

Interstate Comparison of Taxes 2022-23

Research paper

June 2023

Acknowledgment 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.

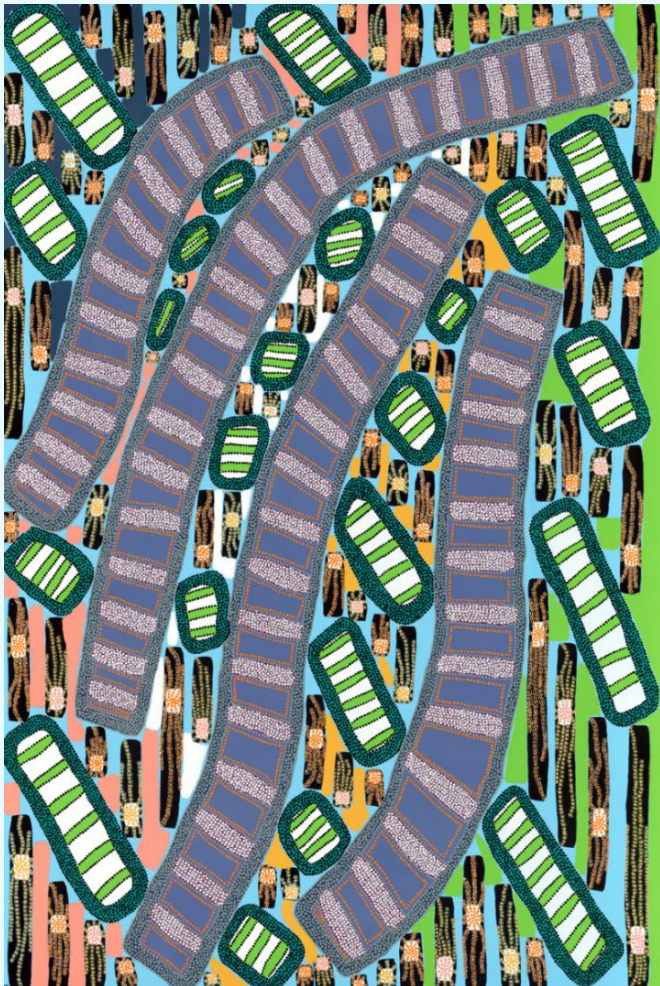
We celebrate the deep and enduring connection of Aboriginal and Torres Strait Islander peoples to Country and acknowledge their continuing custodianship of the land, seas and sky.

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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Acknowledgements

Many of the tax and royalty initiatives included in this paper are from relevant state and territory budget papers. NSW Treasury would like to thank all Australian state and territory treasuries for their contributions in developing this paper.

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 April 2023.

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. Changes to tax and royalty initiatives may have been made after April 2023 but prior to publication that may not be captured in the document.

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 and royalty initiatives 2022-23

The following is a summary of taxation and royalty changes and announcements by states and territories. Initiatives include announcements made in each state and territory's 2022-23 budgets until the end of February 2023.

New South Wales

Point of consumption (PoC) tax

From 1 July 2022, the PoC tax rate increased to 15 per cent and the headline betting tax rates (including totalizator and fixed odds bets) charged under the *Betting Tax Act 2001* (NSW) were adjusted to 15 per cent.

First Home Buyer Property Option

From 16 January 2023, first home buyers purchasing a property up to \$1.5 million are provided with an option to pay an annual property tax instead of transfer duty upfront.

Following the State election in March 2023, the NSW Government has committed to closing eligibility to the property tax option and instead provide first home buyer assistance via increases to the First Home Buyer Assistance duty free and concessional thresholds. Those first home buyers who have already opted into the scheme will continue to pay annual property tax until they sell the property.

Reduction in the discount available for early payment of land tax

The land tax early payment discount was lowered to 0.5 per cent from 1 January 2023.

Increase to the foreign investor surcharge land tax

The foreign investor land tax surcharge of 2.0 per cent increased to 4.0 per cent per annum from the 2023 land tax year.

Payroll tax exemptions under a subprogram of the Future Economy Fund

A subprogram of the Future Economy Fund will offer grant payments and payroll tax exemptions to encourage business of future industries to establish or expand in NSW.

Subsequently, this measure was removed in the 2022-23 Half Yearly Review.

Removal of tolling relief rebate for motor vehicle registrations

A new broad-based Toll Rebate Scheme was introduced which will ultimately replace the existing Registration Scheme and provide a more generous toll relief to a greater portion of NSW motorists.

Remove concessional duty for the acquisition of a public landholder

The acquisition of shares or units in a company or unit trust which owns land ('landholder') is liable for landholder duty under certain circumstances. From 1 July 2023, and subject to supporting legislation, the acquisition in a significant interest (i.e. 90 per cent or more of the property) of a public landholder (e.g. a listed company on the ASX) will be charged at the general rate of duty (charged on an ordinary transfer of land) rather than the current concessional rate of 10 per cent of the general rate.

Extension and increase of levy on point to point services

From 1 July 2023, the Passenger Service Levy (PSL) will be increased from \$1 per point-to-point transport trip in NSW to \$1.20 (excluding GST) per trip.

Extending the principal place of residence land tax exemption for those building or renovating their family home

From the time amendments are legislated, those building or renovating their family home on unoccupied land can apply to extend the current four-year principal place of residence exemption by up to a further 24 months in certain circumstances. This initiative will extend to landowners who had an exemption that ended on or after 31 December 2019.

Casino tax rates reform

On 16 December 2022, the then NSW government announced that, from 1 July 2023, casinos will be subject to an increase in rebate and non-rebate play casino duty, as well as an increase in electronic gaming machine (EGM) duty for The Star casino. The Star and Crown casinos will be taxed at 20.25 per cent rather than 17.91 per cent for non-rebate play, and 12.5 per cent rather than 10 per cent for rebate play. It was also announced that new duty rates will apply to EGMs operated by The Star casino based on monthly net revenue per gaming machine at the rates listed in Table 1.

Table 1 – New duty rates for electronic gaming machines operated by The Star casino

Monthly net revenue (applied per gaming machine)	Tax rate
Less than \$2,666	0.00%
\$2,666 or more and less than \$6,667	46.70%
\$6,667 or more and less than \$12,500	51.17%
\$12,500 or more	60.67%

Victoria

Change in the gambling tax structure for electronic gaming machines operated by the casino licence operator

From 1 July 2023, electronic gaming machines operated by the casino licence operator will be taxed under the same structure as electronic gaming machines operated by venue operators with club entitlements. The maximum marginal tax rate for electronic gaming machines operated at the casino is expected to increase from 31.57 per cent to 60.67 per cent, plus the 1 per cent Community Benefit Levy, as a result of this initiative. Commission-based play on gaming machines will continue to be taxed at 10 per cent.

Motor vehicle exemptions for wheelchair accessible commercial passenger vehicles

From 1 July 2022, motor vehicle duty exemptions apply to the sale or transfer of wheelchair accessible commercial passenger vehicles that provide unbooked services that are less than two years old.

Queensland

Mental Health Levy

A 0.25 per cent mental health levy is payable on or after 1 January 2023 by employers, or groups of employers, with annual Australian taxable wages over \$10 million, with an additional 0.5 per cent levy on Australian taxable wages over \$100 million.

Payroll tax relief

From 1 January 2023, the ceiling of the payroll tax deduction available to employers, or groups of employers, was extended from \$6.5 million in annual Australian taxable wages up to \$10.4 million.

This reflects an increase in the phase out rate of the deduction from \$1 for every \$4 to a rate of \$1 for every \$7 of taxable wages above the \$1.3 million tax liability threshold.

Racing levy

A 5 per cent racing levy applies to the betting tax rate and bonus or free bets are incorporated into the calculation of betting tax for liabilities arising on or after 1 December 2022.

Progressive coal royalty rates

The following additional coal royalty tiers apply on that part of the average price per tonne of the coal sold, disposed of, or used on or after 1 July 2022:

- 20 per cent on that part of the average price per tonne that is more than A\$175 but not more than A\$225
- 30 per cent on that part of the average price per tonne that is more than A\$225 but not more than A\$300
- 40 per cent on that part of the average price per tonne that is more than A\$300

Additional foreign acquirer duty exemption

Retirement visa holders (subclass 405 and 410) are exempt from additional foreign acquirer duty for purchases of their principal place of residence on or after 1 January 2023.

Payroll tax rebate for apprentices and trainees

The 50 per cent payroll tax rebate for wages paid to apprentices and trainees was extended for 12 months to 30 June 2023.

Western Australia

Payroll tax waiver for eligible hospitality businesses

A three-month payroll tax waiver was available to eligible hospitality business with annual wages between \$4 million and \$20 million and that have experienced at least a 40 per cent fall in turnover for any four-week period between 1 January 2022 and 30 April 2022, relative to a comparable period in 2021.

Distance-based user charge for all zero and low emission vehicles

From 1 July 2027, a distance-based charge will apply for all zero and low emission vehicles. Battery electric vehicles and hydrogen vehicles will be subject to a rate in today's prices of 2.5 cents per km, while 2 cents per km will be the equivalent rate for plug-in hybrid electric vehicles. Both rates will be indexed to CPI from 1 July 2022.

Transfer duty reduction

On 1 July 2022, the general rate of transfer duty was reduced to be aligned to the rate of duty for residential transactions.

In addition, on 1 July 2022, the residential or business property concession was adjusted to ensure the transfer duty concession provides benefits on all eligible transactions up to \$200,000.

Abolish duty on prospecting licences unless transferred with other dutiable property

On 1 July 2022, the duty on prospecting licences and derivative mining rights in relation to prospecting licences was removed, unless they are transferred with other dutiable property.

Duty on Family Court orders

On 28 May 2022, the duty on Family Court orders was removed.

Duty on service demonstrator vehicles

On 28 May 2022, a vehicle licence duty exemption was introduced for a service demonstrator vehicle or vehicles that are returned to the seller as faulty.

Quarterly payroll tax return threshold

The quarterly payroll tax return lodgement threshold increased from \$100,000 to \$150,000 from 1 July 2022. This allows payroll taxpayers with an annual liability of up to \$150,000 to have the option to choose to pay quarterly (rather than monthly), while payroll taxpayers with an annual liability of less than \$20,000 continue to have the option to choose to pay annually.

Surcharge for paying land tax in three instalments removed

The 2 per cent surcharge on assessed land tax liability when paid over three instalments was removed on 1 July 2022.

Land tax relief for build-to-rent developments

From 1 July 2023, a 50 per cent land tax concession for new eligible build-to-rent developments will commence.

Amendment to the off-the-plan transfer duty rebate scheme for lower value dwellings

On 1 June 2022, the existing off-the-plan transfer duty rebate was amended. Eligible purchasers of a dwelling valued at less than \$500,000 receive a transfer duty rebate equal to 100 per cent of the duty payable, between 100 per cent and 50 per cent of the duty payable for a dwelling valued between \$500,000 and \$600,000, and 50 per cent of the duty payable for a dwelling valued above \$600,000. In all cases the maximum rebate value is \$50,000.

South Australia

Outer areas registration concession

The registration concession for owners of vehicles living in outer areas such as Kangaroo Island, Roxby Downs and the District Council of Coober Pedy was reintroduced from 1 July 2022. The concession provides for:

- a 50 per cent reduction in registration fees for vehicles with a gross vehicle mass less than or equal to 4,500 kilograms; and
- a 40 per cent reduction in registration fees for vehicles with a gross vehicle mass over 4,500 kilograms.

Tasmania

Duty concessions and dutiable value cap

The first home buyer and pensioner duty concessions were extended for an additional 12 months to 30 June 2023. The dutiable value cap was also increased from \$500,000 to \$600,000, with the new cap applying retrospectively from 1 January 2022.

Extension of the payroll tax rebate scheme

The payroll tax rebate scheme available for youth employees and apprentices and trainees was extended for two years to 30 June 2024.

