50+65% of excess.</p>			
Reference Period:	<p>Payments are quarterly, relating to the previous 3 months' transactions.</p>	<p>Payment of taxation is required weekly within 7 days of the end of the week.</p>	<p>Payments are made monthly relating to previous month's activity.</p>		<p>Tax payments are made monthly relating to previous month's activity.</p>	<p>Payments relate to previous month's activity.</p>	<p>Payments are monthly in arrears.</p>	<p>Payments are monthly and relate to transactions in the previous month.</p>
Gaming Machine Levy:		<p>Introduced in December 2000. The levy, known as the Health Benefit Levy, was increased from the 2001-02 financial year.</p> <p>2000-01: \$333.33 per operating machine.</p> <p>From 2001-02 on: \$1,533.33 per annum for each operating machine.</p>			<p>A stamp duty surcharge applies to the transfer of a gaming machine business. See stamp duty on conveyances section of this document.</p>			

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		The levy is payable by the two gaming operators and the casino operator in two equal instalments by 15 December and 15 June each year.						
CASINO								
Licence fee:	A once only non refundable lump sum payment of \$376m (fully paid).	\$358.4 million (fully paid).	\$148,100 per quarter. Quarterly licence fee will alter by 1 st October based on CPI figures.	\$1.95 million p.a. (indexed to CPI)	Nil.	For 2002-03, \$70,800 per month (amount is indexed annually).	Not imposed.	Annual fee \$623,602 for 2001-02 CPI linked.
Tax rate:	From 1 July 2002 10.91% of gross revenue from <u>table gaming</u> plus <u>super tax</u> on table revenue above \$257.8m p.a. at 1% per each \$6.4m to a maximum of 35.91%. 13.41% of gross revenue from <u>slots</u> . International "high-roller" program suspended from 1 July 2001.	<u>Regular Players</u> 21.25% of gross gaming revenue from table games and gaming machines plus a 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%. <u>Commission-based Players</u> 9% of gross gaming revenue from dedicated gaming tables plus a super tax.	20% of monthly gross revenue for Gold Coast and Brisbane casinos and 10% of gross revenue for Townsville and Cairns casinos. Junkets (Premium players): 10% of monthly gross gaming revenue for Gold Coast and Brisbane casinos and 8% for Cairns and Townsville casinos. (Gross gaming revenue equates to amount bet less amount won by players). Taxes are collected monthly in arrears. GST credit provided.	15% of gross revenue.	<u>Table games</u> at 0.91% of net gambling revenue. plus <u>gaming machines</u> at 34.41% of net gambling revenue.	Australian National Hotels Ltd has exclusive rights to conduct casino operations and operate gaming machines in Tasmania until 31 December 2008. The tax is based on gross profit earned in a financial year. <u>Keno & Table Gaming</u> 5.88% <u>Gaming Machines</u> <\$30m: 15.88% \$30m-<\$35m: 20.88% of excess. ≥\$35m: 25.88% of excess.	Lasseters <u>General Casino Tax</u> From 1 July 2001 tax rate is 8% (effective rate is 0 after GST) <u>Poker Machine Tax</u> From 1 July 2001 at the rate of 22.5% on gross profit. (GST inclusive rate) (Lasseters' Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST) <u>Internet Casino</u> From 1 December 2001 Australian sourced bets: Nil bets are subject to GST).	General Gaming Operations: 20% of gross revenue. GST credit provided. Commission-based Operations: 10% of gross revenue. GST credit provided. <u>Interactive Gaming</u> Licence Fee: • \$200,000 on the day licence is granted; • \$100,000 on each anniversary of that day. Tax rate: Tax payable is 20% of gross profit each month. This drops to 10% in the month after total profit for the year exceeds \$10m.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Tax Rate (continued):		<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>There are no dedicated gaming machines for commission-based players. Where commission-based players play on gaming machines, the 21.25% tax rate applying to regular players applies.</p> <p>GST credit provided.</p> <p>Payment of taxation is required monthly within 7 days of the end of the month.</p> <p>Super tax is calculated annually and payment is required by 7 July of the following financial year.</p>					<p>International sourced bets: 4% of gross profit. bets are <u>not</u> subject to GST).</p> <p>MGM Grand</p> <p><u>General Casino Tax</u></p> <p>From 1 July 2001 at the rate of 12% of gross profit less GST.</p> <p><u>Poker Machine Tax</u></p> <p>From 1 July 2001 at the rate of 22.5% of gross profit. (Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.)</p>	<p>The month after profits first exceeds \$20m, the rate drops to 5% until the end of the financial year.</p> <p>Not subject to GST.</p>
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>TT-LINE (Admirals Casino)</p> <p>17.91% of gross profit for gaming machines.</p> <p>7.91% of gross profit for all other forms of gaming.</p>		

