

Interstate Comparison of Taxes 2018/19 – 2021/22

Research paper

September 2022

Acknowledgement of Country

We acknowledge that Aboriginal and Torres Strait Islander peoples are the First Peoples and Traditional Custodians of Australia, and the oldest continuing culture in human history.

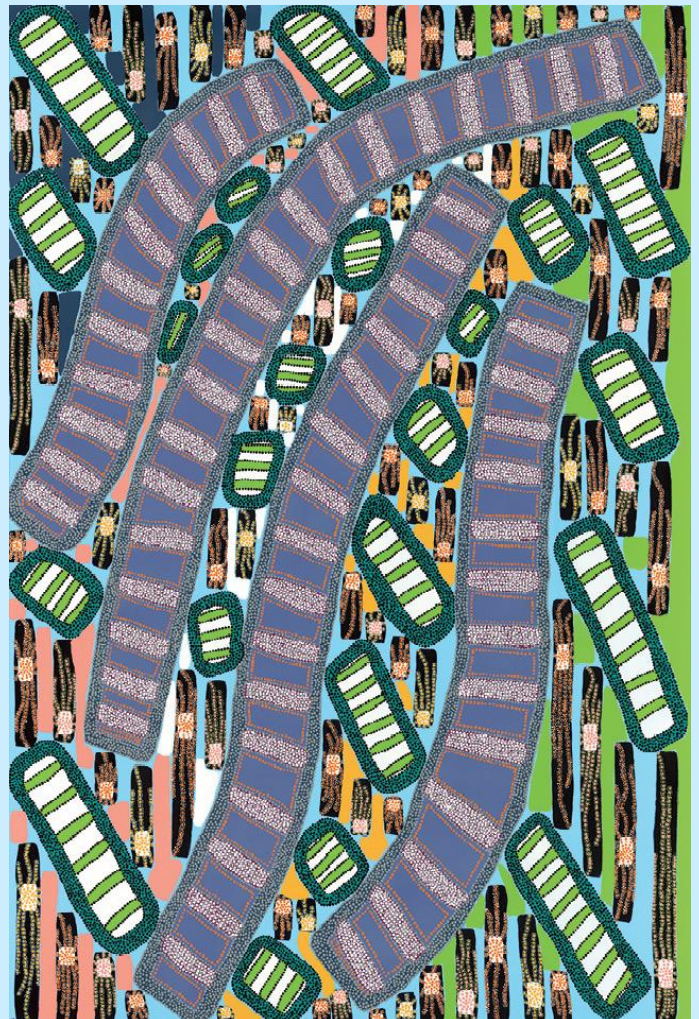
We pay respect to Elders past and present and commit to respecting the lands we walk on, and the communities we walk with.

We celebrate the deep and enduring connection of Aboriginal and Torres Strait Islander peoples to Country and acknowledge their continuing custodianship of the land, seas, and sky.

We acknowledge the ongoing stewardship of Aboriginal and Torres Strait Islander peoples, and the important contribution they make to our communities and economies.

We reflect on the continuing impact of government policies and practices, and recognise our responsibility to work together with and for Aboriginal and Torres Strait Islander peoples, families, and communities towards improved economic, social, and cultural outcomes

Artwork:
Regeneration by Josie Rose



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Note

This publication is issued in electronic format only and is available from the NSW Treasury website:
www.treasury.nsw.gov.au

Details checked by state and territory treasuries June 2022.

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.

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Major tax initiatives 2021/22

The following is a summary of taxation changes and announcements by states and territories up to February 2022:

NSW

Motor vehicle stamp duty – exemption for electric vehicles

From 1 September 2021, new and second-hand battery electric vehicles and hydrogen fuel cell vehicles (FCEVs) under \$78,000 were made exempt from motor vehicle duty. This exemption was extended to all zero and low emissions vehicles (ZLEVs), new and used, from the start date of the new road user charge.

Distance-based road user charge for ZLEVs

The NSW Government introduced a road user charge (RUC) on ZLEVs, to commence from 1 July 2027 or such time as battery electric vehicles comprise 30 per cent of new vehicle sales in NSW. The charge will be levied at a rate of 2.5 cents per kilometre (in 2021-22 dollars) and indexed annually at Sydney Consumer Price Index.

Payroll tax deferrals and waivers

Businesses eligible for a 2021 COVID-19 Business Grant or JobSaver, with payrolls \$10 million or less, will be eligible for a 50 per cent waiver in their 2021-22 payroll tax, up from 25 per cent. Businesses were also able to further defer payroll tax payments due from July 2021 through to December 2021.

Land tax relief for landlords, supporting rental relief for tenants

From 1 July 2021 to 31 December 2021, commercial or residential landowners who reduced their tenants' rent due to COVID-19 were eligible for land tax relief, which was the lesser of:

- The amount of rent reduction provided to an eligible tenant for any period between 1 July 2021 and 31 December 2021.
- 100 per cent of the land tax attributable to the parcel of land leased to the tenant.

Levy on point-to-point services

The existing \$1 levy on all point-to-point transport trips has been extended to 2024-25.

Victoria

Land transfer duty

From 1 July 2021, a premium rate of land transfer duty was introduced for transactions of properties with a dutiable value exceeding \$2 million. For these properties, the rate of duty is \$110,000 plus 6.5 per cent of the dutiable value over \$2 million.

The threshold for the off-the-plan concession for land transfer duty was temporarily increased to \$1 million for home buyers, for contracts entered into from 1 July 2021 to 30 June 2023.

For contracts entered into between 1 July 2021 and 30 June 2022, a 50 per cent land transfer duty concession is available for the purchase of new residential property in the City of Melbourne local government area with a dutiable value of up to \$1 million.

Whilst, for contracts entered into between 21 May 2021 and 30 June 2022, a full exemption from land transfer duty is available on the purchase of new residential property in the City of Melbourne local government area with a dutiable value of up to \$1 million, provided the property has been unsold for 12 months or more since completion.

Land tax relief

From 1 January 2022, the land tax rate was increased by 0.25 percentage points for taxable landholdings exceeding \$1.8 million and 0.3 percentage points for taxable landholdings exceeding \$3 million.

From 1 January 2022, the land tax-free threshold for general land tax rates was increased from \$250,000 to \$300,000.

In August and September 2021, the Victorian Government announced a further 25 per cent reduction on 2021 land tax for eligible commercial landlords who provided rent relief between 28 July 2021 and 15 January 2022, and commercial owner-occupiers. Deferral of remaining tax until 31 May 2022 was also provided, including any 2020 land tax previously deferred to 30 November 2021.

The build-to-rent land tax concession was redesigned so that eligible build-to-rent developments completed and operational between 1 January 2021 and 31 December 2031 would receive both the 50 per cent land tax discount and full exemption from the Absentee Owner Surcharge for up to 30 years from 1 January 2022.

Payroll tax threshold and regional rate

It was previously announced the payroll tax-free threshold would increase to \$675,000 from 1 July 2021, and \$700,000 by 1 July 2022 (see Major tax initiatives 2019/20). The full threshold increase was brought forward, which resulted in the payroll tax-free threshold increasing from \$650,000 to \$700,000 from 1 July 2021.

It was previously announced the regional payroll tax rate would be reduced to 1.2125 per cent by 1 July 2022 (see Major tax initiatives 2019/20). The full regional rate reduction was brought forward, which reduced the regional rate from 2.02 per cent to 1.2125 per cent from 1 July 2021.

Payroll tax relief

Further payroll tax relief was provided to universities which extended repayment of the original 2020-21 deferral due in June 2023 to December 2023. An additional deferral was also provided for payroll tax payable for the second half of 2021-22, to be repaid in two instalments in June and December 2024.

Mental health and wellbeing levy

From 1 January 2022, the Mental Health and Wellbeing Levy was implemented as a payroll tax surcharge on businesses with payrolls over \$10 million a year.

A rate of 0.5 per cent was applied for businesses with payrolls above \$10 million, and an additional 0.5 per cent for payrolls above \$100 million.

Existing payroll tax exemptions for private schools, hospitals, charities, local councils, and wages paid for parental and volunteer leave apply for the Levy.

Wagering and betting tax

From 1 July 2021, the wagering and betting tax was increased from 8 per cent to 10 per cent. The amount provided to the Victoria Racing Industry also increased, to equal to 3.5 per cent of taxable net wagering revenue.

Keno tax

From 15 April 2022, the keno tax was moved to a point of consumption framework.

Windfall gains tax

From 1 July 2023, a tax will apply to large windfall gains associated with planning decisions to rezone land where the total value uplift from a rezoning decision is greater than \$100,000.

Land value uplifts will be taxed at 50 per cent of the total uplift for windfalls above \$500,000, with the tax phasing in from \$100,000.

Several exemptions will apply, including for up to two hectares of land with a residence affixed. Landowners will have the option to defer payment of the tax liability until the next dutiable transaction or until 30 years pass, whichever occurs first.

Zero and low emission vehicle road user charge

From 1 July 2021, registered operators of Zero and Low Emission Vehicles (ZLEVs) – electric vehicles, hydrogen-powered vehicles, and plug-in hybrid-electric vehicles – must pay a road user charge based on the distance travelled. 'Conventional hybrids' are not ZLEVs and are not required to pay a road user charge. The charge will be 2.5 cents per km for electric vehicles and hydrogen-powered vehicles and 2 cents per km for plug-in hybrid-electric vehicles.

A registration discount of \$100 per year applies to vehicles classified as ZLEVs.

Queensland

Payroll tax deferrals and waivers

Eligible tourism and hospitality businesses were able to defer July 2021 or August 2021 payroll tax payments by six months.

Payroll tax rebate

The 50 per cent payroll tax rebate for apprentices and trainees was extended for 12 months until 30 June 2022.

Land tax

As part of the 2021-22 Budget Update, amendments were announced to land tax arrangements to account for the value of land held interstate when assessing taxpayers' land tax liability.

A total national taxable land value will be established for each QLD landholder, which will continue to exclude exempt land such as principal place of residence. The national taxable value will determine the appropriate tax rate that will then be applied to the QLD proportion of the value of the individual or entity's landholdings.

Landholders will continue to be able to access all available exemptions, such as the principal place of residence and primary production exemptions. Additional land tax will only apply to the taxable QLD landholdings of individuals who own land in multiple jurisdictions. The timing of

commencement of this reform will be subject to the passage of appropriate legislative amendments.

Western Australia

Off-the-plan transfer duty rebate

The existing off-the-plan transfer duty rebate has been extended at a reduced rate for a further two years, until 24 October 2023. The extension provides a 50 per cent transfer duty rebate (up to a maximum of \$50,000) to owner-occupiers and investors who enter into a pre-construction contract to purchase a new residential unit or apartment in a multi-tiered strata scheme.

South Australia

Apprentice and trainee payroll tax exemption

The apprentice and trainee payroll tax exemption, introduced in the 2020-21 Budget, was extended by 12 months, and applies to eligible training contracts entered into up to 30 June 2022.

Land tax transition fund

The land tax transition fund provides relief to taxpayers negatively impacted by changes to the aggregation of land for the calculation of land tax. The level of relief available was increased from 30 per cent to 70 per cent of the relevant increase in an eligible taxpayer's land tax bill in 2021-22.

Land tax reduction for build-to-rent projects

A 50 per cent land tax discount was announced for eligible new build-to-rent projects. The discount reduces the land value for eligible projects for land tax purposes by 50 per cent until the 2039-40 land tax year.

Tasmania

Land tax

Land tax thresholds were adjusted to increase the tax-free threshold for land tax from \$24,999 to \$49,999, increase the start of the middle tax band threshold to \$50,000 and increase the top tax band threshold from \$350,000 to \$400,000.

Additional changes were also implemented to allow the land tax payment to be made in three instalments where the amount of land tax payable in any financial year exceeds \$500 (previously \$1,000).

Unpaid tax interest rate premium reduction

The premium component of the interest rate charged on unpaid tax was reduced from 8 per cent to 4 per cent.

Duty concessions

The value threshold for the First Home Buyer Duty Concession and Pensioner Duty Concession was increased from \$400,000 to \$500,000.

Cap on motor accidents insurance board premium duty

A cap was set on the Motor Accidents Insurance Board premium duty at \$20 per annum to enable quarterly payment of vehicle registration bills.

Waiver of duty on electric and hydrogen vehicles

A two-year waiver of duty was introduced on the purchase of new and second-hand electric and hydrogen fuel cell vehicles to incentivise the uptake of these vehicles by reducing upfront costs.

Road user charge for zero and low emission vehicles

A road user charge for zero and low emission vehicles was introduced to commence from 1 July 2027 or when zero and low emissions vehicles make up 30 per cent of all new vehicle sales.

Northern Territory

Gambling tax

A range of gambling tax measures were introduced, including:

- Increased the maximum annual tax cap applicable to bookmakers and betting exchanges from 500,000 to 1 million revenue units.
- Reduced the rate of bookmaker and betting exchange tax on gross monthly profits from 10 per cent to 5 per cent.
- Expanded bookmaker and betting exchange tax to total monthly betting profits, including sports and other betting, in addition to racing betting.

Mineral royalties

Implemented changes to narrow the types of expenditure able to be deducted as operating costs pursuant to the *Mineral Royalty Act 1982*.

Australian Capital Territory

Payroll tax

The COVID-19 payroll tax exemption for wages paid to new apprentices or trainees employed on or after 1 August 2020 from the start of employment was extended until 30 June 2022.

Land tax

Residential tenancy relief was extended until 31 December 2021 for residential landlords who reduced rents by at least 25 per cent for tenants who were impacted by COVID-19. A land tax rebate of 50 per cent of the rent reduction, up to \$1,300 per quarter (around \$100 per week) was provided to landlords under the measure.

Conveyance duty concessions

A conveyance duty concession for off-the-plan units was implemented. No duty is payable for off-the-plan units (unit-titled apartments and townhouses) valued at \$500,000 or below purchased by owner-occupiers if the contract is exchanged on or after 1 July 2021 and on or before 31 March 2022. From 1 April 2022, the property value threshold for the concession increased from \$500,000 to \$600,000.

A lower base residential conveyance duty tax rate for owner-occupiers was also introduced.

For the Home Buyer Concession Scheme, the benefit available is capped at \$35,910 (equivalent to the amount of duty payable for an owner-occupied property with a dutiable value of \$1 million) from 1 July 2021.

Safer Families Levy

The Safer Families Levy, applied to residential and rural properties, increased to \$35 in 2021-22 and will increase by an additional \$5 each year over the forward years.

Major tax initiatives 2020/21

The following is a summary of taxation changes and announcements by states and territories up to January 2021:

NSW

Lowering the payroll tax rate

For the financial years 2020-21 and 2021-22, the payroll tax rate was reduced from 5.45 per cent to 4.85 per cent for all NSW tax-paying businesses.

