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Research and Information Paper

Interstate Comparison of Taxes 2017-18



Preface

This Research and Information Paper, the *Interstate Comparison of Taxes*, is produced annually by NSW Treasury with the assistance of agencies in New South Wales and the other States and Territories. It provides a brief description of each tax as at 31 October 2017 to facilitate interstate comparisons.

There are, however, some qualifications:

This publication is not intended as an exhaustive analysis. For a complete description of the operation of each tax, the relevant Acts of Parliament and/or regulations should be consulted.

Some information is based on proposed or announced changes which at the time of publication may not have been legislated.

Best endeavours have been taken in the preparation of this document. However, NSW Treasury takes no responsibility for any errors in the information provided.

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

Michael Pratt AM
Secretary
NSW Treasury
April 2018

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Note

General inquiries concerning this document should be initially directed to:
Tax Policy Branch, Fiscal and Economic Group, NSW Treasury.
Telephone: Elisa D'Ambra, 02 9228 3823; email: elisa.dambra@treasury.nsw.gov.au

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www.treasury.nsw.gov.au

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Treasury Contacts

Inquiries regarding specific taxes should be directed to the relevant state or territory Treasury:

New South Wales

Elisa D'Ambra
Tel: 02 9228 3823
E-mail: elisa.dambra@treasury.nsw.gov.au

Victoria

Luke Stanley
Tel: 03 9651 5427
E-mail: luke.stanley@dtf.vic.gov.au

Queensland

Stephanie Eggins
Tel: 07 3035 1952
E-mail: stephanie.eggins@treasury.qld.gov.au

Western Australia

Kirsty Laurie
Tel: 08 6551 2786
E-mail: kirsty.laurie@treasury.wa.gov.au

South Australia

Eka Baker
08 8226 9620
E-mail: eka.baker@sa.gov.au

Tasmania

Damien Jarvis
Tel: 03 6166 4277
E-mail: damien.jarvis@treasury.tas.gov.au

Northern Territory

Shaun Pearson
Tel: 08 8999 7988
E-mail: shaun.pearson@nt.gov.au

Australian Capital Territory

Tim Hitches
Tel: 02 6207 0077
E-mail: tim.hitches@act.gov.au

Recent Major Tax Initiatives

The following is a summary of taxation changes and announcements by States and Territories up to October 2017:

New South Wales

Foreign investor transfer duty surcharge

From 1 July 2017 surcharge purchaser duty, which applies to the purchase of NSW residential property by foreign persons, will increase from 4.0 per cent to 8.0 per cent.

Foreign investor land tax surcharge

Surcharge land tax on residential land owned by foreign persons will increase from 0.75 per cent for the 2017 land tax year to 2.0 per cent from the 2018 land tax year onwards.

Foreign developer surcharge rebates/exemptions

Australian-based foreign owned developers will be granted a refund of (purchaser duty and land tax) surcharges paid, provided they sell developed properties within 10 years. Eligibility for refunds will be backdated to apply from the commencement of the surcharges. The Chief Commissioner of State Revenue will also have the power to exempt foreign owned developers from the surcharges, subject to conditions, in accordance with guidelines approved by the Treasurer.

The definition of commercial-residential properties, which are not subject to the surcharges, have been clarified and extended to include, for example, hotels with self-catering facilities and purpose-built student accommodation.

Permanent residents who are 'not ordinarily resident' at the time of purchase of a residential property will be exempt from the surcharges provided they occupy the property as their principal place of residence for a continuous period of at least 200 days within 12 months of the purchase.

Off-the-plan deferral of transfer duty restricted to owner occupiers

From 1 July 2017, the concession for residential off-the-plan purchases (which provides for a deferral of liability for transfer duty of up to 12 months) will be restricted to owner occupiers.

Deferral of Fire and Emergency Services Levy

In May 2017, the Government announced its decision to defer the introduction of the Fire and Emergency Services Levy (FESL), with effect from 2017-18, and to reinstate the insurance based Emergency Services Levy (ESL).

Insurance duty exemptions for small business

From 1 January 2018, small businesses with aggregate turnover less than \$2 million will be exempt from insurance duty on their premiums for commercial vehicle insurance, professional indemnity insurance, and product and public liability insurance.

Insurance duty on crop and livestock insurance for farmers

Insurance duty on crop and livestock insurance will be abolished from 1 January 2018.

First home buyer assistance

From 1 July 2017, first home buyers will be exempt from transfer duty for both new and existing properties valued up to \$650,000, with discounts up to \$800,000. The First Home Owner Grant will be

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retained for buyers of new homes worth up to \$600,000, and for those building their first home worth up to \$750,000.

Shared equity arrangements

From 1 July 2017, a person purchasing a home under an approved shared equity scheme with an approved shared equity partner will be eligible for first homebuyer assistance. Such shared equity arrangements will benefit from the principle place of residence land tax exemption, and purchases of an increased equity share by the person from their shared equity partner will not be subject to transfer duty.

Victoria

Insurance duty on agricultural products

From 1 July 2017, insurance on agricultural products will be exempt from the 10 per cent insurance duty. This covers insurance for all crops, livestock and agricultural machinery.

Payroll tax – Bring forward increases in the tax-free threshold

Previously announced increases in the payroll tax-free threshold have been brought forward by one year, commencing 1 July 2017. The thresholds have been increased to \$625,000 (up \$25,000) and \$650,000 (up \$25,000) in 2017-18 and 2018-19, respectively.

Payroll tax – Increase the threshold for annual payments

From 1 July 2017, businesses which pay payroll tax of up to \$40,000 can now opt to make annual payroll tax payments instead of monthly payments.

Payroll tax – Reduce tax rate applicable to regional businesses

From 1 July 2017, regional businesses with payrolls that comprise at least 85 per cent wages associated with regional employees will have their tax rate reduced to 3.65 per cent.

Stamp duty- First-Home Buyer

For contracts entered into from 1 July 2017, first home buyers will pay no stamp duty on purchases valued up to \$600,000. A concession will apply on a sliding scale for first home purchases valued between \$600,000 and \$750,000.

Vacant Residential Property tax

Dwellings that are vacant for more than a total of six months in a calendar year will be subject to a tax of 1 per cent of the property's capital improved value. The Vacant Residential Property tax will apply from 1 January 2018.

There will be specific exemptions, including for holiday homes (owned by those with a principal place of residence in Australia), city units for work purposes, property transfers made during the previous year, and land that is converted to residential premises during the previous year.

Off-the-plan stamp duty concession

From 1 July 2017, this concession will only be available to home buyers who qualify for the principal place of residence stamp duty concession or the first home buyer stamp duty exemption/concession. This change brings Victoria's off-the-plan stamp duty regime more in line with the other states, in excluding concessions for investment or commercial purchases.

Commercial passenger vehicle reform

From 2018, all commercial passenger vehicle providers will be charged a levy equivalent to \$1 per trip on all commercial passenger vehicle trips. Levy revenues will be used to fund the industry support package, which includes financial assistance to existing licence holders and to further improve access to convenient and reliable point-to-point transport for people with a disability.

Motor vehicle duty

From 1 July 2017, new passenger vehicles will be subject to the same motor vehicle duty rates as used passenger vehicles. This duty now increases from \$6.40 per \$200 to \$8.40 per \$200 of the market value of the vehicle.

Land tax absentee landowner surcharge

The Victorian Government introduced a land tax surcharge on absentee landowners from the 2016 land tax year to ensure they contribute their fair share to government services and infrastructure, which supports growth in land value. A landowner who does not ordinarily reside in Australia will be liable for the surcharge in addition to any other land tax payable.

The surcharge will increase from 0.5 per cent to 1.5 per cent of the absentee landowner's aggregated land value from the 2017 land tax year.

Queensland

Payroll tax

Rebate on the wages of apprentices and trainees

As part of the 2017-18 State Budget a payroll tax rebate on the wages of apprentices and trainees at the increased rate of 50 per cent was continued until 30 June 2018. The rebate is provided by an administrative arrangement, and is in addition to an exemption for payroll tax for these wages.

Queensland First Home Owners' Grant

As part of the 2017-18 State Budget the *First Home Owner Grant Act 2000* was amended to extend the temporary increase in the Queensland First Home Owners' Grant from \$15,000 to \$20,000 for a further 6 months. The increased grant has been extended to eligible transactions entered into between 1 July 2016 to 30 June 2018, both dates inclusive.

Land Tax

Absentee surcharge

As part of the 2017-18 State Budget, the *Land Tax Act 2010* (Land Tax Act) was amended to impose, from 2017-18 onwards, a 1.5% surcharge on individuals not ordinarily residing in Australia (absentees) who are liable for land tax in Queensland.

Western Australia

Payroll tax

From 1 July 2018 until 30 June 2023, Western Australian employers with an Australia-wide, annual taxable payroll exceeding \$100 million will pay a marginal tax rate of 6% (up from the current 5.5%) on the part of their payroll above \$100 million but not exceeding \$1.5 billion, and a marginal tax rate of 6.5% on the part of their payroll exceeding \$1.5 billion.

Transfer duty

From 1 January 2019, a 4% Foreign Buyer Duty Surcharge will apply on purchases of residential property by foreigners, including individuals, corporations and trusts. The surcharge is in addition to transfer duty generally payable on property acquisitions.

Betting taxes

Western Australia will introduce a point of consumption wagering tax from a target date of 1 January 2019, at a rate of 15% of net wagering revenue. This will replace all current wagering tax arrangements and apply to all forms of wagering. Western Australia's new wagering tax will be of a similar structure to the point of consumption wagering tax currently operating in South Australia.

South Australia

Conveyance Duty

Non-residential real property

Stamp duty on non-residential, non-primary production, real property transfers is being phased out. Duty on these transfers was reduced by one third from 7 December 2015 with a further one third reduction from 1 July 2017 and full abolition from 1 July 2018.

Unit trusts

From 1 July 2018, stamp duty will be abolished on the issue, redemption and transfer of units in a unit trust.

Off-the-plan concession (extension and pre-construction grant)

The stamp duty concession for purchases of off the plan apartments located anywhere in South Australia, due to expire on 30 June 2017, was extended until 30 June 2018. Consistent with the existing concession scheme, eligible contracts entered into for the purchase of an off the plan apartment within the state will receive a stamp duty concession of up to \$15,500. From 22 June 2017, foreign purchasers will no longer be eligible for the off the plan concession.

A \$10,000 grant was also introduced for purchases of off-the-plan apartments where construction of the apartment building had not yet commenced and the sale contract was entered into between 22 June 2017 and 30 September 2017 (both dates inclusive).

Foreign buyer conveyance duty surcharge

A 7 percent conveyance duty surcharge on purchases of residential property by foreign buyers and temporary residents was introduced from 1 January 2018. The surcharge is in addition to any other conveyance duty payable on the transfer of residential property.

Small business payroll tax rate

As part of the 2017-18 Budget a new lower payroll tax rate was introduced from 1 July 2017, replacing the previous small business payroll tax rebate scheme.

Under the new concessional rate structure, the tax rate for payrolls between \$600,000 and \$1 million is 2.5 percent. The payroll tax rate then progressively increases to the general rate of 4.95 percent for businesses with Australian payrolls above \$1.5 million – see the following table.

Table: Payroll tax rate

Annual payroll [^]		Concessional tax rate [*]	
	(\$)		(%)
0	to	600 000	0.00
600 000	to	1 000 000	2.50
1 000 001	to	1 500 000	Phase-out rates
	Above	1 500 000	4.95

[^]Australian taxable payrolls.

^{*} Rate payable on the value of wages above \$600 000.

This payroll tax rate structure is being implemented administratively.

Job Accelerator Grant Scheme – apprentices and trainees

As part of the 2016-17 budget, a Job Accelerator Grant Scheme was established to encourage South Australian businesses to employ additional full-time, part-time and casual employees, and maintain them for at least 12 months.

In the 2017-18 Budget the Job Accelerator Grant was increased by up to \$5,000 for each eligible new apprentice or trainee employed and eligible for an existing Job Accelerator Grant. The additional amount will be paid across two equal instalments on the first and second anniversary of employment. Businesses with payrolls between \$600,000 and \$5 million will receive up to \$15,000 for each new apprentice and trainee, while small businesses with payrolls up to \$600,000 will receive up to \$9,000.

Landholder model threshold

From 1 July 2018, the \$1 million landholder threshold will be removed. The landholder model ensures that if control of an entity changes and that entity holds South Australian land assets above the threshold, conveyance rates of duty apply to the South Australian land assets being transferred.

Five year land tax exemption

A land tax exemption for a period of five years from the commencement of ownership will apply for off-the-plan apartment contracts entered into between 22 June 2017 and 30 June 2018.

The exemption will be applied automatically for the first five years based on eligibility for the off-the-plan stamp duty concession. This exemption will cease for the following financial year if the apartment is sold before the end of the five year exemption period.

The land tax exemption does not extend to foreign purchasers.

Betting operations tax

A wagering tax of 15 percent on net wagering revenue received from persons located in South Australia, by all Australian wagering operators, was introduced on 1 July 2017. The tax includes, but is not limited to, bets on horses, harness and greyhound racing, bets on sports (such as AFL, cricket and soccer), as well as other contingencies (such as bets on the winner of the Academy Awards).

A tax-free threshold of \$150,000 net wagering revenue per year applies to all operators.

An amount of \$500,000 per annum from the revenue raised under this wagering tax is provided to the Gamblers Rehabilitation Fund.

Multi-peril crop insurance

From 1 January 2018 multi-peril crop insurance policies will be exempt from stamp duty.

Tasmania

Payroll Tax

Rebate on the wages of apprentices, trainees and youth employees

From 1 July 2017 to 30 June 2019, employers who pay payroll tax and employ eligible apprentices, trainees and youth employees aged 15 to 24 will receive a rebate equivalent to the less of 100 per cent of the payroll tax paid on wages paid to those eligible employees or the total payroll tax paid by the employer.

Duties

Landholder

From 6 December 2016, a new landholder model replaced the former land rich provisions under the *Duties Act 2001* aligning the legislation with other jurisdictions. The key features of the landholder model include the extension of the provisions to public companies and public unit trust schemes, and the abolition of the land threshold test. All companies and unit trust schemes now constitute landholders where the unencumbered value of their land holdings is \$500 000 or more. The acquisition of a significant interest in such an entity results in a duty liability being incurred.

Corporate Reconstruction

From 6 December 2016, the Duties Act provides a full duty exemption for internal reorganisations of a corporate structure through a corporate reconstruction or a corporate consolidation.

Home purchase assistance

The First Home Owner Grant is available to eligible first home buyers who purchase or construct a new dwelling.

The \$20,000 first home owner assistance due to reduce to \$10,000 on 1 July 2017 has been extended to 30 June 2018.

Other changes

Land Tax

From 1 July 2017, where a property is receiving a principal residence land classification and the owner living there dies, the property will continue to receive the principal residence land classification for the financial year following death to allow sufficient time for administration of the estate, so long as the usage of the property does not change.

Contract provisions

Amendments to the *Payroll Tax Act 2008* ensured harmonisation in relation to the treatment of owner-driver contracts and anti-avoidance provisions related to excluded contracts and removed the relevant contractor exclusions for insurance and door-to-door sales.

Motor Vehicle Duty

Amendments to the *Duties Act 2001* broadened the permitted use of demonstrator vehicles under the duty exemption for new motor vehicles registered by licensed motor vehicle traders and dealers. Additionally, it provided an exemption for new motor vehicles used as courtesy vehicles, which will also have similar permitted ancillary uses.