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LOTTERIES	66.1% of player loss (i.e. Subscriptions less outgoings for the public lottery) from 1 September 2001.	79.4% of player loss where GST is payable. 90.0% of player loss where GST is <u>not</u> payable. (The minimum return to players is 60%) (Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Health Fund.) Payment of taxation is required within 7 days of the determination of the lottery. Ticket Levy Abolished 1 July 2001. Footy Tipping: 58.41% of player loss where GST is payable. 67.50% of player loss where GST is <u>not</u> payable. (The minimum return to players is 60%) Payment of taxation is required within 7 days of the determination of the lottery.	62% of monthly gross revenue for declared lotteries of which 8.5% is allocated to the Community Investment Fund. 55% of monthly gross revenue for Instant Scratch-its of which 8.5% is allocated to the Community Investment Fund. 45% of monthly gross revenue for Golden Casket of which 8.5% is allocated to the Community Investment Fund. 59% of monthly gross revenue for Soccer Pools of which 8.5% is allocated to the Community Investment Fund. (Monthly gross revenue equates to total receipts less prizes). Taxes are collected monthly in arrears. GST credit provided.	Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instant Under the <i>Lotteries Commission Act 1990</i> : 40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sport and 12.5% to eligible organisations. Up to 5% to Festival of Perth and Australian Commercial Film Industry. (Net subscriptions = sales less prizes)	Lotto, Powerball, Super 66 and Instant scratchies: 41% of net gambling revenue is paid into Hospitals Fund. Distributable surplus and income tax equivalent is paid into Hospitals Fund.	No State Lotteries. Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries.	Northern Territory receives a share of duty paid to the Victorian Government for NT subscriptions to Tattersall's Lotteries. Territorian Lottery run by Red Cross (Non-profit organisations, and hence no duties payable since October 2000). Australian Territory Company has a Licence to conduct a mail order lottery (<i>S46D Gaming Control Act</i>). Northern Territory Government receives a commission on the gross sales.	<u>Victoria:</u> ACT receives 79.4% of the proportion of player loss on all tickets sold in the ACT for all games except Soccer Pools which is 57.52% of player loss. <u>NSW:</u> ACT receives 66.1% of the proportion of player loss on all tickets sold in the ACT for all games.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>Soccer Pools:</p> <p>Licence Fee:</p>	As per above.	<p>57.52% of player loss where GST is payable.</p> <p>68.0% of player loss where GST is <u>not</u> payable.</p> <p>(The minimum return to players is 50%)</p> <p>Payment of taxation is required within 7 days of the determination of the lottery.</p>	<p>As above.</p> <p>\$148,100 per quarter.</p> <p>Increases on 1 October of each year based on CPI.</p>	As above.	41% of net gambling revenue and the net proceeds of soccer pools (less GST) are paid into Recreation and Sport Fund.	<p>As for lotteries.</p> <p>Tasmania receives duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.</p>	57.52% of player loss.	As above.
OTHER GAMBLING TAXES	<p>FootyTAB, Soccer TAB, SportsTAB</p> <p>See page 31.</p> <p>19.11% of player loss (commission) hypothecated to Sport & Recreation Fund. (Effective 1 July 2000)</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 of which 8.5% is allocated to the Community Investment Fund.</p> <p>(Gross profit equates to the amount bet on a game less amount won by players.)</p> <p>The tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>Quarterly licence fee of \$52,900.</p>	<p>Australian Rules, Football and Cricket TAB betting Gross Commission: 25.0%</p> <p>Tax to Government: 5.0%</p> <p>75% of sport betting receipts are paid out in dividends and the remainder (i.e. net of the sports betting tax and after the TAB has deducted its administrative expenses) is made available for allocation by the Minister for Sport and Recreation.</p>	<p>Fixed Odds Sports Betting conducted by TAB</p> <p>State Tax: 6.0% of net wagering revenue (deduction) .</p>			Nil