Foreign investor land tax surcharge

A 2 per cent foreign investor land tax surcharge was introduced and applies to residential land that is not used as a principal place of residence and is acquired by a foreign person on or after 1 July 2022.

Foreign Investor Duty Surcharge (FIDS) and Foreign Investor Land Tax Surcharge (FILTS) relief

From 1 July 2022, FIDS and FILTS relief for Tasmanian-based foreign developers was introduced. The relief applies to Tasmanian-based foreign developers that significantly add to the State's housing supply.

Islamic finance

From 1 July 2022, property purchases that are recognised as non-interest-based purchases of property, such as those undertaken in Islamic finance arrangements, are subject to conveyance duty only once.

Land tax

From 1 July 2022, the following changes applied to land tax:

- The tax-free threshold increased from \$50,000 to \$100,000.
- The threshold for the highest tax rate was increased from \$400,000 to \$500,000.
- The rate that is applied to land valued between \$100,000 and \$500,000 was reduced from 0.55 per cent to 0.45 per cent.

Northern Territory

House and land package exemption

From 1 July 2022, an exemption from stamp duty was made available to eligible individuals who acquire newly developed land from a registered building practitioner on which there is, or will be, a home constructed by the building practitioner. The exemption is available for five years.

Electric motor vehicle stamp duty concession

A stamp duty concession of up to \$1,500 on registration of new and second-hand battery electric vehicles and plug-in hybrid electric vehicles was made available from 1 July 2022 and is available for five years. These vehicles are also exempt from the registration component of vehicle registration fees.

Property Activation Levy cessation

From 1 July 2022, the property activation levy was ceased, while the obligation to lodge and pay returns for 2021-22 was retained.

Indexation adjustment

The indexation of revenue units, penalty units and monetary units was adjusted in 2022-23 to better reflect policy neutral inflation.

Petroleum Royalty Act 2023

A new Petroleum Royalty Bill was introduced in February 2023 and passed in March 2023. The Petroleum Royalty Act 2023 will apply to all new producers from passage, and replace all bespoke agreements currently in place with producers from 1 July 2023.

Australian Capital Territory

Conveyance Duty

From 1 July 2022, the lowest conveyance duty tax threshold for residential owner-occupiers was raised from \$200,000 to \$260,000 and a reduced rate of duty of \$0.60 applies to every \$100, or part thereof.

Additionally, the tax-free threshold for commercial transactions increased by \$100,000.

Home Buyer Concession Scheme income eligibility threshold

From 1 July 2022, the Home Buyer Concession Scheme income eligibility threshold was increased from \$160,000 to \$170,000. The threshold continues to increase by \$3,330 per child up to a maximum of five children.

Deferred Duty and Disability Duty Concession Scheme price eligibility threshold

From 1 July 2022, the Deferred Duty and Disability Duty Concession Schemes price eligibility thresholds increased from \$750,000 to \$1 million.

Motor Vehicle Duty

Nil motor vehicle duty is payable by buyers of used Zero Emissions Vehicles (ZEVs), comprising electric vehicles and hydrogen vehicles purchased on or after 1 August 2022. Purchases of new ZEVs (including motorcycles) are not subject to motor vehicle duty.

Betting Operations Tax

The rate of the Betting Operations Tax increased from 15 per cent to 20 per cent from 1 July 2022.

Build to Rent – Lease Variation Charge discount and other measures

Eligible Build-to-Rent developments may receive a time limited Lease Variation Charge (LVC) discount to be available in 2024-25, with the discount proportional to the affordable rental component of the development. To be eligible, the Build-to-Rent developments must include a minimum of 15 per cent of dwellings as affordable rental and the affordable rent dwellings must be managed by a registered Community Housing Provider for at least 15 years. Developments with 50 per cent or more affordable rental dwellings may be eligible to pay no LVC.

Safer Families Levy

The Safer Families Levy, applied to residential and rural properties, increased to \$40 in 2022-23 and will increase by an additional \$5 each year until 2024-25.

Land tax

From 1 October 2022, the land tax fixed charge increased to \$1,462. Marginal rating factors are unchanged.

Waste Management Fees

From 1 January 2023, landfill fees for household, commercial and industrial waste increased by 1.75 per cent. This increase is in addition to the increase in landfill fees by the Wage Price Index from 1 July 2022.

Tax Schedule – Financial Year 2022-23

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll tax:								
Basic flat rate:	5.45%	Metropolitan rate: 4.85% Regional rate: 1.2125%	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%	Top marginal rate 6.1%	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.	Progressive schedule. 4.0% applies from \$1.25 million and 6.1% applies from \$2.0 million	Deduction system.	Single marginal rate.
Tax scale and small business concession:	First \$1,200,000 exempt.	First \$700,000 exempt. <u>Mental health and wellbeing levy</u> Mental health and wellbeing levy surcharge rates apply as follows: Annual taxable wages above \$10 million: 0.5% Annual taxable wages above \$100 million: additional 0.5%.	First \$1,300,000 exempt. Until 31 December 2022: 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. From 1 January 2023: For payrolls \$1,300,000 up to \$10,400,000, deduction of \$1,300,000 reducing by \$1.00 for every \$7.00 payroll exceeds \$1,300,000. No deduction for payrolls of \$10,400,000 or more. <u>Mental health levy</u> From 1 January 2023 a mental health levy will apply, payable by employers (or groups	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. Since 1 July 2018 and until 30 June 2023, employers in Western Australia with a payroll exceeding \$100 million have been paying a marginal tax rate of 6% on the part of their payroll above \$100 million but not exceeding \$1.5 billion, and a marginal tax rate of 6.5% on the part of their payroll exceeding \$1.5 billion.	First \$1,500,000 exempt. For payrolls between \$1,500,001 - \$1,700,000: Variable rate* Over \$1,700,000: 4.95% x (annual payroll - \$600,000) *where the variable rate is: [(Annual payroll - \$1,500,000) / \$200,000] x 4.95% x (Annual payroll - \$600,000).	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
Payroll tax (continued):			<p>of employers), with total yearly Australian taxable wages (for payroll tax purposes) over \$10 million. The levy will generally be applied as follows:</p> <p>0.25% of the employer's taxable wages, to the extent that the employer's total yearly Australian taxable wages for a financial year exceed \$10 million; plus</p> <p>An additional 0.5% of the employer's taxable wages, to the extent that the employer's total yearly Australian taxable wages for a financial year exceed \$100 million.</p>					
Employer payments included in the tax base	<p>Wages, allowances, employer superannuation contributions, salary sacrifice, attributed income, contractors, directors' fees, employment termination payments, grossed up value of fringe benefits, termination payments to non-executive directors, share plans and share options, third party payments and/or consultancy payments to employees and bonuses.</p> <p>Various exemptions apply including wages paid for maternity, paternity or adoption leave, Commonwealth paid parental leave, emergency service volunteers, defence personnel, certain wages paid under the Jobs Plus program and Indigenous persons</p>	<p>Wages, remuneration, salaries, allowances, commissions and bonuses paid to employees engaged on a permanent, temporary or casual basis in Victoria. Employer superannuation contributions (including salary sacrifice contributions), eligible termination payments and accrued leave, grossed up value of fringe benefits and shares and options.</p> <p>Various exemptions apply, primarily for charitable and religious institutions, public hospitals and non-profit non-government schools. An exhaustive list of exemptions is set out in Part 4 of the <i>Payroll Tax Act 2007</i>.</p>	<p>Included: Employer superannuation contributions, eligible termination payments, eligible leave payments, bonuses, commissions, shares and options, allowances, eligible employee benefits, death benefit employment termination payments. Part of such payments may be income tax free in the hands of the recipient and this income tax exempt part is exempt from payroll tax.</p> <p>Not included: Apprentices / trainees wages performing services as an apprentice/trainee, not for profit and government wages, 50% rebate on wages paid to apprentices and trainees for the 2016-17 to 2022-23</p>	<p>Employer superannuation contributions, eligible termination payments, 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, eligible termination payments, grossed up value of fringe benefits.</p>	<p>Employer superannuation contribution, eligible termination payments, grossed-up value of fringe benefits.</p> <p>Wages are exempt if they are paid or payable by any of the following: religious institution; a public benevolent institution (but not including an instrumentality of the State); a non-profit organisation having as its sole or dominant purpose a charitable, benevolent, philanthropic or patriotic purpose; 14 weeks of eligible maternity or adoption leave payments; in respect of wages in any period when an employee was taking part in bushfire fighting activities as a volunteer member of a fire brigade; or wages</p>	<p>Wages and salaries, allowances, bonuses and commissions, grossed up value of fringe benefits, employer superannuation contributions, employer share contributions, employment termination payments, contractor payments and directors' fees</p>	<p>Employer superannuation contributions, eligible termination payments, grossed up (Type 2 factor) value of fringe benefits, employer contributions to employee share schemes if the corporation is registered in the ACT or the share or option is made in relation to services performed wholly in the ACT. Tax base includes employer contributions to employee share schemes, and eligible termination payments.</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,</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll tax (continued):	under a Community Development Employment Project. Non-profit organisations that are religious institutions, charitable organisations, public benevolent institutions. Some local council businesses.. Rebates equal to the amount of payroll tax paid apply to apprenticeships and new entrant traineeships approved by Training Services NSW		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 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. 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.			in respect of any period when he or she was engaging in emergency management or rescue and retrieval operations as a volunteer emergency management worker. In certain circumstances wages relating to: school and educational services and training; community development employment project; or health care service providers are exempt. Further details of exemptions are provided in Part 4 of the <i>Payroll Tax Act 2008</i> .		which can be up to four years. New starter wages are exempt for up to 12 continuous months while receiving eligible training in the industry or occupation.
Reference period:	Receipts may relate to wages in the previous month, quarter or year, depending on the size of the taxpayer's annual taxable wages. The July return includes an annual reconciliation.	Receipts relate to the previous month's payroll. The July return includes an annual reconciliation. From 1 July 2021, employers are eligible to pay payroll tax annually if their annual Victorian payroll tax liabilities were less than \$100 000.	Receipts relate to the previous return period's payroll (usually monthly, sometimes annually). The June return payable in July includes an annual adjustment.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	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:								
Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified.	<u>General duty rates (from 1 July 2022)</u> \$0-\$15,000: 1.25% (min \$10.00), \$15,000-\$32,000: \$187+1.50%, \$32,000-\$87,000: \$442+1.75%, \$87,000-\$327,000: \$1,405+3.50%, \$327,000-\$1,089,000: \$9,805+4.50%, Over \$1,089,000: \$44,095+5.50%. For residential land over \$3,268,000 a premium rate of:	<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: \$110,000+6.5% of dutiable value in excess of \$2,000,000 <u>Duty rates for principal place of residence purchases</u>	<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% <u>Additional foreign acquirer duty</u> Additional 7% of the dutiable value of the relevant transaction (in	<u>General duty rates were reduced to match previous residential scale</u> \$0-\$120,000: 1.90%, \$120,001-\$150,000: \$2,280+2.85% \$150,001-\$360,000: \$3,135+3.80% \$360,001-\$725,000: \$11,115+4.75% Over \$725,000: \$28,453+5.15%	<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% \$250,001-\$300,000: \$8,955+4.75% \$300,001-\$500,000: \$11,330+5.00% Over \$500,000: \$21,330+5.50%	\$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%. The Foreign Investor Duty Surcharge (FIDS) applies to acquisitions of land by foreign	\$0-\$525,000: Duty calculated by the formula: $D=(0.06571441V^2)+15V$ Where: D = duty payable in \$ V = 1/1000 dutiable value \$525,000 – under \$3,000,000: 4.95% of dutiable value. \$3,000,000 – under \$5,000,000: 5.75% of dutiable value. \$5,000,000 and over:	<u>General duty rates (Eligible Owner Occupier Transaction):</u> \$0-\$260,000: 0.60% \$260,001-\$300,000: \$1,560+2.20% \$300,001-\$500,000: \$2,440+3.40% \$500,001-\$750,000: \$9,240+4.32% \$750,001-\$1,000,000: \$20,040+5.90% \$1,000,001-\$1,455,000: \$34,790+6.40% Over \$1,455,000: 4.54% of total value

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>\$163,940+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>Due to international tax treaties entered into by the Federal Government, citizens of New Zealand, Finland, Germany and South Africa may not be subject to foreign surcharge purchaser duty.</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: \$110,000+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>relation to interest of foreign acquirer).</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>persons at a rate of 8.0% on residential property and 1.5% on primary production property. From 1 July 2022, there is FIDS relief for Tasmanian-based foreign developers that significantly add to the State's housing supply, by building at least 50 residential dwellings in a 12-month period.</p>	<p>5.95% of dutiable value.</p>	<p><u>General duty rates</u> (Non-Eligible Owner Occupier Transaction): \$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><u>Commercial duty rates:</u> Less than or equal to \$1,700,000: Nil Over \$1,700,000: 5.00% of total value.</p>
Non-real business property:	Abolished on 1 July 2016	Nil.	Dutiable non-land business assets include goodwill, some statutory business licences, intellectual property, trading stock.	General rate of duty applies.	Abolished on 18 June 2015.	Abolished on 1 July 2008.	No current commitment for an abolition date.	Abolished on 1 July 2006.
Reference period:	Payment is due within 3 months of the transfer of dutiable property or, where the transfer is effected by written instrument, within 3 months of execution of the instrument. For owner-occupiers purchasing off-the-plan, payment of duty may be delayed by up to 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 <i>Land Titles Act 1925</i> .