Northern Territory

Motor Vehicle Registration Fee

From 1 July 2017, annual registration fee increases range from \$5 to \$7 for motorcycles, \$22 for a small car, up to \$30 for most medium to medium-large cars and about \$60 for a large four-wheel-drive vehicle. This equates to about a 4 to 5 per cent for small and medium cars and 7 per cent for large four-wheel-drive vehicles registration fee increase.

Stamp Duty Tax

From 1 July 2017, a new rate of 5.75 per cent applies where the dutiable value of the property is \$3 million or more but less than \$5 million. Over \$5 million the rate will be 5.95 per cent. For property over \$525 000 but under \$3 million the rate of 4.95 per cent will still apply.

Gaming Machine Tax

From 1 July 2017, community gaming machine tax is imposed on clubs and hotels at marginal rates ranging from 12.91 per cent to 42.91 per cent, with recent reform lowering the thresholds at which those marginal rates are imposed. From 1 July 2018, hotels will be subject to further changes to rates and thresholds.

Australian Capital Territory

The 2017-18 ACT Budget marks the start of stage two of the ACT Government's taxation reforms, first announced in the 2012-13 Budget. The reforms improve the fairness of the taxation system and set it on a more sustainable footing.

Payroll tax

The tax-free threshold remained at \$2 million (which increased from \$1.85 million as of 1 July 2016), while the payroll tax rate remained at 6.85%.

General rates

The early payment discount was decreased from 2% to 1% as of 1 July 2017, reflecting the current environment of low interest rates.

2017-18 residential rates are forecast to increase around 7 per cent on average for houses, as announced in the 2016-17 Budget.

The increase for residential units will be higher for 2017-18 and 2018-19, following a change in methodology for units, which commenced from 1 July 2017.

Land tax

As part of the 2016-17 Budget, from 1 July 2018 land tax will be extended to all residential properties that are not an owner's principal place of residence. This initiative is intended to improve housing affordability in the ACT by increasing the number of residential properties available for rent.

Change in rates and land tax methodology

From 1 July 2017, a new method was introduced for rates and land tax calculations in relation to residential units.

Houses typically have higher rates and land tax liabilities than units, despite similar market values. The new method rebalances the rates and land tax system between houses and units resulting in greater equity.

In the ACT's taxation system, a unit subdivision is taken to make up a single parcel of land. The old method of working out rates or land tax for a residential unit was as follows:

1. Take the Average Unimproved Value (AUV) of the whole complex and multiply it by the unit entitlement share of the individual unit.
2. Apply the marginal rating factors to the AUV as it relates to the individual unit.
3. The individual unit is liable for the fixed charge plus the valuation charge under step 2.

The new method retains the previous method of applying marginal rating factors and a fixed charge to the AUV of the parcel of land, consistent with the calculation for houses, but modifies the basis on which the marginal rating factors are allocated.

In the new method:

1. If the unit complex has a mix of residential and commercial units, disregard the proportion of unit entitlements corresponding to commercial units.
2. Take the Average Unimproved Value (AUV) of the whole complex and apply the marginal rating factors to the whole AUV.
3. Multiply the total valuation charge worked out under step 2 by the unit entitlement share of the individual unit.
4. The individual unit is liable for the fixed charge plus part of the valuation charge allocated under step 3.

For residential unit owners, the change in rates methodology will add an average of \$150 in 2017-18 and an average of \$115 in 2018-19 to rates bills.

To mitigate the financial impact of the rates changes on unit owners, a \$100 rebate will apply by disallowable instrument to the general rates fixed charge for residential units in 2017-18, which will be removed in 2018-19.

Conveyance duty

Commencing in 2017-18, commercial and non-commercial (i.e. residential) conveyance duty rates were separated. This allowed levels of taxation to be adjusted to better reflect the differences in each sector as the process of phasing out conveyance duty continues.

Commercial transfer rate

The commercial transfer rate applies to all dutiable transactions of dutiable property used, or that will be used, partly or wholly for a commercial purpose.

Commercial conveyance duty will be fully phased out for transactions below \$1.5 million by 2018-19.

Home Buyer Concession Scheme

The Home Buyer Concession Scheme (HBCS) is an ACT Government initiative to help people purchase residential land or a home by charging conveyance duty at a concessional rate.

As of 7 June 2017, substantially renovated homes ceased to be eligible for the HBCS, limiting the HBCS to new homes only; the income test assessment period was adjusted to a financial year basis; and property thresholds began to be updated every 3 years instead of every 6 months.

As of 18 September 2017, the HBCS could be claimed when lodging a transfer of property for registration of title after settlement, and an application with supporting documents was no longer required. The \$20 minimum duty under the scheme was abolished.

Pensioner Duty Concession Scheme

The Pensioner Duty Concession Scheme (PDCS) is an ACT Government initiative that helps eligible pensioners downsize by charging conveyance duty at a concessional rate.

As of 7 June 2017, an exception was introduced to the property eligibility requirements for properties relinquished under court order or agreement consequent to the end of a relationship. The frequency of property threshold updates was changed from every 6 months to every 3 years.

As of 18 September 2017, the PDCS could be claimed when lodging a transfer of property for registration of title after settlement, and an application with supporting documents was no longer required. The \$20 minimum duty under the scheme was abolished.

The PDCS is due to cease on 30 June 2018.

Over 60s Home Bonus Scheme

This scheme assisted non-pensioners aged 60 years and over to downsize and move to accommodation more suited to their needs by charging conveyance duty at a concessional rate. The scheme ceased on 31 December 2016.

Disability Duty Concession Scheme

The Disability Duty Concession Scheme (DDCS) provides a full exemption from conveyance duty for individuals who have a long-term and permanent disability, and who wish to purchase a home to be used as their principal place of residence. The DDCS commenced on 1 July 2016.

As of 18 September 2017, the DDCS could be claimed when lodging a transfer of property for registration of title after settlement, and an application with supporting documents was no longer required.

Barrier Free Conveyancing

The Barrier Free model for the collection of conveyance duty commenced on 18 September 2017. Under this model the trigger date for paying duty is moved from the date of exchange of contracts to after registration of title to the property has occurred after settlement.

Under the Barrier Free model buyers self-assess their duty payable and their eligibility for concessions or exemptions, claiming these at the time of lodgement. The Registrar-General collects and automatically transfers information about transactions to the Commissioner on registration so duty can be assessed without further input. The ACT Revenue Office verifies transactions after registration is complete.

The Barrier Free model involved the following changes to legislation:

- Moving the point of payment from within 90 days after the transaction date to within 14 days after title registration.
- Authorising the Registrar-General under the *Land Titles Act 1925* to collect information from property buyers on behalf of the Commissioner for ACT Revenue.
- Abolishing all stamping provisions in the *Duties Act 1999*, replaced with an obligation to lodge all dutiable instruments for registration with the Registrar-General within 14 days after settlement.
- Abolishing all \$20 and \$200 nominal duty payments.
- Making consequential amendments to other tax laws to prevent the accrual of certain balances under \$20.
- Allowing unpaid conveyance duty for a transaction of land to be secured as a charge against the land to which it relates, and permitting the sale of land to recover duty in arrears.

Insurance duty

The abolition of insurance duty was completed on 1 July 2017 with the repeal of remaining legislative provisions in the *Duties Act 1999*.

First Home Owner Grant

The grant amount decreased from \$10,000 to \$7,000 for eligible transactions commencing on and after 1 January 2017.

Tax schedules

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll Tax:								
Basic Flat Rate:	5.45%	4.85% metropolitan rate 3.65% regional rate	4.75%	5.50%	4.95%	6.10%	5.50%	6.85%
Method of calculation of Tax:	Single marginal rate.	Two single marginal rates: metropolitan and regional.	Deduction System.	Deduction System	Progressive effective rate	Single marginal rate.	Deduction System.	Single marginal rate.
Tax Scale and Small Business Concession:	First \$750,000 exempt.	First \$625,000 exempt. (The tax-free threshold has increased to \$625,000 in 2017-18 and will increase to \$650,000 in 2018-19.)	First \$1,100,000 exempt. For payrolls \$1,100,000 up to \$5,500,000, deduction of \$1,100,000 reducing by \$1.00 for every \$4.00 payroll exceeds \$1,100,000. No deduction for payrolls of \$5,500,000 or more.	First \$850,000 exempt. For payrolls \$850,000 up to \$7,500,000, deduction of \$850,000 reducing by \$1.00 for every \$7.82 payroll exceeds \$850,000 No deduction for payrolls of \$7,500,000 or more.	First \$600,000 exempt. For payrolls above \$600,000 the tax rates are as follows: \$600k - \$1m: 2.50%, \$1m - \$1.5m: variable* Above \$1.5m: 4.95%. *where the variable rate is: $2.50\% + \left(\frac{w - \$1m}{\$0.5m}\right) \times 2.45\%$ and <i>w</i> is the total Australian annual wages of the taxpayer.	First \$1,250,000 exempt.	Deduction of \$1,500,000. For payrolls \$1,500,000 up to \$7,500,000, deduction of \$1,500,000 reducing by \$1.00 for every \$4.00 payroll exceeds \$1,500,000. No deduction for taxable wages of \$7,500,000 or more.	First \$2,000,000 exempt.
Employer payments included in the tax base	Employer superannuation contributions. Employment termination payments. Grossed up value of fringe benefits. Termination payments to non-executive directors. Share plans and share options. Various exemptions apply.	Employer superannuation contributions. Eligible termination payments. Grossed up value of fringe benefits. An exemption from payroll tax applies to wages paid in respect of workers on-hired to a client that is exempt under Part 4 of the <i>Payroll Tax Act 2007</i> (other than under Division 4 or 5 of that Part, section 50 or clause 16 of Schedule 2). There is a lower tax rate of 3.65% if the business meets the criteria to be	Employer superannuation contributions. Eligible termination payments. Eligible leave payments. Bonuses. Commissions. Shares and options. Allowances. Eligible employee benefits. Death benefit employment termination payments. Part of such payments may be income tax free in the hands of the recipient and this income tax exempt part is exempt from payroll tax. <u>Not included:</u>	Employer superannuation contributions. Eligible termination payments. Grossed up value of fringe benefits. Various exemptions apply, primarily for charitable and religious institutions, government departments and public hospitals and schools.	Employer superannuation contributions. Eligible termination payments. Grossed up value of fringe benefits.	Employer superannuation contribution. Eligible termination payments Grossed-up value of fringe benefits. Wages are exempt if they are paid or payable by any of the following: Religious institution; a public benevolent institution (but not including an instrumentality of the State); a non-profit organisation having as its sole or dominant purpose a charitable, benevolent, philanthropic or patriotic purpose; 14 weeks of eligible maternity or adoption leave payments; in respect of wages in any period	Employer superannuation contribution. Eligible termination payments. Grossed up value (type 2 grossed-up rate) of fringe benefits.	Employer superannuation contributions. Eligible termination payments. Grossed up (Type 2 factor) value of fringe benefits. Employer contributions to employee share schemes if the corporation is registered in the ACT or the share or option is made in relation to services performed wholly in the ACT. Tax base includes employer contributions to employee share schemes, and eligible termination payments.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll tax (continued):		classed as a regional business.	Apprentices / trainees wages performing services as an apprentice/trainee. Not for profit and government wages. 50% rebate on wages paid to apprentices and trainees for the 2016-17 and 2017-18 years. The rebate is applied at the current payroll tax rate of 4.75% and reduces the payroll tax otherwise payable on an employer's taxable wages in an eligible period. The rebate is in addition to the exemption for wages paid to apprentices and trainees.			when an employee was taking part in bushfire-fighting activities as a volunteer member of a fire brigade; or wages in respect of any period when he or she was engaging in emergency management or rescue and retrieval operations as a volunteer emergency management worker. In certain circumstances wages relating to: school and educational services and training; community development employment project; or health care service providers are exempt. Further details of exemptions are provided in Part 4 of the <i>Payroll Tax Act 2008</i> .		From 1 June 2006 approved not-for-profit Group Training Organisations are exempt from paying payroll tax on the wages of trainees and apprentices for the full term of an approved training contract, which can be up to four years. New starter wages are exempt for up to 12 continuous months while receiving eligible training in the industry or occupation.
Reference Period:	Receipts relate to the previous month's payroll. The July return includes an annual reconciliation.	Receipts relate to the previous month's payroll. The July return includes an annual reconciliation.	Receipts relate to the previous return period's payroll (usually monthly, sometimes annually). The June return payable in July includes an annual adjustment.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll. The June return, payable in July, includes an annual adjustment.	Receipts relate to the previous month's payroll. The June return, payable in July, includes an annual adjustment.
Transaction Taxes:								
TRANSFER DUTY:								
Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified. Rate for the highest value range is <u>underlined</u> .	<u>General duty rates</u> \$0-\$14,000: 1.25% (min \$10.00), \$14,001-\$30,000: \$175+1.50%, \$30,001-\$80,000: \$415+1.75%, \$80,001-\$300,000: \$1,290+3.50%, \$300,001-\$1,000,000: \$8,990+4.50%,	<u>General duty rates</u> \$0-\$25,000: 1.40%, \$25,001-\$130,000: \$350+2.40%, \$130,001-\$960,000: \$2,870+6.00%, Over \$960,000: <u>5.50%</u> of dutiable value.	<u>General duty rates</u> \$0-\$5,000: Nil \$5,000.01-\$75,000: 1.50% \$75,000.01-\$540,000: \$1,050+3.50% \$540,000.01-\$1,000,000: \$17,325+4.50%	<u>General duty rates</u> \$0-\$80,000: 1.90%, \$80,001-\$100,000: \$1,520+2.85%, \$100,001-\$250,000: \$2,090+3.80%, \$250,001-\$500,000: \$7,790+4.75%, Over \$500,000: <u>\$19,665+5.15%</u> .	<u>General duty rates</u> \$0-\$12,000: 1.00%, \$12,001-\$30,000: \$120+2.00%, \$30,001-\$50,000: \$480+3.00%, \$50,001-\$100,000: \$1,080+3.50%, \$100,001-\$200,000: \$2,830+4.00%,	\$0-\$3,000: \$50, \$3,001-\$25,000: \$50+1.75%, \$25,001-\$75,000: \$435+2.25%, \$75,001-\$200,000: \$1,560+3.50%, \$200,001-\$375,000: \$5,935+4.00%,	\$0-\$525,000: Duty calculated by the formula: $D = (0.06571441V^2) + 15V$ Where D = duty payable in \$ V = 1/1000 dutiable value \$525,000 – under \$3,000,000: <u>4.95%</u> of dutiable value.	<u>General duty rates</u> \$0-\$200,000: 1.40%, \$200,001-\$300,000: 2.40%, \$300,000-\$500,000: 3.80%, \$500,001-\$750,000: 4.78%, \$750,001-\$1,000,000: 6.30%,