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Keno:	<p>From 1 July 2000</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>Payment of taxation is required weekly and is payable on the following Monday.</p>	<p>Club Keno</p> <p>24.24% of player loss subject to a minimum player return of 75%.</p> <p>Payment of taxation is required weekly in respect of the week ending Saturday and is payable on the following Tuesday.</p>	<p>Keno</p> <p><u>Jupiters Keno (Statewide)</u></p> <p>20% of monthly gross revenue, after deducting casino commissions, of which 8.5% is allocated to the Community Investment Fund.</p> <p>The tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>In addition, a licence fee based on 50% of profit is collected on a half yearly basis.</p> <p>(8.5% is allocated to the Community Investment Fund.)</p> <p><u>Brisbane and Gold Coast Casinos</u></p> <p>Receive 25% commission on sales of Jupiters Keno and pay tax at 21% (including a 1% Community Benefit Levy (CBL)) on commissions.</p> <p><u>Townsville and Cairns Casinos</u></p> <p>Receives 25% commission on sales of Jupiter Keno and pay 11% tax (including a 1% CBL) on commissions.</p>		<p>Keno</p> <p>(operated by SA Lotteries).</p> <p>41% of net gambling revenue is paid into Hospitals Fund.</p> <p>Distributable surplus and income tax equivalent is paid into Hospitals Fund.</p>	<p>TAS Keno</p> <p>5.88% of gross revenue.</p>	<p>NT Keno</p> <p>From 1 July 2001 at the rate of 20% on gross profit.</p> <p>(Tax payable is calculated at the prescribed rate and reduced by the GST amount.)</p>	<p>VIC Keno</p> <p>Refer to Victorian Keno under Lotteries.</p> <p>ACTTAB Keno: 2.53% of turnover.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
						<p>Internet Gaming:</p> <p><u>Sportsbetting Endorsement</u></p> <p>0.5% of turnover in relation to wagers from persons in Australia and New Zealand.</p> <p>0.25% of turnover in relation to wagers from overseas persons.</p> <p><u>Fixed Odds Wagering Endorsement</u></p> <p>1.0% of turnover.</p> <p><u>Simulated Gaming (Internet Gaming) Endorsement</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><i>Outside Australia</i></p> <p>4.0% of total gross profits.</p> <p><u>Major Lottery Endorsement</u></p> <p>35.55% of turnover.</p>		