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
HOME PURCHASE ASSISTANCE:								
Home purchase assistance:	<p>First Home Buyers Assistance Scheme From 1 July 2017, eligible first home buyers are exempt from duty on the purchase of:</p> <ul style="list-style-type: none"> • a new or existing home (including off-the-plan purchases) valued up to \$650,000 (with the benefit phasing out at \$800,000) • vacant land intended as the site of a new home valued up to \$350,000 (with the benefit phasing out at \$450,000). <p>Between 1 August 2020 and 31 July 2021 the thresholds for exemption from duty were temporarily increased to:</p> <ul style="list-style-type: none"> • \$800,000 for a new home (with the concession phasing out at \$1 million) • \$400,000 for vacant land for homebuilding (with the concession phasing out at \$500,000). <p>First Home Buyer Choice From 11 November 2022, an eligible first home buyer purchasing a home valued up to \$1.5 million can choose to pay an annual property tax instead of transfer duty, conditional on completing a 6 months residence requirement. Property tax will be payable by the first home buyer at a rate of \$400 + 0.3% of (unimproved) land value while the home is</p>	<p>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 land transfer duty. A concession will apply on a sliding scale for first homes valued between \$600,000 and \$750,000.</p> <p>Pensioner Concession/ Exemptions: For contracts entered into from 1 July 2011, full exemption for properties valued up to \$330,000 and a partial exemption for properties valued between \$330,000 and \$750,000 is available for eligible concession card holders. 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 eligible for a \$10,000 grant on purchases valued up to \$750,000.</p>	<p>For Homes (not first) (Effective 1 July 2012) Concessional rate of 1% for values up to \$350,000 plus scheduled transfer duty on the excess.</p> <p>For First Homes In addition to the homes concession:</p> <p>Where the unencumbered value of home is \$504,999.99 or less: up to \$8,750 rebate.</p> <p>Where the unencumbered value of home is \$505,000-\$549,999.99 and consideration not less than the unencumbered value: \$7,875 rebate which reduces by \$875 for every \$5,000 above \$505,000.</p> <p>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</p>	<p>First Home buyers are exempt from transfer duty on the purchase of homes valued at \$430,000 or less. The exemption phases out between \$430,000 and \$530,000.</p> <p>First home buyers who buy vacant land valued at \$300,000 or less are exempt from transfer duty. The exemption phases out between \$300,000 and \$400,000.</p> <p>Off-the-plan transfer duty rebate amendment Transfer duty rebates ranging from 50% to 100% are available for pre-construction contracts entered into between 1 June 2022 and 24 October 2023.</p> <p>The rebates are 100% of the duty payable for a dwelling valued at less than \$500,000; between 100% and 50% of the duty payable for a dwelling valued between \$500,000 and \$600,000; and 50% of the duty payable for a dwellings valued above \$600,000.</p> <p>In all cases the maximum rebate value is \$50,000.</p> <p>First Home Owner Grant A \$10,000 grant is available for the purchase or construction of a new home. The grant is capped at a value of \$750,000 for homes</p>	<p>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.</p>	<p>First Home Owner Grant From 1 April 2022, the FHOG payment is set at \$30,000 for eligible purchasers of new homes (for example a spec home), homes off the plan and owner/builder homes.</p> <p>The payment will revert to \$10,000 for transactions entered into from 1 July 2023.</p>	<p>First Home Owner Grant From 7 May 2019, \$10,000 is available for eligible first home buyers acquiring a new home.</p> <p>House and Land Package Exemption From 1 July 2022, an exemption from stamp duty was made available to eligible individuals who acquire newly developed land from a registered building practitioner on which there is, or will be, a home constructed by the building practitioner. The exemption is available for five years.</p>	<p>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 \$34,790.</p> <p>Off The Plan Unit Owner Occupier Concession From 1 April 2022, there is no stamp duty on off-the-plan unit (unit-titled apartments and townhouses) owner occupier purchases up to \$600,000 (previously \$500,000).</p> <p>Pensioner Duty Concession Scheme Available for purchases where at least one transferee is an eligible pensioner, and a home or vacant land is being purchased on the sale of the former property. From 1 July 2022, no duty is payable by eligible transferees on the purchase of: a home valued up to \$550,000 (with the concession phasing out at \$765,000); and vacant land valued up to \$373,000 (with the concession phasing out at \$450,000). The Scheme has been extended to operate on an ongoing basis.</p> <p>Pensioner Duty Deferral Scheme</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home purchase assistance (continued):	<p>owner-occupied or \$1,500 + 1.1% of land value otherwise. Property tax will be payable by the first homebuyer for the duration of their ownership but will not apply to subsequent owners of the property. A first home buyer purchasing vacant land valued up to \$800,000 on which they intend to build a home will also have the choice of paying transfer duty or property tax.</p> <p>The NSW Government has committed to closing eligibility to the property tax option. Those first home buyers who have already opted into the scheme will be grandfathered. This means that they will continue paying annual property tax until they sell the property.</p> <p>First Home Owner Grant (FHOG) From 1 July 2017, eligible first home owners may apply for a FHOG of \$10,000 for:</p> <ul style="list-style-type: none"> • a new home, built by an owner builder or constructed under a comprehensive building contract, where the combined value of the home and land does not exceed \$750,000; or for • the purchase of a newly built home valued up to \$600,000. 		<p>for the purchase of eligible new homes valued up to \$750,000.</p>	<p>below the 26th parallel or \$1,000,000 above the 26th parallel.</p> <p>The purchaser of a principal place of residence or a business property valued at no more than \$200,000 is entitled to a concessionary rate of transfer duty. The concessional rate of 1.50% is applied to values between \$0 and \$120,000 and from values above \$120,000 to \$200,000 transfer duty is \$1,800 + 4.04%.</p>				<p>From 1 July 2020, the Pensioner Duty Deferral Scheme (the Scheme) provides for pensioners acquiring a property as a principal place of residence the opportunity to defer payment of conveyance duty.</p> <p>Disability Duty Concession Scheme Provides full exemption from conveyance duty for certain NDIS participants with a long term and permanent disability purchasing a principal place of residence. From on or after 1 July 2022, the total value of the home (or vacant land) must be \$1,000,000 or less.</p> <p>Special Disability Trust Duty Exemption Available for cases in which a special disability trust's beneficiary (who meets the definition of severe disability) lives in a home that is their principal place of residence, the trust is exempt from paying duty.</p> <p>Land Rent Scheme 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.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home purchase assistance (continued):								<p>Lessees must have income reviewed annually.</p> <p>Duty Deferral Allows eligible recipients to defer duty of \$1,000 or more for up to 10 years at the market interest rate. Transferees must be purchasing a property of \$1million or less and be eligible for either the First Home Owner Grant.</p>
LAND RICH / LANDHOLDER DUTY:								
Applies to the acquisition of an interest in a company or trust with landholdings exceeding a specified value threshold, where that acquisition gives the acquirer an interest in the landholdings exceeding a specified proportion.	<p>Threshold land value: From 24 June 2020, \$2,000,000 unencumbered land value.</p> <p>Acquisition threshold:</p> <ul style="list-style-type: none"> • 90% for a public landholder (listed company, or listed or widely held trust) • 50% for a private (i.e. any other) landholder. <p>Rate:</p> <ul style="list-style-type: none"> • For private landholders, the same as the general rate for transfer duty • For public landholders, 10% of the general rate for transfer duty. 	<p>Threshold land value: \$1,000,000 unencumbered land value.</p> <p>Acquisition threshold: 20% for private unit trusts schemes, 50% for private companies and wholesale units trust schemes, 90% for listed entities.</p> <p>Rate: generally, the same as transfer duty, however this can vary depending on a number of factors, including the nature of the landholding.</p>	<p>Threshold land value: \$2,000,000 unencumbered land value.</p> <p>Land rich proportion: not applicable.</p> <p>Landholder duty will apply on acquisitions of:</p> <ul style="list-style-type: none"> • 50% or more of an unlisted company holding land in Queensland worth \$2m or more, • 90% or more of a listed company or listed unit trust holding land in Queensland worth \$2m or more. <p>Rate: the same as transfer duty except for acquisitions in listed entities which are generally subject to 10% of the standard transfer duty rates.</p> <p>Additional foreign acquirer duty (AFAD) from 1 July 2018: Additional 7% of the dutiable value of the relevant acquisition (relating to the foreign acquirer and residential land).</p>	<p>Threshold land value: \$2,000,000 unencumbered land value.</p> <p>Land rich proportion: Not applicable.</p> <p>Rate: general rate of transfer duty, plus foreign buyer duty surcharge of 7% if applicable.</p> <p>Landholder duty applies on acquisitions of:</p> <ul style="list-style-type: none"> • 50% or more of an unlisted company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more, • 90% or more of a listed company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more. 	<p>Land rich model applied to 30 June 2011; Landholder model applies from 1 July 2011.</p> <p>Threshold land value: No threshold.</p> <p>Acquisition threshold: When a 'prescribed interest' acquired, or a prescribed interest' increases. 'Prescribed interest' is:</p> <ul style="list-style-type: none"> • 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. <p>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.</p> <p>Threshold land value: \$500,000 unencumbered land value.</p> <p>Acquisition threshold: 50% for a private company or private unit trusts; 90% for a public company or public unit trust.</p> <p>Rate: the same as transfer duty, except for public landholders where duty is applied at 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.</p> <p>Rate: the same as transfer duty.</p> <p>Applies to a 'relevant acquisition' which is:</p> <ul style="list-style-type: none"> • an acquisition of a significant interest • an acquisition that when aggregated with other interests constitutes a significant interest • an acquisition of any further interest. <p>A significant interest in a listed corporation or listed unit trust scheme is:</p> <ul style="list-style-type: none"> • for a merger vesting of shares – an entitlement to 50% or more of the corporation's or unit trust scheme's property • otherwise – an entitlement to 90% or more of the corporation's or unit trust scheme's property. <p>A significant interest in all other corporations or unit trust schemes</p>	<p>A significant interest in a landholder (any land in the ACT) – if entitled to a property distribution of at least 50% and dutiable amount of the relevant acquisition is more than \$1,700,000.</p> <p>Landholding entities are private companies or private unit trust schemes. Land rich proportion not applicable.</p> <p>Rate: same as commercial transfer duty rates.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
							is: an entitlement to 50% or more of the corporation's or unit trust scheme's property.	
MOTOR VEHICLE REGISTRATION DUTY:								
Based on the dutiable value of the vehicle being the greater of the consideration given or the market value of vehicle:	<p><u>Passenger Vehicles</u> \$0 – \$44,999: \$3 for every \$100 or part thereof. \$45,000 and over: \$1,350 plus \$5 for every \$100 or part thereof over \$45,000.</p> <p><u>Electric and hydrogen fuel-cell vehicles</u> A duty exemption applies to new or used battery electric and hydrogen fuel cell light vehicles that have a dutiable value of up to \$78,000, registered on or after 1 September 2021 and before the relevant date. After the relevant date is a duty exemption applies to all battery electric and hydrogen fuel cell light vehicles. The relevant date is the earlier of 1 July 2027 or the date when sales of new battery electric vehicles reaches 30%.</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-\$71,849:</u> \$8.40 per \$200 or part thereof \$71,850 - \$100,000: \$10.40 per \$200 or part thereof \$100,001 - \$150,000: \$14.00 per \$200 or part thereof. More than \$150,000: \$18.00 per \$200 or part thereof</p>	<p><u>Hybrid vehicle (with any number of cylinders) or electric vehicle:</u> \$2.00 for each \$100 (or each part of \$100.)</p> <p><u>1 to 4 cylinders or 2 rotors or steam vehicles:</u> \$3.00 for each \$100 (or each part of \$100.)</p> <p><u>5 or 6 cylinders or 3 rotors:</u> \$3.50 for each \$100 (or each part of \$100.)</p> <p><u>7 or more cylinders:</u> \$4.00 for each \$100 (or each part of \$100.)</p> <p><u>Special vehicles (as defined e.g. forklifts, tractors, graders etc.)</u> Flat rate of \$25.00.</p> <p><u>In addition to the above, if the dutiable value is greater than \$100,000, and the vehicle is less than 4.5t GVM:</u> \$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% <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 dutiable 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 dutiable 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 dutiable value of the vehicle.</p> <p><u>Electric and hydrogen fuel-cell vehicles</u> Duty is exempt on the registration of new and second-hand electric and hydrogen fuel-cell vehicles (including motorcycles) registered between 1 July 2021 and 30 June 2023 inclusive.</p> <p><u>Other vehicles</u> Duty on other vehicles, including commercial</p>	<p><u>All Vehicles:</u> \$3.00 per \$100 or part thereof.</p>	<p><u>Motor vehicles valued \$45,000 or less:</u> A-rated, new and used ZEV: nil. B-rated, new non-ZEV motorcycle: \$1.00 for each \$100, or part of \$100. C-rated and non-rated vehicle (other than used ZEV): \$3.00 for each \$100, or part of \$100. D-rated: \$4.00 for each \$100, or part of \$100.</p> <p><u>Motor vehicles valued over \$45,000:</u> A-rated, new and used ZEV: nil. B-rated, new non-ZEV motorcycle: \$450, plus \$2.00 for each \$100, or part of \$100 in excess of \$45,000. C-rated and non-rated vehicle (other than used ZEV): \$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.</p> <p><u>Rating Categories</u> A-rated: 0-130g/km CO2 B-rated: 131-175g/km CO2, or new motorcycles C-rated: 176-220g/km CO2, previously registered vehicles, nongreen Vehicle Guide vehicles D-rated: Over 220g/km CO2Duty on purchases and transfers of</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor vehicle registration duty (continued):						vehicles (e.g. utilities, panel vans and buses) 4.5 tonnes and under GVM and motorcycles is \$3 per \$100 (or part) of dutiable value of the vehicle with a minimum of \$20.		caravans and camper trailers exempt from 1 July 2010.
Reference period:	Duty is payable at the time the motor vehicle is first registered or transferred.	Payments are due at the time of application or transfer of vehicle registration.	Payments are usually made at the time of application to register, or transfer registration of, a vehicle. Payment due within 30 days of the date of transfer/agreement.	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)	General duty rate: 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 to declarations of trust over dutiable property.	\$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 over the first \$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: see exemptions below.	Up to \$2,000: 10c per \$200 or part. Over \$2,000: \$1.00+20c per \$200 or part of the sum in excess of \$2,000.	Duty on life insurance policies was abolished from 1 July 2015. Policies entered into before 1 July 2015 remain liable for stamp duty at the rate of 10c per \$100 or part thereof the sum insured.	Abolished on 1 July 2016.
Term / Riders / Disability:	Term or Temporary insurance: 5% of first year's premium. Life insurance riders: 5% of the first year's premium.	Life insurance riders: 10% of policy premiums.	Term or Temporary insurance: 5% of first year premium.	Life insurance riders: Treated as general insurance (10% of gross premiums).	Life insurance riders: Treated as general insurance at rate of 11%.	Term or Temporary policy: 5% of first year premium including GST.	Life insurance riders: 10% of premiums	Nil.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	Trauma or disability: 5% of premium paid.							
General insurance:	<p>9% of the premium.</p> <p>A rate of 5% of the premium applies to aviation, disability income, hospital and ancillary health benefits, motor vehicle and occupational indemnity.</p> <p>A rate of 2.50% of the premium applies to crop and livestock insurance policies taken out on or before 31 December 2017. From 1 January 2018, new crop and livestock insurance policies are exempt.</p>	10% of policy premiums.	<p>9% of the premium for contracts of general insurance not mentioned below.</p> <p>5% of net premium for workers compensation.</p> <p>10c flat on compulsory 3rd party motor vehicle.</p>	<p>10% of gross premiums.</p> <p>10% of premiums on compulsory 3rd party insurance for motor vehicles.</p>	11% of premium subject to duty.	<p>10.0% of premiums.</p> <p>Mortgage insurance policy: 2% of the premium on the policy.</p> <p>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.</p>	10% of premiums (including indemnity insurance).	Abolished on 1 July 2016.
Exemptions	<p>Exempt insurance includes hospital or medical benefits insurance, annuities, workers compensation, compulsory 3rd party for motor vehicle, marine insurance, cargo insurance. Insurance taken out by or on behalf of certain non-profit and charitable organisations is exempt and certain general insurance taken out by eligible small businesses is also exempt. Further details are outlined in Chapter 8 Part 5 and 5A of the <i>Duties Act 1997</i>.</p>	<p>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.</p>	<p>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.</p>	<p>Policies covering transport of goods, commercial marine hulls, health insurance, workers' compensation insurance, life insurance, reinsurance, offshore risk insurance and insurance under the Defence Services Homes Insurance Scheme.</p>	<p>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.</p> <p>Where a company, person or firm does not carry on any insurance business in SA, but insures risks, contingencies or events in SA, stamp duty in relation to those risks, contingencies or events must be paid at the general insurance rate.</p> <p>Life insurance exemptions: Premiums for reinsurance; for investment and not in</p>	<p>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 tools, implements of work or labour wounded by any working mechanic, artificer, hand crafter 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</p>	<p>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.</p>	Nil.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
					respect of a risk insured by the policy under which the premium is paid; providing for the payment of an annuity.	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 21st 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 21st of each month.	Payments relate to the previous month's transactions.	N/A
LEASES OF LAND OR PREMISES DUTY (TENANCIES):								
Leases of land or premises duty - (Tenancies): (Residential leases are tax exempt.)	Abolished from 1 January 2008.	Abolished.	Abolished.	Abolished.	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	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.	N/A	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 nonmonetary) that is paid or agreed to be paid for the lease. The premium will attract duty if the value exceeds 25 per cent of