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer duty(continued):	<p>Over \$1,000,000: \$40,490+<u>5.50%</u>.</p> <p><u>For Residential Property</u> The general duty rate schedule applies except for properties valued above \$3,000,000 where a premium rate of duty of: <u>\$150,490+7.00%</u> applies.</p> <p><u>Foreign purchases of residential properties:</u> Surcharge of 8% of the value of residential property purchased by a foreign person.</p>	<p><u>Duty rates for principal place of residence purchases</u> \$0-\$25,000: 1.40%, \$25,001-\$130,000: \$350+2.40%, \$130,001-\$440,000: \$2,870+5.00%, \$440,001-\$550,000: \$18,370+6.00%, \$550,001-\$960,000: \$28,070+6.00%, Over \$960,000: <u>5.50%</u> of total value.</p> <p><u>Foreign purchases of residential properties:</u> 7% of the greater of market value and purchase price.</p>	<p>Over \$1,000,000: \$38,025+5.75%</p> <p><u>Additional foreign acquirer duty</u> Additional 3% of the dutiable value of the relevant transaction (in relation to interest of foreign acquirer) where liability arises on or after 1 Oct 2016.</p>	<p><u>Duty rates for residential property</u> \$0 – \$120,000: 1.90%, \$120,001 – \$150,000: \$2,280+2.85%, \$150,001 – \$360,000: \$3,135+3.80%, \$360,001 – \$725,000 \$11,115+4.75%, Over \$725,000 \$28,453+<u>5.15%</u>.</p>	<p>\$200,001-\$250,000: \$6,830+4.25%, \$250,001-\$300,000: \$8,955+4.75%, \$300,001-\$500,000: \$11,330+5.00%, Over \$500,000: \$21,330+<u>5.50%</u>.</p> <p>Duty on non-residential, non-primary production land ("Qualifying Land") is being phased out. From 7 December 2015, the duty payable was reduced by one-third, with a further one-third reduction from 1 July 2017 (a total reduction of two-thirds). Stamp duty on transfers of non-residential, non-primary production land will be abolished from 1 July 2018.</p> <p><u>Foreign purchases of residential properties:</u> Surcharge of 7% of the value of residential property purchased by a foreign person.</p>	<p>\$375,001-\$725,000: \$12,935+4.25%, Over \$725,000: \$27,810+<u>4.50%</u>.</p>	<p>\$3,000,000 – under \$5,000,000: <u>5.75%</u> of dutiable value. Over \$5,000,000: <u>5.95%</u> of dutiable value</p>	<p>\$1,000,001-\$1,499,999: 6.80%, Over \$1,500,000: <u>4.91%</u> of total value. <u>Commercial duty rates</u> \$0-\$200,000: 0.70%, \$200,001-\$300,000: 1.20%, \$300,000-\$500,000: 1.90%, \$500,001-\$750,000: 2.39%, \$750,001-\$1,000,000: 3.15%, \$1,000,001-\$1,499,999: 3.40%, Over \$1,500,000: <u>5.00%</u> of total value.</p>
Non-Real Business Property:	Abolished on 1 July 2016.	Nil.	Will be abolished when budget circumstances allow.	Will be abolished when budget circumstances allow.	Abolished on 18 June 2015.	Abolished on 1 July 2008.	Will be abolished when budget circumstances allow.	Abolished on 1 July 2006.
Reference Period:	Payment is due within 3 months of the transfer of dutiable property or, where the transfer is effected by written instrument, within 3 months of execution of the instrument. For owner-occupiers purchasing off-the-plan, payment of duty may be delayed by up to a further 12 months, pending completion of the property. (This	Payments are due within 30 days of execution of instrument.	Payments are generally due within 30 days of the date of assessment.	Documents to be lodged within 2 months of execution and payment required within 1 month of the issue of the assessment notice.	Payments due within 2 months of execution of instrument.	Payments due within 3 months after the liability to pay the duty arises.	Payments due within 60 days of instrument being executed, except for eligible conditional agreements where payment is due from the earliest of: (a) 60 days upon which all relevant conditions are satisfied; (b) 60 days from date conveyee has right to possession of property;	<u>Barrier Free transactions</u> (grants or transfers of Crown leases) Liability arises on execution but not to be paid until after registration. Documents to be lodged with Registrar-General within 14 days after settlement. Payments due within 14 days after

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer duty(continued):	concession was abolished for purchases by foreign persons from 21 June 2016, and by domestic investors from 1 July 2017.)						(c) 60 days from a sub-sale; (d) date specified by written notice by the Commissioner; (e) (i) 24 months after execution for off-the-plan or subdivision agreement; or (ii) 12 months after agreement first executed.	registration under <i>Land Titles Act 1925</i> . <u>Non-Barrier Free transactions</u> (rescissions, declarations of trust, commercial leases with premium) Documents to be lodged and payment required within 90 days of the liability arising.
HOME PURCHASE ASSISTANCE:								
Home Purchase Assistance:	<p>First Home Buyers Assistance Scheme</p> <p>From 1 July 2017, exemptions for transfer duty are available for new and existing homes valued up to \$650,000 and concessions on duty for new and existing homes valued between \$650,000 and \$800,000.</p> <ul style="list-style-type: none"> a new home or existing home (including off-the-plan purchases) valued up to \$650,000 (with the concession phasing out at \$800,000) vacant land intended as the site of a new home valued up to \$350,000 (with the concession phasing out at \$450,000). <p>Benefits are available to Australian citizens and permanent residents only and are subject to a 6 months principal place of residence requirement. For vacant land, building must commence within 26 weeks of the purchase.</p> <p>First Home Owner Grant</p>	<p>First home buyers Stamp Duty Concession /Exemption</p> <p>For contracts entered on or after 1 July 2017, first home buyers purchasing a home valued up to \$600,000 will be exempt from stamp duty. A concession will apply on a sliding scale for first homes valued between \$600,000 and \$750,000.</p> <p>From 27 June 2017, Australian Defence Force personnel are exempt from the first home owner grant residency requirement</p> <p>Pensioner Concession/ Exemptions:</p> <p>For contracts entered into from 1 July 2011, full exemption for properties valued up to \$330,000 and a partial exemption for properties valued between \$330,000 and \$750,000 is available for eligible concession card holders.</p>	<p>For Homes (not first) (Effective 1 July 2012) Concessional rate of 1% for values up to \$350,000 plus scheduled transfer duty on the excess.</p> <p>From 1 July 2012 For First Homes In addition to the homes concession: Where the unencumbered value of home is \$504,999.99 or less: up to \$8,750 rebate. Where the unencumbered value of home is \$505,000-\$549,999.99 and consideration not less than the unencumbered value: \$7,875 rebate which reduces by \$875 for every \$5,000 above \$505,000. Where unencumbered value is \$550,000 or more: no additional concession beyond home concession.</p> <p>First Home Vacant Land (Effective 1 August 2011)</p>	<p>The purchaser of a principal place of residence valued at less than \$100,000 is entitled to a concessional rate of duty of 1.50%. The concessional rate phases out between \$100,000 and \$200,000. Concessional rates of duty apply to purchases of residential property, including principal places of residence, rental homes and other qualifying property.</p> <p>First Home buyers are exempt from transfer duty on the purchase of homes valued at \$430,000 or less.</p> <p>The exemption phases out between \$430,000 and \$530,000.</p> <p>First home buyers who buy vacant land valued at \$300,000 or less are exempt from transfer duty.</p> <p>The exemption phases out between \$300,000 and \$400,000.</p> <p>First Home Owner Grant</p>	<p>Off-the-plan apartment concession</p> <p>For contracts entered into between 20 June 2016 and 30 June 2018 (inclusive), the concession applies to purchases of off the plan apartments located anywhere in South Australia.</p> <p>For contracts entered into between 22 June 2017 and 30 September 2017, a pre-construction grant for off-the-plan apartment purchasers of \$10,000 was also available.</p> <p>Purchases of off-the-plan apartments are eligible for a stamp duty concession of up to \$15,500.</p> <p>The level of concession varies depending on the value of the apartment and the stage of completion of the residential development.</p> <p>First Home Owner Grant</p> <p>From 15 October 2012, the FHOG was</p>	<p>First Home Builder Boost</p> <p>From 1 January 2016, the FHOG payment is set at \$20,000 for eligible purchasers of new homes (for example a spec home), homes off the plan and owner/builder homes.</p> <p>The payment will revert to \$10,000 for transactions entered into from 1 July 2018.</p>	<p>First Home Owner Discount</p> <p>For first home buyers who purchase established homes on or after 24 May 2016 until 1 September 2016, the FHOD provides a reduction of 50 per cent of the stamp duty otherwise payable on the conveyance, up to a maximum discount of \$10 000.</p> <p>For purchases on or after 1 September 2016, the FHOD is increased to \$23 928.60 for established homes valued at \$650 000 or less.</p> <p>The discount equates to a stamp duty exemption on the initial \$500,000 value of the home.</p> <p>For established homes valued more than \$650,000 the \$10 000 FHOD continues to be available until 31 December 2016.</p> <p>Households Goods Grant Scheme (HGGs)</p> <p>HGGs was introduced from 1 October 2016 to</p>	<p>Home Buyer Concession Scheme</p> <p>Only available on new properties (from 7 June 2017). From 7 June 2017, no duty is payable by eligible home buyers on the purchase of:</p> <ul style="list-style-type: none"> a new home valued up to \$470,000 (with the concession phasing out at \$607,000) vacant land valued up to \$281,200 (with the concession phasing out at \$329,500). <p>Pensioner Duty Concession Scheme</p> <p>Available for purchases where at least one transferee is an eligible pensioner, and a home or vacant land is being purchased on the sale of the former property.</p> <p>From 7 June 2017, no duty is payable by eligible transferees on the purchase of:</p> <ul style="list-style-type: none"> a home valued up to \$680,500 (with the concession phasing out at \$895,000) vacant land valued up to \$361,700 (with