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE TAXES								
Fee Implementation Date	Effective from 1 July 2002.	Effective from 1 July 2002.	Effective from 1 July 2002.	Effective from 1 July 2002.	Effective from 1 July 2002.	Effective from 1 July 2002.	Effective from 1 January 2002.	Effective from 1 September 2002.
Motor Vehicle Registration Fee	Car: \$45.00 Cycle: \$45.00 Lorry: \$45.00 Lorry mass 5 tonnes or more: \$197.00 Articulated: \$294.00	Vehicle Permit Fees: <u>Unregistered vehicle permit</u> 28 days and calculated days permits \$16.50; club permits (12 month period) (veteran, vintage, classic and historic) \$31.50. The minimum duration of an unregistered vehicle permit is one day and the maximum duration is 365 days. Permits of more than 28 days duration will be issued in cases where it is impractical or unreasonable to have a vehicle registered. The permit fee of \$16.50 is payable for every 28 days or part of 28 days of the permit's duration.	Traffic Improvement fee: \$36.90 Plate fee: \$18.30 Charged on original registration.	Recording fee: Car: \$15.75 Cycle: \$15.75 Lorry: \$15.75 Plate Fee: \$16.40 Charged on original registration.	Administration Fees <i>Renewal of Registration</i> Car: \$6.00 Cycle: \$6.00 Lorry: \$6.00 <i>New Registration</i> Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00	Car: \$61.65 Cycle: \$49.65	For vehicles over 3 years old and < 4.5 tonnes GVM: \$8.40 surcharge plus inspection fee of \$38.50 (incl. GST). Inspection fee for heavy vehicles and trailers: \$77.00 (incl. GST) <u>From 28 November 2001 to 26 November 2004:</u> Temporary budget improvement levy of \$90 per annum. NOTE Levy generally applies to vehicles used for domestic purposes. Exclusion to the levy are: Omnibuses and goods vehicles with greater than 3.5 tonnes GVM. Heavy vehicles greater than 4.5 tonnes GVM. Commercial passenger vehicles. Motor tractors, trailers, caravans, motor homes (only when used as the principal place of residence). Other miscellaneous vehicles e.g. Wheelchairs.	Establishment of Registration: \$59.00 Not charged separately in the ACT on renewal of registration.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE WEIGHT / ENGINE CAPACITY	<p>Based on the Vehicle Tare Weight with Gross Vehicle Mass (GVM) under 4.501 tonne.</p> <p>From 1 January 1996 Heavy Vehicles (motor vehicles of more than 4.5 tonnes GVM – are charged under the National Heavy Vehicle Charges.</p> <p>(Charges based on vehicle's nominated configurations, number of axles, hauling unit, trailers and vehicle's type.)</p>	<p>Victorian registration fees are based on Mass Rating Charges and are not classified by the intended use of the vehicle (i.e. Private or Business Use of the Vehicle).</p> <p>From 1 January 1996 Light Vehicles (motor vehicles with Mass Rating for Charges [MRC] not exceeding 4.5 tonne) and not otherwise entitled to be registered for a lesser fee (various exemptions):</p> <p>Base Fee: \$140.00</p> <p>(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).</p> <p>From 1 January 1996, the National Heavy Vehicle Charges (charges based on Nominated Operating Configuration, Number of axles, Mass Rating Charge) apply to Heavy Vehicles (motor vehicles of more than 4.5 tonne Gross Vehicle Mass (GVM) where they are not otherwise entitled to be registered for a less fee, i.e. Primary Producers.)</p>	<p>Based on the number of cylinders for passenger vehicles: 1 July 2002.</p>	<p>Based on vehicle type and tare (unladen) weight with Gross Vehicle Mass (GVM) under 4.501 tonne.</p> <p>From 1 January 1996 Heavy Vehicles (motor vehicles of more than 4.5 tonnes GVM – are charged under the National Heavy Vehicle Charges. (Charges based on vehicle's nominated configurations, number of axles, hauling units, trailers and vehicle's type).