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			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.					the market rent over the term of the lease.
Reference period:	Payments are due within 3 months after duty becomes liable.	N/A	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.	N/A	Payments are due within 60 days of execution of instrument.	Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.
HEALTH INSURANCE LEVY:								
Health Insurance Levy:	From 1 April 2022 to 31 March 2023: \$1.64 per individual (single) per week and \$3.28 per week for families for policies written by Health Insurance Funds. From 1 April 2023 to 31 March 2024: \$1.70 per individual (single) per week and \$3.40 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 \$2.92 per individual (single) per week and \$5.84 per week for families is payable by health benefits organisations from January 2023.
Reference Period:	Payments due on the 15th day of the month.	N/A	N/A	N/A	N/A	N/A	N/A	Payments due on the 15th day of the month.
PARKING SPACE LEVY:								
Parking Space Levy:	From 1 July 2022, the annual parking space levy charged is as follows:	Car park owners and operators in the Melbourne CBD and selected surrounding areas are liable for the Congestion Levy.	Not imposed.	\$1,213.50 per annum per bay for non-residential parking (including tenant) within the Perth Parking Management Area (PPMA).	Not imposed.	Not imposed.	Not imposed.	Not imposed.
Parking Space Levy (continued)	Category 1: \$2,630 Includes districts of Sydney CBD, North							

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
	<p>Sydney and Milsons Point</p> <p>Category 2: \$930 Includes districts of Bondi Junction, Chatswood, Parramatta and St Leonards</p>	<p>The levy applies to public and private car parks owned and/or operated in the previous calendar year unless an exemption or concession applies.</p> <p>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>.</p> <p>For the 2022 calendar year, the levy for each non-exempt parking space were: Category 1 area: \$1,510 Category 2 area: \$1,070</p> <p>For the 2023 calendar year, levy rates increased to: Category 1 area: \$1,590 Category 2 area: \$1,130</p> <p>A parking space may be exempt if it is owned by a specific 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>\$1,164.20 per annum per bay for long stay public parking within the PPMA.</p> <p>\$1,073.00 per annum per bay for short stay public parking (including on streets) within the PPMA.</p> <p>Motorcycle bays are exempt.</p> <p>Other exemptions also apply.</p>					