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):	<p>The FHOG, \$10,000 from 1 July 2017, is available for the construction of a new home valued up to \$750,000 or purchase of a newly built home valued up to \$600,000.</p> <p>The grant is available to Australian citizens and permanent residents and is subject to a 6 months principal place of residence requirement.</p>	<p>Principal Place of Residence Concession:</p> <p>6% marginal tax rate reduced to 5% for home purchases valued between \$130,000 and \$440,000. In addition, purchases of homes valued between \$440,000 and \$550,000 will receive a \$3,100 flat reduction in duty.</p> <p>First Home Owner Grant</p> <p>From 1 July 2013, first home buyers of new homes throughout Victoria, are entitled to a \$10,000 grant on purchases valued up to \$750,000.</p> <p>As of 1 July 2017, first home buyers that purchase or construct new homes in regional Victoria are eligible for a \$20,000 grant.</p>	<p>Concession of up to \$7,175 applies on land with an unencumbered value up to the value of \$259,999, with the concession reducing by \$475 for every \$5,000 above 260,000 up to and including \$399,999.99.</p> <p>Queensland First Home Owners' Grant</p> <p>From 12 September 2012 a \$15,000 grant for the purchase of eligible new homes valued up to \$750,000.</p> <p>From 1 July 2016, an additional \$5,000 will be provided on a temporary basis, increasing the grant to \$20,000. This has been extended to 30 June 2018. .</p>	<p>A \$10,000 grant is available for the purchase or construction of a new home. The grant is capped at a value of \$750,000 for homes below the 26th parallel or \$1,000,000 above the 26th parallel.</p>	<p>increased to \$15,000 for the purchase or construction of eligible new homes.</p>		<p>assist with eligible first home owners of new homes by providing a grant of up to \$2000 to purchase households goods for use in that home. The HGGS is available to eligible first home owners who enter into a contract to purchase or construct a new home from 1 September 2016.</p> <p>Senior, Pensioner and Carer Concession</p> <p>The senior, pensioner and carer concession is available to non-first home buyers who are at least 60 years of age or the holder of a Northern Territory Pensioner and Carer Concession Card. The senior, pensioner and carer concession provides a duty concession of up to \$10,000.</p> <p>In order to be eligible for the senior, pensioner and carer concession, at the date of the conveyance the value of the property must not exceed; \$750 000 for a home; and \$385 000 for vacant land.</p> <p>Principal Place of Residence Rebate</p> <p>The principal place of residence rebate reduces duty by \$7,000 for the purchase of a new home or vacant land on which a new home will be built.</p> <p>Where an applicant may be eligible for more than one stamp duty concession, the applicant will only be able to obtain the</p>	<p>the concession phasing out at \$434,500).</p> <p>The Scheme will run until 30 June 2018.</p> <p>Disability Duty Concession Scheme</p> <p>Provides full exemption from conveyance duty for certain NDIS participants with a long-term and permanent disability purchasing a principal place of residence.</p> <p>Land Rent Scheme</p> <p>Allows eligible low to moderate income households to rent land from the ACT Government rather than purchase outright. Rent is charged at the discount rate of 2% of unimproved land value for eligible applicants. The standard rate is 4% and is only available to lessees who obtained a block before 1 October 2013. Lessees must have income reviewed annually.</p> <p>Duty Deferral</p> <p>Allows eligible recipients to defer duty of \$1,000 or more for up to 10 years at the market interest rate. Transferees must be purchasing a property of \$607,000 or less and otherwise be eligible for either the First Home Owner Grant or Home Buyer Concession Scheme. Deferral is also available for established properties.</p> <p>First Home Owner Grant</p> <p>From 1 September 2013 only available on the</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):							<p>concession of the greatest value.</p> <p>First Home Owner Grant</p> <p>From 13 May 2014, the first home owner grant is increased to \$26,000 for new homes, and the value cap is removed for new homes.</p> <p>From 1 October 2016, grants of up to \$10 000 are available to first home buyers of established homes to assist in undertaking renovation projects. First home buyers of new homes will also be eligible for grants of up to \$2000 for the purchase of household goods from local suppliers.</p>	<p>purchase of a new or substantially renovated property valued up to \$750,000.</p> <p>From 1 January 2016 the grant was decreased from \$12,500 to \$10,000.</p> <p>From 1 January 2017, the grant will be decreased from \$10,000 to \$7,000.</p>
LAND RICH / LANDHOLDER DUTY:								
Applies to the acquisition of an interest in a company or trust with landholdings exceeding a specified value threshold, where that acquisition gives the acquirer an interest in the landholdings exceeding a specified proportion.	<p>Threshold land value: \$2,000,000 unimproved land value.</p> <p>Acquisition threshold: 50% for a private company; 90% for a public company.</p> <p>Rate: the same as transfer duty, except for public companies which are charged at 10% of the transfer duty rate.</p>	<p>Threshold land value: \$1,000,000 unencumbered land value.</p> <p>Acquisition threshold: 20% for private unit trusts schemes, 50% for private companies and wholesale units trust schemes, 90% for listed entities.</p> <p>Rate: the same as transfer duty except for acquisitions in listed entities, which are subject to 10% of the standard duty rates.</p>	<p>Threshold land value: \$2,000,000 unencumbered land value.</p> <p>Land rich proportion: not applicable.</p> <p>Landholder duty will apply on acquisitions of:</p> <ul style="list-style-type: none"> 50% or more of an unlisted company holding land in Queensland worth \$2m or more, 90% or more of a listed company or listed unit trust holding land in Queensland worth 	<p>Threshold land value: \$2,000,000 unencumbered land value.</p> <p>Land rich proportion: Not applicable.</p> <p>Rate: general rate of transfer duty.</p> <p>Landholder duty applies on acquisitions of:</p> <ul style="list-style-type: none"> 50% or more of an unlisted company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more, 	<p>Land rich model applied to 30 June 2011; Landholder model applies from 1 July 2011.</p> <p>Threshold land value: \$1,000,000 unencumbered land value.</p> <p>The \$1 million dollar threshold will be removed from 1 July 2018.</p> <p>Acquisition threshold: When a 'prescribed interest' acquired, or a prescribed interest' increases. 'Prescribed</p>	<p>From 6 December 2016, a new landholder model applied in Tasmania.</p> <p>Threshold land value: \$500,000 unencumbered land value.</p> <p>Acquisition threshold: 50% for a private company or private unit trusts; 90% for a public company or public unit trust.</p> <p>Rate: the same as transfer duty, except for public landholders where duty is applied at</p>	<p>Threshold land value: unencumbered land value of \$500,000.</p> <p>Landholder model applies. Rate: the same as transfer duty.</p> <p>Applies to a 'relevant acquisition' which is:</p> <ul style="list-style-type: none"> an acquisition of a significant interest an acquisition that when aggregated with other interests constitutes a significant interest an acquisition of any further interest. 	<p>A significant interest in a landholder (any land in the ACT - no threshold) – if entitled to property distribution of at least 50%.</p> <p>Landholding entities are private companies or private unit trust schemes.</p> <p>Land rich proportion not applicable.</p> <p>Rates: same as commercial transfer duty rates.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Land Rich/Landholder Duty (continued):			\$2m or more. Rate: the same as transfer duty except for acquisitions in listed entities which are generally subject to 10% of the standard transfer duty rates. <u>Additional foreign acquirer duty</u> Additional 3% of the dutiable value of the relevant acquisition (relating to the foreign acquirer and residential land) where liability arises on or after 1 Oct 2016.	• 90% or more of a listed company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more.	interest' is: 50% or more of interest in private company or private unit trust scheme; 90% or more interest in listed company or public unit trust scheme. Rate: the same as transfer duty. Duty for listed entities will be applied at a concessional rate of 10% of duty that is payable by unlisted entities.	a concessional rate of 10% of the standard duty charged under the transfer duty rate.	A significant interest in a listed corporation or listed unit trust scheme is: • for a merger vesting of shares – an entitlement to 50% or more of the corporation's or unit trust scheme's property • otherwise – an entitlement to 90% or more of the corporation's or unit trust scheme's property. A significant interest in all other corporations or unit trust schemes is: an entitlement to 50% or more of the corporation's or unit trust scheme's property.	
MOTOR VEHICLE REGISTRATION DUTY:								
Based on the dutiable value of the vehicle being the greater of the consideration given or the market value of vehicle:	<u>Passenger Vehicles</u> \$0 – \$44,999: \$3 for every \$100 (or part of \$100). \$45,000 and over: \$1,350 plus \$5 for every \$100 (or part of \$100) over \$45,000. <u>Heavy Vehicles (mass >4.5 tonnes)</u> \$3 per \$100, whatever the market value. Various exemptions apply.	<u>New Passenger Cars*</u> \$0-\$65,094: \$8.40 per \$200 (or part of \$200). Over \$65,094: \$10.40 per \$200 (or part of \$200) <u>Other New Vehicles</u> (Including Non Passenger) \$5.40 per \$200 (or part of \$200). <u>Previously Registered Vehicles</u> \$8.40 per \$200 or part thereof. * Threshold indexed in line with Commonwealth luxury car tax threshold.	1 to 4 cylinders or 2 rotors or steam vehicles: \$3.00 for each \$100 (or each part of \$100.) 5 or 6 cylinders or 3 rotors: \$3.50 for each \$100 (or each part of \$100.) 7 or more cylinders: \$4.00 for each \$100 (or each part of \$100.) <u>Hybrid/Electric:</u> \$2.00 for each \$100 (or each part of \$100.) <u>Special vehicles (as defined e.g. forklifts, tractors, graders etc.)</u> Flat rate of \$25.00.	<u>New and Used Heavy Vehicles:</u> 3.00%. Max duty: \$12,000. <u>Other Vehicles:</u> \$0-\$25,000: 2.75%. \$25,001-\$50,000:* 2.75%-6.50%. Over \$50,000: 6.50%. *A sliding rate scale applies for vehicles valued between \$25,000 and \$50,000.	Passenger Vehicles: \$0-\$1,000: \$1.00 per \$100 (min \$5) or part \$100. \$1,001-\$2,000: \$10.00+\$2.00 per \$100 or part \$100 above \$1,000. \$2,001-\$3,000: \$30.00+\$3.00 per \$100 or part \$100 above \$2,000. Over \$3,000: \$60.00+\$4.00 per \$100 or part \$100 above \$3,000. Commercial Vehicles: \$0-\$1,000: \$1.00 per \$100 (min \$5.00) or part \$100. \$1,001-\$2,000: \$10.00+\$2.00 per \$100 or part \$100 above \$1,000. Over \$2,000: \$30.00+ \$3.00 per \$100	<u>Passenger vehicles</u> Under \$600: \$20.00. \$600-\$35,000: \$3.00 per \$100 (or part) (or part) in excess of \$35,000. \$35,001-\$40,000: \$1,050+\$11.00 per \$100 (or part) in excess of \$35,000. Over \$40,000: \$4.00 for each \$100 (or part of \$100 of the value of the vehicle.) <u>Vehicles subject to manufacturers fleet discount</u> Minimum \$20.00 or \$3.50 per \$100 or part of \$100 of the value of the vehicle – whichever is the greater. <u>Heavy Vehicles (mass >4.5 tonnes)</u> Under \$2,000: \$20.00.	<u>All Vehicles:</u> \$3.00 per \$100 or part thereof.	<u>Motor vehicles valued \$45,000 or less:</u> A-rated: nil. B-rated - \$1.00 for each \$100, or part of \$100. C-rated and non-rated vehicle - \$3.00 for each \$100, or part of \$100. D-rated - \$4.00 for each \$100, or part of \$100. <u>Motor vehicles valued over \$45,000:</u> A-rated: nil. B-rated - \$450, plus \$2.00 for each \$100, or part of \$100 in excess of \$45,000. C-rated: \$1,350, plus \$5.00 for each \$100, or part of \$100 in excess of \$45,000. D-rated - \$1,800, plus \$6.00 for each \$100, or part of \$100, in excess of \$45,000. A-rated: 0-130g/km

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle registration Duty(Continued):					or part \$100 above \$2,000.	Over \$2,000: \$1.00 per \$100 or part of the value of the vehicle.		CO ₂ B-rated: 131-175g/km CO ₂ , or new motorcycles C-rated: 176-220g/km CO ₂ , previously registered vehicles, non-Green Vehicle Guide vehicles A-rated: Over 220g/km CO ₂ Duty on purchases and transfers of caravans and camper trailers exempt from 1 July 2010.
Reference Period:	Duty is payable at the time the motor vehicle is first registered or transferred.	Payments are due at the time of application or transfer of vehicle registration.	Payments are usually made at the time of application to register, or transfer registration of, a vehicle. Payment due within 30 days of the date of transfer/agreement.	Payments are due within 28 days of exchange.	Payments are due at time of application for registration or transfer of registration.	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due within 14 days of transfer or issue.	Payments are due at time of application for registration or transfer of registration.
MORTGAGES & LOAN SECURITY DUTY:								
Mortgages & Loan Security Duty: (Based on sum secured)	<u>General duty rate:</u> Abolished 1 July 2016.	Abolished from 1 July 2004.	Abolished from 1 July 2008.	Abolished from 1 July 2008.	Abolished from 1 July 2009.	Abolished.	Abolished.	Abolished.
Transfer of Mortgage Duty:	Abolished 1 January 1983.	Not imposed.	\$5.00 where: (a) transfer of mortgage solely over land in Qld or (b) where on transfer relates to multiple mortgages, the transfer of each mortgage.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.
DEEDS OF SETTLEMENT:								
Deeds of Settlement:	Declarations of Trust over property that is not dutiable property – \$500 per declaration.	Declarations of Trust over property that is not dutiable property – \$200 per declaration.	Duty imposed at transfer duty rates on trust creations where trust holds dutiable property.	Not imposed.	Abolished 1 July 2006.	General Transfer duty rates apply.	\$20.00 or transfer duty rates if applicable.	Abolished on and from 1 July 2008. Duty remains imposed at transfer duty rates on trust creations where trust holds dutiable property.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
INSURANCE DUTY:								
Life Insurance: (Based on sum insured, except in SA):	\$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.	Abolished duty payable on life insurance policies from 1 July 2014.	\$0-\$2,000: 0.05% Over \$2,000: 0.05% of the first \$2,000 + 0.10% of balance.	No duty on life insurance policies.	1.50% of premium subject to duty. Exemptions: Premiums for reinsurance; for investment and not in respect of a risk insured by the policy under which the premium is paid; providing for the payment of an annuity.	Up to \$2,000: 10c per \$200 or part. Over \$2,000: \$1.00+20c per \$200 or part of the sum in excess of \$2,000.	Duty on life insurance policies was abolished from 1 July 2015. Policies entered into before 1 July 2015 remain liable for stamp duty at the rate of 10c per \$100 or part thereof the sum insured.	Abolished on 1 July 2016.
Term / Riders / Disability:	<u>Term or Temporary:</u> 5% of first year's premium. <u>Life insurance riders:</u> 5% of first year's premium. <u>Trauma or disability:</u> 5% of premium paid.	Life insurance riders: 10% of previous month's premiums.	<u>Term or Temporary insurance:</u> 5% of first year premium.	<u>Life insurance riders:</u> Treated as general insurance (10% of gross premiums).	<u>Life insurance riders:</u> Treated as general insurance (11% of premium subject to duty).	<u>Term or Temporary policy:</u> 5% of first year premium including GST.	<u>Term or Temporary:</u> 5% of first year premium. Life insurance riders: 10% of premiums	Nil.
General Insurance:	9% of the premium. Concessional 5% of premium payable on aviation, disability, hospital and ancillary health benefits, motor vehicle, occupational indemnity. Concessional 2.50% of premium paid on crop and livestock. From 1 January 2018 new crop and livestock insurance policies are exempt.	10% of previous month's premiums.	9% of the premium for contracts of general insurance not mentioned below. 5% of net premium for workers compensation. 10c flat on compulsory 3rd party motor vehicle.	10% of gross premiums. 10% of premiums on compulsory 3rd party insurance for motor vehicles.	11% of premium subject to duty.	10.0% of premiums. Mortgage insurance policy: 2% of the premium on the policy. Duty rate for an annuity: \$50.00 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).	Abolished on 1 July 2016.
Exemptions	Annuities, workers compensation, compulsory 3rd party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of certain non-profit organisations and medical benefit insurance.	Exemptions include workers' compensation, insurance for hospital or medical benefits; goods and merchandise, or the freight thereof, carried by land, sea and air; hulls of floating commercial vessels; from 1 July 2017, exemptions also apply to insurance on crops	Insurance premiums for hull of commercial vessel, goods in transit, health insurance and reinsurance between insurers. Premiums paid for policies of public liability insurance by "not for profit organisations" (note that exemption is	Policies covering transport of goods, commercial marine hulls, health insurance, workers' compensation insurance, life insurance, re-insurance, offshore risk insurance and insurance under the Defence Service Homes Insurance Scheme.	Premiums for reinsurance; under a private guarantee fidelity insurance scheme; for workers compensation for workers under 25; by registered medical benefits organisation; for commercial marine hull or goods carried by railway, road, air or sea	Insurance covering property of the Crown; workers compensation; medical benefits insurance by a registered medical benefits organisation; insurance taken out by proprietor of medical establishment; freight of goods; reinsurance; public liability insurance;	Policies covering reinsurance, workers compensation, residential building insurance policies and fidelity certificates required under the Building Act, health insurance, transport of goods and commercial marine hulls are exempt.	Nil.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Insurance Duty (continued);		which are being grown, harvested or stored; livestock; and agricultural machinery.	provided under an administrative arrangement). Premiums for general insurance for property or undertaking of a charitable institution.		or freight on such goods. From 1 January 2018, multi-peril crop insurance will be exempt. Where a company, person or firm does not carry on any insurance business in SA, but insures risks, contingencies or events in SA, stamp duty in relation to those risks, contingencies or events must be paid at the general insurance rate.	insurance taken out by a self-insurer to indemnify themselves from liability; insurance effected by a separate policy in a distinct sum against loss by fire on the tools, implements of work or labour wounded by any working mechanic, artificer, handcrafter or labourer; compulsory third party insurance (MAIB); insurance taken out by the University of Tasmania; insurance taken out by the Commission for the Conservation of Antarctic Marine Living Resources; and hull of a floating commercial vessel. Further detail of exemptions is provided in Part 5 of the <i>Duties Act 2001</i> .		
Reference Period:	Payments relate to the previous month's premiums received. Due and payable by 21 st of each month.	Payments relate to the previous month's transactions. Due by the 21 st day each month	The time it is payable may vary according to the type of insurance: General insurance – duty is payable when a premium is paid and the premium is received either in full or in part by the insurer. Life insurance – duty is payable each time a life insurer writes a contract of life insurance. Accident insurance – duty is payable each time net premiums are charged. Payments relate to the previous month's premiums received and are due by the 21 st of the following month.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions (for general insurance) and the previous calendar year's transactions (for life insurance).	Payments relate to the previous month's transactions. Due on or before the 21 st of each month.	Payments relate to the previous month's transactions.	NA