</p>	<p>Registration fees are not levied by the intended use of the vehicle.</p> <p>Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders.</p> <p>Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders.</p> <p>For vehicles with an unladen mass exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated according to the unladen mass.</p>	<p><u>Motor Tax</u></p> <p>Based on the number of cylinders or vehicle weight. Effective 1 July 1997.</p> <p>Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and Other Light Vehicles.</p>	<p>Based on engine capacity. Effective 1 July 1996.</p>	<p>Based on vehicle type and tare (unladen) weight.</p> <p>Charges for heavy vehicles (gross vehicle mass over 4.5 tonnes) based on nominated operating configuration, number of axles, mass rating charge.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE WEIGHT / ENGINE CAPACITY (continued)		<u>Registration fees</u> Buses (GVM exceeding 4.5 tonne). Department of Transport Price Freeze from 1 January 1996 for three years in view of existing contracts. Vehicles converted to NHVRS structure from 1 January 1999. The Bus Operator Accreditation Scheme has removed the requirement for route and school buses to be licensed and these vehicles now attract NHVRS. The applicable Victorian scheduled charges will become void due to the removal of route and school bus licence requirements.						
Motor Vehicles Private:	0-975Kg: \$142.00 976-1154Kg: \$160.00 1155-1504Kg: \$185.00 1505-2504Kg: \$282.00		<u>No. of Cylinders</u> 1,2 & 3: \$142.40 4: \$181.10 5 & 6: \$278.35 7 & 8: \$389.80 9-12: \$457.15 <u>No. of Rotors</u> 2: \$181.10 3: \$278.35	\$13.52 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.: \$76.00 5 to 6 cyl.: \$154.00 7 and over: \$226.00 Rotary or electric: \$76.00	<u>Class A Vehicles</u> 3 cyl. or less: \$81.00 4 cyl.: \$95.00 5 or 6 cyl.: \$118.00 7 or 8 cyl.: \$162.00 Over 8 cyl.: \$182.00 Rotary or electric: \$95.00	<u>Engine Size</u> 0-500: \$15.00 501-1000: \$30.00 1001-1500: \$48.00 1501-2000: \$64.00 less than or equal to 4 cylinders 2001-2500: \$70.00 2501-3000: \$70.00	<u>For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs</u> <i>For Business Use</i> 975kg or less: \$256.00 976-1154: \$284.0 1155-1504: \$327.00 1505-4500: \$480.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
Motor Vehicles Business:	0-975kg: \$229.00 976-1154kg: \$257.00 1155-1504kg: \$300.00 1505-2504kg: \$453.00 The rate varies in many steps up to \$895.00 at 4,500kg.		<u>Registration fee</u> as for private motor vehicles. Motor vehicles of more than 4.5 tonne GVM: The National Heavy Vehicle Charging Regime, where the various rates are based on Gross Vehicle	Standard Vehicles <u>Motor Car</u> \$13.52 per 100kg tare weight subject to a maximum fee payable of \$320.00.	<u>Light Commercial Vehicles</u> (i.e. do not have a GVM or GCM greater than 4500 kg). <i>Based on number of cylinders for vehicles with a Tare Mass not exceeding 1000 kg</i>	<u>Other Light Vehicles</u> A truck with a GVM of 3.0 tonne or more: 4: \$182.00 5 to 6: \$213.00 7 to 8: \$243.00 >8: \$274.00	greater than 4 cylinders 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	For Private Use 975kg or less: \$169.00 976-1154: \$187.00 1155-1504: \$212.00 1505-2504: \$309.00 2505-2794: \$471.00 2795-4500: \$496.00 <u>Examination or Inspection of Vehicles</u> Trailers not exceeding 4.5 tonnes GVM: \$24.20* Motor Cycles: \$33.00* Motor Vehicles not exceeding 4.5 tonnes GVM: \$33.00* Trailers exceeding 4.5 tonnes GVM: \$33.00* Motor Vehicles exceeding 4.5 tonnes GVM: \$66.00* Follow up inspections all vehicles: \$11.00* * Includes GST.	