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
FIRE AND EMERGENCY SERVICES FUNDING:								
Fire and emergency services funding:	<p>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 then Government announced the decision to defer replacement of the insurance-based Emergency Services Levy (ESL) with the Fire and Emergency Services Levy (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).</p> <p>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 2022-23, a \$117 fixed charge applies to residential properties, while a \$238 fixed charge applies to other properties.</p> <p>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><u>Emergency Management Levy (EML)</u></p> <p>Regulated under the Fire and Emergency Services Regulation 2011 (the Regulation), the levy is intended to fund 6/7ths of the net cost of Queensland's fire and whole-of-state emergency services. The State is required to fund the remaining 1/7th in lieu of charging levy on state owned properties.</p> <p>The levy is collected by local government on behalf of the State government, with an administration fee provision included in the Regulation.</p> <p>Properties are assigned a levy class (A to E) based on location and area boundaries, 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.</p> <p>Annual amounts and property types are detailed in Schedule 2 of the Fire and Emergency Services Regulation 2011.</p> <p>A 20 per cent discount is available on the EML for a property that is the owner's principal place of residence and where the owner holds a Commonwealth Pensioner Concession Card or a Repatriation</p>	<p><u>Emergency Services Levy</u></p> <p>The Emergency Services Levy replaced the fire services levy from 1 July 2003.</p> <p>The levy is property based and collected by the local government authorities.</p> <p>The levy rates vary by property type and by region.</p> <p>Owners of Perth metropolitan property are levied \$0.016213 per \$1 of the Gross Rental Value (GRV) of the property.</p> <p>The minimum fee payable is \$93 and the maximum is \$468 for residential property, and \$267,000 for commercial property.</p> <p>Pensioners and seniors who receive a rebate on their council rates can receive the same level of rebate on their levy charge.</p>	<p><u>Emergency Services Levy Fixed Property</u></p> <p>Fixed fee of \$50.00 (\$20.00 for special community use category and \$0 if 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 2022-23 is 0.001125.</p> <p>Remissions are provided based on the use of a property and owner status (e.g. concession recipient) that result in a lower 'effective' levy rate.</p> <p>For full details including land use and area factors see https://www.revenues.sa.gov.au/ESL</p> <p><u>Concessions and Remissions</u> Pensioners' variable charge calculated using lower 'effective' rate of 0.000222.</p> <p>A \$46.00 concession on the fixed fee applies to pensioners.</p> <p><u>Mobile Property Levy rates net of remissions</u> Cars and larger capacity motorcycles: \$32.00.</p> <p>Smaller capacity motorcycles (less than 50cc): \$12.00.</p>	<p><u>Insurance Fire Levy:</u> <i>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other:</i> 28% of gross premium. <i>Marine and cargo:</i> 2% of gross premium. <i>Aviation:</i> 14% of gross premium.</p> <p><u>Fire Service Contribution (collected by local councils):</u> Minimum levy of \$39.00 applies. Rates are based on assessed annual value (AAV) of properties and brigade service level.</p> <p><u>Motor Vehicle Fire Levy:</u> Registration of motor vehicle: \$20.00 per vehicle (\$13.00 per vehicle for pensioners).</p>	Not imposed. The net costs of fire and emergency services are funded from general state government revenue.	<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><u>Residential and rural properties:</u> 2022-23 fixed charge of \$361.38 per annum.</p> <p><u>Commercial properties:</u> 2022-23 marginal rating factors (applied to Average Unimproved Value): \$1-\$300,000: 0.6809% \$300,001-\$2,000,000: \$2,042.70+0.8022% More than \$2,000,001: \$15,680.10+0.8336%</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Fire and emergency services funding (continued):			Health Card (Gold Card).		Commercial fishing vessels: \$12.00. Historic vehicles: \$8.00 (conditions apply). Goods carrying vehicles: \$32.00 unless primary producer which is \$12.00. Public passenger vehicles: \$32.00. (Certain variations for country based mobile property apply).			
LAND TAX:								
<p>Land tax scale:</p> <p>Marginal rates apply to excess above the lower limit of the range unless explicitly specified.</p>	<p>The tax rate scale comprises 3 steps separated by 2 thresholds, which are indexed annually by the increase in the average unimproved value of NSW land over the previous three years.</p> <p>Tax scales for the 2022 and 2023 land tax years are:</p> <p><u>2022 land tax year:</u> \$0-\$822,000: Nil \$822,001 – \$5,026,000: \$100 + 1.6% Over \$5,026,000: \$67,364+ 2.0%</p> <p><u>2023 land tax year:</u> \$0-\$969,000: Nil \$969,001 – 5,925,000: \$100 + 1.6%, Over \$5,925,000: \$79,396+ 2.0%</p> <p><u>Foreign Landowner Land Tax Surcharge:</u> Surcharge land tax was introduced for the 2017 land tax year. The tax applies to all NSW residential land held by</p>	<p><u>For 2022 land tax year</u></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;</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>For absentees:</p>	<p><u>For 2022-23 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+0.90% \$1,800,001-\$5,000,000: \$8,950 + 1.80% \$5,000,001-\$11,000,000: \$66,550+2.00% Over \$11,000,000: \$186,550+2.67%</p> <p><u>The Metropolitan Region Improvement Tax (MRIT)</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 2022-23 land tax year:</u> \$0-\$534,000: Nil \$534,001-\$858,000: 0.50% \$858,001-\$1,249,000: \$1,620 + 1.00% \$1,249,001-\$2,000,000: \$5,530 + 2.00% Over \$2,000,001: \$20,550 + 2.40%</p> <p><u>2022-23 Trust Rates:</u> \$0-\$25,000: Nil \$25,001-534,000: \$125 + 0.50% \$534,001-\$858,000: \$2,670 + 1.00% \$858,001-\$1,249,000: \$5,910 + 1.50% \$1,249,001-\$2,000,000: \$11,775 + 2.40% Over \$2,000,001: \$29,799 + 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.</p>	<p>\$0-\$99,999 Nil, \$100,000-\$499,999 \$50+0.45% above \$100,000 \$500,000 or more: \$1,850 + 1.50% above \$500,000</p> <p>From 1 July 2022, the Foreign Investor Land Tax Surcharge (FILTS) applies to any interest in residential land that is:</p> <ul style="list-style-type: none"> acquired by a foreign person on or after 1 July 2022; or owned by a foreign company of trust that becomes foreign on or after 1 July 2022. <p>The rate is 2.0% of the value of the applicable land held on 1 July.</p>	<p>Not imposed.</p>	<p><u>Residential land tax</u> Composed of fixed charge and marginal rate of Average Unimproved Value. Tax applies per parcel with no aggregation.</p> <p><u>For 2022-23 land tax year - Fixed charge:</u> \$1,392 for 1 July to 30 September; \$1,462 from 1 October 2022.</p> <p><u>Marginal charge:</u> \$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>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Land tax (continued):	<p>a foreign person at a flat rate, with no tax-free threshold.</p> <p>The rates of tax for each land tax year are as follows:</p> <ul style="list-style-type: none"> • 2017: 0.75% • 2018-2022: 2.0% • 2023: 4.0%. <p>Foreign-owned Australian-based developers are exempt, subject to conditions. Commercial-residential properties (e.g. hotels, motels) are also exempt.</p>	<p>Above \$3m, no surcharge applies.</p> <p>Since 1 July 2004 land tax has been payable on electricity transmission easements (from 2007, the top rate was 5% instead of 2.25%).</p> <p>Absentee: 2.0% of site value in addition to any land tax payable.</p> <p><u>The Metropolitan Parks Charge</u> is levied annually on all metropolitan properties via water bills. The parks charge is levied on the Net Annual Value (NAV) of the land. For 2022-23, the parks charge rate is 0.486% of NAV with a minimum annual charge of \$81.60.</p>	<p>Less than \$350,000: Nil</p> <p>\$350,000- \$2,249,999: \$1,450+1.7%</p> <p>\$2,250,000- \$4,999,999: \$33,750+1.5%</p> <p>\$5,000,000- \$9,999,999: \$75,000+2%</p> <p>\$10,000,000 and over: \$175,000+2.5%</p> <p><u>Absentee surcharge:</u> Less than \$350,000: Nil</p> <p>\$350,000 and over: 2%.</p>		<p>\$2,000,000 threshold was legislated for 2022-23.</p>			
Exemptions:	<p>Principal place of residence is exempt, except if owned or part owned by a special trust or company.</p> <p>Due to international tax agreements entered into by the Federal Government, citizens of New Zealand, Finland, Germany and South Africa are exempt from paying the NSW foreign owner surcharge.</p>	<p>Exemption applies to the principal place of residence, except if owned by a company or by certain trusts.</p>	<p>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.</p> <p>Partial exemption available where part of residence used for non-residential purposes.</p> <p>A transitional home 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.</p>	<p>Principal places of residence are exempt, except for those owned by companies and trusts.</p>	<p>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.</p> <p>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).</p>	<p>Principal place of residence land and primary production land are charged a 0% land tax rate.</p> <p>FILTS relief is available to Tasmania-based foreign developers that significantly add to the State's housing supply, by building at least 50 residential dwellings in a 12-month period.</p> <p>These developers will be able to apply for a reassessment of any FILTS paid on the land on which those dwellings are built.</p>	N/A	<p>Principal place of residence exempt (apart from those owned by a company or a trustee).</p>
Primary production land:	Exempt if rural/nonurban zoning,	Exempt with conditions.	Exempt to the extent it is used for the	Exempt, if certain conditions are met.	Exempt, if certain conditions are met.	Charged a 0% land tax rate.	N/A	Exempt.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	otherwise exempt subject to commerciality test.		business of primary production.					
Other exemptions: (Note: Generally charitable, religious and educational bodies are exempt with conditions.)	Exemption for childcare centres, aged care facilities, low-cost accommodation and caravan parks used for retirement purposes. Various conditional exemptions for owners who have to move from their principal place of residence to an aged care facility or hospital	Exemptions for various entities and land uses including aged care facilities, supported residential services, armed services personnel, health centres and services, rooming houses and caravan parks. 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.	Exemption for certain caravan or residential parks where more than 50% of all sites occupied or available for occupation for residential purposes for periods of more than 6 weeks at a time. Various other exemptions apply with conditions including aged care facilities, retirement villages, support accommodation, Government land, port authority land, recreational and public land and societies, clubs, trade unions and associations.	Exemptions for caravan parks and for land owned by religious bodies, charitable or not-for-profit organisations, retirement villages, public hospitals, universities and other educational institutions, provided that the land is used for their own purposes (as opposed to being leased out to business tenants).	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.	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 <i>Aboriginal Lands Act 1995</i> used principally for aboriginal cultural activities; land owned by the Crown or local Government authority used for public purposes; land owned by ex-servicemen used for the purposes of the association. <u>Rebates:</u> Landowners, who, at June 30, have purchased a new principal place of residence but have not yet sold their current principal place of residence, may apply for a rebate (a transitional rebate) on their land tax. Land tax would normally be payable for the residence not being used as a principal place of residence on 1 July of the tax year. Landowners may apply for the transitional rebate whether or not the land tax has	N/A	Residential land used as a retirement village, nursing home, or by a religious institution to provide accommodation to a member to perform their duties, is exempt from land tax. Other exemptions from land tax include: broadacre subdivision; moving into or out of a principal place of residence; nil or nominal rent; unfit for occupation; 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; occupation by a life tenant; residential land owned by a trustee or a guardian on behalf of a person with a legal disability; and residential land owned by a not-for-profit housing corporation.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
						actually been paid. Where a principal place of residence is built on vacant land owned as at 1 July of a financial year, a rebate up to the amount of the land tax paid or payable can be claimed.		
Reference period:	Based on the three-year average of unimproved land values at 1 July, if owned at midnight 31 December of the previous year.	Based on aggregate value of land owned as at midnight 31 December of the previous year to the assessment year.	Based on three-year average of land values at midnight on 30 June. The land tax value is the lesser of the value at 30 June or the average of the values at 30 June over the last three years.	Based on the 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.	N/A	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.
Vacant residential land tax (VRLT)	Nil.	Vacant residential land tax applies to homes in inner and middle Melbourne that were vacant for more than six months in the preceding calendar year. This tax is different to land tax, the absentee owner surcharge and the federal annual vacancy fee. It is an annual tax of 1 per cent of the capital improved value (CIV) of taxable land.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
Exemptions	N/A	Homes undergoing significant renovations or reconstruction, holiday homes occupied by the owner for at least four weeks of the year (homes owned by businesses or trusts are generally not eligible for this exemption), city apartments/homes/units used for work purposes for at least 140 days of the year (homes owned by	N/A	N/A	N/A	N/A	N/A	N/A

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		businesses or trusts are generally not eligible for this exemption), property transfers during the preceding year, new residential properties.						
Windfall gains	Nil.	<p>From 1 July 2023, a tax will apply to windfall gains associated with planning decisions to rezone land that create an uplift in land valuations above \$100,000.</p> <p>Landowners will have the option to defer payment of the tax until the next dutiable transaction or until 30 years elapses, whichever occurs first. Deferred liabilities will accrue interest at the Treasury Corporation of Victoria 10-year bond rate.</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>	Nil.	Nil.	Nil.	Nil.	Nil.	<p>A lease variation charge (LVC) is payable on variations of a Crown lease that increases the number of dwellings permitted on the land under a lease, and if the variation increases or has the effect of increasing the maximum gross floor area of any building or structure permitted for non-residential use.</p> <p>Codified charges in place under the Planning and Development (Lease Variation Charges) Determination 2017 (No 2), DI2017-208.</p> <p>LVC for other chargeable variations is based on a before and after value of the lease changes (V1 – V2).</p> <p>LVC must be paid before a lease variation is executed, however lessees have the option to defer the payment of LVC to after the lease has been varied, where the amount of LVC exceeds a certain threshold.</p>
Exemptions	N/A	The tax will not apply to residential land (including primary production land) which includes a dwelling fit for occupancy at the time of the rezoning, for up to two hectares of land.	N/A	N/A	N/A	N/A	N/A	The following are exempt from LVC. A variation: of a holding lease (for subdivision and development purposes) to authorise a secondary residence; of a perpetual Crown

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Exemptions (continued)		Exemptions are provided for certain land held and used by charities and universities, land rezoned to certain rural zones or to a Public Land Zone, rezonings of land to correct for a zoning error and rezonings to and from the Urban Growth Zone within the Growth Areas Infrastructure Contribution area. Land subject to transitional arrangements are exempt from Windfall gains tax.						lease held by the University of Canberra; the addition of childcare centre, limiting the maximum number of children provided care in the childcare centre, increasing the maximum number of children provided care and increasing the maximum gross floor area of any building or structure permitted for use as childcare on the land under the lease; to alter the common boundaries between 2 or more leases provided the purpose clauses are the same and none of the leases are rural leases; and to remove the concessional status of a lease.