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LEASES OF LAND OR PREMISES DUTY (TENANCIES):								
Leases of Land or Premises Duty - (Tenancies): (Residential leases are tax exempt.):	Abolished from 1 January 2008.	Abolished.	Abolished.	Abolished from 1 January 2004.	Abolished.	Abolished.	Abolished from 1 July 2006.	Abolished from 28 April 2009.
Transfer of Lease:	Transfer duty is payable at the general rate on any lease premium paid or agreed to be paid in connection with the making, transfer or novation of a lease of land in NSW.	Transfer duty applies to certain leasing arrangements that effectively transfer rights in the underlying land and/or the economic benefits of the land.	Transfer duty applies to the transfer, surrender or grant of lease – For the transfer of a lease, on the consideration or unencumbered value, whichever is greater. For the surrender of a lease, on the total value of any premium, fine or other consideration payable. For the grant of a lease, generally on the value of any premium, fine or other consideration payable for the grant and the consideration paid for, or the value of, chattels taken over. Exempt: Grant of lease over private dwelling or site agreement, provided that no premium, fine or other consideration is payable for the grant and the premises is not used for a business/commercial venture. Surrender of lease where there is no premium, fine or other consideration paid or payable or where any premium, fine or other consideration is paid or payable by the lessor.	Lease of land – transfer duty is payable only when there is consideration (a premium) paid for the grant of the lease.	Transfer duty applies on the value of the lease.		Transfer duty is only payable on the grant of a lease, if in addition to or instead of rent payable for the lease, valuable consideration is given for the lease or for an option under which the lease is granted.	From 29 April 2014 conveyance duty only payable on commercial lease agreement where a premium is paid for the lease (irrespective of the lease term). A premium is any consideration (whether monetary or non-monetary) that is paid or agreed to be paid for the lease. The premium will attract duty if the value exceeds 25 per cent of the market rent over the term of the lease.
Reference Period:	Payments are due within 3 months after duty becomes liable.	Duty is payable within 30 days of a dutiable transaction occurring.	Grant, transfer or surrender of lease – as for transfer duty.	Payments relate to the previous month's transactions.	Payment is due within 60 days of execution of instrument.		Payments are due within 60 days of execution of instrument.	Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
HEALTH INSURANCE LEVY:								
Health Insurance Levy:	From 1 April 2017, \$1.49 per individual (single) per week and \$2.98 per week for families for policies written by Health Insurance Funds.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	An Ambulance Levy of \$2.56 per individual (single) per week and \$5.12 per week for families is payable by health benefits organisations.
Reference Period:	Payments due on the 15 th day of the month.							Payments due on the 15 th day of the month.
PARKING SPACE LEVY:								
Parking Space Levy:	From 1 July 2017: \$2,390 per annum on liable spaces within the prescribed areas of City of Sydney, the Municipality of North Sydney and Milsons Point. \$850 per annum in St. Leonards, Chatswood, Parramatta and Bondi Junction. The levy is indexed annually to movements in the Sydney CPI over the year to the previous March quarter. Exemptions and concessions apply.	From 1 January 2014, the Levy was extended to off-street, short-stay parking spaces (Category 1 area). From 1 January 2017 the levy for the Category 1 area will be \$1380, to be indexed each year thereafter. From 1 January 2015, the Levy area expanded to include a number of inner Melbourne suburbs. The Levy for the expanded area (Category 2) will be \$980 per leviabale parking space for the 2017 levy year, to be indexed each year thereafter.	Not imposed.	From 1 July 2017: \$1151.00 per annum per bay for non-residential parking (including tenant) within the Perth Parking Management Area (PPMA). \$1107.70 per annum per bay for long stay public parking within the PPMA. \$1023.50 per annum per bay for short stay public parking (including on streets) within the PPMA. Motorcycle bays are exempt. Other exemptions also apply.	Not imposed	Not imposed.	Not imposed.	Not imposed.
FIRE AND EMERGENCY SERVICES FUNDING:								
Fire and Emergency Services Funding:	<u>Fire and emergency services funding</u> In NSW funding is provided by statutory contributions from the following sources: Insurance industry: 73.70%,	<u>Fire Services Property Levy</u> From 1 July 2013, the insurance-based funding system was replaced with a Fire Services Property Levy. In 2017-18, a \$107 fixed charge applies to	<u>Emergency Management, Fire and Rescue Levy</u> The levy funds 6/7ths of the net cost of Queensland's fire and whole-of-state emergency services. The State provides	<u>Emergency Services Levy</u> The Emergency Services Levy replaced the fire services levy from 1 July 2003. The levy is property-based and collected by the local government authorities.	<u>Emergency Services Levy</u> <u>Fixed Property</u> Fixed fee of \$50.00 (\$20.00 for special community use category and \$0 if outside Local Govt. Areas) plus variable charge based	<u>Fire Service Levy Insurance</u> Loss by fire, loss of profits, Contractor's risk, boiler explosion and other: 28% of gross premium. Marine and cargo: 2% of gross premium.	Not imposed. The net costs of fire and emergency services are funded from general state government revenue.	<u>Fire and Emergency Services Levy (FESL)</u> The FESL is collected by the ACT Revenue Office and retained by the ACT Government. The net costs of fire and emergency services are funded from general

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Fire and Emergency Services Funding (continued):	<p>Local Government: 11.70%, State Government: 14.60%.</p> <p>On 30 May 2017, the Government announced the decision to defer the abolition of the insurance-based Emergency Services Levy (ESL) and the introduction of the FESL.</p>	<p>residential properties while a \$216 fixed charge applies to other properties. In addition, all properties are subject to an ad valorem rate component based on the property's capital improved value. These rates are differentiated based on property type and location. The rates can be found at www.firelevy.vic.gov.au</p> <p>A Fire Services Property Levy applies to all leivable properties to support the Metropolitan Fire Brigade (MFB) and the Country Fire Authority (CFA).</p> <p>The levy is collected by councils on behalf of the State Government and funds 87.5% of the net cost of the MFB and 77.5% of the net cost of the CFA with the remainder sourced from other state government revenues.</p>	<p>funding for the remaining 1/7th.</p> <p>The levy is collected by local government on behalf of the State government.</p> <p>Properties are assigned a levy class (A to E) based on location, and a levy group (1 to 16) based on the use of the property. The levy varies depending on the property levy class and group. Annual amounts are detailed in Schedule 2 of the Fire and Emergency Services Regulation 2011.</p>	<p>The levy rates vary by property type and by region. Owners of Perth metropolitan property are levied \$0.013259 per \$1 of the Gross Rental Value (GRV) of the property. The minimum fee payable is \$75 and the maximum is \$395 for residential property, and \$225,000 for commercial property.</p> <p>Pensioners and seniors who receive a rebate on their council rates can receive the same level of rebate on their levy charge.</p> <p>The levy will fund around 90% of the net cost of fire and emergency services in 2017-18 with the State Government funding the remainder.</p>	<p>on capital value adjusted for location and land use multiplied by levy rate</p> <p>The prescribed levy rate for 2017-18 is 0.001212.</p> <p>For full details including land use and area factors see www.revenuesa.sa.gov.au</p> <p><u>Concessions / Remissions</u></p> <p>Pensioner's variable charge calculated using a lower 'effective' rate of 0.00026.</p> <p>A \$46.00 concession on the fixed fee applies to pensioners.</p> <p>Where properties are from a Contiguous (abutting) or form a Single Farming Enterprise group, the Fixed fee applies to only one property in the group (subject to additional criteria).</p> <p><u>Mobile Property:</u></p> <p><u>Levy rates net of remissions</u></p> <p>Cars and larger capacity motor cycles: \$32.00.</p> <p>Smaller capacity motor cycles (less than 50cc): \$12.00.</p> <p>Commercial fishing vessels: \$12.00.</p> <p>Historic vehicles: \$8.00 (conditions apply).</p> <p><u>Goods carrying vehicles:</u> \$32.00 unless primary producer which is \$12.00.</p>	<p>Aviation: 14% of gross premium.</p> <p><u>Local Council</u></p> <p>Minimum levy of \$39.00 applies.</p> <p>Rates are based on assessed annual value (AAV) of properties.</p> <p><u>Motor Vehicles</u></p> <p>Registration of motor vehicle: \$17.00 per vehicle (\$12.00 per vehicle for pensioners).</p>		<p>territory government revenue.</p> <p>Residential and rural properties: 2017-18 fixed charge of \$294 per annum.</p> <p>Commercial properties: 2017-18 marginal rating factors applied to Average Unimproved Value: \$1-\$300,000: 0.7019% \$300,001-\$2,000,000: 0.8263% \$2,000,001 and over: 0.8491%</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Fire and Emergency Services Funding (continued):					Public passenger vehicles: \$32.00. (Certain variations for country based mobile property apply.)			
Land Tax:								
<p>Land Tax Tax Scale:</p> <p>Marginal rates apply to excess above the lower limit of the range unless explicitly specified.</p>	<p>The tax rate scale comprises 3 steps separated by 2 thresholds, which are indexed annually by the increase in the average unimproved value of NSW land over the previous three years.</p> <p>Tax scales for the 2017 and 2018 land tax years are:</p> <p>2017 land tax year: \$0-\$549,000: Nil, \$549,001– \$3,357,000: \$100 + 1.6%, Over \$3,357,000: \$45,028 + 2.0%.</p> <p>2018 land tax year: \$0-\$629,000: Nil, \$629,001 – 3,846,000: \$100 + 1.6%, Over \$3,846,000: \$51,572+ 2.0%.</p> <p>Foreign Landowner Land Tax Surcharge: For the 2017 land tax year, surcharge land tax of 0.75 per cent applies to NSW residential land held by foreign persons. For the 2018 land tax year onwards, the surcharge is 2.0 per cent.</p>	<p>For 2017 land tax year-</p> <p><u>General:</u> Less than \$250,000: Nil, \$250,000-\$599,999: \$275+0.20%, \$600,000-\$999,999: \$975+0.50%, \$1,000,000-\$1,799,999: \$2,975+0.80%, \$1,800,000-\$2,999,999: \$9,375+1.30%, \$3,000,000 and over: \$24,975+2.25%.</p> <p><u>Trusts:</u> Less than \$25,000: Nil, \$25,000-\$249,999: \$82+0.375%, \$250,000-\$599,999: \$926+0.575%, \$600,000-\$999,999: \$2,938+0.875%, \$1,000,000-\$1,799,999: \$6,438+1.175%, \$1,800,000-\$2,999,999: \$15,838+0.7614% (a), \$3,000,000 and over: \$24,975+2.25%.</p> <p>(a) Surcharge on trusts effectively phased out for land holdings valued above \$1.8m; Above \$3m, no surcharge applies. Since 1 July 2004 land tax has been payable on electricity transmission</p>	<p>For 2017-18 land tax year-</p> <p><u>For resident individuals:</u> Less than \$600,000: Nil, \$600,000 - \$999,999: \$500+1%, \$1,000,000-\$2,999,999: \$4,500+1.65%, \$3,000,000-\$4,999,999: \$37,500+1.25%, \$5,000,000 and over: \$62,500+1.75%.</p> <p><u>For Companies, trustees and absentee:</u> Less than \$350,000: Nil, \$350,000-\$2,249,999: \$1,450+1.70%, \$2,250,000-\$4,999,999: \$33,750+1.50%, \$5,000,000 and over: \$75,000+2%.</p> <p>Absentee Surcharge Less than \$350,000 Nil \$350,000 and over 1.5% of each dollar over \$349,999</p>	<p>For 2016-17 land tax year-</p> <p>\$0-\$300,000: Nil, \$300,001-\$420,000: \$300 \$420,001-\$1,000,000: 300+0.25%, \$1,00,001-\$1,800,000: \$1,750+0.90%, \$1,800,001-\$5,000,000: \$8,950+1.80%, \$5,000,001-\$11,000,000: \$66,550+2.0%, Over \$11,000,000: \$186,550+2.67%.</p> <p><u>The Metropolitan Region Improvement Tax (MRIT)</u> is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.14% for land valued over \$300,000. A 50% cap on annual growth in land value applies for land tax and MRIT purposes.</p>	<p>For 2017-18 land tax Year-</p> <p>\$0-\$353,000 Nil, \$353,001-\$647,000: 0.50%, \$647,001-\$941,000: \$1,470+1.65%, \$941,001-\$1,176,000: \$6,321+2.40%, Over \$1,176,000: \$11,961+3.70%.</p> <p>From 1 July 2011, all tax thresholds are indexed annually in line with average site value increases as determined by the (South Australian) Valuer-General.</p>	<p>\$0-\$24,999: Nil, \$25,000-\$349,999: \$50+0.55% above \$25,000. \$350,000 or more: \$1,837.50+1.50% above \$350,000.</p>	<p>Not imposed.</p>	<p>For 2017-18 Residential land tax Composed of fixed charge and marginal rate of Average Unimproved Value. Tax applies per parcel with no aggregation. Fixed charge: \$1,145, \$0-\$150,000: 0.50%, \$150,001-\$275,000: 0.60%, \$275,001-\$2,000,000: 1.08%, Over \$2,000,000: 1.10%.</p> <p><u>Commercial land tax</u> Abolished from 1 July 2012.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Land Tax (continued):	There is no tax-free threshold for surcharge land tax. From the 2018 tax year, permanent residents will be exempt from surcharge land tax on their principal place of residence. Foreign-owned Australian-based developers are exempt, subject to conditions. Commercial-residential properties are also exempt.	easements (from 2007, the top rate was 5% instead of 2.25%). <u>Absentee:</u> 1.5% of site value in addition to any land tax payable. <u>The Metropolitan Parks Charge</u> is levied annually on all metropolitan properties via water bills. It is calculated by multiplying the property's 1990 Net Annual Valuation by a rate in the dollar. The minimum yearly Parks Charge in 2017-18 is \$75.85.						
EXEMPTIONS:	Principal place of residence is exempt, except if owned or part owned by a special trust or company.	Exemption applies to the principal place of residence, except if owned by a company or by certain trusts.	Full exemption available for land owned by individuals who use it as a home and land owned by trusts where all beneficiaries of the trust use the land as their home. Partial exemption available where part of residence used for non-residential purposes. On and from midnight 30 June 2014, full exemption is available for land that does not receive a home exemption because the owner is in the process of selling their old home and moving into a new one, where appropriate conditions are met.	Principal places of residence are exempt except for those owned by companies and trusts.	Principal place of residence at 30 June exempt. A waiver or refund is also available in some circumstances where land becomes a principal place of residence after 30 June. Additional criteria apply where a business activity is conducted from the principal place of residence (full or partial exemption may apply). Extends to motels, hotels, services apartments and other similar accommodation (if conditions met). Purchasers of off the plan apartments between 22 June 2017 and 30 June 2018, who are eligible for a stamp duty off-the-plan concession, may be eligible for an exemption from land tax for up to	Principal residence land and primary production land charged a 0% land tax rate.	Nil.	All residential properties exempt apart from properties that are rented, owned by a company, or owned by a trustee. From 1 July 2018, principal place of residence exempt.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
					five years from the date of settlement.			
Primary Production Land:	Exempt if rural/non-urban zoning, otherwise exempt subject to commerciality test.	Exempt with conditions.	Exempt to the extent it is used for primary production.	Exempt, if certain conditions are met.	Exempt, if certain conditions are met.	Charged a 0% land tax rate.		Exempt.
Other exemptions: (Note: Generally Charitable, Religious and Educational Bodies are exempt with conditions.)	Exemption for child care centres, aged care facilities, low cost accommodation and caravan parks used for retirement purposes. Various conditional exemptions for owners who have to move from their principal place of residence to an aged care facility or hospital.	Exemptions for various entities and land uses including: aged care facilities, supported residential services, armed services personnel, health centres and services, rooming houses and caravan parks.	Exemption for certain caravan or residential parks where more than 50% of all sites occupied or available for occupation for residential purposes for periods of more than 6 weeks at a time. Various other exemptions apply with conditions including: - Aged care facilities - Retirement villages - Support accommodation - Government land -Port authority land -Recreational and public land - Societies, clubs, trade unions and associations.	Exemption for private aged care providers and caravan parks. Various other exemptions also apply.	Exemptions (some with conditions) for various associations; land used for benefit of Aboriginal people; caravan parks; supported residential facilities; retirement village or retired persons' relocatable home park that is a person's principal place of residence; residential aged care facility, real property making up the principal place of residence of the beneficiary within a Special Disability Trust.	Exemption may apply to land used for various purposes by a range of organisations: Property owned by a religious body or charity and used for religious, charitable or educational purposes; property used as an eligible medical establishment; land used for the purpose of a retirement village; Aboriginal land within the meaning of the Aboriginal Lands Act 1995 used principally for aboriginal cultural activities; land owned by the Crown or local Government authority used for public purposes; land owned by ex-servicemen used for the purposes of the association. <u>Rebates:</u> Landowners, who, at June 30, have purchased a new principal place of residence but have not yet sold their current principal place of residence, may apply for a rebate (a transitional rebate) on their land tax. Land tax would normally be payable for the residence not being used as a principal place of residence on 1 July of the tax year. Landowners may apply for the transitional rebate whether or not	Nil.	Residential land used as a retirement village, nursing home, or by a religious institution to provide accommodation to a member to perform their duties, is exempt from land tax. Other exemptions from land tax include: broad-acre subdivision; a property with a guardian or manager for a person with a legal disability; residential land owned by a trustee under a will of a deceased person and occupied by a life tenant; residential land owned by a trustee or a guardian on behalf of a person with a legal disability; and residential land owned by a not-for-profit housing corporation.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Land Tax (continued):						the land tax has actually been paid. Where a principal place of residence is built on vacant land owned as at 1 July of a financial year, a rebate up to the amount of the land tax paid or payable can be claimed.		
Reference Period:	Based on the three-year average of unimproved land values at 1 July, if owned at midnight 31 December of the previous year.	Based on aggregate value of land owned as at midnight 31 December of the previous year to the assessment year.	Based on three year average of land values at midnight on 30 June. The land tax value is the lesser of the value at 30 June or the average of the values at 30 June over the last three years.	Based on the aggregated unimproved value of land (as determined by the Valuer-General) as at 30 June of the previous year.	Based on aggregate value of land as at midnight on 30 June immediately preceding the financial year.	Based on aggregate value of land as at 1 July of the assessment year.	NA	Based on the rolling three year average of unimproved land values. Liability is assessed quarterly based on the rental or ownership status of the property on the liability dates of 1 July, 1 October, 1 January and 1 April.