Registration of Vehicles. <u>Fixed Load Trailer</u> 250kg or less: \$52.00 251-764: \$118.00 765-975: \$177.00 976-1154: \$194.00 1155-1504: \$217.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicles Business (continued):	<p>Motor Vehicles of more than 4.5 tonnes GVM:</p> <p>The National Heavy Vehicle Charging Regime, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p> <p>An additional bridge levy of \$107.00 applies to Omnibus, Tourist vehicles and Coaches with a tare weight of 3,565kg upwards.</p>		<p>Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p>	<p><u>Motor Wagon</u></p> <p>\$13.52 per 100kg tare weight subject to a maximum fee payable of \$320.00.</p> <p>Motor vehicles of more than 4.5 tonne GVM and which are not otherwise entitled to be registered for a lesser fee (i.e. primary producers):</p> <p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A)</p> <p>For heavy special purpose vehicles, the rate for PSV and TSV categories is \$79.00.</p>	<p><u>Motor Wagon</u></p> <p>1 to 4 cyl.: \$76.00</p> <p>5 to 6 cyl.: \$154.00</p> <p>7 and over: \$226.00</p> <p>Rotary or electric: \$76.00</p> <p><i>Based on Tare Mass for vehicles over 1000 kg</i></p> <p>1001-1500kg: \$169.00</p> <p>>1500kg: \$287.00</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>A bus with 10 adult seats including the driver's seat: \$121.00</p> <p>A bus with more than 10 adult seats including the driver's seat: \$213.00</p> <p><u>Heavy Vehicles</u></p> <p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, number of trailers towed and axles.</p>	(See Appendix A)	<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> <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: \$256.00</p> <p>976-1154: \$284.00</p> <p>1155-1504: \$327.00</p> <p>1505-4500: \$480.00</p> <p><i>For Private Use</i></p> <p>975kg or less: \$169.00</p> <p>976-1154: \$187.00</p> <p>1155-1504: \$212.00</p> <p>1505-2504: \$309.00</p> <p>2505-2794: \$471.00</p> <p>2795-4500: \$496.00</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicles Business (continued):								<u>Motor tractors</u> 2000kg or less: \$95.00 2001-4000: \$156.00 4000 & over: \$355.00 <u>Motor Implements</u> 975kg or less: \$71.00 976-1154: \$75.00 1155-1504: \$79.00 1505-4500: \$96.00 <u>Heavy Vehicles</u> (gross vehicle mass over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i> . These are nationally agreed charges.
Motor cycles:	Flat Tax: \$43.00	Flat Tax: \$28.00	Flat Tax: \$61.10	Up to 250cc: \$27.06 Over 250cc: \$40.61	Flat tax: \$26.00	Flat tax: \$13.00	Up to 600cc: \$10.00 Over 600cc: \$15.00	Up to 100cc: \$69.00 Over 100cc: \$69.00
TRANSFER FEE	Private Transfer Car: \$22.00 Cycle: \$22.00 Lorry: \$22.00 Motor Dealer Transfer: \$22.00	Private Transfer (vehicle): \$25.00 Motor Car Dealer Transfer (vehicle): \$12.50 Cycle and/or Trailer: \$4.50	Car: \$16.95 Cycle: \$16.95 Lorry: \$16.95	Car: \$13.80 Cycle: \$13.80 Lorry: \$13.80	Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00	Car: \$17.25 Cycle: \$17.25 Lorry: \$17.25 Trailer: \$11.85	Car: \$14.40 Cycle: \$14.40 Lorry: \$14.40	Flat charges of \$27.00 applies. Car: \$27.00 Cycle: \$27.00 Lorry: \$27.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
DRIVERS LICENCES	1 Year: \$ 37.00 3 Years: \$ 91.00 5 Years: \$122.00	3 years: \$39.00 10 years: \$133.00	1 Year: \$11.75 2 Years: \$23.50 3 Years: \$35.25 4 Years: \$47.00 5 Years: \$58.75 Duplicate: \$14.60	1 Year: \$32.20 5 Years: \$102.00	1 year: \$23.00 10 years: \$230.00 Note: In addition to the above fees an Administration Fee of \$11 applies.	<u>Standard</u> 1 year: \$20.50 2 years: \$34.55 3 years: \$48.60 4 years: \$62.60 5 years: \$75.60 <u>Pensioner</u> 1 year: \$12.95 2 years: \$19.40 3 years: \$27.00 4 years: \$33.45 5 years: \$38.85 Persons who have attained the age of 65 are exempt from the licence renewal fee but must pay a fee of \$5.25 for a drivers licence photo.	1 year: \$24.00 2 years: \$36.00 3 years: \$48.00 4 years: \$60.00 5 years: \$72.00	1 Year: \$23.40 5 Years: \$117.00