Increasing the payroll tax threshold

From 1 July 2020, the payroll tax threshold was permanently increased from \$900,000 to \$1.2 million to support the recovery and viability of businesses in NSW.

Waiving 2019-20 payroll tax for small businesses

For the financial year 2019-20, businesses with grouped Australian wages of \$10 million or less had 25 per cent of their 2019-20 annual payroll tax waived retrospectively by the NSW Government.

Payroll tax exemption for additional wages arising from JobKeeper

For the financial year 2019-20, the NSW Government implemented a retrospective payroll tax exemption to ensure that businesses did not face additional costs when passing on JobKeeper payments to their employees.

Land tax relief for landlords, supporting rental relief for tenants

For the 2020 land tax year, landlords who reduce the rents of tenants experiencing financial distress as a result of the pandemic were eligible for land tax relief of up to 50 per cent of their liability relating to the land leased.

For the 2021 land tax year, landlords were eligible for land tax relief of up to 25 per cent rental reductions provided in each of the periods from 1 April 2020 to 30 September 2020, 1 October 2020 to 31 December 2020 and 1 January 2021 to 28 March 2021.

Land tax concession for build-to-rent properties

From 1 July 2020, new build-to-rent developments are eligible for land tax concessions of up to 50 per cent on applicable land until 2040; and are also exempt from foreign investor surcharges.

Reducing transfer duty for first home buyers purchasing new homes

From 1 August 2020 to 31 July 2021, the NSW Government increased first home buyer concessions for new homes valued between \$650,000 and \$1 million. A first home buyer paid no transfer duty when they purchased a new home valued up to \$800,000, and a concessional rate of duty when purchasing a new home valued between \$800,000 and \$1 million.

Transfer duty was also reduced for first home buyers of vacant land, with exemptions applying for land valued up to \$400,000, and concessions applying for land valued up to \$500,000.

Transfer duty relief for bushfire victims

People who lost their homes in the 2019-20 bushfires could access up to \$55,000 in transfer duty relief if they purchased a replacement property elsewhere in NSW rather than rebuild.

Payroll and gambling tax deferrals

In response to COVID-19, the NSW Government offered a range of tax deferrals for payroll tax and a range of gambling taxes and duties for six months, with extended repayment plans made available at the end of the deferral period.

Victoria

First Home Owner Grant

The temporary \$20,000 First Home Owner Grant for people buying or building a new home in regional Victoria was extended for an additional year, to apply to contracts of sale entered up until 30 June 2021.

Land transfer duty

Between 25 November 2020 and 30 June 2021, a temporary land transfer duty waiver of 50 per cent was provided to new residential property transactions with a dutiable value of up to \$1 million, and a 25 per cent waiver for existing properties with a dutiable value of up to \$1 million was also provided.

The increase in the rate of the concession for commercial and industrial property transactions in regional Victoria to 50 per cent was brought forward to apply to contracts entered into from 1 January 2021 (rather than 1 July 2023 as originally announced in the *Victorian Budget 2019/20*).

A 50 per cent concession was provided for commercial and industrial property transactions in bushfire affected local government areas for contracts entered into from 27 January 2020.

A land transfer duty waiver of up to \$55,000 was provided to homeowners whose homes were destroyed in the 2019-2020 Victorian bushfires, equivalent to the duty on a \$1 million home. For replacement homes valued above \$1 million, the duty relief was capped at \$55,000. Homeowners will have up to four years to claim this relief.

Land tax relief

Six relief measures were provided across the 2020 and 2021 land tax years:

- Land tax relief was provided for 2020 land tax liabilities for properties destroyed or substantially damaged as a result of the 2019-2020 Victorian Bushfires. Owners of properties used to provide free accommodation to people displaced by the 2019-2020

Victorian Bushfires for one month or more were able to claim a reduction in their 2021 land tax, with a full waiver if the free accommodation period was six months or more.

- Deferral of 2020 land tax until 31 March 2021 for eligible landholders that owned at least one non-residential property and total taxable landholdings below \$1 million.
- A reduction of up to 50 per cent on 2020 land tax (exclusive of any absentee owner surcharge) for eligible commercial and residential landlords that provided eligible tenants with rent relief, with the remainder deferred until 31 March 2021.
- A 25 per cent reduction on 2020 land tax for eligible small and medium businesses that operated from owner occupied properties and eligible landlords who were unable to secure a tenant because of public health restrictions during the coronavirus (COVID-19) pandemic.
- A 25 per cent reduction on 2021 land tax (1 January 2021 to 28 March 2021) for eligible residential and commercial landlords and commercial owner-occupiers, and deferral of remaining tax until 30 November 2021, including any deferred land tax from 2020.
- A waiver of 2021 vacant residential land tax liabilities that arose due to property vacancies in 2020.

A 50 per cent land tax discount was announced for build-to-rent projects, including an exemption from the Absentee Owner Surcharge, from 1 January 2022, with eligibility criteria to be announced closer to commencement (see major tax initiatives 2021/22).

Payroll tax relief

Further payroll tax relief measures were provided in response to the coronavirus (COVID-19) pandemic:

- Employers with Victorian payrolls up to \$10 million (based on the employer's 2019-20 financial year returns) were able to defer 2020-21 payroll tax liabilities, to be repaid in quarterly instalments in the 2021-22 financial year.
- Eligible universities were able to defer the first half of 2020-21 payroll tax liabilities, with repayment of at least half of the deferred amount due by June 2022 and the balance by June 2023.
- Businesses with annual Australian group wages less than \$10 million were eligible for a non-refundable tax credit (New jobs tax credit) of 10 cents for every dollar of Victorian wages paid in 2020-21 and 2021-22 above the previous year's wages.
- From 1 July 2021, employers were eligible to pay payroll tax annually if their annual Victorian payroll tax liabilities were less than \$100,000, up from \$40,000.

Congestion levy

The Victorian Government waived 25 per cent of the 2020 congestion levy, with car park owners also able to defer any outstanding balances until 31 March 2021.

Commercial passenger vehicle services levy

The Victorian Government waived the commercial passenger vehicle service levy payable for the June 2020 quarter.

Motor vehicle duty

A motor vehicle duty waiver of up to \$2,100 per vehicle for up to two vehicles per person was provided to people who purchased a Victorian-registered motor vehicle to replace a vehicle destroyed in the 2019-2020 Victorian bushfires. Claims could be made until 1 April 2022.

Queensland

Transfer duty

Amendments to the *Duties Act 2001* gave effect to three beneficial administrative arrangements that extended the family primary production business transfer duty concession to dutiable transactions between a person and their first cousin or first cousin's spouse. This extension will remain on a permanent basis.

Regional home building boost grant

The QLD Government provided a one-off \$5,000 grant to eligible owner-occupiers who purchased a new home or commence building a new home in regional Queensland between 4 June 2020 and 31 December 2020.

Payroll tax

The 50 per cent payroll tax rebate for wages paid or payable to apprentices and trainees was extended for a further 12 months ending on 30 June 2021.

Waste disposal levy

The first annual increase of the waste disposal levy of \$5 per tonne per annum was deferred by six months to 1 January 2021.

Gambling tax relief

A deferral for payment of March 2020 gaming machines taxes, including those paid by casinos, was provided with repayments occurring in February 2021, April 2021, and June 2021.

Lotteries taxes for July to December 2020 were deferred until 31 March 2021.

Land tax

Land tax relief measures were introduced to alleviate the impacts of coronavirus (COVID-19), including:

- A land tax rebate of 25 per cent for eligible properties for the 2019-20 and 2020-21 assessment years.
- A waiver of the 2 per cent foreign surcharge for the 2019-20 assessment year.
- A three-month deferral of 2020-21 liabilities.

Petroleum royalties

From 1 October 2020 petroleum royalty liability will be determined for each royalty return period by applying the relevant royalty rate to the volume of petroleum produced by a petroleum

producer in the period. The petroleum royalty rate will be determined having regard to the type of petroleum and its use.

Under the volume model, gas produced by a petroleum producer during a royalty return period is classified as either domestic gas, supply gas or project gas. Domestic gas is subject to a lower royalty rate than supply gas or project gas.

Western Australia

Payroll tax

The payroll tax exemption threshold was increased to \$1 million on 1 July 2020, bringing forward the increase from the previously planned date of 1 January 2021.

Legislation was introduced to exempt JobKeeper payments from payroll tax.

Payroll tax was waived for four months between 1 March 2020 and 30 June 2020 for small to medium-sized businesses with Australia-wide annual wages of less than \$7.5 million in 2019-20.

Extension of the off-the-plan duty rebate scheme

The off-the-plan duty rebate scheme was temporarily expanded to contracts entered into between 4 June 2020 and 31 December 2020 for the purchase of a new unit or apartment, in a multi-tiered strata development that was already under construction. Eligible transactions for the expanded scheme were able to receive a transfer duty rebate of 75 per cent of duty paid, up to a maximum value of \$25,000.

Land tax

Up to two grants per landlord, each equal to 25 per cent of the landlord's 2019-20 land tax bill (including MRIT), may be available to commercial landlords who provided a minimum level of rent relief for eligible tenants affected by COVID-19.

Following a State Administrative Tribunal clarification relating to relocatable homes in caravan parks, amendments will be introduced to ensure owner-occupied relocatable homes retain access to a land tax exemption.

Amendments will be introduced to provide a land tax exemption on the former principal place of residence of a homeowner who has been required to move into full-time care (effective 1 July 2020), providing their home is not rented out.

South Australia

Payroll tax

Relief measures were introduced to support businesses during the COVID-19 pandemic, including:

- An exemption of all Commonwealth Government's JobKeeper payments from payroll tax.
- A 15-month waiver of payroll tax due over the period April 2020 to June 2021 for businesses and business groups with annual wages below \$4 million.

- A six-month waiver of payroll tax due over the period January 2021 to June 2021 for businesses eligible for the extended Commonwealth JobKeeper payment from 4 January 2021.
- Up to a nine-month deferral of payroll tax due over the period April 2020 to December 2020 for businesses with annual Australian wages above \$4 million adversely impacted by COVID-19. Extended payment arrangements were made available for deferred payroll tax liabilities.

A 12-month payroll tax exemption was introduced for wages paid to eligible new apprentices and trainees who commenced a relevant training contract with an employer from 10 November 2020 to 30 June 2021.

Land tax

Land tax relief of up to 50 per cent of 2019-20 land tax bills was available for eligible landlords and commercial owner occupiers impacted by COVID-19.

The land tax transition fund provides relief to taxpayers negatively impacted by changes to the aggregation of land for the calculation of land tax. The level of relief available was increased from 50 per cent to 100 per cent of the relevant increase in an eligible taxpayer's land tax bill in 2022-23.

Tasmania

Payroll tax

The Tasmanian Government treated the Commonwealth Government's Jobkeeper payments as exempted wages not subject to payroll tax.

The Government reintroduced a twelve-month payroll tax rebate to approved employers for the wages of new youth employees (aged 24 years and under) employed between 1 April and 31 December 2020;

The Government extended the payroll tax rebate scheme including:

- Extensions for new youth employees for 18 months from 31 December 2020 to 30 June 2022.
- Extensions for apprentices and trainees employed in specific industries for 12 months from 30 June 2021 to 30 June 2022.
- Extensions for apprentices and trainees in all industries from 1 January 2021 to 30 June 2022.

The Government also introduced payroll tax waivers in 2019-20 for Tasmanian hospitality, tourism, and seafood industry employers and Tasmanian employers with wages of up to \$5 million in 2019-20 that were adversely affected by COVID-19.

Land tax

A land tax waiver was introduced in 2019-20 for taxpayers that had a liability of less than \$150.

The land tax exemption for 2020-21 for commercial landowners that have suffered significant financial impact due to COVID-19 applied in 2020-21.

Northern Territory

Payroll tax

The Commonwealth Government's Jobkeeper payments were treated as exempt wages not subject to payroll tax.

Waivers and deferrals of payroll tax in 2019-20 and 2020-21 were introduced for businesses experiencing hardship because of COVID-19.

The government extended the hiring resident employees payroll tax exemption for one year, to employees engaged prior to 30 June 2021. Wages payable to those employees may be exempt for up to two years.

Gambling tax

The NT government introduced a waiver of community gaming machine and casino taxes in March 2020. Community gaming machine tax rates were reduced to 2017 levels from 1 April 2020.

Stamp duty

The stamp duty homeowner assistance schemes were extended from their scheduled cessation date of 30 November 2020 to 30 June 2021.

Property activation levy

Property owners were entitled to apply for the levy to be waived for lots that became vacant or unoccupied because of COVID-19.

Australian Capital Territory

Payroll tax

The Commonwealth Government's Jobkeeper payments were treated as exempt wages not subject to payroll tax.

The COVID-19 payroll tax exemption for wages paid to new apprentices or trainees employed on or after 1 August 2020 from the start of employment was extended until 30 June 2021.

The COVID-19 payroll tax deferral that was available to impacted businesses in the construction industry was extended to cover September 2020 and November 2020 with payment due by 31 December 2020.

All ACT businesses with Australia-wide or group Australia-wide wages of up to \$10 million were allowed to defer their 2020-21 payroll tax, interest-free, until 1 July 2022.

Payroll tax waivers/exemptions for businesses not permitted to operate or only operate on a very limited basis were extended, with month-to-month assistance for payroll tax payable from September 2020 to June 2021.

Universities liable for payroll tax in the ACT were able to defer up to 18 months of payroll tax from 1 January 2021, capped at \$10 million per university. These deferrals were subject to a concessional interest rate.

Land tax

Residential tenancy relief was extended until 30 June 2021 for residential landlords who reduced rents by at least 25 per cent for tenants who were impacted by COVID-19. A land tax rebate of 50 per cent of the rent reduction, up to \$1,300 per quarter (around \$100 per week) was provided to landlords under the measure.

Note for commercial landlords, support was provided through rates relief for those who reduced rent for tenants affected by COVID-19. The relief measure was extended until 31 January 2021. Commercial property owners who operated businesses from premises they own were also eligible for assistance if they were negatively affected by COVID-19, until 31 January 2021.

The cap on the number of properties that could access assistance under the Affordable Community Housing Land Tax Exemption – Pilot was increased from 125 to 250 properties and was made permanent. The scheme offered landlords a land tax exemption if they rented their properties at below 75 per cent of the market rate through an eligible Community Housing provider.

Lease variation charge remission – extension

The COVID-19 Construction and Jobs Growth Lease Variation Charge (LVC) Remission was extended at a lower rate, until 30 June 2021. The remission of 25 per cent of LVC payable on eligible developments applies where an application to enter the LVC deferred payment scheme was made between 24 December 2020 and 30 June 2021, and construction commenced by 30 September 2021.