Gambling taxes:

RACING & SPORTS BETTING TAXES:

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>Tax rate (per cent of commission) from 1 July 2022 onwards: 3.49%</p> <p>Maximum permitted commission deduction from any one pool varies according to bet type: Win, 14.5% Place, 14.25% Exact 2nd, 14.5% Quinella*, 17.5% Exacta*, 20% Trifecta*, 21% Doubles*, 20% First 4*, 22.5% Quadrella*, 20% Duet*, 14.5% Other, 25%</p> <p>*Maximum deduction of 25% permitted when hosting international pools. The difference between the total</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. From 1 December 2022, an additional racing levy is imposed at 5% (increasing the total rate to 20%).</p> <p>Free and bonus bets are also now taxable. Tax-free threshold (annual): \$300,000.</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>Tax rate: 15% Net State Wagering Revenue Tax-free threshold: \$150,000</p>	<p>Holder of a Tasmanian Gaming Licence (TGL) with a Totalizator endorsement: Annual licence fee of 350,000 fee units, indexed annually (\$595,000 in 2022-23).</p> <p>Note: for the current Totalizator, the annual levy paid is 925,000 fee units (or \$1,572,500 in 2022-23) as the holder of a TGL with the second totalizator endorsement is not required to pay the listed annual licence fees for the totalizator, agent, race wagering, sports betting or simulated gaming endorsements.</p> <p>Point of Consumption Tax also applies: 15%</p>	<p>Tax rate: 40% of licensee's commission deducted less GST. For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held: <u>In Australia:</u> 20% of licensee's commission deducted less GST. <u>Outside Australia:</u> 10% of licensee's commission deducted less GST.</p>	<p>For racing: Annual totalisator licence fee (from 2014): \$1m (exclusive of GST) in first year, indexed annually by Eight Capital Cities All Groups CPI.</p> <p>25% of the total amount bet on each totalisator can be deducted as a commission.</p>
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Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>amount of betting tax payable (totalizator rate and fixed odds rate) and the headline rate of 15% is a tax reduction amount that is paid to the racing controlling bodies.</p> <p>Point of Consumption Tax also applies: 15% on net wagering revenue in excess of the annual tax-free threshold of \$1,000,000. However as the exclusive totalizator licensee, NSW TAB are able to offset their PoC tax liability against their betting tax liability.</p>					on net wagering revenue (NWR) in excess of the annual tax-free threshold of \$150,000.		
Fixed odds betting: (where punters place bets with a betting operator, who agrees to pay specified amounts against specified contingencies)	<p>Tax rates (per cent of player loss) from 1 July 2022 onwards: 8.47%</p> <p>The difference between the total amount of betting tax payable (totalizator rate and fixed odds rate) and the headline rate of 15% is a tax reduction amount that is paid to the racing controlling bodies.</p> <p>For computer simulated racing events: From 1 July 2022 onwards: 15%</p> <p>Until 30 June 2034, no betting tax is payable on the first \$255m of player loss in a financial year for computer simulated racing events.</p> <p>The Point of Consumption Tax also applies to Fixed Odds and computer simulated relating</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>From 1 December 2022, an additional racing levy is imposed at 5% (increasing the total rate to 20%).</p> <p>Free bets and bonus bets are also now taxable.</p> <p>Tax-free threshold (annual): \$300,000</p>	As stated above.	Same as above.	<p>Holder of a TGL with a Sports betting endorsement: Annual licence fee of 200,000 fee units, indexed annually (\$340,000 in 2022-23).</p> <p>Holder of a TGL with a Race Wagering endorsement: Annual licence fee of 200,000 fee units (\$340,000 in 2022-23).</p> <p>Note: a holder of a TGL with both endorsements is only required to pay an annual licence fee of 200,000 fee units (\$340,000 in 2022-23).</p> <p>Point of Consumption Tax also applies: 15% on net wagering revenue (NWR) in excess of the annual tax-free threshold of \$150,000.</p> <p>For a TGL holder that has multiple endorsements (out of sports betting, race</p>	<p>Registered (oncourse) 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 \$1,270,000 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 <i>Betting Operations Tax Act 2018</i>.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	events: 15% on net wagering revenue in excess of the annual tax-free threshold of \$1,000,000. Other Bookmakers Tax: Nil					wagering, simulated gaming, major lottery, betting exchange or totalizator endorsements), the annual licence fee is capped at 450 000 fee units (\$765 000 in 2022-23).		
Betting exchange: (where the operator conducts a betting market in which 'backs' and 'lays' offered by punters are matched and traded)	Tax rate: 15% of net NSW wagering revenue, consisting of fees and commissions for NSW betting exchange bets.	From 1 July 2021, 10% tax on net wagering revenue.	Tax rate: 15% of net taxable wagering revenue of bets made in Queensland. From 1 December 2022, an additional racing levy is imposed at 5% (increasing the total rate to 20%). Free bets and bonus bets are also now taxable. Tax-free threshold (annual): \$300,000	As stated above.	As above. The commission and/or transaction fee charged by a betting exchange is included in Net State Wagering Revenue.	Holder of a TGL with a Betting Exchange endorsement: Annual licence fee is 300,000 fee units, indexed annually (\$510,000 in 2022-23). Point of Consumption Tax also applies: 15% on net wagering revenue (NWR) in excess of the annual tax-free threshold of \$150,000.	Annual Licence fee is set at \$254,000. 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 \$1,270,000 per financial year.	Not permitted.
Reference period:	If point of consumption tax is payable in relation to a month, the tax is to be paid within 21 days after the end of that month.	Payment of taxation is required within 30 days after the end of each month.	Monthly returns and payments are due 21 days after the end of the month. If a due date is on a weekend or a public holiday, the due date is the next business day. Annual returns and payments are due 21 days after the end of the financial year. Final returns must be lodged no later than 21 days after you have a change of status.	Payment of taxation is required within 28 days after the end of each month. [DN: Betting Tax Assessment Act 2018, sections 16 and 22(2)(b).]	Payment of taxation is required on an annual basis, within 21 days after the close of the financial year.	If tax is payable in relation to a month, the tax is to be paid within 21 days after the end of that month.	Payment of taxation required monthly on or before the 14 th day of the subsequent calendar month to which the tax relates.	Nil.
GAMING MACHINE TAX:								
Clubs:	Levied on gross annual revenue (or player loss). 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%. (for profits over \$1 million, the tax rates above already include	From 16 August 2022: 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	Based on monthly taxable metered win (i.e., amount bet less payout to players). <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:	No gaming machines.	Tax based on annual net gambling revenue in a financial year. \$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:	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 gross profit on EGMs is also levied.	The gross monthly profit liable to tax is as follows: \$0-\$10,000: 12.91% \$10,001-\$100,000: 22.91% \$100,001-\$200,000: 32.91% >\$200,001: 42.91%.	Tax is levied on gross monthly gaming machine revenue (player loss) as follows: <\$25,000: 0.00% \$25,000-\$50,000: 17.00% \$50,000-\$625,000: 21.00% >\$625,000: 23.00% Unlawful: 100%.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	a 0.4 percentage point contribution to community projects under the ClubGRANTS scheme; rates may be further reduced by up to 1.85 percentage points under the ClubGRANTS scheme).	scale applying to monthly average revenue per gaming machine. Marginal tax rates (from August 2022) are: For average revenue < \$2,666: 0.00% For average revenue > \$2,666 but < \$6,667: 46.70% For average revenue > \$6,667 but < \$12,500: 51.17% For average revenue > \$12,500: 60.67% For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$3,574 = (\$2,666 x 0.00%) + (\$6,667 - \$2,666) x 46.70% + (\$10,000 - \$6,667) x 51.17%	23.91% \$300,001-\$850,000: 25.91% \$850,001 - \$1,400,000: 30.91% Over \$1,400,000: 35.00%. Note: These tax rates are post-GST.		\$395,200 + 37.50% \$2,500,001-\$3,500,000: \$770,200 + 47.00% Over \$3,500,000: \$1,240,200.50 + 55.00% These rates apply to all clubs and other not-for-profit licensees.	EGM taxes are paid by the single operator – Network Gaming (a subsidiary of Federal Hotels), and not individual venues. <u>Community Support Levy</u> 4% of gross profit derived from gaming machines in hotels and clubs is paid into a Community Support Levy.		In addition, a Gambling Harm Prevention and Mitigation Fund Levy of 0.75% of gross monthly gaming machine revenue is applied; and a community contribution of 0.4 percent of the net gaming machine revenue of a club licensee for each authorised premises for the tax period. On 31 August 2015, option of rebate to gaming machine licensees to claim up to 50% of their gaming machine tax liability if they meet the definition of a small or medium club or club group.
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 7th 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 7th day of the following month and relate to previous month's activity. Additionally, a licensee approved to claim the rebate may also elect to pay their Gaming Machine tax quarterly.
Hotels: Hotels (continued):	Levied on gross annual revenue (or player loss) derived from gaming machines. Up to \$200,000: 0.00% \$200,000-\$1m: 33.00% \$1m-\$5m: 36.00% >\$5m: 50.00%.	From 16 August 2022: 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	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:	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-	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 Gambling Harm Prevention and Mitigation Fund Levy of 0.75% of gross monthly gaming machine revenue is applied.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<p>machine.</p> <p>Marginal tax rates (from August 2022) are:</p> <p>For average revenue <\$2,666: 8.33%,</p> <p>For average revenue > \$2,666 but < \$6,667: 55.03%,</p> <p>For average revenue > \$6,667 but < \$12,500: 57.50%</p> <p>For average revenue > \$12,500: 65.00%.</p> <p>For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$4,340 = (\$2,666 x 8.33%) + (\$6,667 - \$2,666) x 55.03% + (\$10,000 - \$6,667) x 57.50%</p>	<p>0.00%,</p> <p>\$100,001-\$140,000: 3.50%,</p> <p>\$140,001-\$180,000: 5.50%,</p> <p>\$180,001-\$220,000: 7.50%,</p> <p>\$220,001-\$260,000: 13.50%</p> <p>Over \$260,000: 20.00%.</p> <p>Note: These tax rates are post-GST.</p>		<p>\$3,500,000: \$993,170.50 + 57.00%</p> <p>Over \$3,500,000: \$1,563,170.50 + 65.00%</p>			
Reference period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payments relating to the previous calendar month's activity are made within 7 days of the end of the month.	Payments are made monthly relating to previous month's activity.	Nil.	Payments are due on or before the 7th day of the month for the previous month's activity.	Payments are due on or before the 7th day of the month for the previous month's activity.	Payments are made monthly relating to previous month's activity, and must be paid before the 15 th day of that month.	Payments are due on or before the 7th day of the month for the previous month's activity.
CASINO TAXES:								
Licence fee:	<p>The Star was granted a 99-year casino licence in 1994 at no upfront cost. This was accompanied by a 12-year exclusivity agreement.</p> <p>Star paid a \$100m fee for the exclusivity agreement to be extended for 12 years from November 2007 (amended to 12 years from 2009).</p> <p>Crown paid a \$100m fee for a 99-year restricted gaming license from July 2014 for gaming on table games only.</p>	<p>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).</p> <p>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.</p>	\$276,300 per quarter.	\$3.0m (2022) - 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 2022-23, \$179,400 per month (amount is indexed annually).	Not imposed.	<p>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.</p> <p>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</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		Amendments guarantee \$35 million a year from taxation from new gaming products from 2015-16 to 2020-21.						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 rate:	<p>Non-rebate play: Until 30 June 2023, the rate is 17.91%.</p> <p>From 1 July 2023, the rate is intended to change to 20.25%.</p> <p>Poker machines: Until 30 June 2023, the rate is 20.91%.</p> <p>From 1 July 2023, duty calculated on each machine's monthly net revenue. Tiered schedule: \$0 - \$2,666: 0% \$2,666 - \$6,667: 46.70% \$6,667 - \$12,500: 51.17% More than \$12,500: 60.67%</p>	<p>Regular Players EGMs: 31.57% of gross gaming revenue.</p> <p>Table games: 21.25% of gross gaming revenue.</p> <p>Super tax: a progressive tax on 'excess' gross gaming revenue above an annual indexed base amount.</p> <p>Community benefit levy: 1% of gross gaming revenue.</p>	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.	<p>The rates have been lowered in return for the cessation of GST reimbursements to Crown Casino.</p> <p>Gaming Machines: 12.42% of player loss</p> <p>Fully Automated Gaming Machines (FATG): 12.92% of player loss</p> <p>Table Games & Keno: 9.37%</p>	<p>Automated table games at 10.91% of net gambling revenue.</p> <p>Table games at 3.41% of net gambling revenue.</p> <p>Gaming machines at (maximum of) 41.0% of net gambling revenue.</p>	<p>The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania until 30 June 2023. The licence has converted to a rolling five-year licence renewable annually.</p> <p>The tax is based on gross profit earned. Table games at 0.88% of monthly gross profit. Keno at 5.88% of monthly gross profit. EGMs at 25.88% of monthly gross profit.</p>	<p>Casino taxes are calculated at the prescribed rate and are reduced by an amount equal to the GST.</p> <p>Table Games: The GST rate.</p> <p>Gaming Machines: 15% of gross profit.</p>	<p>General Gaming Operations: Payable on the noncommission-based profit derived in each month from the operation of the casino. The rate at which general tax is payable is 10.9% of the noncommission-based profit derived in the month from the operation of the casino.</p> <p>Commission-based Operations: Commission-based player tax is payable is 0.9% of the completed commission-based profit derived in the month from the operation of the casino.</p>
Casino 'high-roller' / premium gaming:	<p>Rebate play: Until 30 June 2023, the rate is 10%.</p> <p>From 1 July 2023, the rate is intended to change to 12.5%.</p>	Commission-based Players EGMs & table games: 9% of gross revenue. Community benefit levy: 1% of gross revenue.	Junkets (Premium players) 10% of monthly gross gaming revenue (gross gaming revenue equates to amount bet less amount won by players.) GST credit provided.	International Commission Business (ICB): 1.75% of player loss.	<p>Premium table games (incl. automated) at 0.91% of net gambling revenue.</p> <p>Premium gaming machines at 10.91% of net gambling revenue (less approved deductions for costs to attract premium customers).</p>	<p>Keno & Table Gaming The tax rate applying to keno is 5.88% of gross profit.</p> <p>The gaming tax rate applying to casino table games is 0.88% of gross profit. EGMs at 25.88% of gross profit.</p>	Commission-based Games: 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 the following financial year.	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 7th day of the month for the previous month's activity.	Payments are due on or before the 7th day of the month for the previous month's activity.	Payments are made monthly within 10 days of end of the month relating to previous month's activity.	Payments are made monthly within 10 days of end of the month relating to previous month's activity.
Other state charges:	Responsible Gambling Levy of 2% of gross gaming revenue (excluding Rebate Player revenue).	GST credit: A credit towards state taxation is provided for GST paid by the casino.	Nil.	Burswood Park Levy: 1% of gross gaming revenue from Table Games, ICB and FATG taxable revenue; plus	Nil.	Nil.	From 1 July 2015, a Community Benefit Levy of 10% of gross profits is payable from	Nil.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
				2% of gross gaming revenue from Electronic Gaming Machines.			gaming machines in casinos.	
LOTTERIES								
Lotteries:	76.918% of player loss, as defined as the difference between player subscriptions and contributions to the prize fund account, less GST payable on subscriptions and sales commissions. Contributions to the prize fund account are required to be a minimum of 60% of subscriptions..	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 Account, 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 <i>Gaming Control Act 1993</i> 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.
Reference period:	Payment of taxation is required by the 7th 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.	N/A	Agreements are commercial in confidence.	N/A
Soccer pools:	Soccer pools ceased being offered in Australia from 23 June 2018.	57.52% of player loss. Soccer pools ceased being offered in Australia from 23 June 2018.	N/A	Soccer pools ceased being offered in Australia from 23 June 2018.	Soccer pools ceased being offered in Australia from 23 June 2018.	Soccer pools ceased being offered in Australia from 23 June 2018.	Fees and taxes are set by way of agreement under the <i>Gaming Control Act 1993</i> between a lottery licence holder and the Northern Territory. There are no soccer pools currently licensed in the NT, but the licensing framework for them still exists (Soccer Football Pools Act 1978 remains in force).	N/A
KENO								
Keno:	For Keno played in registered clubs and casino: 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	24.24% of player loss.	Keno: (State-wide) 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. International 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 (operated by Mindil Beach Casino Resort):</u> 10% on gross profit, reduced by the GST amount.	<u>Tabcorp Keno:</u> 2.50% of turnover (exclusive of GST).