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.	As above.	As above. No additional fee payable if holder of licence for both Motor Cycle and Motor Vehicle.
LEARNERS PERMIT	Car: \$15.00 Cycle: \$15.00	Motor Car: \$16.00 (valid for a period of <u>10</u> years). Motor Cycle: \$16.00 (valid for a period of <u>15</u> months).	\$14.60 (1 year).	Light Vehicle: \$49.70 (Valid for 1 Year). Heavy Vehicle Combinations: \$139.50 Includes application fee and 1 practical driving test.	Issued for periods of 3, 6 or 9 months. Flat Fee: \$21.00	\$20.50 (1 year).	Cars: \$18.00 (12 months) Cycles: \$18.00 (3 months)	Valid for two years: \$28.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LICENCE TEST FEE	<p>\$38.00 (Valid for 1 practical driving or riding test).</p> <p>Driver Qualification Test: \$31.00</p> <p>Driver Knowledge Test: \$31.00</p> <p>Hazard Perception Test: \$31.00</p>	<p><u>Motor Car</u></p> <p>Appointment Fee: \$9.00</p> <p>Learner Knowledge Test (Written): \$16.00</p> <p>Learner Driving Test (Practical): \$30.00</p> <p>Probationary Written Knowledge Test: \$12.50</p> <p><u>Motor Cycle</u></p> <p>VicRoads no longer provides a motorcycle learner permit and licence testing service. Accredited motorcycle providers offer tests with an accompanying training service on a commercial basis.</p> <p><u>Heavy Vehicle</u></p> <p>Accredited heavy vehicle providers of heavy vehicle licence testing services, and offer tests with an accompanying training service on a commercial basis. VicRoads continues to provide a testing service. The VicRoads fees are itemised below.</p>	<p>\$35.15 (Valid until a driving test is conducted).</p>	<p>\$49.70 (Valid for 1 year). Includes application fee and Learner's permit plus 1 practical driving test.</p> <p>Subsequent tests \$25.50 each.</p> <p>\$139.50 – heavy vehicle combinations.</p> <p>Subsequent tests \$101.50.</p>	<p>Written test: \$21.00 (practical test by private providers)</p> <p><u>Motor Cycle courses</u></p> <p>Level 1: \$79.00 (Learners Permit)</p> <p>Level 2: \$70.00 (Full Licence)</p> <p>Note: In addition to the above fees, an Administration Fee of \$11.00 applies.</p> <p><u>Motor Vehicle Test</u></p> <p>40 minutes test: \$32.00</p> <p>Greater than 40 minutes test: \$73.00</p> <p>Booking fee: \$11.00</p> <p>Administration fee: \$11.00</p>	<p>\$28.05 Car/Cycle per test.</p> <p>\$32.40 Truck per test.</p> <p>Instructors licence test: \$54.00</p>	<p>Driving Test: \$26.40</p> <p>Riding test for provisional or open licence: \$26.40</p> <p>Instructors licence test: \$92.40 (including GST)</p>	<p>Driving Test: \$42.00 (Up to 60 minutes) (including GST)</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LICENCE TEST FEE (continued)		Appointment Fee: \$9.00 Written Knowledge Test: \$13.50 (GST included) Heavy Vehicle Practical Test: \$33.00 (GST included)						
SURCHARGE/LEVY ON MOTOR VEHICLE THIRD PARTY VEHICLE INSURANCE	Nil	10% Stamp duty on insurance premium charge. (That is, private motor vehicle (high risk), \$306.00 premium, stamp duty \$30.60).	A \$5 levy applies on CTP policies. This levy relates to the collapse of HIH insurance, which left the State responsible for claims against FAI's CTP policies.	8% stamp duty on insurance premium.	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