Pensioner Duty Concession Scheme

The Pensioner Duty Concession Scheme was extended to 30 June 2021 and then made ongoing from 20 May 2021. The Scheme thresholds are subject to annual adjustment.

City Centre Marketing and Improvements Levy

The City Centre Marketing and Improvements Levy was halved in 2020-21. The levy applies at the rate of 0.1496 per cent for the retail core, and 0.1080 per cent for the non-retail core.

Zero emissions vehicles – two years' free registration

Registration fees on newly purchased new or second hand zero emission vehicles registered from May 2021 to June 2024 were waived for the first two years of their registration.

Major tax initiatives 2019/20

The following is a summary of taxation changes and announcements by states and territories up to January 2020:

NSW

Foreign investor surcharge exemption for retirement visa holders

From 1 July 2019, holders of retirement visas (subclass 410 and 405) were exempt from foreign investor surcharges on transfer duty and land tax for principal places of residence.

Payroll tax

From 1 July 2019 to 30 June 2020, the payroll tax threshold was aggregate annual gross remuneration over \$900,000 paid by a single or group taxpayer.

Land tax

For the 2019 land tax year, the benchmark tax rate was \$100 plus 1.6 per cent of the land value between the thresholds of \$692,000 and \$4,231,000, and 2 per cent thereafter.

Transfer duty thresholds

From 1 July 2019, transfer duty thresholds were to be indexed to the Sydney Consumer Price Index.

Point of consumption tax

From 1 January 2019, a point of consumption tax was levied on all bets placed by customers in NSW with Australian-based wagering operators. The rate for the tax was 10 per cent on net wagering revenue derived from all types of wagering, including fixed odds bets, totalizator bets and bets facilitated by a betting exchange. The NSW totalizator may offset its tax liability by its betting tax payments.

Motor vehicle registration fees

From 1 July 2019, the standard registration fee for all light vehicles (up to 4.5 tonnes Gross Vehicle Mass) was \$67 per annum, but a range of other charges are levied for temporary or conditional registration, for registration transfer or cancellation, for special permits and on heavy vehicles.

Victoria

Foreign purchaser duty surcharge

The land transfer duty surcharge on foreign buyers of residential property was increased from 7 per cent to 8 per cent on the greater of the purchase price or the market value of the property, in addition to any other stamp duty payable. The surcharge is payable at settlement for contracts entered into on or after 1 July 2019.

Land transfer duty for commercial and industrial property in regional Victoria

From 1 July 2019, a 10 per cent land transfer duty concession for commercial and industrial property transactions in regional Victoria was introduced. This concession increased by 10 percentage points each financial year until 1 July 2023, when the concession would be 50 per cent. This increase to 50 per cent was subsequently brought forward in the Victorian State Budget 2020/21 (see Major tax initiatives 2020/21).

Corporate reconstruction duty relief

From 1 July 2019, the current exemption applying to qualifying transactions of corporate reconstructions was replaced with a concessional rate of 10 per cent of the duty otherwise payable.

Land tax

From 1 January 2020, land in metropolitan Melbourne that is contiguous with a principal place of residence but on a separate title and without a separate residence was no longer exempt from land tax.

Land tax absentee owner surcharge

From 1 January 2020, the absentee owner surcharge, which is the additional amount that applies over the land tax paid at general and trust surcharge rates to landowners who do not ordinarily reside in Australia, increased from 1.5 per cent to 2.0 per cent.

Special land tax

Special land tax was a one-off tax charged in certain circumstances where land that was exempt from land tax ceased to be exempt. It was charged at a rate of 5 per cent of the taxable value of the land and was imposed on the date the land ceased to be exempt. If the buyer was also an absentee owner, a rate of 7 per cent was charged from 1 January 2020, reflecting the increase in the absentee owner surcharge.

The special land tax was abolished in December 2020 as it was no longer fit for its original purpose. Abolishing this inefficient tax simplified the law and encouraged more efficient use of land, with only a modest loss of revenue.

Motor vehicle duty for luxury vehicles

From 1 July 2019, motor vehicle duty for used passenger motor vehicles valued above the luxury threshold was charged \$10.40 per \$200 of market value. This aligned the rate of motor vehicle duty on purchases of used cars above the luxury threshold with the rate for new cars.

Low-emission passenger cars (with carbon dioxide emissions less than 120g/km) and cars owned by primary producers used in the business of primary production and valued above the luxury car threshold were charged a concessionary duty rate of \$8.40 per \$200 of market value.

Two new super-luxury thresholds were also introduced from 1 July 2019. All passenger motor vehicles valued between \$100,001 and \$150,000 were charged a motor vehicle duty of \$14.00 per \$200 of market value and all passenger motor vehicles valued above \$150,001 were charged a motor vehicle duty of \$18.00 per \$200 of market value.

Motor vehicle duty – service demonstrator vehicles exemption

Prior to 2019-20, licenced motor car traders (LMCT) carrying on the business of wholesale or retail dealings in motor vehicles were entitled to a duty exemption when purchasing trading stock and/or demonstrator vehicles used predominantly for either or both of these purposes. This exemption reflected the essence of the business of LMCTs – the acquisition and sale of motor vehicles.

From 1 July 2019, LMCTs were also entitled to an exemption on service demonstrator vehicles that satisfy similar criteria. Service demonstrator vehicles were made available to customers of the LMCT without charge while the customer's motor vehicle is being serviced, with the purpose of selling a vehicle of the same class.

Payroll tax

From 1 July 2019, the payroll tax exemption for wages paid to employees on maternity leave was extended to all types of parental leave, applying for up to 14 weeks of wages paid to employees taking parental leave.

It was announced the regional payroll tax rate would be reduced to 1.2125 per cent by 2022-23, with the reduction phased in, with three reductions of around 0.4 percentage points each financial year commencing from 1 July 2020.

It was announced the payroll tax-free threshold would increase from \$650,000 to \$700,000 by 2022-23, with an initial increase of \$25,000 from 1 July 2021 and a further increase of \$25,000 from 1 July 2022.

During 2019-20 the Government also announced a range of measures to provide relief to businesses affected by the 2019-2020 bushfires and the coronavirus (COVID-19) pandemic:

- From 1 July 2019, the rate of payroll tax for regional employers in bushfire-affected areas was reduced to 1.2125 per cent. This included employers with a registered address in – East Gippsland, Mansfield, Wellington, Wangaratta, Towong and Alpine local government areas. This was announced in January 2020 in response to the 2019-20 Victorian bushfires and applied retrospectively.
- Employers with annual Victorian taxable wages up to \$3 million had 2019-20 payroll tax liabilities waived or refunded.
- Additional wages paid to employees under the JobKeeper program were exempted from payroll tax.

Point of consumption tax on wagering and betting

A point of consumption framework was introduced for wagering and betting taxes, to be effective from 1 January 2019 (see Major tax initiatives 2018-19).

Queensland

Payroll tax

From 1 July 2019, the payroll tax exemption threshold was increased from \$1.1 million to \$1.3 million while retaining the current \$1 in \$4 rate of deduction. The amount at which the deduction reduces to zero will therefore increase from \$5.5 million to \$6.5 million.

From 1 July 2019, the rate of payroll tax was increased from 4.75 per cent to 4.95 per cent for employers, or groups of employers, that pay Australian taxable wages of more than \$6.5 million in a financial year.

For two years from 1 July 2019, employers that have increased their number of full-time employees will be eligible for a rebate of up to \$20,000 on the payroll tax paid on these additional employees.

From 1 July 2019 until 30 June 2023, a 1 percentage point rate discount was provided for employers where the employer's Australian Business Number (ABN) registered business address is located in regional Queensland and 85 per cent of the employer's taxable wages are paid to regional employees.

The 50 per cent payroll tax rebate for wages paid or payable to apprentices and trainees was extended for a further 12 months ending on 30 June 2020.

In response to the COVID-19 pandemic, several payroll tax relief measures were implemented:

- For businesses with annual taxable wages up to and including \$6.5m: Refund of payroll tax paid for November and December 2019 and a payroll tax holiday for the months of January, February, and March 2020.
- For businesses with annual taxable wages over \$6.5m: Refund of payroll tax paid for January and February 2020 for those businesses which declared that they had been negatively impacted, directly or indirectly, by COVID-19.
- Payroll tax liabilities for April 2020 to December 2020 (for all SMEs) and March 2020 to December 2020 (for COVID-impacted large businesses) were able to be deferred until at least January 2021, with final instalments due in January 2022.
- The Australian Government's JobKeeper payments were exempted from payroll tax.

QLD waste levy

The QLD waste levy commenced on 1 July 2019 at \$75 per tonne (higher for regulated wastes). This levy is payable on waste disposed to landfill, except waste generated and disposed of in the non-levy zone.

Land tax

The land tax absentee surcharge rate was increased from 1.5 per cent to 2.0 per cent from the 2019-20 land tax year and the application was extended to include foreign corporations and trustees of foreign trusts. The determination of absentee status for land tax purposes was also adjusted so that Australian citizens and permanent residents were no longer classified as absentees and would be exempt from the absentee surcharge.

From 1 July 2019, the rates of land tax for companies and trustees with aggregated landholdings above \$5 million were increased by 0.25 percentage points:

- landholdings above \$5 million but less than \$10 million, the rate of land tax increased from 2 per cent to 2.25 per cent.
- landholdings above \$10 million, the rate of land tax increased from 2.5 per cent to 2.75 per cent.

In response to the COVID-19 pandemic, a 25 per cent rebate on 2019-20 and 2020-21 liabilities was provided to property owners if they provided commensurate rent relief, or if the property owner's ability to secure tenants had been affected by COVID-19. Additionally, the foreign land tax surcharge for companies and trusts was waived in 2019-20.

Petroleum royalty rate increase

The petroleum royalty rate increased by 2.5 per cent to 12.5 per cent from 2019-20. A transitional arrangement for one year applied for royalty payers that lodge and pay on an annual basis ending 31 December 2019.

Western Australia

Payroll tax

The payroll tax exemption for new worker trainees earning up to \$100,000 per annum was removed from 1 July 2019. The exemption will continue to apply for the nominal duration of training contracts registered with the Department of Training and Workforce Development before 1 July 2019.

From 1 January 2020, the payroll tax exemption threshold increased from \$850,000 to \$950,000.

Transfer duty

For two years from 23 October 2019, buyers who signed a pre-construction contract to purchase a new residential unit or apartment in a multi-tiered development were eligible for a 75 per cent transfer duty rebate of up to \$50,000 per unit. There was no limit on the price of the unit, nor on the number of rebates available to the same purchaser.

South Australia

Land tax

Several land tax measures commenced from 1 July 2020. The total package of measures, including measures announced in previous years, included:

- A decrease in the top marginal tax rate from 3.7 per cent to 2.4 per cent from 2020-21.
- An increase in the top tax threshold to \$1.35 million in 2020-21 and then to \$2.0 million in 2022-23.
- A phased reduction in the second marginal tax rate from 1.65 per cent to 1.25 per cent in 2020-21 and then to 1 per cent from 2022-23.
- A reduction in the third marginal tax rate from 2.4 per cent to 2 per cent from 2020-21.
- An increase in the tax-free threshold from \$391,000 to \$450,000 from 2020-21.
- Changes to the aggregation rules, including a change from an ownership basis to an interest and ownership basis, and the introduction of corporation grouping provisions.
- Introduction of higher surcharge rates of land tax on certain types of trusts where a land tax beneficiary is not disclosed.
- Introduction of a three-year transition fund providing relief to taxpayers negatively impacted by changes to the aggregation of land for the calculation of land tax.

Tasmania

Payroll tax

From 1 July 2017 to 30 June 2019, employers who paid payroll tax and employed eligible apprentices, trainees and youth employees aged 15 to 24 received 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. The rebate was extended from 1 July 2019 to 30 June 2021 for businesses that employed apprentices and trainees in the building and construction, tourism and hospitality, and manufacturing industries.

Home purchase assistance

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

The \$20,000 First Home Owner Grant was extended for a further 12 months to 30 June 2020. For eligible transactions entered into from 1 July 2020 onwards, the grant amount was \$10,000.

Pensioner downsizing concession

The eligible period for the duty concession available for eligible pensioners that downsize their home was extended to 30 June 2020.

Foreign investor duty surcharge

The foreign investor duty surcharge applies to acquisitions made by foreign persons of residential land increased from 3 per cent to 8 per cent, and of primary production land, from 0.5 per cent to 1.5 per cent from 1 April 2020.

Point of consumption tax

From 1 January 2020, a point of consumption tax on wagering was introduced at a rate of up to 15 per cent on the net wagering revenue of betting companies offering services to Tasmania.

Land tax

The one-year land tax exemption for short-stay accommodation made available for long-term rental was extended from 30 June 2019 to 30 June 2023. Three-year land tax exemption for newly built housing made available for long-term rental was extended from 7 February 2021 to 30 June 2023.

Motor tax

This measure introduced a waiver of the road component of Motor Tax in 2019-20 for heavy vehicles for businesses severely impacted by COVID-19.

Northern Territory

Homeowner assistance schemes

From 8 February 2019, the Territory Home Owner Discount, a stamp duty discount of up to \$18,601 was available to eligible home buyers who had not held a home in the Northern Territory in the previous 24 months. This Discount was available for the purchase of a new or established home valued at \$650,000 or less. The 24-month period did not apply to applicants who no longer held, or would no longer hold, an interest in a property because of a breakdown in a marriage or relationship.

A Buildbonus grant of \$20,000 was also available to home buyers purchasing or building a new home. This grant was available to the first 600 applicants.

The Principal Place of Residence stamp duty rebate ceased on 8 February 2019 and the First Home Owner Discount ceased on 6 May 2019.

The First Home Owner Grant continued to operate at a reduced rate of \$10,000, down from \$26,000.

Mining revenue

From 1 July 2019, the profit-based royalty calculation was subject to a minimum royalty that requires a royalty payer to pay a royalty based on the higher of the net value calculation or the minimum royalty (but not both).

The new minimum royalty rate started at 1 per cent for each royalty payer's first royalty year on or after 1 July 2019, increasing to 2.5 per cent over the first three royalty years of production, based on a mine's gross production revenue.

Property activation levy

From 1 July 2019, a new property activation levy came into effect, which relates to vacant land and unoccupied buildings in the Darwin Central Business District. The levy was imposed at a rate of 1 per cent of unimproved capital value for vacant buildings and 2 per cent for vacant land.

Gambling taxes

Staged gaming machine tax increases scheduled for 2019 were removed from legislation.

Australian Capital Territory

First Home Owner Grant (FHOG)

On 1 July 2019, the FHOG ceased in the ACT (announced in the 2018-19 Budget). Eligible applicants who entered a transaction on or after this date did not receive a FHOG payment.