Gambling Taxes:

RACING & SPORTS BETTING TAXES:

<p>Totalizator: (where punters contribute funds to pari-mutuel pools, from which the betting operator takes a commission and returns the remaining funds to successful punters)</p>	<p>Tax rates (per cent of commission) are being progressively reduced to reach parity with Victoria by 2020-21 as follows:</p> <p>2015-16: 16.2% 2016-17: 13.5% 2017-18: 13.5% 2018-19: 12.17% 2019-20: 10.7% 2020-21: 7.6%</p> <p>Maximum permitted commission deduction from any one pool varies according to bet type:</p> <p>Win, 14.5% Place, 14.25% Quinella*, 17.5% Exacta*, 20% Trifecta*, 21% Doubles*, 20%</p>	<p>From 16 August 2012, tax rate under the new wagering and betting licence: 7.6% of player loss.</p> <p>The difference between the tax payable by the licensee under the former tax framework (i.e. 19.11%) and tax payable under the new framework is paid to the Victorian Racing Industry as a condition of the new licence.</p> <p>From 16 August 2012, maximum commission rates applying to specific bet types under the wagering and betting licence are: Place, 14.25%</p>	<p>Tax rate: 14% of commission (gross deduction) less GST.</p> <p>Maximum commission from any one pool is 25%.</p> <p>Totalizator pools for Qld, SA, NT and Tas are combined under individual betting services agreements.</p>	<p>On course tax rates: Nil (abolished in 1996)</p> <p>Off-course tax rates:</p> <ul style="list-style-type: none"> • Racing: 11.91% of gross margin after GST • Sports betting: 5% of turnover. <p>For sports betting, 25% of net return after tax is paid to the Sports & Wagering Account for distribution by the WA Gaming & Wagering Commission on the direction of the Minister for Sports and recreation.</p> <p>Maximum permitted commission:</p>	<p>Tax rate: 15% Net State Wagering Revenue</p> <p>Tax-free threshold: \$150,000</p> <p>Maximum permitted commission: 25%</p> <p>Totalizator pools for Qld, SA, NT and Tas are combined under individual betting services agreements.</p>	<p>From 1 July 2009, Totalizator Wagering Levy of 4.7m fee units. In 2017-18 this equates to \$7,285,000.</p> <p>Totalizator commissions: up to a maximum of 25% for Australian Pooled and up to a maximum of 35% for International Pooled.</p> <p>Commission by bet type:</p> <table border="0"> <tr><td>Win</td><td>14.5%</td></tr> <tr><td>Place</td><td>14.25%</td></tr> <tr><td>Quinella</td><td>14.75%</td></tr> <tr><td>Trifecta</td><td>21%</td></tr> <tr><td>Any2</td><td>14.5%</td></tr> <tr><td>Exacta</td><td>16.5%</td></tr> <tr><td>First4</td><td>22.5%</td></tr> <tr><td>Extra Double</td><td>17%</td></tr> </table>	Win	14.5%	Place	14.25%	Quinella	14.75%	Trifecta	21%	Any2	14.5%	Exacta	16.5%	First4	22.5%	Extra Double	17%	<p>Tax rate: 40% of licensee's commission deducted less GST.</p> <p>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held:</p> <ul style="list-style-type: none"> • In Australia: 20% of licensee's commission deducted less GST. • Outside Australia: 10% of licensee's commission deducted less GST. <p>Maximum commission on the total amount invested in the totalizator must not</p>	<p>For racing: Annual totalisator licence fee (from 2014): \$1m (exclusive of GST) in first year, indexed annually by Eight Capital Cities All Groups CPI.</p> <p>25% of the total amount bet on each totalisator can be deducted as a commission.</p> <p>Tax rate on pari-mutuel sports betting: 6.00% of player loss less GST credit.</p>
Win	14.5%																							
Place	14.25%																							
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Extra Double	17%																							

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>First 4*, 22.5% Quadrella*, 20% Duet*, 14.5% Other, 25%</p> <p>*Maximum deduction of 25% permitted when hosting international pools.</p>	<p>Win, 14.50% Duet, 14.50% Quinella, 17.50% Exacta, 20.00% Double, 20.00% Quadrella, 20.00% Trifecta, 20.00% First 4, 22.50% Other, 25.00%.</p>		<p>Win: 14.50%: Place: 14.25%:</p> <p>Novelty Bets: Doubles, Quinella, Trifecta, Sweepstakes, Superfecta: 20.00% Favourite numbers: 25.00%.</p>		<p>Daily Double 17% Treble 20% Quadrella 20% Double Trio 25% FootyTAB 25%</p> <p>Totalizator pools for Qld, SA, NT and Tas are combined under individual betting services agreements.</p>	<p>exceed 25%.</p> <p>Totalizator pools for Qld, SA, NT and Tas are combined under individual betting services agreements.</p>	
<p>Fixed Odds Betting: (where punters place bets with a betting operator, who agrees to pay specified amounts against specified contingencies)</p>	<p>NSW TAB tax rate: Tax rates (per cent of player loss) are being progressively reduced to reach parity with Victoria by 2020-21 as follows:</p> <p>2015-16: 9.2% 2016-17: 7.43% 2017-18: 7.43% 2018-19: 6.6% 2019-20: 5.8% 2020-21: 4.38%</p> <p>For computer simulated racing events, the tax rate is 10.91% of player loss. However, until 30 June 2034, no betting tax is payable on the first \$255m of player loss in a financial year.</p> <p>Other Bookmakers Tax: Nil</p>	<p>Vic TAB tax rate:</p> <ul style="list-style-type: none"> • racing and sports betting: 4.38% of player loss. • simulated racing ('Trackside') tax rate: 10.91% of player loss. <p>Other Bookmakers Tax: Nil</p>	<p>Qld TAB tax rate: 10% of player loss (gross revenue) less GST.</p> <p>Other Bookmakers Tax: Nil</p> <p>Licence fees apply</p>	<p>RWWA tax rates:</p> <p>a) Paid to General Revenue:</p> <ul style="list-style-type: none"> • Racing: 2% of turnover • Sports Betting: 0.50% of turnover. <p>b) Paid to the Sports Wagering Account (SWA) for disbursement to Sport and Recreation Bodies:</p> <ul style="list-style-type: none"> • 25% of net return after tax. <p>Other Bookmakers: Sports Betting:</p> <ul style="list-style-type: none"> • At a racecourse: 0.50% of turnover, split equally between the race club and the SWA. • At a sporting venue 1.50% of turnover, with all going to the SWA. 	<p>Tax rate: 15% Net State Wagering Revenue</p> <p>Tax-free threshold: \$150,000</p>	<p>Racing and sports betting: Nil</p>	<p>Registered (on-course) bookmakers:</p> <ul style="list-style-type: none"> • Racing: 0.33% of turnover (excluding GST) • Sports betting: 10% of gross profit on combined sports and racing betting, up to a maximum of \$575,000 per annum. <p>Other Bookmakers:</p> <ul style="list-style-type: none"> • Domestic sourced bets: Nil. • International sourced bets: 10% of gross profit on combined sports and racing betting, up to a maximum of \$575,000 per annum. 	<p>Race Bookmakers Tax: Nil</p> <p>Tax on approved Fixed Odds Sports Betting Activities:</p> <p>Designated International Sports: 0.25% of turnover.</p> <p>Head to head bets ≤\$15,000,000: 0.50% >\$15,000,000: 0.17% Other fixed odds ≤\$40,000,000: 1.00% >\$40,000,000: 0.60% index betting: 6.75%.</p>
<p>Betting Exchange: (where the operator conducts a betting market in which 'backs' and 'lays' offered by punters are matched and traded)</p>	<p>None licensed under NSW legislation.</p>				<p>Tax rate: 15% Net State Wagering Revenue</p> <p>Tax-free threshold: \$150,000</p> <p>The commission and/or transaction fee charged by a betting exchange is included in NSW.</p>	<p>Holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement:</p> <ul style="list-style-type: none"> • Annual licence fee: 300,000 fee units (\$465 000) indexed annually. <p>5% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly</p>	<p>Annual Licence fee is set at 200,000 revenue units.</p> <p>10% of gross monthly profit is to be payable to the commission from Betting Exchange Operator.</p> <ul style="list-style-type: none"> • Tax payable on gross monthly profit, capped at 500,000 revenue units per financial year. 	<p>Not permitted.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
						<p>5% of commission entitled to in respect of brokered wagering events within Australia, paid monthly.</p> <p>In addition, four per cent of Tasmanian monthly betting exchange commission, derived from brokered wager events held in Australia, is paid by the Treasurer into the Community Support Levy.</p>		
GAMING MACHINE TAX:								
Clubs:	<p>From 1 September 2011. Levied on gross revenue (or player loss).</p> <p>Up to \$1m: 0.00% \$1m-\$1.8m: 29.90% \$1.8m-\$5m: 19.90% \$5m-\$10m: 24.40%, \$10m-\$20m: 26.40%, >\$20m: 28.40%.</p> <p>(for profits over \$1 million, the tax rates above already include a 0.4 percentage point contribution to community projects under the ClubGRANTS scheme; rates may be further reduced by up to 1.85 percentage points under the ClubGRANTS scheme).</p> <p>From 1 September 2011, under the ClubGRANTS scheme (formerly known as the Community Development and Support Expenditure CDSE Scheme), the marginal tax rate on clubs' earnings above</p>	<p>From 16 August 2012: Club venue operators pay tax monthly. Tax payable is the product of tax per gaming machine (calculated as below) and the average number of gaming machines. Tax per gaming machine is determined by a progressive rate scale applying to monthly average revenue per gaming machine.</p> <p>Marginal tax rates are: For average revenue < \$2,666: 0.00%, For average revenue >\$2,666 but <\$12,500: 46.70%, For average revenue >\$12,500: 54.20%.</p> <p>For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$3,424.97 =(\$10,000 - \$2,666) x 46.7%.</p>	<p>Based on monthly taxable metered win (i.e. amount bet less payout to players).</p> <p><u>Monthly Metered Win</u> \$0-\$9,500: 0.00%, \$9,501-\$75,000: 17.91%, \$75,001-\$150,000: 20.91%, \$150,001-\$300,000: 23.91%, \$300,001-\$850,000: 25.91%, \$850,001-\$1,400,000: 30.91%, Over \$1,400,000: 35.00%.</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>\$0-\$75,000: Nil \$75,001-\$399,000: 21.00% of excess. \$399,001-\$945,000: \$68,040+28.50% of excess. \$945,001-\$1.5m: \$223,650+30.91% of excess. \$1.5m-\$2.5m: \$395,200.50+37.50% of excess. \$2.5m-\$3.5m: \$770,200.50+47.00% of excess. Over \$3.5m: \$1,240,200.50+55.00% of excess.</p> <p>These rates apply to all clubs and other not-for profit licensees.</p>	<p>A single flat tax rate of 25.88% applies to all gross profit on Electronic Gaming Machines (EGMs). In addition, a Community Support Levy of 4% of gaming revenues is levied.</p> <p>EGM taxes are paid by the single operator – Network Gaming (a subsidiary of Federal Hotels), and not individual venues.</p> <p><u>Community Support Levy</u></p> <p>Four per cent of gross profit derived from gaming machines in hotels and clubs is paid into a Community Support Levy (CSL)</p>	<p>Based on monthly gross profits:</p> <p>From 1 July 2017: \$0-\$5,000: 12.91%, \$5,001-\$50,000: 22.91%, \$50,001-\$150,000: 32.91%, \$150,001: 42.91%.</p>	<p>Tax is levied on gross monthly gaming machine revenue (<u>player loss</u>) as follows:</p> <p><\$25,000: 0.00%, \$25,000<\$50,000: 17.00%, \$50,000<\$625,000: 21.00%, >\$625,000: 23.00%, Unlawful: 100%.</p> <p>In addition, a Problem Gambling Assistance Fund levy of 0.75% of gross monthly gaming machine revenue is applied.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gaming Machine Tax (continued):	\$1m will be decreased by 1.85% if a club contributes 1.85% of gaming revenue in excess of \$1m to eligible community projects, for categories 1 and 2. The maximum rebate under category 1 is 0.75% and the maximum rebate under category 2 is 1.10%. From 1 September 2011, , for clubs with gaming machine profits over \$1.0 million, gaming machine tax rates already include a 0.4 percentage point contribution which is forwarded to ClubGRANTS on behalf of clubs for Category 3 community projects.. GST rebate payments will continue to be provided to all clubs on the first \$200,000 of gaming profits.							
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payments relating to the previous calendar month's activity are made within 7 days of the end of the month.	Payments are made monthly relating to previous month's activity.	NA	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.
Hotels:	From 1 July 2010 Levied on gross revenue (or player loss) derived from gaming machines. Up to \$200,000: 0.00% \$200,001-\$1m: 33.00% \$1m-\$5m: 36.00% >\$5m: 50.00%.	From 16 August 2012: Pub venue operators pay tax monthly. Tax payable is the product of tax per gaming machine (calculated as below) and the average number of gaming machines. Tax per gaming machine is determined by a progressive rate scale applying to monthly average revenue per gaming machine. Marginal tax rates are:	35.00% of monthly taxable metered win (i.e. amount bet less payout to players). In addition, hotels are required to contribute to the Health Services Fund. Based on monthly taxable metered win (i.e. amount bet less payout to players). <u>Monthly Metered Win</u> \$0-\$100,000: 0.00%, \$100,001-\$140,000: 3.50%,	No gaming machines.	Tax based on annual net gambling revenue in a financial year. \$0-\$75,000: Nil. \$75,001-\$399,000: 27.50% of excess. \$399,001-\$945,000: \$89,100+37.00% of excess. \$945,001-\$1.5m: \$291,120+40.91% of excess. \$1.5m-\$2.5m: \$518,170.50+47.50% of excess.	As for clubs.	Based on monthly gross profits: From 1 July 2017: \$0-\$5,000: 12.91%, \$5,001-\$50,000: 22.91%, \$50,001-\$150,000: 32.91%, >\$150,001: 42.91%. From 1 July 2018: \$0-\$5,000: 17.91%, \$5,001-\$150,000: 27.91%,	25.90% of gross monthly gaming machine revenue. In addition, a Problem Gambling Assistance Fund levy of 0.75% of gross monthly gaming machine revenue is applied.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gaming Machine Tax (continued):		<p>For average revenue < \$2,666: 8.33%,</p> <p>For average revenue >\$2,666 but <\$12,500: 55.03%,</p> <p>For average revenue >\$12,500: 62.53%.</p> <p>For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$4257.98 = \$2,666 x 8.33% + (\$10,000 - \$2,666) x 55.03%.</p>	<p>\$140,001-\$180,000: 5.50%,</p> <p>\$180,001-\$220,000: 7.50%,</p> <p>\$220,001-\$260,000: 13.50%</p> <p>over \$260,000: 20.00%.</p> <p>Note: These tax rates are post-GST.</p>		<p>\$2.5m-\$3.5m: \$993,170.50+57.00% of excess.</p> <p>Over \$3.5m: \$1,563,170.50+65.00% of excess.</p>		<p>\$50,001-\$100,000: 32.91%,</p> <p>>\$100,001: 42.91%.</p> <p>In addition, a Community Benefit Levy of 10% of gross profits is payable.</p>	
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payments relating to the previous calendar month's activity are made within 7 days of the end of the month.	Payments are made monthly relating to previous month's activity.	NA	Payments are due on or before the 7 th day of the month for the previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.
CASINO TAXES:								
Licence fee:	Exclusivity agreement extended for 12 years from November 2007 for a fee of \$100m.		\$246,100 per quarter. Amount is indexed annually each year on 1 July.	\$2.82m (2017) - indexed annually according to CPI.	A one-off payment of \$20m was made in 2012 for a 23 year exclusivity right, expiring in 2035.	For 2017-18, \$155,800 per month (amount is indexed annually).	Not imposed.	The sum of \$4,459,385 payable on or before 7 February 2015; and \$891,877 adjusted by movements in the CPI weighted average of Eight Capital Cities All Groups for the preceding five year period ending on 31 December 2019 payable on or before 7 February 2020.
Tax rate:	For 2017-18, a base rate of 16.41% applies to gross revenue (i.e. player loss) from table games and electronic gaming machines up to \$739.5m. For gross revenue between \$739.5m and \$869.0m, the tax rate increases progressively by one percentage point over	From 1 July 2012 <u>Regular Players</u> 31.57% of gross gaming revenue (player loss) from gaming machines, plus a 1% Community Benefit Levy, plus super tax. 21.25% of gross gaming revenue from table games, plus a 1%	From 1 July 2009 20% of monthly gross revenue on table games, Keno and fully automated versions of table games (FATGs) for Gold Coast and Brisbane casinos and 10% of gross revenue on table games, Keno and FATGs for	The rates have been lowered in return for the cessation of GST reimbursements to Crown Casino. <u>Gaming Machines:</u> 12.42% of player loss <u>Fully Automated Gaming Machines</u>	<u>Automated table games</u> at 10.91% of net gambling revenue. <u>Table games</u> at 3.41% of net gambling revenue. <u>Gaming machines</u> at (maximum of) 41.0% of net gambling revenue.	The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1 July 2003. At the conclusion of this period, the licence converts to a rolling five	Casino taxes are calculated at the prescribed rate and are reduced by an amount equal to the GST <u>Skycity Darwin Casino:</u> <u>Table Games:</u> The GST rate.	<u>General Gaming Operations</u> 10.90% of gross revenue. <u>Commission-based Operations</u> 0.90% of gross revenue.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Casino Taxes (continued);	<p>21 revenue bands. A top rate of 38.91% applies to revenue above \$869.0m.</p> <p>The revenue bands, which were set at \$5m intervals in 2008-09 starting at \$600m, are indexed annually using the Sydney (All Groups) CPI and rounded up to the nearest \$100,000.</p>	<p>Community Benefit Levy, plus super tax.</p> <p><u>Super tax</u> A tax on gross gaming revenue (gaming machines plus table games) above the base amount.</p> <p>The 2017-18 base is \$975.6m. The base is adjusted annually to CPI.</p> <p>Tax rate is 1% for revenue up to \$20m over the base amount, rising in 1% increments for each \$20m bracket to a maximum of 20% on gross gaming revenue over \$380m above the base amount.</p>	<p>Townsville and Cairns casinos.</p> <p>30% of monthly gross revenue on gaming machines for Gold Coast and Brisbane casinos and 20% of gross revenue on gaming machines for Townsville and Cairns casinos</p>	<p><u>(FATG):</u> 12.92% of player loss</p> <p><u>Table Games & Keno</u> 9.37%</p>		<p>year licence renewable annually.</p> <p>The tax is based on gross profit earned in a financial year.</p> <p>Table games at 0.88% of annual gross profit.</p> <p>Keno at 5.88% of annual gross profit</p> <p>EGM's at 25.88% of annual gross profit.</p>	<p><u>Poker Machine Tax:</u> 15% of gross profit plus a 10% Community Benefit Levy.</p> <p><u>Lasseters Casino:</u> <u>Table Games:</u> The GST rate.</p> <p><u>Poker Machine Tax:</u> 11% of gross profit plus a 10% Community Benefit levy.</p> <p>Note: Lasseter's poker machine tax rate increases to: 13% from 1 July 2018; 15% from 1 July 2019; and 20% from 1 July 2022.</p>	
Casino 'High-roller' / Premium Gaming:	<p>The agreed tax rate is 10% with a minimum of \$6m paid in two non-refundable instalments of \$3m in January and July each year.</p> <p>The NSW Government pays the casino a rebate on the gross amount of GST paid on the program.</p>	<p><u>Commission-based Players (CBP)</u> 9% of CBP gaming revenue from dedicated gaming tables and gaming machines, plus a 1% Community Benefit.</p>	<p><u>Junkets (Premium players)</u> 10% of monthly gross gaming revenue. (Gross gaming revenue equates to amount bet less amount won by players.) GST credit provided.</p>	<p><u>International Commission Business (ICB):</u> 1.75% of player loss.</p>	<p><u>Premium table games</u> (incl. automated) at 0.91% of net gambling revenue.</p> <p><u>Premium gaming machines</u> at 10.91% of net gambling revenue (less approved deductions for costs to attract premium customers).</p>	<p><u>Keno & Table Gaming</u> The tax rate applying to keno is 5.88% of gross profit.</p> <p>The gaming tax rate applying to casino table games is 0.88% of gross profit.</p> <p><i>EGMs at 25.88% of annual gross profit.</i></p>	<p><u>Commission-based Games:</u> The GST Rate.</p>	Nil.
Reference Period:	Payment of taxation is weekly.	<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>	Taxes are collected monthly in arrears.	Payment of taxation is required within 8 days after the end of the month.	Payments are due on or before the 7 th day of the month for the previous month's activity.	Payments are due on or before the 7 th day of the month for the previous month's activity.	Payments are made monthly within 10 days of end of the month relating to previous month's activity.	Payments are made monthly within 10 days of end of the month relating to previous month's activity.
Other State Charges:	Responsible Gambling Levy of 2% of gross gaming revenue (excluding <i>Rebate Player</i> revenue).	Community Benefit Levy of 1% of gross gaming revenue of both regular and commission-based players. <u>GST credit</u>	Nil.	Burswood Park Levy : 1% of gross gaming revenue from Table Games, ICB and FATG taxable revenue; plus	Nil.	Nil.	From 1 July 2015, a Community Benefit Levy of 10% of gross profits is payable. <u>Internet Casino</u>	Nil.