National Road Transport Commission Rates

Effective 1 July 2002

Truck Configurations

Rigid Truck (No Trailers over 4.5t GTMR)

- *Type 1 (Lower GVM limit)*

<i>Number of Truck axles</i>	<i>Gross Vehicle Mass (GVM) up to:</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	12.0t	1R2	\$320
3	16.5t	1R3	\$640
4	20.0t	1R4	\$960
5+	20.0t	1R5	\$960

- *Type 2 (higher GVM limit)*

<i>Number of Truck axles</i>	<i>Gross Vehicle Mass (GVM) over:</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	12.0t	2R2	\$533
3	16.5t	2R3	\$852
4	20.0t	2R4	\$2,132
5+	20.0t	2R5	\$2,132

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

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	SR2	\$586
3	SR3	\$2,132
4+	SR4	\$2,132

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

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	MR2	\$4,051
3	MR3	\$4,051
4+	MR4	\$4,371

- *Long Combination Truck (2+ trailers)*

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	LR2	\$5,597
3	LR3	\$5,597
4+	LR4	\$5,597

Prime Mover Configurations

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

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	SP2	\$1,386
3	SP3	\$3,624
4+	SP4	\$4,690

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

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	MP2	\$4,264
3	MP3	\$5,330
4+	MP4	\$5,863

- *Long Combination Prime Mover (Road Train)*

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	LP2	\$5,330
3	LP3	\$5,330
4+	LP4	\$5,863

Trailers

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
1	HT1	\$320
2	HT2	\$640
3	HT3	\$960
4-9	HT4-HT9	\$1,280-\$2,880

Bus Configurations

- *Bus (Type 1 and 2)*

<i>Number of axles</i>	<i>GVM</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2 (Type 1)	up to 12.0t	1B2	\$320
2 (Type 2)	over 12.0t	2B2	\$533
3+ (Type 2)	over 4.5t	2B3	\$1,332
4+ (Type 2)	over 4.5t	2B4	\$1,332

Articulated Bus

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
3+	AB3	\$533

4+	AB4	\$533
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Special Purpose Vehicle Configurations (Type P, T and O)

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
Any (Type P - Plant)	PSV	\$NIL
Any (Type T - Truck)	TSV	\$214
1 (Type O - Overmass)	OSV1	\$266
2 (Type O - Overmass)	OSV2	\$266
3 (Type O - Overmass)	OSV3	\$532
4 (Type O - Overmass)	OSV4	\$798
5-12 (Type O - Overmass)	OSV5-12	\$1,064-\$2,926

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 4.5 tonnes Gross Trailer Mass Rating (GTMR) at any time. The difference between the types is that Type 1 has lower Gross Vehicle Mass (GVM) limits. Includes truck-based plant that is not SPVs.
Short combination truck	A truck nominated to haul one trailer, where: a) the combination has six axles or less and (b) the maximum total mass that is legally allowable for the combination is 42.5 tonnes or less.
Medium combination truck	A truck, other than a short combination truck nominated to haul one trailer, where the combination has more than 6 axles and is over 42.5 tonnes.
Long combination truck	A truck nominated to haul two or more trailers.
Short combination prime mover	A prime mover nominated to haul a maximum of one trailer only.
Medium combination prime mover (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 4.5 tonnes, designed to be hauled by another vehicle. Includes plant trailers that are not SPVs.
Bus	For New South Wales registration, a vehicle currently fitted to carry more than nine seated adults including the driver. For Federal Interstate registration, a vehicle currently fitted to carry more than twelve seated adults including the driver.
Special Purpose Vehicle (SPV)	A vehicle whose primary purpose for which it was built, or permanently modified, is not the carriage of goods or passengers.
SPV - Type P (Plant) (all axles within mass limits)	Built, or permanently modified, primarily for: (a) off-road use; (b) use on a road related area; or (c) use on an area of road that is under construction or repair. Examples include: tractors, bulldozers, backhoes, graders and front end loaders.
SPV - Type T (Truck) (all axles within mass limits)	Built, or permanently modified, primarily for use on roads and that has no axle or axle group loaded in excess of the mass limits. Examples include: mobile cranes, cherrypickers, concrete pumps and boring plants.
SPV - Type O (Overmass) (1 or more axles over mass limits)	Built, or permanently modified, primarily for use on roads and that has at least one axle or axle group loaded in excess of the mass limits. Examples include: mobile cranes, concrete pumps and boring plants.