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	\$86.5m, and 14.91% of player loss thereafter.							
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.	N/A	As above.	N/A	N/A	As above.	Nil.	N/A
Reference period	For all games of Keno, payment of taxation is required weekly and is payable on the following Monday.	Payment of taxation is required within 30 days after the end of each month.	Payment of taxation is due on the 7th day of the month after the end of each month.	As per Casino Tax.	Payments are due on or before the 7th 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.	Payment of taxation is required no later than the tenth business day of each month, in respect of tax liability incurred in previous month.	Payments are due on the last day of each month in respect of the preceding month.
OTHER GAMBLING TAXES:								
Other gambling taxes:	Nil.	Nil.	<p>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.)</p> <p>The tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>There are no current holders of interactive gambling licences.</p>	<p>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.</p>	Nil.	<p>Holder of a TGL with a Simulated Gaming (Internet Gaming) Endorsement: Annual licence fee of 300,000 fee units, indexed annually (\$510,000 in 2022-23).</p> <p><u>Domestic sourced bets:</u> Tax on monthly gross profit: ≤ \$10m: 20% > \$10 ≤ \$20m: \$2m + 17.5% > \$20m: \$3.75m + 15%</p> <p><u>International sourced bets:</u> 4% of monthly gross profit.</p> <p>Holder of a TGL with an Agent Endorsement: Annual licence fee of 5,000 fee units (\$8,300 in 2022-23). No tax applies to the Agent Endorsement.</p> <p>Simulated Racing Event Endorsement: Annual licence fee of 300,000 fee units.</p>	Nil.	<p>Trackside Simulated Racing: 2.5% of turnover (exclusive of GST).</p> <p>Payments are due on the last day of each month in respect of the preceding month.</p> <p>Betting Operations Tax: From 1 July 2022, 20% payable by all betting operators whose Net ACT Betting Revenue from ACT bets exceed \$150,000 in a financial year.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
						indexed annually (\$510,000 in 2022-23). Tax: 15% of monthly gross profit. Major Lottery Endorsement: Annual licence fee of 300,000 fee units, indexed annually (\$510,000 in 2022-23). Tax: 35.55% of turnover.		
Motor Vehicle Taxes:								
MOTOR VEHICLE REGISTRATION FEE:								
Motor vehicle registration fee:	All light vehicles \$70. No fee for pensioners.	Appointment and Inspection Fee: \$19.60 Standard Number Plate Fee: \$39.20 (2 plates)	Effective dates: 1 July 2022 – 30 June 2023. Traffic Improvement fee: \$60.85 for private purpose of use, \$66.05 for all other purpose of use. Plate fee: \$32.80, 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> \$30.50 charged on original registration.	<u>Administration fees:</u> New Registration \$31.00 <u>Renewal of Registration:</u> \$10.00	(Pensioner rate in parenthesis) Car (excludes motor vehicle component of fire service levy): \$78.20 (\$40.80), Cycle: \$78.20 (\$39.10), Trailer, caravan or horse float: \$34.00 (\$17.00), Road Safety Levy of \$27.42, or \$16.45 for pensioners, payable on registration.	Based on engine capacity and usage. See generally Sch 1 Part 2, and Sch 2 of the <i>Motor Vehicles (Fees and Charges) Regulations 2008</i> 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: \$45 0501 - 1000: \$91 1001 - 1500: \$148 1501 - 2000: \$198 2001 - 3000: \$198 <u>Vehicles with four cylinders greater than 3000cc, vehicles with engines greater than 4 cylinders with engines greater than 3000cc:</u> 2001 - 2500: \$209 2501 - 3000: \$251 3001 - 3500: \$311 3501 - 4000: \$355 4001 - 4500: \$411 4501 - 5000: \$457 5001 - 5500: \$544 5501 - 6000: \$594 6001 - 7000: \$675 7001 - 8000: \$701 <u>Trailers equal to or under 4.5 tonnes ATM</u> 0001-0200: \$15.00	Surcharge on registration Vehicles not previously registered: \$102.20, Trailer or motorcycle: \$61.60, Lapsed or cancelled: \$51.90, Short-term registration: \$10.00, Pension Concession: \$10.00. Effective 1 September 2022.
Motor vehicle registration fee (continued):								

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
							0201-0400: \$30.00 0401-0600: \$45.00 0601-0800: \$60.00 0801-1000: \$76.00 1001-1200: \$114.00 1201-1400: \$133.00 1401-1600: \$152.00 1601-1800: \$171.00 1801-2000: \$190.00 2001-3000: \$266.00 3001-4000: \$355.00 4001-4500: \$440.00 <u>Plug-in electric vehicle waiver</u> Eligible new and existing plug-in electric vehicles can be registered for no fee	
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 2022.	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: \$233.00 976-1154: \$264.00 1155-1504: \$330.00 1505-2504: \$505.00 2505-2794: \$733.00 2795-3054: \$833.00 3055-3304: \$913.00 3305-3564: \$993.00 3565-3814: \$1,066.00 3815-4064: \$1,146.00	Electric, other zero emission vehicles and hydrogen vehicles: Registration \$212.20 Plug-in hybrid-electric vehicles: Registration \$212.20	Effective dates: 1 July 2022 – 30 June 2023. <u>No. of Cylinders</u> 1, 2, 3 & electric and steam: \$274.20 Private purpose of use, \$297.50 all other purpose of use. 4: \$348.70 Private	\$25.52 per 100kg or part thereof, to a maximum of \$533.	For passenger carrying vehicles the fee is based on the number of cylinders. Four cylinders or less: \$141.00 Five or six cylinder: \$287.00 Seven or more cylinders:	3 cyl or less: \$128.00 4 cyl: \$149.00 5 or 6 cyl: \$186.00 7 or 8 cyl: \$255.00 Over 8 cyl: \$286.00 <u>Rotary or electric</u> \$149.00.	<u>Administration fee</u> - \$13. <u>Vehicle inspection fee</u> (annual requirement): For a motor vehicle not exceeding 4.5t gross vehicle mass or a trailer not exceeding	<u>Passenger or goods carrying vehicles</u> 0-975kg: \$336.20 976-1154: \$372.30 1155-1504: \$421.40 1505-2504: \$612.60 2505-2794: \$933.60 2795-4500: \$948.80