The *First Home Owner Grant Act 2000* continued to apply to transactions entered into on or before 30 June 2019.

Duty for eligible home buyers – Home Buyer Concession Scheme

From 1 July 2019, eligible home buyers with a household income below the income thresholds paid no stamp duty regardless of the value of the property or if it is a new or established property.

Pensioner Duty Concession Scheme

The Pensioner Duty Concession Scheme was extended to 30 June 2020.

Eligible persons purchasing a property below \$420,000, or vacant land below \$277,200, qualified for a full duty concession, while those purchasing a property up to \$530,000, or vacant land worth up to \$385,000, received a partial duty concession. Recipients of a partial duty concession were able to defer the payment of duty until the property was sold if they had at least 75 per cent equity in the property.

Conveyance duty

From 4 June 2020 to 30 June 2021, no duty was payable by eligible owner occupier purchasers acquiring vacant land. For such purchasers acquiring an off the plan unit, no duty was payable for properties valued at \$500,000 or less. For units valued above \$500,000 and less than or equal to \$750,000, an \$11,400 concession was provided.

Lease variation charge

The 2019-20 Budget announced a 25 per cent remission on lease variation charges payable by registered community housing providers.

From 1 July 2019, lessees with a lease variation charge of at least \$50,000 could apply for deferred payment of the charge. Prior to 1 July 2019, only lessees with a lease variation charge of \$100,000 could apply.

Land tax – affordable community housing exemption

From March 2019, a land tax exemption was applied if the land was rented through a registered community housing provider for affordable community housing purposes. To be eligible, the land must be rented at a rate less than 75 per cent of the market rent to tenants on low to moderate incomes. The exemption expired on 30 June 2021 and was run as a pilot program.

Payroll tax

Businesses in the construction industry impacted by COVID-19 were able to defer payroll tax payable for wages paid from April 2020 to September 2020 for six months.

Payroll tax waivers were granted to a select group of eligible employers, who could not operate or could operate on a very limited basis, for their payroll tax liabilities from March 2020 to August 2020 inclusive.

Utilities Network Facilities Tax

Charges for 2019-20 were not indexed and remained at the level for 2018-19.

Major tax initiatives 2018/19

The following is a summary of taxation changes and announcements by states and territories up to January 2019

NSW

Payroll tax threshold

From 1 July 2018, the tax-free threshold for payroll tax increased from \$750,000 to \$850,000. It would further increase by \$50,000 in each subsequent year to reach \$1.0 million in 2021-22. Taxable payroll includes salaries, superannuation, bonuses, and fringe benefits paid to workers in NSW.

Point of consumption wagering tax

From 1 January 2019, the NSW Government introduced a 10 per cent point of consumption tax on wagering. A tax-free threshold of \$1.0 million per year applied for all operators. This was applied to all bets, including those placed online or by telephone with interstate wagering operators by NSW residents.

Weight tax concession for caravans

From 1 November 2018, caravan motor vehicle weight tax was reduced by 40 per cent to align registration fees with other states and territories. Customers with private-use caravans and purpose-built camper trailers with a gross vehicle mass between 255kg and 4.5 tonnes, whose registration was due from 1 November 2018, were eligible for the reduction.

Fines reform

From 1 March 2019, ten of the most common level 2 parking fines were reduced by 25 per cent as part of the NSW Government's fines reform.

Victoria

Land transfer duty

For property settlements from 1 July 2018, the threshold for the young farmer stamp duty exemption rose from \$300,000 to \$600,000, with a concession applying to purchases valued between \$600,000 and \$750,000.

For property settlements from 1 July 2018, Australian Defence Force personnel received an exemption from the residency requirement for the first home buyer stamp duty concession.

Payroll tax

From 1 July 2018, the payroll tax rate paid by regional Victorian businesses was reduced from 3.65 per cent to 2.425 per cent (half the metropolitan rate), where the business satisfied the criteria to be classed as regional.

Point of consumption tax on wagering and betting

A point of consumption framework was introduced for wagering and betting taxes, to be effective from 1 January 2019. Net wagering revenue derived from all wagering and betting activity by customers located in Victoria is taxed at 8 per cent, with a tax-free threshold of \$1 million.

Of tax revenue collected, an amount equal to 1.5 per cent of taxable net wagering revenue was to be provided to the Victorian Racing Industry.

Queensland

Payroll tax

The 50 per cent payroll tax rebate for wages paid or payable to apprentices and trainees was extended for a further 12 months ending on 30 June 2019.

Queensland First Home Owners' Grant

The temporary increase to the amount of the Queensland First Home Owners' Grant from \$15,000 to \$20,000 was extended for a further six months to 30 June 2018.

Land tax

From 1 July 2018, the land tax rates for aggregated landholdings above \$10 million were increased by 0.5 percentage points to 2.25 per cent for resident individuals and 2.5 per cent for companies, trustees, and absentees.

Waste disposal levy

The QLD waste levy commenced on 1 July 2019 at \$75 per tonne (higher for regulated wastes). This levy is payable on waste disposed to landfill, except waste that is generated and disposed of in the non-levy zone or waste that is provided with a levy exemption.

Duties

From 1 July 2018, the rate of additional foreign acquirer duty (AFAD) was increased from 3 per cent to 7 per cent, to apply to relevant transactions where transfer duty, landholder duty or corporate trustee duty liability arises.

Premium motor vehicle duty

From 1 July 2018, an additional \$2 per \$100 of the dutiable value of vehicle registration duty will be imposed on vehicles, other than special vehicles or heavy vehicles, with a dutiable value of more than \$100,000.

Point of consumption betting tax

From 1 October 2018, a point of consumption betting tax of 15 per cent was imposed on a betting operator's taxable wagering revenue that exceeds the annual threshold amount (\$225,000 for the 2018-19 financial year and \$300,000 for future financial years).

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 are paying a marginal tax rate of 6 per cent (up from 5.5 per cent) on the part of their payroll above \$100 million but not exceeding \$1.5 billion, and a marginal tax rate of 6.5 per cent on the part of their payroll exceeding \$1.5 billion.

Transfer duty

Since 1 January 2019, a 7 per cent Foreign Buyer Duty Surcharge has applied 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

Since 1 January 2019, Western Australia has had a point of consumption betting tax at a tax rate of 15 per cent of a betting operator's taxable betting revenue above a tax-free threshold of \$150,000.

Building and Construction Industry Training Fund Levy

A levy of 0.2 per cent is currently payable on all residential, commercial, and civil engineering projects undertaken in the State where the total value of construction is over \$20,000. Since 1 July

2018, Western Australia has applied this levy also to engineering construction projects in the resource sector.

South Australia

Payroll tax

Businesses with taxable annual wages below \$1.5 million were exempt from payroll tax from 1 January 2019. In addition, businesses with annual taxable wages between \$1.5 million and \$1.7 million paid less payroll tax.

Businesses with annual taxable wages above \$1.5 million continued to receive a deduction of up to \$600,000 from their taxable wages. To smooth the transition to standard rates of payroll tax, businesses with taxable wages between \$1.5 million and \$1.7 million paid a tax rate that increased proportionally from zero per cent at \$1.5 million to 4.95 per cent at \$1.7 million in taxable wages. Businesses with annual taxable wages above \$1.7 million continued to pay a rate of 4.95 per cent.

Payroll tax rate table

Annual payroll [^] in \$		Tax rate
0	to 1,500,000	Exempt
1,500,000	to 1,700,000	Rate progressively increases from 0 per cent to 4.95 per cent on wages above \$600,000
	Above 1,700,000	4.95 per cent with a deduction of \$600,000 on wages

[^]Australian taxable payrolls.

Conveyance duty

Stamp duty on non-residential, non-primary production and real property transfers were 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 on 1 July 2018.

Land tax

The 2018-19 Budget announced an increase in the tax-free threshold and a staged reduction in the top marginal tax rate from 1 July 2020. The land tax threshold and rate were revised in the 2019-20 Budget and 2019-20 Mid-Year Budget Review, prior to the changes commencing.

Emergency services levy

General remissions on the fixed property component of the emergency services levy were reintroduced from 2018-19.

Tasmania

Payroll tax

From 1 July 2018, the rate of payroll tax paid by employers for wages between \$1.25 million and \$2.0 million was reduced from 6.1 per cent to 4.0 per cent.

The existing apprentice and trainee payroll tax rebate scheme scheduled to end on 30 June 2019 was extended from 1 July 2019 to 30 June 2021 for targeted industries with identified skill shortages. Targeted industries were identified as building and construction, tourism and hospitality, and advanced manufacturing.

From 1 July 2018, a three-year tax exemption was introduced for taxable wages paid by a business to its employees in regional Tasmania, where an interstate business relocates to Tasmania and establishes its operations in a regional area between 1 July 2018 and 30 June 2021.

Conveyance duty

On 1 July 2018, a 50 per cent concession on property transfer duty for eligible first home buyers who purchase an established home was introduced. The concession is available for 12 months from 7 February 2018 for homes that settle (transfers that complete) within that period.

On 1 July 2018, a 50 per cent concession on property transfer duty for eligible pensioners who sell their existing home and downsize to a new home valued at \$400 000 or less (and less than that of the former home) was introduced. The concession is available for 12 months from 10 February 2018 where the former home settles (transfers that complete) within that period.

On 1 July 2018, a foreign investor duty surcharge, of an additional 3 per cent on the dutiable value of all transactions of residential property by foreign persons, was introduced. An additional surcharge of 0.5 per cent is applied on the dutiable value of a property for all transactions of primary production property by foreign persons.

Home purchase assistance

The First Home Owner Grant was available to eligible first home buyers who purchase or construct a new dwelling. The \$20 000 first homeowner assistance due to reduce to \$10 000 on 1 July 2018 was extended to 30 June 2019.

Land tax

On 20 December 2017, amendments were made to the Land Tax Act to amend the way that land is apportioned where it is used for both principal residence and other purposes. The amendments were retrospective and had effect from 1 July 2017.

The amendments reduced the number of available methods for apportioning land, between principal residence land and general land, from three to one. The sole method that became available apportions the assessed land value of principal residence land by multiplying the assessed land value of the land by the area of land used for principal residence purposes as a percentage of the total land area.

On 1 July 2018, a three-year land tax exemption was introduced for all newly built housing that is made available for long-term rental. The exemption was available for the three financial years after the date that an Occupancy Permit is received. The Occupancy Permit had to be issued between 8 February 2018 and 7 February 2021.

On 1 July 2018, a one-year land tax exemption was introduced for short-stay accommodation properties that are rented for a minimum term of 12 months commencing within the period 15 March 2018 and 14 March 2019.

Northern Territory

Stamp duty

As part of the 2017-18 Budget, the *Stamp Duty Act* was amended to remove the exemption on transfers of onshore and coastal petroleum and pipeline interests for transactions entered into on or after 1 May 2018. Minor amendments were also made to extend the stamp duty exemption for heavy vehicle registration in the Territory in anticipation of the closure of the Commonwealth Federal Interstate Registration Scheme and to ensure holders of the new Northern Territory Concession scheme card were eligible for the senior, pensioner, and carer stamp duty concession.

Gaming machine regulations

The Gaming machine regulations were amended to delay the implementation of increases to community gaming machine taxes, previously scheduled to take effect from 1 July 2018.

Payroll tax

From 1 May 2018, a payroll tax exemption was available for up to two years for any of:

- Wages paid to a Territory resident who, when hired, increases the total number of Territory residents employed by a Territory business
- Wages paid to an existing employee of a Territory business who relocated from living interstate or overseas to reside in the Territory as their principal place of residence
- Wages paid to a Territory resident hired by a Territory business to replace a former employee who resided interstate or overseas.

Mineral royalties

From 1 July 2018, royalty payers could claim a deduction for the cost of building social infrastructure and accommodation costs for Territory employees.

Royalty deductions for travel and ancillary costs for employees who did not reside in the Territory were removed from 1 July 2018.

Revenue units

From 1 July 2018, the monetary value of a revenue unit was set at \$1.18. This applied to government fees and charges prescribed by agencies that were expressed as revenue units until 30 June 2019. From 1 July 2019, the value of the revenue unit increased by the annual percentage change in Darwin's Consumer Price Index or three per cent, whichever is greater.

Australian Capital Territory

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 per cent.

Land tax

The *Land Tax Act 2004* was amended from 1 July 2018 such that all residential rateable land is subject to land tax except where the land is the principal place of residence of an owner (or other specified exemption). Before this, the land tax applied only in respect of rented residential land.

In addition, foreign investors who own residential property in the ACT are liable for a surcharge of 0.75 per cent of the property's average unimproved value.

Conveyance duty

Commercial conveyance duty was removed for transactions equal to or below \$1.5 million from 2018-19. 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 reflect the differences in each sector as the process of phasing out conveyance duty continued. Conveyance duty rates were reduced in 2018-19 and replaced revenue from conveyance and insurance duties with revenue from general rates.

Betting operations tax

The ACT introduced a betting operations tax on 1 January 2019, at a rate of 15 per cent of net wagering revenue.