NSW Treasury

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Casino Taxes (continued);		A credit towards state taxation is provided for GST paid by the casino.		2% of gross revenue from Electronic Gaming Machines.			Australian sourced bets are not permitted. International sourced bets: 4% of gross profit. (Bets are <u>not</u> subject to GST).	
LOTTERIES								
Lotteries:	76.918% of player loss (i.e. player subscriptions net of prize liability) less GST payable on subscriptions and sales commissions. There is a required minimum return to players of 60% of subscriptions taken.	79.40% of player loss where GST is payable. 90% of player loss where GST is not payable. (The minimum return to players is 60%.)	73.48% of monthly gross revenue for declared lotteries. 55% of monthly gross revenue for Instant Scratch-its. 67.60% of monthly gross revenue for <u>Soccer Pools</u> . (Monthly gross revenue equates to total receipts less prizes.) GST credit provided. Licence fees apply.	Weekend Lotto, Oz Lotto, Powerball, Super 66, Set for Life and Instant Under the <i>Lotteries Commission Act 1990</i> : 40% of net subscriptions paid to State Pool Account, 5% paid to Sports Lotteries Account, 5% paid to Arts Lotteries, 12.50% to eligible organisations and up to 5% to Festival of Perth and WA film industry. (Net subscriptions = sales less prizes.)	Lotto, Oz Lotto Powerball, Super 66 and Instant lotteries (Scratchies): 41% of net gambling revenue is paid into Hospitals Fund.	No State Lotteries. Under revenue sharing agreements, Tasmania receives 100% of duty paid to the Victorian and Queensland Governments for Tasmanian subscriptions to Tattersall's and Golden Casket Lottery products.	Fees and taxes are set by way of agreement under the <i>Gaming Control Act</i> between a lottery licence holder and the Northern Territory. Agreements are commercial in confidence. License fees apply.	ACT receives 76.918% of the proportion of player loss less GST on all NSW tickets sold in the ACT for all games.
Reference Period:	Payment of taxation is required by the 7 th day of the month relating to the previous month's activity.	Payment of taxation is required within 7 days of the determination of the lottery.	Taxes are collected monthly in arrears.	Payment required during each year.	Taxes are collected monthly in arrears.	NA	Payment of taxes is prescribed by way of agreement under the <i>Gaming Control Act</i> between a lottery licence holder and the Northern Territory.	NA
Soccer Pools:	As per above.	Soccer pools: 57.52% of player loss where GST is payable. 68% of player loss where GST is not payable. (The minimum return to players is 50%.) AFL footy tipping competitions: 58.41% of player loss where GST is payable. 67.50% of player loss where GST is not payable. (The minimum return to	As above.	As above.	41% of net gambling revenue from soccer pools and the net proceeds of soccer pools are paid into the Recreation and Sport Fund.	Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.	As above.	As above.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		players is 60%.)						
KENO								
Keno:	For Keno played in <u>registered clubs and casino:</u> For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5m, and 14.91% of player loss thereafter.	Keno: 24.24% of player loss, subject to a minimum player return of 75%.	Jupiters Keno: (Statewide) 29.40% of monthly gross revenue, after deducting casino commissions. The tax is collected monthly in arrears. GST credit provided. Licence fees apply.	Keno (Only available at Crown Perth): Domestic: 9.37% of player loss. International Business: 1.75% of player loss.	Keno: (Operated by SA Lotteries) 41% of net gambling revenue is paid into the Hospitals Fund.	TAS Keno: 5.88% of gross profit.	NT Keno: 10% on gross profit. (Tax payable is calculated at the prescribed rate and reduced by the GST amount.)	Tabcorp Keno: 2.53% of turnover.
For Keno played in hotels:	For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$37.7m, and 14.91% of player loss thereafter. For all games of Keno, payment of taxation is required weekly and is payable on the following Monday.			NA		As above.		
OTHER GAMBLING TAXES:								
Other Gambling Taxes:	Nil.	Nil.	Interactive Tax If the game is a game approved under a gaming Act – the rate of tax specified in that Act applies, otherwise the following arrangements apply: 50% of gross profit. (Gross profit equates to the amount bet on a game less amount won by players.) The tax is collected monthly in arrears. GST credit provided.	Racing Bets Levy: A 1% rate applies to a betting operator's annual turnover up to and including \$3 million. A 1.5% rate applies to a betting operator's annual turnover above \$3 million. A 2.5% rate applies to premium race meetings with over \$3 million in turnover. Fixed odd bets placed at non betting exchanges with over \$3 million in	Nil.	Simulated Gaming (Internet Gaming) Endorsement: Domestic sourced bets: Tax on monthly gross profit: • ≤ \$10m: 20% • \$10-20m: \$2m + 17.5% • \$20m: \$3.75m + 15% • International sourced bets: 4% of monthly gross profit. Major Lottery Endorsement	Nil.	Trackside Simulated Racing: 2.5% of turnover.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gambling Taxes (continued);			There are no current holders of interactive gambling licences.	turnover are levied at 2% for standard race meetings and 3% at premium race meetings.		35.55% of turnover (GST offset, effective tax rate of 26.46% of turnover)		
Motor Vehicle Taxes:								
MOTOR VEHICLE REGISTRATION FEE:								
Motor Vehicle Registration Fee:	Car: \$65.00, Cycle: \$65.00, Lorry: \$65.00. Effective 1 July 2016.	<u>Appointment and Inspection Fee:</u> \$47.20 <u>Standard Number Plate Fee:</u> \$36.40 (2 plates).	<u>Traffic Improvement fee:</u> \$54.15 for private purpose of use, \$58.80 for all other purpose of use. <u>Plate fee:</u> \$29.20, charged on original registration. Same fee applies to a replacement of a standard number plate. Effective 1 July 2017.	<u>Recording fee</u> Car: \$12.10, Cycle: \$12.10, Lorry: \$12.10. <u>Plate Fee:</u> \$25.70, charged on original registration. Effective 1 July 2017.	<u>Administration Fees</u> <i>Renewal of Registration</i> Car: \$7.00, Cycle: \$7.00, Lorry: \$7.00. <i>New Registration</i> Car: \$22.00, Cycle: \$22.00, Lorry: \$22.00. Effective 1 July 2016.	(Pensioner rate in parenthesis) Car (excludes motor vehicle component of fire service levy): \$71.30 (\$37.20), Cycle: \$71.30 (\$37.20), Trailer, caravan or horse float: \$31.00 (\$15.50), Road Safety Levy of \$25.00, or \$15.00 for pensioners, payable on registration.	For vehicles < 4.5 tonnes GVM: \$53.90 (incl. GST). Trailers < 4.5 tonnes GVM: \$53.90 <u>Inspection fee for heavy vehicles:</u> \$123.20 (incl. GST). Effective 1 July 2017.	<u>Surcharge on registration</u> Vehicles not previously registered: \$89.90, Trailer or motorcycle: \$54.30, Lapsed or cancelled: \$45.90, Short-term registration: \$10.00 Re-registration: \$45.90 Pension Concession: \$10.00 Effective 14 August 2017.
MOTOR VEHICLE WEIGHT/ENGINE CAPACITY TAX:								
Motor Vehicle Weight/Engine Capacity Tax (charged annually, unless stated otherwise, on the basis of vehicle weight, or engine capacity or number of cylinders and the number of axles for heavy vehicles):	Based on vehicle tare weight. Effective from 1 January 2017. Weight tax is indexed from 1 January each year in line with the annual change in the Sydney CPI in the year to June of the previous year.	Victorian registration fees are not based on the intended use of the vehicle (i.e. private or business use). Registration fees are charged on motor vehicles with Mass Rating for Charges (MRC) not exceeding 4.5 tonne (light vehicles) and not otherwise entitled to be registered for a lesser fee (various exemptions).	Based on the number of cylinders for vehicles not over 4t GVM: 1 July 2017.	Based on vehicle type and tare (unladen) weight.	Registration fees are not levied by the intended use of the vehicle. Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders. Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders. For Commercial vehicles with an unladen mass exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated according to the unladen mass.	Based on the number of cylinders or vehicle weight. Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles.	Based on engine capacity.	Based on vehicle type and tare (unladen) weight.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>Motor Vehicles Private: (Heavy vehicle weight tax rates set by The Commonwealth in the National Transport Commission Rates)</p>	<p><u>Vehicles that are not lower taxed motor vehicles*</u></p> <p>From 1 July 2017: 0-975Kg: \$207.00, 976-1154Kg: \$240.00, 1155-1504Kg: \$293.00, 1505-2504Kg: \$448.00.</p> <p><u>From 1 January 2018:</u> 0-975Kg: \$211, 976-1154Kg: \$245, 1155-1504Kg: \$299, 1505-2504Kg: \$457.</p> <p><u>Lower taxed motor vehicles</u></p> <p>From 1 July 2017: 0-975Kg: \$207.00, 976-1154Kg: \$234.00, 1155-1504Kg: \$270.00, 1505-2504Kg: \$413.00.</p> <p>*A lower taxed motor vehicle means a motor vehicle of one of the following specifications: a) Certain manufacturer designated petrol-electric hybrid, diesel-electric hybrid, plug-in hybrid, or electric vehicles, b) Vehicles modified for wheelchair access c) Commonwealth Carer Allowance recipients</p> <p>Pensioners are exempt.</p> <p>Primary producers pay the private vehicle charge for cars and station wagons and 55% of the business rates for trucks, tractors and trailers.</p>	<p><u>Hybrid and electric vehicles</u> \$184.70</p> <p><u>Other vehicles</u> \$290.40</p>	<p><u>No. of Cylinders</u> 1,2, 3 & electric and steam: \$244.15 Private purpose of use, \$264.90 all other purpose of use.</p> <p>4: \$310.50 Private purpose of use, \$337.00 all other purpose of use.</p> <p>5 & 6: \$491.65 Private purpose of use, \$533.45 all other purpose of use.</p> <p>7 & 8: \$688.50 Private purpose of use, \$747.05 all other purpose of use.</p> <p>9-12: \$807.45 Private purpose of use, \$876.10 all other purpose of use.</p> <p><u>No. of Rotors</u> 2: \$310.50 Private purpose of use, \$337.00 all other purpose of use.</p> <p>3: \$491.65 Private purpose of use, \$533.45 all other purpose of use.</p> <p>Motor vehicles other than caravan or bus with 4.01t to 4.5t GVM \$771.70 private purpose of use, \$837.50 all other purpose of use.</p>	\$21.68 per 100kg or part thereof.	<p>For passenger carrying vehicles the fee is based on the number of cylinders.</p> <p>4 cyl or less: \$123.00, 5 or 6 cyl: \$252.00, 7 and over: \$365.00.</p> <p><u>Rotary or electric</u> \$123.00.</p>	<p>3 cyl or less: \$111.00, 4 cyl: \$129.00, 5 or 6 cyl: \$162.00, 7 or 8 cyl: \$221.00, Over 8 cyl: \$249.00.</p> <p><u>Rotary or electric</u> \$129.00.</p>	<p><u>Engine Size</u> <u>Less than or equal to 4 cylinders</u> 0-500: \$41.00, 501-1000: \$82.00, 1001-1500: \$134.00, 1501-2000: \$179.00, 2001-3000: \$179.00.</p> <p><u>Greater than 4 cylinders</u> 2001-2500: \$189.00, 2501-3000: \$227.00, 3001-3500: \$281.00, 3501-4000: \$322.00, 4001-4500: \$372.00, 4501-5000: \$414.00, 5001-5500: \$493.00, 5501-6000: \$538.00, 6001-7000: \$611.00, 7001-8000: \$634.00. Effective 1 July 2017</p>	<p><u>Passenger or goods carrying vehicles</u> 0-975kg: \$298.20, 976-1154: \$330.20, 1155-1504: \$373.80, 1505-2504: \$543.30, 2505-2794: \$827.80, 2795-4500: \$841.30.</p> <p><u>Veteran, vintage or historic vehicles:</u> \$53.50.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>Motor Vehicles Business: (Heavy vehicle weight tax rates set by The Commonwealth in the National Transport Commission Rates)</p>	<p><u>Vehicles that are not lower taxed motor vehicles:</u></p> <p>From 1 July 2017: 0-975kg: \$336.00, 976-1154kg: \$382.00, 1155-1504kg: \$463.00, 1505-2504kg: \$697.00.</p> <p>From 1 January 2018: 0-975kg: \$343, 976-1154kg: \$390, 1155-1504kg: \$472, 1505-2504kg: \$711.</p> <p><u>Lower taxed motor vehicles:</u></p> <p>From 1 July 2017: 0-975Kg: \$336.00, 976-1154Kg: \$376.00, 1155-1504Kg: \$440.00, 1505-2504Kg: \$662.00.</p>	<p><u>Registration fee</u> as for private motor vehicles.</p>	<p>Refer to table above for vehicles purpose of use other than private.</p>	<p>As for private motor vehicles.</p>	<p><u>Light Commercial Vehicles:</u> (i.e. do not have a GVM or GCM greater than 4,500 kg). Based on number of cylinders for vehicles with a Tare Mass not exceeding 1,000 kg 1 to 4 cyl: \$123.00, 5 or 6 cyl: \$252.00, 7 and over: \$365.00. <u>Rotary or electric:</u> \$123.00. Based on Tare Mass for vehicles over 1,000 kg 1001-1500kg: \$271.00, >1500kg: \$464.00.</p>	<p><u>Trailer, caravan or horse float with GVM of 4.5 tonnes or less:</u> \$24.00, <u>Tractors (agricultural):</u> \$124.00. <u>Other Light Vehicles</u> <u>A truck with a GVM of 3.0 tonne or more:</u> <4: \$249.00, 5 to 6: \$289.00, 7 to 8: \$331.00, >8: \$372.00. Propelled by a rotary engine or an electric motor \$249 A bus with 10 adult seats including the driver's seat: \$164.00. A bus with more than 10 adult seats including the driver's seat: \$289.00.</p>	<p>Registration fee as for private motor vehicles.</p>	<p><u>Passenger or goods carrying vehicles</u> 0-975kg: \$450.90, 976-1154: \$499.30, 1155-1504: \$575.10, 1505-4500: \$841.30. <u>Tow trucks</u> 0-975: \$264.90, 976-1154: \$289.10, 1155-1504: \$325.50, 1505-4500: \$458.70. <u>Tractors</u> 0-2000: \$165.00, 2001-3999: \$275.60, 4000-4500: \$626.50. <u>Motor implements</u> 0-975: \$122.70, 976-1154: \$129.10, 1155-1504: \$137.00, 1505-4500: \$168.00. <u>Goods carrying and fixed load trailers</u> 0-250: \$83.40, 251-764: \$211.90, 765-975: \$271.00, 976-1154: \$298.00, 1155-1504: \$334.00, 1505-2499: \$477.00, 2500-2504: \$714.00, 2505-2794: \$714.00, 2795-3054: \$803.00, 3055-3304: \$944.00, 3305-3564: \$944.00, 3565-3814: \$1,009.00, 3815-4064: \$1,080.70, 4065-4324: \$1,148.00, 4325-4500: \$1,218.00.</p>
<p>Heavy Vehicles:</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: Heavy vehicles are charged according to the <i>Transport Operations (Road Use Management – Vehicle</i></p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Weight/Engine Capacity Tax (continued):	Mass, number of axles, body type and trailer use.	Mass, number of axles, body type and trailer use where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.	<i>Registration) Regulation 2010.</i> These are nationally agreed charges. The nationally agreed charges apply, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use where they are not otherwise entitled to a concession, i.e. primary producers).	Mass, number of axles, body type and trailer use.	Mass, number of axles, body type and trailer use.	Mass, number of axles, body type and trailer use.	Mass, number of axles, body type and trailer use.	Mass, number of axles, body type and trailer use.
Motor Cycles:	Flat Tax: \$63.00 (Weight Tax).	Flat Tax: \$58.10	Flat Rate: \$117.25 for all purpose of use.	Up to 250cc: \$43.36, per 100kg. Over 250cc: \$65.04 per 100kg.	Flat tax: \$41.00.	Flat tax: \$18.00.	Up to 600cc: \$27.00, Over 600cc: \$41.00.	Flat fee: \$126.00.
TRANSFER FEE:								
Transfer Fee:	Private Transfer Paid within 14 days of acquisition Car: \$32.00, Cycle: \$32.00 Lorry: \$32.00. If paid after 14 days of acquisition. \$149 (\$32 fee + \$117 late surcharge).	Private Transfer Motor vehicle: \$39.10 Trailer/cycle: \$6.30 Dealer Motor vehicle: \$19.90 Trailer/cycle: \$6.30	Car: \$27.10, Cycle: \$27.10, Lorry: \$27.10.	Car: \$16.40, Cycle: \$16.40, Lorry: \$16.40.	Car: \$22.00, Cycle: \$22.00, Lorry: \$22.00.	Car: \$27.90, Cycle: \$27.90, Trailer: \$27.90.	Car: \$17.00, Cycle: \$17.00, Lorry: \$17.00.	Transfer of registration: \$39.40 Late transfer fee: \$105.50
DRIVER'S LICENCE FEE:								
Driver's Licence Fee:	1 Year: \$ 56.00, 3 Years: \$134.00, 5 Years: \$180.00. 10 Years: \$334.00 <i>Note:</i> From 14 May 2012, unrestricted licence holders whose licence expire on or after 1 July 2012, will have their licence renewal fees halved for drivers	3 years: \$79.50 10 years: \$272.30	Queensland Driver's Licence 1 Year: \$76.25, 2 Years: \$106.30, 3 Years: \$131.55, 4 Years: \$152.20, 5 Years: \$170.75, Replacement: \$73.10. Additional fee for grant of licence with licence code 'I' (alcohol ignition	1 Year: \$42.50 5 Years: \$133.50	1 year: \$43.00, or multiply \$43.00 by number of years up to 10 years: \$430.00. <i>Note:</i> In addition to the above fees an Administration Fee of \$17.00 applies.	Standard 1 year: \$32.17, 2 years: \$52.32, 3 years: \$72.47, 4 years: \$92.62, 5 years: \$111.22.	1 year: \$31.00, 2 years: \$47.00, 5 years: \$94.00, 10 years: \$162.00.	Full licence 1 year: \$36.70, 5 years: \$183.60, 10 years: \$341.40.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>who have no relevant offences recorded on their NSW licence for five years prior to the date they renew their licence.</p> <p>Replacement fee: \$26.00.</p> <p>Replacement fee for learner licence: \$22.00</p>		<p>interlock): \$302.00.</p> <p>Application fee for –</p> <ul style="list-style-type: none"> • exemption from logbook requirements: \$41.45, • exemption from high-powered vehicle restriction: \$41.45, • exemption from late night driving restriction: \$41.45, • exemption from alcohol ignition interlock: \$40.05. <p>Application fee for release of information – about a person's Queensland driver licence: \$23.25, –about a person's traffic history: \$23.25.</p>					
Concessions	<p>An exemption is provided for holders of Pensioner Concession Cards and certain cards issued by the Department of Veteran Affairs, subject to income and disability rate thresholds.</p>	<p>Free licence scheme: From 16 December 2015, drivers under 25 years old with no traffic-related offences could be eligible for a free three-year driver licence.</p>	<p>No concession applies to driver licensing in Queensland.</p>	<p>Pensioners and Seniors are eligible for a concession.</p>	<p>Concession fee: 1 year: \$21.50, or multiply \$21.50 by number of years up to 10 years: \$215.00.</p> <p><u>Note:</u> In addition to the above fees an Administration Fee of \$17.00 applies.</p>	<p><u>Pensioner</u> 1 year: \$21.32, 2 years: \$30.62, 3 years: \$41.47, 4 years: \$50.77, 5 years: \$58.52. Persons who are 65 years or older are exempt from the licence renewal fee but must pay a fee of \$10.47 for a drivers licence photo.</p>	<p>Pensioner card holders receive a full concession on licence fees.</p>	<p>Renewal discount</p> <p>ACT residents with good driving record receive 25% for full licence renewal. Cannot have recorded an infringement notice offence, major offence conviction or motor vehicle related traffic offence conviction in previous 5 years.</p> <p>Centrelink concession</p> <p>Unemployed: 50% or 2.5% discount for 1 year depending on driving record.</p> <p>Pensioner or Department of Veterans' Affairs: 100% discount.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
								Diplomats: 100% discount.
OTHER:								
Rider's Licence:	As above, or free if car or lorry licence is held.	As above.	As above. Only one type of licence issued.	As above.	As above for Driver Licence, or free if car or lorry licence is held.	As above.	As above.	As above.
Learners Permit:	Car: \$24.00 Cycle: \$24.00	Motor Car: \$24.20 (Valid for a period of 10 years). Motor Cycle: \$24.20 (Valid for a period of 15 months).	\$166.10 (valid for three years)	Light Vehicle: \$77.20 (Valid for 3 years). Heavy Combination Vehicles: \$176.90 (Includes application fee and 1 practical driving test). Multi Combination Class: \$41.40. (assessment conducted by approved service providers). 10% duty on insurance premium.	\$60.00 plus an administration fee of \$17.00 (issued for a period of 24 months).	L1, L2, P1 & P2: \$32.17 Motorcycle: \$32.17.	Cars: Learner \$23.00 (24 months) Provisional (under 25 years of age) \$47 (24 months) Provisional (over 25 years of age) \$31 (12 months), Cycles: \$23.00 (24 months).	Car: \$44.70 for 2 years. Motorcycle: \$22.50 for 1 year.
Surcharge/Levy on Motor Vehicle Third Party Vehicle Insurance:	The fund levy previously known as the Medical Care and Injury Services (MCIS) levy is set out below and is effective from 1 December 2017. Motor cars Sydney metro - \$142.01 Outer metro - \$142.00 Newcastle/Central Coast - \$113.59 Wollongong - \$126.50 Country - \$110.15 Motor cycle (226-725cc) Sydney metro - \$103.48 Outer metro - \$69.45 Newcastle/Central Coast - \$70.32 Wollongong - \$70.27 Country - \$61.48 Light goods carrying vehicle (up to 4.5t GVM)	10% stamp duty on insurance premium.	10 cents Stamp duty per policy. For a 12 month term CTP insurance policy, the total levies and fees excluding stamp duty range from \$23.40 - \$715.10 depending on the class. This includes a Transport Administration fee of \$7.50 and the National Injury Insurance Scheme Queensland levy introduced as from 1 Oct 2016.		Yearly policy: \$60.00, 3 month policy: \$15.00. No charge for historic vehicles and some concession card holders. 11% stamp duty on insurance premium.	A premium duty levy of \$20.00 applies to all transactions involving compulsory third party insurance (including periodic transactions).	Nil.	CTP Regulator Levy: \$1.00. Levied on each CTP policy for vehicle (other than trailer). Road Rescue Fee: \$25.90. Levied on all vehicles other than veteran, vintage and historic vehicles, Jervis Bay vehicles and trailers. Road Safety Contribution: \$2.50. Payable with all registrations (other than trailers). <u>Lifetime Care and Support Levy</u> Levied on each CTP policy for vehicle (other than trailer).

NSW Treasury

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	Sydney metro - \$233.45 Outer metro - \$160.99 Newcastle/Central Coast - \$137.57 Wollongong - \$170.75 Country - \$107.40							12 month policy: \$35.00, 6 month policy: \$17.50, 3 month policy: \$8.70. <u>LTCs Levy for veteran, vintage and historic vehicles</u> 12 month policy: \$7.00, 6 month policy: \$3.50, 3 month policy: \$1.70.