Tax Schedules – Financial Year 2021-22

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll Tax:								
Basic Flat Rate:	4.85%	4.85% metropolitan rate 1.2125% regional rate (From 1 July 2021, the regional payroll tax rate was reduced to 1.2125 per cent from 2.02 per cent). (From 1 January 2022, a Mental health and wellbeing levy, applied as a payroll tax surcharge, was introduced).	4.75% (for businesses with annual taxable wages \$1.3M-\$6.5M) 4.95% (for businesses with annual taxable wages >\$6.5M)	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. A Mental Health and Wellbeing Levy applies to businesses with annual taxable wages above \$10 million.	Deduction System.	Deduction System	Progressive rate	Single marginal rate.	Deduction System.	Single marginal rate
Tax Scale and Small Business Concession:	First \$1,200,000 exempt.	First \$700,000 exempt. (The tax free threshold increased to \$700 000 in 2021-22, which increased from \$650 000 in 2020-21). Mental health and wellbeing levy surcharge rates apply as follows: - Annual taxable wages above \$10 million: 0.5% - Annual taxable	First \$1,300,000 exempt. For payrolls \$1,300,000 up to \$6,500,000, deduction of \$1,300,000 reducing by \$1.00 for every \$4.00 payroll exceeds \$1,300,000. No deduction for payrolls of \$6,500,000 or more.	First \$1,000,000 exempt. For payrolls of \$1,000,000 to \$7,500,000, deduction of \$1,000,000 reducing by \$1.00 for every \$6.50 by which the payroll exceeds \$1,000,000. No deduction for payrolls of \$7,500,000 or more.	First \$1,500,000 exempt. For payrolls between \$1,500,001 - \$1,700,000: Variable rate* Over \$1,700,001: 4.95% x (annual payroll - \$600,000) *where the variable rate is: [(Annual payroll - \$1,500,000) / \$200,000] x 4.95% x	First \$1,250,000 exempt.	A \$1,500,000 annual deduction is available. 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.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		wages above \$100 million: 0.5%			(Annual payroll - \$600,000)			
Employer payments included in the tax base	<p>Wages</p> <p>Allowances</p> <p>Employer superannuation contributions.</p> <p>Salary sacrifice</p> <p>Attributed Income</p> <p>Contractors</p> <p>Directors fees</p> <p>Employment termination payments.</p> <p>Grossed up value of fringe benefits.</p> <p>Termination payments to non-executive directors.</p> <p>Share plans and share options.</p> <p>Third party payments and/or consultancy payments to employees.</p> <p>EPF/ETF contributions pursuant to joint treaty agreements between countries (may be covered under superannuation)</p> <p>Bonuses</p> <p>Various exemptions apply</p>		<p>Included:</p> <p>Employer superannuation contributions.</p> <p>Eligible termination payments.</p> <p>Eligible leave payments.</p> <p>Bonuses.</p> <p>Commissions.</p> <p>Shares and options.</p> <p>Allowances.</p> <p>Eligible employee benefits.</p> <p>Death benefit employment termination payments.</p> <p>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'.</p> <p>Not included:</p> <p>Apprentices / trainees wages performing services as an apprentice/trainee.</p> <p>Not for profit and government wages.</p> <p>50% rebate on wages paid to apprentices and trainees for the 2016-17 to 2021-22 years. The rebate is applied at the relevant payroll tax rate of 4.75% or 4.95% (depending on the size of the business) and reduces the payroll tax otherwise payable</p>	<p>Employer superannuation contributions.</p> <p>Eligible termination payments.</p> <p>Grossed up value of fringe benefits.</p> <p>Various exemptions apply, primarily for charitable and religious institutions, government departments and public hospitals and schools.</p>	<p>Employer superannuation contributions.</p> <p>Eligible termination payments.</p> <p>Grossed up value of fringe benefits.</p>	<p>Employer superannuation contribution.</p> <p>Eligible termination payments</p> <p>Grossed-up value of fringe benefits.</p> <p>Wages are exempt if they are paid or payable by any of the following:</p> <p>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 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.</p>	<p>Wages and Salaries</p> <p>Allowances, bonuses and commissions</p> <p>Fringe benefits</p> <p>Employer superannuation contributions</p> <p>Employer share contributions</p> <p>Employment termination payments</p> <p>Contractor payments</p> <p>Directors fees</p>	<p>Employer superannuation contributions. Eligible termination payments.</p> <p>Grossed up (Type 2 factor) value of fringe benefits.</p> <p>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.</p> <p>Tax base includes employer contributions to employee share schemes, and eligible termination payments.</p> <p>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.</p> <p>New starter wages are exempt for up to 12 continuous months while receiving eligible training in the industry or occupation.</p>
Payroll tax (continued):								

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			<p>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.</p> <p>There is a regional rate discount of 1% off the relevant rate for the 2019-20 to 2022-23 years if the business meets the criteria to be classed as a regional employer.</p>			<p>In certain circumstances wages relating to: school and educational services and training; community development employment project; or health care service providers are exempt.</p> <p>Further details of exemptions are provided in Part 4 of the <i>Payroll Tax Act 2008</i>.</p>		
Reference Period:	Receipts relate to the previous month's payroll. The July return includes an annual reconciliation.	<p>Receipts relate to the previous month's payroll. The July return includes an annual reconciliation.</p> <p>From 1 July 2021, employers were eligible to pay payroll tax annually if their annual Victorian payroll tax liabilities was less than \$100 000, higher than the previous threshold of \$40 000.</p>	<p>Receipts relate to the previous return period's payroll (usually monthly, sometimes annually). The June return payable in July includes an annual adjustment.</p>	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Payroll tax is due to be paid within 21 days after the end of the month in which those wages were paid or payable.	Receipts relate to the previous month's payroll. The June return, payable in July, includes an annual adjustment.
Transaction Taxes:								
TRANSFER DUTY:								
<p>Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified. Rate for the highest value range is underlined.</p>	<p><u>General duty rates (from 1 July 2021)</u> \$0-\$14,000: 1.25% (min \$10.00), \$14,000-\$32,000: \$175+1.50%, \$32,000-\$85,000: \$445+1.75%, \$85,000-\$319,000: \$1,372+3.50%, \$319,000-\$1,064,000: \$9,562+4.50%, Over \$1,064,000: \$43,087+5.50%.</p> <p><u>General duty rates</u></p>	<p><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%, \$960,000 - \$2,000,000: 5.50% of total dutiable value. Over \$2,000,000:</p>	<p><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% Over \$1,000,000: \$38,025+5.75%</p> <p><u>Additional foreign acquirer duty from 1</u></p>	<p><u>General duty rates</u> \$0-\$80,000: 1.90%, \$80,001-\$100,000: \$1,520+2.85%, \$100,001-\$250,000: \$2,090+3.8%, \$250,001-\$500,000: \$7,790+4.75%, Over \$500,000: \$19,665+5.15%.</p> <p><u>Residential property duty rates</u> \$0-\$120,000:</p>	<p><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%, \$200,001-\$250,000: \$6,830+4.25%,</p>	<p>\$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%, \$375,001-\$725,000: \$12,935+4.25%, Over \$725,000: \$27,810+4.50%.</p>	<p>\$0-\$525,000: Duty calculated by the formula: $D=(0.06571441V^2)+15V$ Where D = duty payable in \$ V = 1/1000 dutiable value</p> <p>\$525,000 – under \$3,000,000: 4.95% of dutiable value.</p>	<p><u>General duty rates (Eligible Owner Occupier Transaction):</u> \$0-\$200,000: 0.68%, \$200,001-\$300,000: \$1,360+2.20%, \$300,001-\$500,000: \$3,560+3.40%, \$500,001-\$750,000: \$10,360+4.32%, \$750,001-\$1,000,000: \$21,260+5.90%,</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
Transfer duty(continued):	<p>(from 1 February 2022)</p> <p>\$0-\$14,000: 1.25% (min \$10.00), \$14,000-\$31,000: \$175+1.50%, \$31,000-\$83,000: \$430+1.75%, \$83,000-\$313,000: \$1,340+3.50%, \$313,000-\$1,043,000: \$9,390+4.50%, Over \$1,043,000: \$42,240+5.50%.</p> <p><u>For Residential Property (from 1 July 2021)</u> The general duty rate schedule applies except for properties valued above \$3,194,000 where a premium rate of duty of: \$160,237+7.00% applies.</p> <p><u>For Residential Property (from 1 February 2022)</u> The general duty rate schedule applies except for properties valued above \$3,131,000 where a premium rate of duty of: \$157,080+7.00% 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>\$110,00+6.5% of dutiable value in excess of \$2,000,000</p> <p><u>Duty rates for principal place of residence purchases</u></p> <p>\$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%, \$960,000 - \$2,000,000: 5.50% of total dutiable value. Over \$2,000,000: \$110,00+6.5% of dutiable value in excess of \$2,000,000</p> <p><u>Foreign purchases of residential properties:</u> 8% of the greater of market value and purchase price</p>	<p><u>July 2018</u> Additional 7% of the dutiable value of the relevant transaction (in relation to interest of foreign acquirer).</p>	<p>1.90%, \$120,001-\$150,000: \$2,280+2.85%, \$150,001-\$360,000: \$3,135+3.8%, \$360,001-\$725,000: \$11,115+4.75%, Over \$725,000: \$28,453+5.15%.</p>	<p>\$250,001-\$300,000: \$8,955+4.75%, \$300,001-\$500,000: \$11,330+5.00%, Over \$500,000: \$21,330+5.50%.</p> <p>Duty on non-residential, non-primary production land ('qualifying land') was 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>\$3,000,000 – under \$5,000,000: 5.75% of dutiable value.</p> <p>\$5,000,000 and over: 5.95% of dutiable value</p>	<p>\$1,000,001-\$1,455,000: \$35,910+6.40%, Over \$1,455,000: 4.54% of total value.</p> <p><u>General duty rates (Non-Eligible Owner Occupier Transaction):</u> \$0-\$200,000: 1.20%, \$200,001-\$300,000: \$2,400+2.20%, \$300,001-\$500,000: \$4,600+3.40%, \$500,001-\$750,000: \$11,400+4.32%, \$750,001-\$1,000,000: \$22,200+5.90%, \$1,000,001-\$1,455,000: \$36,950+6.40%, Over \$1,455,000: 4.54% of total value.</p> <p>Commercial duty rates less than or equal to \$1,600,000: nil Over \$1,600,000: 5.00% 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.	No current commitment for an abolition date.	Abolished on 1 July 2006.	

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
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 concession was abolished for purchases by foreign persons from 21 June 2016, and by domestic investors from 1 July 2017.)	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; (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.	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 registration under Land Titles Act 1925.
HOME PURCHASE ASSISTANCE:									
Home Purchase Assistance:	First Home Buyers Assistance Scheme 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. • 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	First home buyers Stamp Duty Concession/Exemption 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. Pensioner Concession/Exemptions: For contracts entered into from 1 July 2011, full exemption for	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. 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	First Home buyers were exempt from transfer duty on the purchase of homes valued at \$430,000 or less. The exemption phased out between \$430,000 and \$530,000. First home buyers who bought vacant land valued at \$300,000 or less are exempt from transfer duty. The exemption phased out between \$300,000 and \$400,000. Off-the-plan transfer duty rebate extension A 75% transfer duty rebate up to \$50,000 was available for pre-construction	First Home Owner Grant \$15,000 for the purchase or construction of eligible new homes and the market value of the property is \$575,000 or less.	First Home Builder Boost 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. The payment will revert to \$10,000 for transactions entered into from 1 July 2018.	First Home Owner Grant From 7 May 2019, \$10,000 is available for eligible first home buyers acquiring a new home.	Home Buyer Concession Scheme Available on homes (including new and existing properties and off-the-plan units) and vacant land. No duty is payable by eligible home buyers on the purchase of eligible properties valued up to \$1 million. The maximum concession amount is capped at \$35,910. Pensioner Duty Concession Scheme Available for purchases where at least one transferee is an eligible pensioner, and a home or	

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
Home Purchase Assistance (continued):	<p>home valued up to \$350,000 (with the concession phasing out at \$450,000).</p> <p>The Government temporarily increased first home buyer exemption thresholds for purchases of new homes made between 1 August 2020 and 31 July 2021 to:</p> <ul style="list-style-type: none"> * a new home valued at less than \$800,000 (with the concession phasing out at \$1 million) * vacant land valued at less than \$400,000 (with the concession phasing out at \$500,000). <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 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. The grant is available to Australian citizens and permanent residents and is subject to a 6 months principal place of residence requirement.</p>	<p>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. An individual can only receive this concession/exemption once.</p> <p>Principal Place of Residence Concession: see tax schedule above.</p> <p>First Home Owner Grant (FHOG): 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>\$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) 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 From 12 September 2012 a \$15,000 grant for the purchase of eligible new homes valued up to \$750,000.</p>	<p>contracts signed from 23 October 2019 to 23 October 2021, for the purchase of a new residential off-the-plan unit or apartment. There was no limit on the price of the unit and the rebate was not limited to owner-occupiers. This rebate was extended, to provide a rebate of 50% up to \$50,000 for pre-construction contracts signed from 24 October 2021 to 24 October 2023.</p> <p>Building Bonus Grant extension A \$20,000 grant was available for buyers who signed a contract from 4 June 2020 to 31 December 2020, to build a new home or purchase a new property in a single tier development prior to construction finishing. An extension was made to the grant requirements for existing eligible contracts. Construction must commence within 18 months, and foundations for a new detached home must be laid by 30 April 2023.</p> <p>First Home Owner Grant A \$10,000 grant was available for the purchase or construction of a new home. The grant was capped at a value of \$750,000 for homes below the 26th parallel or \$1,000,000 above the 26th</p>					<p>vacant land is being purchased on the sale of the former property. From 1 July 2021, no duty is payable by eligible transferees on the purchase of:</p> <ul style="list-style-type: none"> • a home valued up to \$490,000 (with the concession phasing out at \$642,000) • vacant land valued up to \$360,000 (with the concession phasing out at \$432,000). <p>The Scheme has been extended to operate on an ongoing basis.</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</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
				<p>parallel. The purchaser of a principal place of residence valued at no more than \$100,000 was entitled to a concessional rate of transfer duty of 1.50%. The concessional rate phased out between \$100,000 and \$200,000. Concessional rates of duty applied to purchases of residential property, including principal places of residence, rental homes and other qualifying property.</p>				<p>more for up to 10 years at the market interest rate. Transferees must be purchasing a property of \$750,000 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>First Home Owner Grant payments are not available for transactions entered into on or after 1 July 2019. It has been replaced by the new Home Buyer Concession Scheme.</p>
LAND RICH / LANDHOLDER DUTY:								
<p>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> <p>Land Rich/Landholder Duty (continued):</p>	<p>Threshold land value: \$2,000,000 unimproved land value. Acquisition threshold: 50% for a private company; 90% for a public company. 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. Acquisition threshold: 20% for private unit trusts schemes, 50% for private companies and wholesale units trust schemes, 90% for listed entities. Rate: generally, the same as transfer duty, however this can vary depending on a number of factors, including the nature of the landholding.</p> <p>Windfall Gains In addition to above, From 1 July 2023, a tax will apply to windfall gains</p>	<p>Threshold land value: \$2,000,000 unencumbered land value. Land rich proportion: not applicable. Landholder duty will apply on acquisitions of: • 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 \$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. Additional foreign acquirer duty (AFAD) from 1 July 2018</p>	<p>Threshold land value: \$2,000,000 unencumbered land value. Land rich proportion: Not applicable. Rate: general rate of transfer duty, plus foreign buyer duty surcharge of 7% if applicable (from 1 January 2019). Landholder duty applies on acquisitions of: - 50% or more of an unlisted company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more, - 90% or more of a listed company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more.</p>	<p>Land rich model applied to 30 June 2011; Landholder model applies from 1 July 2011. Threshold land value: No threshold. Acquisition threshold: When a 'prescribed interest' acquired, or a prescribed interest' increases. 'Prescribed 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.</p>	<p>From 6 December 2016, a new landholder model applied in Tasmania. Threshold land value: \$500,000 unencumbered land value. Acquisition threshold: 50% for a private company or private unit trusts; 90% for a public company or public unit trust. Rate: the same as transfer duty, except for public landholders where duty is applied at a concessional rate of 10% of the standard duty charged under the transfer duty rate.</p>	<p>Threshold land value: unencumbered land value of \$500,000. Landholder model applies. Rate: the same as transfer duty. Applies to a 'relevant acquisition' which is: • an acquisition of a significant interest • an acquisition that when aggregated with other interests constitutes a significant interest • an acquisition of any further interest. A significant interest in a listed corporation or listed unit trust scheme is: • for a merger vesting of shares – an entitlement to 50% or</p>	<p>A significant interest in a landholder (any land in the ACT) – if entitled to property distribution of at least 50% and dutiable amount of the relevant acquisition is more than \$1,600,000. Landholding entitles are private companies or private unit trust schemes. Land rich proportion not applicable. Rates: same as commercial transfer duty rates.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<p>associated with planning decisions to rezone land that create an uplift in land valuations above \$100 000. Landowners will have the option to defer payment of the tax until the next dutiable transaction or until 30 years elapses, whichever occurs first.</p> <p>The tax will apply to the total uplift in land value (change in Capital Improved Value), phasing in from a value uplift of \$100 000 and reaching a maximum rate of 50 per cent of the total uplift for value uplifts above \$500 000.</p> <p>The tax will not apply to residential land which includes a dwelling fit for occupancy at the time of the rezoning, for up to two hectares of land. Additionally, exemptions are provided for certain land held and used by charities and universities, land rezoned to certain rural zones and rezonings to and from the Urban Growth Zone within the Growth Areas Infrastructure Contribution area.</p> <p>Landowners who incur a WGT liability may defer payment of the tax until the next dutiable transaction of the land or until 30 years lapse,</p>	<p>Additional 7% of the dutiable value of the relevant acquisition (relating to the foreign acquirer and residential land).</p>				<p>more of the corporation's or unit trust scheme's property</p> <ul style="list-style-type: none"> otherwise – an entitlement to 90% or more of the corporation's or unit trust scheme's property. <p>A significant interest in all other corporations or unit trust schemes is:</p> <p>an entitlement to 50% or more of the corporation's or unit trust scheme's property.</p>	

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		whichever occurs first. Deferred liabilities will accrue interest at the Treasury Corporation of Victoria 10-year bond rate.						
MOTOR VEHICLE REGISTRATION DUTY:								
Based on the dutiable value of the vehicle being the greater of the consideration given or the market value of vehicle:	<p><u>Passenger Vehicles</u> \$0 – \$44,999: \$3 for every \$100. \$45,000 and over: \$1,350 plus \$5 for every \$100 over \$45,000.</p> <p><u>Heavy Vehicles (mass >4.5 tonnes)</u> \$3 per \$100, whatever the market value. Various exemptions apply.</p>	<p><u>Green passenger car, All values</u> \$8.40 per \$200 or part thereof</p> <p><u>Primary producer passenger car, All values</u> \$8.40 per \$200 or part thereof</p> <p><u>New non-passenger motor vehicles, All values</u> \$5.40 per \$200 or part thereof</p> <p><u>Non-passenger motor vehicles previously registered in Victoria or elsewhere, All values</u> \$8.40 per \$200 or part thereof</p> <p><u>Used non-passenger motor vehicle, All values</u> \$8.40 per \$200 or part thereof</p> <p><u>Other passenger car, \$0-\$69,152:</u> \$8.40 per \$200 or part thereof</p> <p>\$69,153 - \$100,000: \$10.40 per \$200 or part thereof</p> <p>\$100,001 - \$150,000: \$14.00 per \$200 or part thereof</p>	<p>Hybrid vehicle (with any number of cylinders) or electric vehicle: \$2.00 for each \$100 (or each part of \$100.) 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.) Special vehicles (as defined e.g. forklifts, tractors, graders etc.) Flat rate of \$25.00. In addition to the above, if the dutiable value is greater than \$100,000, and the vehicle is less than 4.5t GVM: \$2.00 for each \$100 (or each part of \$100)</p>	<p><u>New and Used Heavy Vehicles:</u> 3.00%. Maximum duty: \$12,000.</p> <p><u>New and Used Light Vehicles:</u> \$0-\$25,000: 2.75% \$25,001-\$50,000:* 2.75%-6.50% Over \$50,000: 6.50%</p> <p>*A sliding rate scale applies for vehicles valued between \$25,000 and \$50,000.</p>	<p><u>Non-Commercial Vehicle:</u> \$0-\$1,000: 1.00% (min \$5) \$1,001-\$2,000: \$10 + 2.00% \$2,001-\$3,000 \$30 + 3.00% Over \$3,001: \$60 + 4.00%</p> <p><u>Commercial Vehicle:</u> \$0-\$1,000: 1.00% (min \$5) \$1,001-\$2,000: \$10 + 2.00% Over \$2,001: \$30 + 3.00%</p>	<p><u>Passenger vehicles</u> Under \$600: \$20.00. \$600-\$35,000: \$3.00 per \$100 (or part) \$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.)</p> <p><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.</p> <p><u>Heavy Vehicles (mass >4.5 tonnes)</u> Under \$2,000: \$20.00. Over \$2,000: \$1.00 per \$100 or part of the value of the vehicle.</p>	<p><u>All Vehicles:</u> \$3.00 per \$100 or part thereof.</p>	<p>Motor vehicles valued \$45,000 or less: 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.</p> <p>Motor vehicles valued over \$45,000: 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 CO2 B-rated: 131-175g/km CO2, or new motorcycles C-rated: 176-220g/km CO2, previously registered vehicles, non-Green Vehicle Guide vehicles D-rated: Over 220g/km CO2</p> <p>Duty on purchases and transfers of caravans and camper trailers exempt from 1 July 2010.</p>
Moto Vehicle registration Duty(Continued):								

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		More than \$150,000: \$18.00 per \$200 or part thereof						
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.	Documents to be lodged within 7 days of exchange and payment required within 28 days of the issue of invoice.	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.	Payable on the issue of a motor vehicle certificate of registration.	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.	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.	Not imposed	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.
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;	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.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
					providing for the payment of an annuity.			
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.	<u>Life insurance riders:</u> 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 at rate of 11%.	<u>Term or Temporary policy:</u> 5% of first year premium including GST.	<u>Life insurance riders:</u> 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 will be 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 Insurance Duty(Continued):	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 life insurance, 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; crops which are being grown, harvested or stored; livestock; and agricultural machinery.	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 provided under an administrative arrangement). Premiums for general insurance for property or undertaking of a charitable institution.	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 Services 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 or freight on such goods; multi-peril crop insurance. Where a company, person or firm does not carry on any insurance business in SA, but insures risks, contingencies or events in SA, stamp	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; 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	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
					duty in relation to those risks, contingencies or events must be paid at the general insurance rate.	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 21st 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 21st 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.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.
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.	Not imposed.	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 to 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 is 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.		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	Documents to be lodged and payment required within 90 days of the

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
							execution of instrument.	execution (signing) of the lease.
HEALTH INSURANCE LEVY:								
Health Insurance Levy:	From 1 April 2017, \$1.46 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 \$2.83 per individual (single) per week and \$5.66 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:	<p>"The annual parking space levy charged is as follows:</p> <p>Category 1: \$2,540 Includes districts of Sydney CBD, North Sydney/Milsons Point</p> <p>Category 2: \$900 Includes districts of Bondi Junction, Chatswood, Parramatta, St Leonards"</p>	<p>Car park owners and operators in the Melbourne CBD and selected surrounding areas are liable for the Congestion Levy as at 1 January 2022. The levy applies to public and private car parks owned and/or operated in the previous calendar year unless an exemption or concession applies. A map of the congestion levy zones is available on the State Revenue Office (SRO) website here: https://www.sro.vic.gov.au/congestionlevymap</p> <p>For the 2022 calendar year, the levy for each non-exempt parking space is: Category 1 area - \$1,510 Category 2 area - \$1,070</p> <p>A parking space may be exempt if it is owned by a specific</p>	Not imposed.	<p>\$1,189.70 per annum per bay for non-residential parking (including tenant) within the Perth Parking Management Area (PPMA).</p> <p>\$1,144.10 per annum per bay for long stay public parking within the PPMA.</p> <p>\$1,057.10 per annum per bay for short stay public parking (including on streets) within the PPMA.</p> <p>Motorcycle bays are exempt. Other exemptions also apply.</p>	Not imposed	Not imposed.	Not imposed.	Not imposed.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<p>class of owner and/or used for a particular purpose. Further details about concessions and exemptions are available on the SRO website here: https://www.sro.vic.gov.au/congestion-levy-exemptions-and-concessions.</p> <p>Car park owners were not eligible for a part-year concession for the 2021 congestion levy year as a result of the restrictions imposed by the COVID-19 Government Directions.</p>						
FIRE AND EMERGENCY SERVICES FUNDING:								
<p>Fire and Emergency Services Funding:</p> <p>Fire and Emergency Services Funding (continued):</p>	<p><u>Fire and emergency services funding</u></p> <p>In NSW funding is provided by statutory contributions from the following sources:</p> <p>Insurance industry: 73.70%, 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><u>Fire Services Property Levy</u></p> <p>A Fire Services Property Levy applies to all leviable properties to support Fire Rescue Victoria (FRV) and the Country Fire Authority (CFA). The levy is collected by councils on behalf of the State Government and can fund up to 87.5% of the approved budget of the FRV and 77.5% of the approved budget of the CFA with the remainder sourced from other state government revenues.</p> <p>In 2021-22, a \$114 fixed charge applies to residential</p>	<p><u>Emergency Management, Fire and Rescue Levy</u></p> <p>The levy funds 6/7ths of the net cost of Queensland's fire and whole-of-state emergency services. The State provides funding for the remaining 1/7th. The levy is collected by local government on behalf of the State government. 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</p>	<p><u>Emergency Services Levy</u></p> <p>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. The levy rates vary by property type and by region. Owners of Perth metropolitan property are levied \$0.015497 per \$1 of the Gross Rental Value (GRV) of the property. The minimum fee payable is \$88 and the maximum is \$446 for residential property, and \$254,000 for commercial property. Pensioners and seniors who receive a</p>	<p><u>Emergency Services Levy</u></p> <p><u>Fixed Property</u></p> <p>Fixed fee of \$50.00 (\$20.00 for special community use category and \$0 is outside Local Govt. Areas) plus variable charge based on capital value adjusted for location and land use multiplied by levy rate.</p> <p>The prescribed levy rate for 2021-22 is 0.001338. Remissions are provided based on the use of a property and owner status (eg concession recipient) that result in a lower 'effective' levy rate.</p> <p>For full details including land use and area factors see</p>	<p><u>Fire Service Levy</u></p> <p><u>Insurance</u></p> <p>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other: 28% of gross premium. Marine and cargo: 2% of gross premium. Aviation: 14% of gross premium.</p> <p><u>Local Council</u></p> <p>Minimum levy of \$39.00 applies. 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</p>	<p>Not imposed.</p> <p>The net costs of fire and emergency services are funded from general state government revenue.</p>	<p><u>Fire and Emergency Services Levy (FESL)</u></p> <p>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 territory government revenue.</p> <p>Residential and rural properties: 2021-22 fixed charge of \$350 per annum.</p> <p>Commercial properties: 2021-22 marginal rating factors applied to Average Unimproved Value: \$1-\$300,000: 0.6803% \$300,001-\$2,000,000: \$2,040.90+0.8015%</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<p>properties while a \$233 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. The rates can be found at https://www.sro.vic.gov.au/fire-services-property-levy</p>	<p>Emergency Services Regulation 2011.</p>	<p>rebate on their council rates can receive the same level of rebate on their levy charge.</p>	<p>https://www.revenuesa.sa.gov.au/esl/Rates-and-Factors</p> <p><u>Concessions</u></p> <p>A \$46.00 concession on the fixed fee applies to pensioners.</p> <p>Primary production land, recognised as a single farming enterprise (SFE) is eligible for a reduction of the fixed component of the emergency services levy.</p> <p>The Fixed Charge (\$50) will apply to only one of the properties constituting a single farming enterprise. A variable charge still applies to each individual property in the single farming enterprise.</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>Goods carrying vehicles: \$32.00 unless primary producer which is \$12.00.</p> <p>Public passenger vehicles: \$32.00. (Certain variations for country based mobile property apply.)</p>	<p>vehicle for pensioners).</p> <p>The net cost fire services and emergency services in 2016-17 was funded from:</p> <ul style="list-style-type: none"> • An Insurance Fire Levy charged on commercial insurance premiums (19.1%) • The Motor Vehicle Fire Levy payable on vehicle registration each year (8.9%) • The Fire Service Contribution collected by local councils from ratepayers, weighted according to the assessed annual value of properties (45.7%) • State government contributions (remainder). 		<p>More than \$2,000,001: \$15,666.40+0.8328%</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Land Tax:								
<p>Land Tax Tax Scale: 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. Tax scales for the 2021 and 2022 land tax years are: 2021 land tax year: \$0-\$755,000: Nil, \$755,001-\$4,616,000: \$100 + 1.6%, Over \$4,616,000: \$61,876 + 2.0%. 2022 land tax year: \$0-\$822,000: Nil, \$822,001 - 5,026,000: \$100 + 1.6%, Over \$5,026,000: \$67,364 + 2.0%.</p> <p><u>Foreign Landowner Land Tax Surcharge:</u> 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>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</p>	<p>For 2022 land tax year</p> <p><u>General:</u> Less than \$300,000: Nil, \$300,000-\$599,999: \$375+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+1.55%, \$3,000,000 and over: \$27,975+2.55%.</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+1.0114% (a), \$3,000,000 and over: \$27,975+2.55%.</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 easements (from</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-&9,999,999: \$62,500+1.75%, \$10,000,000 and over: \$150,000+2.25%</p> <p><u>For Companies and trustees:</u> Less than \$350,000: Nil, \$350,000-\$2,249,999: \$1,450+1.7%, \$2,250,000-\$4,999,999: \$33,750+1.5%, \$5,000,000-\$9,999,999: \$75,000+2.25%, \$10,000,000 and over: \$187,500+2.75%</p> <p><u>Foreign company and trustee surcharge</u> Less than \$350,000: Nil \$350,000 and over: 2%</p> <p><u>For absentees:</u> Less than \$350,000: Nil, \$350,000-\$2,249,999: \$1,450+1.7%, \$2,250,000-\$4,999,999: \$33,750+1.5%, \$5,000,000-\$9,999,999:</p>	<p><u>For 2021-22 land tax year</u> \$0-\$300,000: Nil, \$300,001-\$420,000: \$300, \$420,001-\$1,000,000: \$300+0.25%, \$1,000,001-\$1,800,000: \$1,750+0.9%, \$1,800,001-\$5,000,000: \$8,950 + 1.8%, \$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</u> (MRIT) is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.14% for land value over \$300,000. A 50% cap on annual growth in land value applies for land tax and MRIT purposes.</p>	<p><u>For 2021-22 land tax year</u> \$0-\$482,000: Nil \$482,001-\$774,000: 0.50% \$774,001-\$1,126,000: \$1,460 + 1.25% \$1,126,001-\$1,350,000: \$5,860 + 2.00% Over \$1,350,001: \$10,340 + 2.40%</p> <p><u>2021-22 Trust Rates:</u> \$0-\$25,000: Nil \$25,001-482,000: \$125 + 0.50% \$482,001-\$774,000: \$2,410 + 1.00% \$774,001-\$1,126,000: \$5,330 + 1.75% \$1,126,001-\$1,350,000: \$11,490 + 2.40% Over \$1,350,001: \$16,866 + 2.40%</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 unless otherwise legislated. \$1,350,000 threshold was legislated for 2021-22.</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><u>For 2021-22 land tax year</u> Residential land tax Composed of fixed charge and marginal rate of Average Unimproved Value. Tax applies per parcel with no aggregation. Fixed charge: \$1,392, \$0-\$150,000: 0.54%, \$150,001-\$275,000: \$810+0.64%, \$275,001-\$2,000,000: \$1,610+1.12%, Over \$2,000,000: \$20,930+1.14%.</p> <p><u>Commercial land tax</u> Abolished from 1 July 2012.</p>
Land Tax (continued):								

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	owned Australian-based developers are exempt, subject to conditions. Commercial-residential properties are also exempt.	2007, the top rate was 5% instead of 2.25%). <u>Absentee:</u> 2.0% 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 2021-22 is \$80.20.	\$75,000+2%, \$10,000,000 and over: \$175,000+2.5% <u>Absentee surcharge</u> Less than \$350,000: Nil \$350,000 and over: 2%					
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.	Primary place of residence: 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).	Principal place of residence land and primary production land charged a 0% land tax rate.	NA	All residential properties exempt apart from properties that are rented, owned by a company or a trustee.
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.	NA	Exempt.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>Other exemptions: (Note: Generally Charitable, Religious and Educational Bodies are exempt with conditions.)</p> <p>Land Tax (continued):</p>	<p>Exemption for child care centres, aged care facilities, low cost accommodation and caravan parks used for retirement purposes. An exemption also exists for an owner of a PPR that does not rent their residence and moves into a nursing home.</p>	<p>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.</p> <p>Eligible Build-to-rent developments completed and operational between 1 January 2021 and 31 December 2031 will receive a full exemption from the Absentee Owner Surcharge for up to 30 years from 1 January 2022.</p>	<p>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:</p> <ul style="list-style-type: none"> - Aged care facilities - Retirement villages - Support accommodation - Government land - Port authority land - Recreational and public land - Societies, clubs, trade unions and associations. 	<p>Exemptions for caravan parks and for land owned by religious bodies, charitable organisations, retirement villages, public hospitals, universities and other educational institutions.</p>	<p>Exemptions (some with conditions) for various associations; land used for benefit of Aboriginal people; caravan parks; subject to a heritage agreement under the Native Vegetation Act 1991; 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.</p>	<p>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.</p> <p><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 the land tax has actually been paid.</p> <p>Where a principal place of residence is</p>	NA	<p>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.</p> <p>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.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
						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 aggregate unimproved value (as determined by the Valuer-General) of land owned 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 five 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 2020-21as 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% First 4*, 22.5% Quadrella*, 20% Duet*, 14.5% Other, 25%</p>	<p>From 1 July 2021, 10% tax on net wagering revenue</p>	<p>Tax rate: 15% of net taxable wagering revenue of bets made in Queensland</p> <p>Tax-free threshold (annual): \$300,000</p>	<p>Covered by the point of consumption betting tax (15% of a betting operator's taxable betting revenue above a tax-free threshold of \$150,000).</p>	<p>Tax rate: 15% Net State Wagering Revenue</p> <p>Tax-free threshold: \$150,000</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> <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> <tr><td>Daily Double</td><td>17%</td></tr> <tr><td>Treble</td><td>20%</td></tr> <tr><td>Quadrella</td><td>20%</td></tr> <tr><td>Double Trio</td><td>25%</td></tr> <tr><td>FootyTAB</td><td>25%</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%	Daily Double	17%	Treble	20%	Quadrella	20%	Double Trio	25%	FootyTAB	25%	<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>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>
Win	14.5%																																	
Place	14.25%																																	
Quinella	14.75%																																	
Trifecta	21%																																	
Any2	14.5%																																	
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Daily Double	17%																																	
Treble	20%																																	
Quadrella	20%																																	
Double Trio	25%																																	
FootyTAB	25%																																	

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	*Maximum deduction of 25% permitted when hosting international pools.					Totalizator pools for Qld, SA, NT and Tas are combined under individual betting services agreements.		
Fixed Odds Betting: (where punters place bets with a betting operator, who agrees to pay specified amounts against specified contingencies)	<p>NSW TAB tax rate: Tax rates (per cent of player loss) are being progressively reduced to reach parity with Victoria by 2020-21as 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>	From 1 July 2021, 10% tax on net wagering revenue.	<p>Tax rate: 15% of net taxable wagering revenue of bets made in Queensland</p> <p>Tax-free threshold (annual): \$300,000</p>	As above	As above	<p>Racing and sports betting: Nil</p> <p>Registered (on-course) bookmakers: 0.33% of turnover (excluding GST)</p> <p>Sports betting: 5% of gross profit on combined sports and racing betting, up to a maximum of \$1,240,000 per annum.</p>	<p>Race Bookmakers Tax: Nil</p> <p>From 30 September 2019, taxes on approved Fixed Odds Sports Betting Activities had been revoked following the introduction of the Betting Operations Tax.</p>	
Betting Exchange: (where the operator conducts a betting market in which 'backs' and 'lays' offered by punters are matched and traded)	Not permitted.	From 1 July 2021, 10% tax on net wagering revenue	<p>Tax rate: 15% of net taxable wagering revenue of bets made in Queensland</p> <p>Tax-free threshold (annual): \$300,000</p>		As above. The commission and/or transaction fee charged by a betting exchange is included in Net State Wagering Revenue.	Holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement: • Annual licence fee: 300,000 fee units (\$459 000) indexed annually. 5% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly	Annual Licence fee is set at \$248,000. 5% of gross monthly profit is to be paid to the commission from Betting Exchange Operator. However, tax payable on gross monthly profit is capped at \$1,240,000 per financial year.	Not permitted.

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>(the tax rates above do not take into account tax rebates 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 \$1m will be decreased by 1.85% if a club contributes 1.85% of</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</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% \$399,001-\$945,000: \$68,040 + 28.50% \$945,001-\$1,500,000: \$223,650 + 30.91% \$1,500,001-\$2,500,000: \$395,200 + 37.50% \$2,500,001-3,500,000: \$770,200 + 47.00% Over \$3,500,000: \$1,240,200.50 + 55.00%</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>From 1 April 2020</p> <p>\$0-\$10,000: 12.91%, \$10,001-\$100,000: 22.91%, \$100,001-\$200,000: 32.91%, >\$200,001: 42.91%.</p>	<p>Tax is levied on gross monthly gaming machine revenue (player loss) 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 Gambling Harm Prevention and Mitigation Fund levy of 0.75% of gross monthly gaming machine revenue is applied.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	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, a third category was created, with a maximum rebate of 0.40%. GST rebate payments will continue to be provided to all clubs on the first \$200,000 of gaming profits.	machine is \$10,000 equals \$3,424.97 =(\$10,- \$2,666) x 46.7%.						
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.	Nil.	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: For average revenue < \$2,666: 8.33%, For average revenue >\$2,666 but <\$12,500: 55.03%, For average revenue >\$12,500: 62.53%.	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%, \$140,001-\$180,000: 5.50%, \$180,001-\$220,000: 7.50%, \$220,001-\$260,000: 13.50%	No gaming machines.	Tax based on annual net gambling revenue in a financial year. \$0-\$75,000: Nil \$75,001-\$399,000: 27.50% \$399,001-\$945,000: \$89,100 + 37.00% \$945,001-\$1,500,000: \$291,120 + 40.91% \$1,500,001-\$2,500,000: \$518,170.50 + 47.50% \$2,500,001-3,500,000: \$993,170.50 + 57.00% Over \$3,500,000: \$1,563,170.50 + 65.00%	As for clubs.	As for clubs. In addition, a Community Benefit Levy of 10% of gross profits is payable.	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
		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%.	over \$260,000: 20.00%. Note: These tax rates are post-GST.					
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 due on or before the 7 th day of the month for the previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are due on or before the 7 th day of the month for the previous month's activity.
CASINO TAXES:								
Licence fee:	Exclusivity agreement extended for 12 years from November 2007 for a fee of \$100m.	Various. A \$200 million licence fee was paid in 1993, in addition to further monthly tax payments from July 1994 to December 1998 (\$158.4 million). A new licence agreement was implemented in 2014 to extend the casino licence to 2050 and allow for an increase in the number of EGMs and table games. An upfront payment of \$250 million was paid, with an additional \$250 to be paid in 2033. Under the agreement, two payments of \$100 million each are to be paid should casino revenue growth exceed 4% and 4.7% between 2013-14 and 2021-22. Amendments guarantee \$35 million a year from taxation from new gaming products.	\$269,600 per quarter.	\$3.00m (2021) - 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. Subsequent sum payable by 7 February each year will be calculated by adjusting the amount of the casino licence fee for the immediate preceding year by movements in the Consumer Price Index weighted average of Eight Capital Cities All Groups for the period of twelve months to 31 December for that preceding year.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Tax rate:	For 2021-22, a base rate of 16.41% applies to gross revenue (i.e. player loss) from table games and electronic gaming machines up to \$780.0m. For gross revenue between \$780.m and \$916.5m, the tax rate increases progressively by one percentage point over 21 revenue bands. A top rate of 38.91% applies to revenue above \$916.5m. 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.	Regular Players EGMs: 31.57% of gross gaming revenue Table games: 21.25% of gross gaming revenue Super tax: a progressive tax on 'excess' gross gaming revenue above an annual indexed base amount. Community benefit levy: 1% of gross gaming revenue	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 Townsville and Cairns casinos. 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	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 (FATG):</u> 12.92% of player loss <u>Table Games & Keno:</u> 9.37%	<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 year licence renewable annually. The tax is based on gross profit earned in a financial year. Table games at 0.88% of annual gross profit. Keno at 5.88% of annual gross profit EGM's at 25.88% of annual gross profit.	Casino taxes are calculated at the prescribed rate and are reduced by an amount equal to the GST <u>Mindil Beach Casino Resort:</u> Table Games: The GST rate. Poker Machine Tax: 15% of gross profit. Keno: 10% of gross profits on Keno. Levy: A 10% Community Benefit Levy is payable on gross profits. <u>Lasseters Casino:</u> Table Games: The GST rate. Poker Machine Tax: 15% of gross profit from poker machines. Levy: A 10% Community Benefit levy is payable on gross profits.	<u>General Gaming Operations</u> 10.90% of gross revenue. <u>Commission-based Operations</u> 0.90% of gross revenue.
Casino 'High-roller' / Premium Gaming:	The agreed tax rate is 10%.	Commission-based Players EGMs & table games: 9% of gross revenue Community benefit levy: 1% of gross revenue.	<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.	<u>International Commission Business (ICB):</u> 1.75% of player loss.	<u>Premium table games</u> (incl. automated) at 0.91% of net gambling revenue. <u>Premium gaming machines</u> at 10.91% of net gambling revenue (less approved deductions for costs to attract premium customers).	<u>Keno & Table Gaming</u> The tax rate applying to keno is 5.88% of gross profit. The gaming tax rate applying to casino table games is 0.88% of gross profit. <i>EGMs at 25.88% of annual gross profit.</i>	<u>Commission-based Games:</u> The GST Rate.	Nil.
Reference Period:	Payment of taxation is weekly.	Payment of taxation is required monthly within 7 days of the end of the month. Super tax is calculated annually, and payment is required by 7 July of	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.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		the following financial year						
Other State Charges:	Responsible Gambling Levy of 2% of gross gaming revenue (excluding <i>Rebate Player</i> revenue).	GST credit: A credit towards state taxation is provided for GST paid by the casino.	Nil.	<u>Burswood Park Levy</u> : 1% of gross gaming revenue from Table Games, ICB and FATG taxable revenue; plus 2% of gross gaming revenue from Electronic Gaming Machines.	Nil.	Nil.	From 1 July 2015, a Community Benefit Levy of 10% of gross profits is payable for gaming machines in casinos. <u>Internet Casino</u> Australian sourced bets are not permitted. International sourced bets: 4% of gross profit. (Bets are not subject to GST).	Nil.
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	73.48% of monthly gross revenue for declared lotteries. 55% of monthly gross revenue for Instant Scratch-its. (Monthly gross revenue equates to total receipts less prizes.) GST credit provided. Licence fees apply.	40% of net subscriptions (sales less prizes) paid to State Pool Account, 5% paid to Sports Lotteries Account, 5% paid to Arts Lotteries, 12.50% paid to eligible organisations and up to 5% to Festival of Perth and WA film industry.	Lotto, Oz Lotto Powerball, Super 66 and Instant lotteries (Scratchies): 48.9% 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 Gaming Control Act between a lottery licence holder and the Northern Territory.	ACT receives 76.918% of the proportion of player loss less GST on all NSW tickets sold in the ACT for all games.
Lotteries (continued):								
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.	Payments required during each year.	Taxes are collected monthly in arrears.	NA	Agreements are commercial in confidence.	NA.
Soccer Pools:	As above.	57.52% of player loss	NA	As above.	48.9% 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.	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.	As above.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
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.	24.24% of player loss	<u>Keno:</u> (Statewide) 29.40% of monthly gross revenue, after deducting casino commissions. The tax is collected monthly in arrears. GST credit provided. Licence fees apply.	<u>Keno (only available at Crown Perth):</u> Domestic: 9.37% of player loss. Interational Business: 1.75% of player loss.	<u>Keno:</u> (Operated by SA Lotteries) 61.1% of net gambling revenue is paid into the Hospitals Fund.	<u>TAS Keno:</u> 5.88% of gross profit.	<u>NT Keno:</u> 10% on gross profit. (Tax payable is calculated at the prescribed rate and reduced by the GST amount.)	<u>Tabcorp Keno:</u> 2.50% 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.	Nil	
OTHER GAMBLING TAXES:								
Other Gambling Taxes:	Nil.	Trackside From 1 July 2021, 10% tax on net wagering revenue	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. Once the \$3 million threshold is reached, different levy rates apply.	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.	Nil	Trackside Simulated Racing: 2.5% of turnover. Betting Operations Tax: 15% payable by all betting operators whose Net ACT Betting Revenue from ACT bets exceed \$75,000 in a financial year.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			There are no current holders of interactive gambling licences.			Major Lottery Endorsement 35.55% of turnover (excluding prescribed GST offset, effective tax rate of 31.91% of turnover)		
Motor Vehicle Taxes:								
MOTOR VEHICLE REGISTRATION FEE:								
Motor Vehicle Registration Fee:	All vehicles \$70.	Appointment and Inspection Fee: \$49.90 Standard Number Plate Fee: \$38.40 (2 plates)	Effective dates: 1 July 2021 – 30 June 2022. <u>Traffic Improvement fee:</u> \$59.35 for private purpose of use, \$64.45 for all other purpose of use. <u>Plate fee:</u> \$32.00, charged on original registration. Same fee applies to a replacement of a standard number plate.	<u>Recording fee:</u> Light vehicle: \$10.30 <u>Plate fee:</u> \$29.50 charged on original registration.	<u>Administration fees:</u> New Registration \$31.00 Renewal of Registration: \$10.00	(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.	Based on engine capacity and usage. See generally Sch 1 Part 2, and Sch 2 of the Motor Vehicles (Fees and Charges) Regulations 2008 as in force at the time. General private usage - Light vehicles - annual registration: <u>Vehicles with up to four cylinders and engine size less than 3000cc:</u> 0001 - 0500: \$44 0501 - 1000: \$89 1001 - 1500: \$145 1501 - 2000: \$193 2001 - 3000: \$193 <u>Vehicles with four cylinders greater than 3000cc, vehicles with engines greater than 4 cylinders with engines greater than 3000cc:</u> 2001 - 2500: \$204 2501 - 3000: \$245 3001 - 3500: \$303 3501 - 4000: \$347 4001 - 4500: \$401 4501 - 5000: \$446	<u>Surcharge on registration</u> Vehicles not previously registered: \$99.30, Trailer or motorcycle: \$59.90, Lapsed or cancelled: \$50.50, Short-term registration: \$10.00 Pension Concession: \$10.00 Effective 1 July 2021.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
							5001 - 5500: \$531 5501 - 6000: \$580 6001 - 7000: \$659 7001 - 8000: \$659	
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 2021.	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 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.	Not imposed.	Based on vehicle type and tare (unladen) weight.
Motor Vehicles Private: (Heavy vehicle weight tax rates set by The Commonwealth in the National Transport Commission Rates)	0-975Kg: \$224.00, 976-1154Kg: \$261.00, 1155-1504Kg: \$318.00, 1505-2504Kg: \$486.00. Pensioners are exempt. Primary producers pay the private vehicle charge for cars and station wagons and 55% of the business rates for trucks, tractors and trailers.	Electric, other zero emission vehicles and hydrogen vehicles: Registration \$206.90 Plug-in hybrid-electric vehicles: Registration \$206.90 Other light vehicle registration: \$306.90	Effective dates: 1 July 2021 – 30 June 2022. <u>No. of Cylinders</u> 1, 2, 3 & electric and steam: \$267.50 Private purpose of use, \$290.25 all other purpose of use. 4: \$340.20 Private purpose of use, \$369.20 all other purpose of use. 5 & 6: \$538.65 Private purpose of use,	\$24.56 per 100kg or part thereof, to a maximum of \$520.	For passenger carrying vehicles the fee is based on the number of cylinders. Four cylinders or less: \$138.00 Five or six cylinder: \$281.00 Seven or more cylinders: \$407.00 Rotary or electric: \$138.00 A three year registration fee exemption is available for new battery	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. <u>Rotary or electric</u> \$129.00.	Administration fee - \$13 Vehicle inspection fee (annual requirement): for a motor vehicle not exceeding 4.5 t gross vehicle mass or a trailer not exceeding 4.5 t gross mass - \$53 in any other case - \$121	<u>Passenger or goods carrying vehicles</u> 0-975kg: \$326.50, 976-1154: \$361.50, 1155-1504: \$409.20, 1505-2504: \$594.80, 2505-2794: \$906.30, 2795-4500: \$921.10. <u>Veteran, vintage or historic vehicles:</u> \$58.50.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Weight/Engine Capacity Tax (continued):			<p>\$584.45 all other purpose of use.</p> <p>7 & 8: \$754.35 Private purpose of use, \$818.55 all other purpose of use.</p> <p>9-12: \$884.70 Private purpose of use, \$959.90 all other purpose of use.</p> <p><u>No. of Rotors</u></p> <p>2: \$340.20 Private purpose of use, \$369.20 all other purpose of use.</p> <p>3: \$538.65 Private purpose of use, \$584.45 all other purpose of use.</p> <p>Motor vehicles other than caravan or bus with 4.01t to 4.5t GVM \$845.55 private purpose of use, \$917.60 all other purpose of use.</p>		electric and hydrogen fuel cell vehicles first registered from 28 October 2021 and up to 30 June 2025. A price cap of \$68 750 (inclusive of GST) applies.			
<p>Motor Vehicles Business: (Heavy vehicle weight tax rates set by The Commonwealth in the National Transport Commission Rates)</p>	<p>0-975Kg: \$365.00, 976-1154Kg: \$415.00, 1155-1504Kg: \$502.00, 1505-2504Kg: \$756.00.</p>	Registration fee as for private motor vehicles.	Refer to table above for vehicles purpose of use other than private.	As for private motor vehicles.	<p>Light Commercial Vehicle:</p> <p>If unladen mass of the vehicle does not exceed 1,000kg:</p> <p>1 to 4 cyl: \$138.00 5 or 6 cyl: \$281.00 7 and over: \$407.00</p> <p>Rotary or electric: \$138.00</p> <p>If the unladen mass of the vehicle exceeds 1,000kg but does not exceed 1,500kg:</p>	<p><u>Trailer, caravan or horse float with GVM of 4.5 tonnes or less:</u> \$24.00,</p> <p><u>Tractors (agricultural):</u> \$124.00.</p> <p><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.</p>	Registration fee as for private motor vehicles.	<p>Passenger or goods carrying vehicles 0-975kg: \$493.60, 976-1154: \$546.70, 1155-1504: \$629.60, 1505-4500: \$921.10.</p> <p>Tow trucks 0-975: \$289.90, 976-1154: \$316.40, 1155-1504: \$356.30, 1505-4500: \$502.20.</p> <p>Tractors 0-2000: \$180.60, 2001-3999: \$301.60, 4000-4500: \$685.90.</p> <p>Motor implements 0-975: \$134.30, 976-1154: \$141.20,</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
					\$303.00 If the unladen mass of the vehicle exceeds 1,500kg: \$517.00 A three year registration fee exemption is available for new battery electric and hydrogen fuel cell vehicles first registered from 28 October 2021 and up to 30 June 2025. A price cap of \$68 750 (inclusive of GST) applies.	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.		1155-1504: \$149.80, 1505-4500: \$183.90. Goods carrying and fixed load trailers 0-250: \$91.10, 251-764: \$231.80, 765-975: \$296.70, 976-1154: \$326.30, 1155-1504: \$365.60, 1505-2499: \$522.20, 2500-2504: \$781.80, 2505-2794: \$781.80, 2795-3054: \$879.20, 3055-3304: \$1,033.60, 3305-3564: \$1,033.60, 3565-3814: \$1,104.80, 3815-4064: \$1,182.60, 4065-4324: \$1,257.10, 4325-4500: \$1,333.70.
Heavy Vehicles:	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.	Motor vehicles of more than 4.5 tonnes GVM: Heavy vehicles are charged according to the <i>Transport Operations (Road Use Management – Vehicle 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).	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.
Motor Cycles:	Flat Tax: \$67.00 (Weight Tax).	Flat Tax: \$61.40	Flat Rate: \$128.50 for all purpose of use.	Up to 250cc: \$49.12 Over 250cc: \$73.68	Flat tax: \$46.00.	Flat tax: \$18.00.	Based on engine capacity and usage. See generally Sch 1 Part 2, item 3 of the Motor Vehicles (Fees and Charges) Regulations 2008 as in force at the time.	Flat fee: \$137.90.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
							General usage - Engine capacity: <600mL = \$29 >600mL = \$44	
TRANSFER FEE:								
Transfer Fee:	<p>Transferring registration within 14 days of acquiring the vehicle: \$34</p> <p>Transferring registration after 14 days of acquiring the vehicle: \$157 (\$34 + \$123 late fee)</p>	<p>Private Transfer Motor vehicle: \$41.30 Trailer/cycle: \$6.60</p> <p>Dealer Motor vehicle: \$21.00</p>	<p>Effective dates: 1 July 2021 – 30 June 2022.</p> <p>Car: \$29.70, Cycle: \$29.70, Lorry: \$29.70..</p>	Car: \$18.90	<p>Transfer of registration: \$31.00 Late* transfer fee: \$92.00</p> <p>*within 14 days</p>	<p>Car: \$27.90, Cycle: \$27.90, Trailer: \$27.90.</p>	Transfer of registration: \$18	<p>Transfer of registration: \$43.40 Late transfer fee: \$116.60</p>
DRIVER'S LICENCE FEE:								
Driver's Licence Fee:	<p>1 year: \$60 3 years: \$140 5 years: \$190 10 years: \$352</p>	<p>3 years: \$84.00 10 years: \$287.80</p>	<p>Effective dates: 1 July 2021 – 30 June 2022.</p> <p><u>Queensland Driver's Licence</u> 1 Year: \$83.55, 2 Years: \$116.50, 3 Years: \$144.10, 4 Years: \$166.75, 5 Years: \$187.10, Replacement: \$80.10.</p> <p>Additional fee for grant of licence with licence code 'I' (alcohol ignition interlock): \$350.25.</p> <p>Application fee for –</p> <ul style="list-style-type: none"> • exemption from logbook requirements: \$45.40, • exemption from high-powered vehicle restriction: \$45.40, • exemption from late night driving restriction: \$45.40, • exemption from 	<p>1 Year: \$44.05 5 Years: \$149.50</p>	<p>1 year: \$48.00, or multiply \$48.00 by number of years up to 10 years: \$480.00.</p> <p>Note: In addition to the above fees an Administration Fee of \$20.00 applies.</p>	<p>Standard 1 year: \$32.17, 2 years: \$52.32, 3 years: \$72.47, 4 years: \$92.62, 5 years: \$111.22.</p>	<p>1 year: \$33 2 years: \$50 5 years: \$101 10 years: \$174</p>	<p>Full licence 5 years: \$204.90, 10 years: \$381.10.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			alcohol ignition interlock: \$43.90. Application fee for release of information – about a person's Queensland driver licence: \$25.50, –about a person's traffic history: \$25.50.					
Concessions Driver's Licence Fee (continued):	Transport for NSW provides a driver's licence fee exemption to holders of Pensioner Concession Cards, DVA Totally and Permanently Incapacitated Cards and DVA Gold War Widow Cards, subject to income and disability rate thresholds, where the vehicle owned by the licence holder is used substantially for social and domestic purposes.	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.		Pensioners and Seniors are eligible for a concession.	Concession fee: 1 year: \$24.00, or multiply \$24.00 by number of years up to 10 years: \$240.00.	<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.	Concession card holders receive a full concession on licence renewal fees up to \$154 p.a. A separate over 60's seniors discount is available.	Renewal discount ACT residents with good driving record receive 30% 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. Centrelink concession Unemployed: 65% or 50% discount for 1 year depending on driving record. Pensioner or Department of Veterans' Affairs: 100% discount.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
OTHER:								
Rider's Licence:	Learner's Licence: \$26 Replacement learner licence: \$23 Provisional P1 Licence: \$60 Provisional P2 Licence: \$94 Unrestricted Licence (gold) 1 year: \$60 3 years: \$140 5 years: \$190 10 years: \$352 (Note: 10 year licences only available for unrestricted licence R (rider), holders age 21 to 44) Replacement licence (P1, P2, or unrestricted): \$28	As above.		As above.	As above.	As above.	As above.	As above.
Learners Permit:	Car: \$26 Motorcycle: \$26	Car: \$25.60 (Valid for a period of 10 years). Motorcycle: \$25.60 (Valid for a period of 15 months).	\$182.00 (valid for three years)	Light Vehicle: \$117.80 (valid for 3 years). 10% of premiums on compulsory 3rd party insurance for motor vehicles.	\$68.00 plus an administration fee of \$20.00 (issued for a period of 24 months).	L1, L2, P1 & P2: \$32.17 Motorcycle: \$32.17.	Cars: Learner \$24.00 Valid for 24 months	Car: \$49.70 for 5 years. Motorcycle: \$24.90 for 1 year.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Surcharge/Levy on Motor Vehicle Third Party Vehicle Insurance:	<p>Motor Vehicle Insurance Duty: 5% of the premium</p> <p>CTP Insurance Duty: 9% of the premium</p> <p>The Fund levy is a flat fee set by SIRA, based on vehicle type and garaging location. This means that some people will pay more and others will pay less towards the Fund levy.</p> <p>The average fund levy at May 2022 is:</p> <p>Motor Cars: Sydney Metro- \$131 Outer Metro- \$129 Newcastle/Central Coast- \$107 Wollongong- \$119 Country- \$101</p> <p>Motorcycle (226-725cc): Sydney Metro- \$99 Outer Metro- \$65 Newcastle/Central Coast- \$66 Wollongong- \$66 Country- \$57</p> <p>Light goods carrying vehicle (up to 4.5t GVM): Sydney Metro- \$222 Outer Metro- \$152 Newcastle/Central Coast- \$130 Wollongong- \$159 Country- \$99</p>	10% stamp duty on insurance premium.	<p>10 cents Stamp duty per policy.</p> <p>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.</p>		<p>Yearly policy: \$60.00, 3 month policy: \$15.600.</p> <p>No charge for historic vehicles and some concession card holders.</p> <p>11% stamp duty on insurance premium.</p>	A premium duty levy of \$20.00 applies to all transactions involving compulsory third party insurance (including periodic transactions).	A mandatory personal injury cover insurance fee is set by the Motor Accident Compensation Commission and is payable as part of the registration process. However, this fee is not included for the purposes of this comparison.	<p>CTP Regulator Levy: \$1.00. Levied on each CTP policy for vehicle (other than trailer).</p> <p>Road Rescue Fee: \$28.40. Levied on all vehicles other than veteran, vintage and historic vehicles, Jervis Bay vehicles and trailers.</p> <p>Road Safety Contribution: \$2.50. Payable with all registrations (other than trailers).</p> <p><u>Lifetime Care and Support Levy</u> Levied on each CTP policy for vehicle (other than trailer).</p> <p>12 month policy: \$45.70, 6 month policy: \$22.80, 3 month policy: \$11.40.</p> <p>LTCS Levy for veteran, vintage and historic vehicles 12 month policy: \$9.10, 6 month policy: \$4.50, 3 month policy: \$2.20.</p>

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