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	4065-4323: \$1,223.00 4325-4500: \$1,301.00	Other light vehicles: Registration \$312.20	purpose of use, \$378.45 all other purpose of use. 5 & 6: \$552.10 Private purpose of use, \$599.05 all other purpose of use. 7 & 8: \$773.20 Private purpose of use, \$839.00 all other purpose of use. 9-12: \$906.80 Private purpose of use, \$983.90 all other purpose of use. <u>No. of Rotors</u> 2: \$348.70 Private purpose of use, \$378.45 all other purpose of use. 3: \$552.10 Private purpose of use, \$599.05 all other purpose of use. Motor vehicles other than caravan or bus with 4.0t to 4.5t GVM \$866.70 private purpose of use, \$940.55 all other purpose of use.		\$415.00 Rotary or electric: \$141.00 A three-month 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.		4.5t gross mass - \$59.40 In any other case - \$136.40	<u>Veteran, vintage or historic vehicles:</u> \$60.20. Effective 1 September 2022.
Motor vehicles business: (Heavy vehicle weight tax rates set by the Commonwealth in the National Transport Commission rates)	0-975kg: \$379.00 976-1154: \$431.00 1155-1504: \$522.00 1505-2504: \$786.00 2505-2794: \$1,221.00 2795-3054: \$1,388.00 3055-3304: \$1,521.00 3305-3564: \$1,655.00 3565-3814: \$1,776.00 + \$293.00 3815-4064: \$1,910.00 + \$293.00 4065-4323: \$2,038.00 + \$293.00 4325-4500: \$2,169.00 + \$293.00	Registration fee as for private motor vehicles.	Refer to table above for vehicles purpose of use other than private.	Same as for private motor vehicles.	Light Commercial Vehicle: If unladen mass of the vehicle does not exceed 1,000kg: 1 to 4 cyl: \$141.00 5 or 6 cyl: \$287.00 7 and over: \$415.00 Rotary or electric: \$141.00 If the unladen mass of the vehicle exceeds 1,000kg but does not exceed 1,500kg: \$309.00 If the unladen mass of the vehicle exceeds 1,500kg: \$527.00 A three-year registration fee exemption is available for new battery	<u>Trailer, caravan or horse float with GVM of 4.5 tonnes or less:</u> \$28.00 <u>Tractors (agricultural):</u> \$143.00 Other Vehicles: <u>A truck with a GVM of 3.0 tonne to <= 4.5 tonne:</u> <4: \$286.00 5 to 6: \$333.00 7 to 8: \$381.00 >8: \$429.00 Propelled by a rotary engine or an electric motor: \$286.00. A bus with 10 adult seats including the	Registration fee as for private motor vehicles.	<u>Passenger or goods carrying vehicles</u> 0-975kg: \$508.40 976-1154: \$563.10 1155-1504: \$648.50 1505-4500: \$948.80 <u>Tow trucks</u> 0-975: \$298.50 976-1154: \$325.90 1155-1504: \$366.90 1505-4500: \$517.30 <u>Tractors</u> 0-2000: \$185.90 2001-3999: \$310.60 4000-4500: \$706.50 <u>Motor implements</u> 0-975: \$138.20 976-1154: \$145.30 1155-1504: \$154.30 1505-4500: \$189.30

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
					<p>electric and hydrogen fuel cell vehicles first registered from 28 October 2021 and up to 30 June 2025.</p> <p>A price cap of \$68,750 (inclusive of GST) applies.</p>	<p>driver's seat: \$189.00.</p> <p>A bus with more than 10 adult seats including the driver's seat: \$333.00.</p>		<p><u>Goods carrying and fixed load trailers</u></p> <p>0-250: \$93.80 251-764: \$238.70 765-975: \$305.50 976-1154: \$336.00 1155-1504: \$376.50 1505-2499: \$537.80 2500-2504: \$805.20 2505-2794: \$805.20 2795-3054: \$905.60 3055-3304: \$1,064.70 3305-3564: \$1,064.70 3565-3814: \$1,138.00 3815-4064: \$1,218.20 4065-4324: \$1,294.90 4325-4500: \$1,373.80</p>
Heavy vehicles:	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle 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.</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: Heavy vehicles are charged according to the Transport Operations (Road Use Management – Vehicle Registration) Regulation 2010. 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).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: WA adopted the national uniform registration fee regime from 1 July 1996. The licence fee for these vehicles is determined by the number of axles, the gross weight of the vehicle and whether the vehicle will tow trailers.</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p>
Motorcycles:	\$70	Flat Tax: \$62.40	Flat Rate: \$131.70 for all purpose of use.	Up to 250cc: \$51.04 Over 250cc: \$76.56	Flat tax: \$47.00	Flat tax: \$21.00	<p>Based on engine capacity and usage. See generally Sch 1 Part 2, item 3 of the <i>Motor Vehicles (Fees and Charges) Regulations 2008</i> as in force at the time.</p> <p>General usage - Engine capacity: <600mL = \$30 >600mL = \$45</p>	Flat fee: \$141.90.
TRANSFER FEE:								

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer fee:	<p>Transferring Registration Fees:</p> <p>Transferring registration within 14 days of acquiring the vehicle: \$35</p> <p>Transferring registration after 14 days of acquiring the vehicle: \$161 (\$35 + \$126 late fee)</p>	<p>Private Transfer Motor vehicle: \$42.00</p> <p>Trailer/cycle: \$6.70</p> <p>Dealer Motor vehicle: \$21.40</p>	<p>Effective dates: 1 July 2022 – 30 June 2023.</p> <p>Car: \$30.45 Cycle: \$30.45 Lorry: \$30.45</p>	Car: \$19.40	<p>Transfer of registration: \$31.00</p> <p>Late* transfer fee: \$94.00 *within 14 days</p>	<p>Car: \$30.60, Cycle: \$30.60, Trailer: \$30.60.</p>	Transfer of registration: \$19	<p>Transfer of registration: \$44.60 Late transfer fee: \$120.10</p>
DRIVER LICENCE FEE:								
Driver licence fee:	<p>Learner Licence: \$26</p> <p>Replacement learner licence: \$23</p> <p>Provisional P1 Licence: \$61</p> <p>Provisional P2 Licence: \$96</p> <p>Unrestricted Licence (gold) 1 year: \$62 3 years: \$144 5 years: \$194 10 years: \$362 (Note: 10-year licences only available for unrestricted licence classes C (car), holders age 21 to 44)</p> <p>National Heavy Vehicle Driver licence (magenta) 1 year: \$62 3 years: \$144 5 years: \$194 Replacement licence (P1, P2, or unrestricted): \$29</p>	<p>3 years: \$85.50 4 years: \$113.90 10 years: \$292.80</p>	<p><u>Provisional, probationary and open licences</u> Effective dates: 1 July 2022 – 30 June 2023</p> <p>Queensland Driver's Licence 1 Year: \$85.65 2 Years: \$119.40 3 Years: \$147.70 4 Years: \$170.90 5 Years: \$191.80 Replacement: \$82.10</p> <p>Additional fee for grant of licence with licence code '1' (alcohol ignition interlock): \$359.00.</p>	<p>1 Year: \$46.85 5 Years: \$163.50</p>	<p>1 year: \$49.00, or multiply \$49.00 by number of years up to 10 years: \$490.00.</p> <p><u>Note:</u> In addition to the above fees, an Administration Fee of \$20.00 applies.</p>	<p>Standard 1 year: \$35.29 2 years: \$57.39 3 years: \$79.49 4 years: \$101.59 5 years: \$121.99</p> <p>Replacement: \$28.49</p>	<p>1 year: \$34 2 years: \$52 5 years: \$104 10 years: \$179</p>	<p><u>Full licence</u> 5 years: \$211.10 10 years: \$392.60</p>
Concessions	<p>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</p>	<p>Free licence scheme: Drivers under 25 years old with no traffic-related offences could be eligible for a free three-year driver licence.</p> <p>Safe Driver Discount:</p>	N/A	Pensioners and Seniors are eligible for a concession.	<p>Concession fee: 1 year: \$24.50, or multiply \$24.50 by number of years up to 10 years: \$245.00.</p>	<p>Pensioner 1 year: \$23.39, 2 years: \$33.59, 3 years: \$45.49, 4 years: \$55.69, 5 years: \$64.19, Replacement: \$21.69. Persons who are 65 years or older are</p>	<p>Concession card holders receive a full concession on licence renewal fees.</p> <p>Free 10-year open C class licence available if held an NT provisional licence for</p>	<p><u>Renewal discount</u> ACT residents with good driving record receive 30% for full licence renewal. Cannot have recorded an infringement notice offence, major offence conviction or motor</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	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.	Car, motorcycle, and heavy vehicle licence holders of all ages who haven't incurred demerit points or committed other road safety offences for three years prior to their licence renewal may be eligible to receive a 25 per cent discount on their next renewal.				exempt from the licence renewal fee but must pay a fee of \$11.49 for a driver's licence photo.	a continuous period of 12 months or more, have no traffic infringements or suspensions, and apply in the last six weeks of provisional licence expiry.	vehicle related traffic offence conviction in previous 5 years. <u>Centrelink concession</u> Unemployed: 65% or 50% discount for 1 year depending on driving record. Pensioner or Department of Veterans' Affairs: 100% discount.
OTHER:								
Rider's licence:	Same as above.	Same as above.	N/A	Same as above.	Same as above.	As above.	As above.	As above.
Learners permit:	Car: Learner's Licence: \$26 Replacement Learner Licence: \$23 Motorcycle: Learner's Licence: \$26 Replacement Learner Licence: \$23	The previous learner permit issue fee of \$26 (car or motorcycle) is now waived. Learner permit renewal (Car): \$26 Learner replacement (car or motorcycle): \$25.40	Effective 1 July 2022 – 28 February 2023 \$186.55 (issued for 3 years) \$143.15 (reduced fee if person holds Photo Identification Card - issued for 3 years) \$82.10 replacement Additional fee for grant of a learner licence with licence code I (alcohol ignition interlock) \$359.00 Effective 1 March 2023 – 30 June 2023: \$75.00 (issue for 3 years) \$82.10 replacement Additional fee for grant of a learner licence with licence code I (alcohol ignition interlock) \$359.00	Light Vehicle: \$126.10 (valid for 3 years).	1 year: \$24 2 years: \$49 3years: \$73 Plus an administration fee of \$20.00	L1, L2, P1 & P2: \$35.29 P1 & P2 combined: \$59.09 Motorcycle: \$35.29	Cars: Learner - \$25.00 Valid for 24 months. Provisional licence (under 25 years of age): \$52.00 Valid for 24 months Provisional licence (25 years of age or over): \$34.00 Valid for 12 months Restricted rider (where another class of licence is held): \$7.00 Valid for 12 months	Car: \$51.10 for 5 years. Motorcycle: \$25.50 for 1 year.
Surcharge/levy on motor vehicle Compulsory Third Party Vehicle Insurance:	The Fund levy covers costs of the motor accidents operational fund, the lifetime care and support scheme fund and the motor accident injuries treatment and care	10% stamp duty on insurance premium.	0.10 cents stamp duty per policy. For a 12-month term CTP insurance policy, the total levies and fees excluding stamp duty range from	10% of premiums on compulsory 3rd party insurance for motor vehicles.	Yearly policy: \$60.00 3-month policy: \$15.00 No charge for historic vehicles and some	A premium duty levy of \$20.00 applies to all transactions involving compulsory third-party insurance (including periodic transactions). This was previously payable on each	A mandatory personal injury cover insurance fee is set by the Motor Accident Compensation Commission and is payable as part of the registration process.	CTP Regulator Levy: \$1.00. Levied on each CTP policy for vehicle (other than trailer). Road Rescue Fee: \$29.10.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	fund. The Fund levy is a flat fee set by the State Insurance Regulatory Authority, based on vehicle type and garaging location. This means that some people will pay more and others will pay less towards the Fund levy.		\$24.60 - \$511.20 depending on the class. This includes a Transport Administration fee of \$8.00 and the National Injury Insurance Scheme Queensland levy introduced as from 1 Oct 2016.		concession card holders. 11% stamp duty on insurance premium.	registration renewal, but now applies on a pro rata basis for the year.	However, this fee is not included for the purposes of this comparison.	Levied on all vehicles other than veteran, vintage and historic vehicles, Jervis Bay vehicles and trailers. Road Safety Contribution: \$2.50. Payable with all registrations (other than trailers). <u>Lifetime Care and Support Levy</u> Levied on each CTP policy for vehicle (other than trailer). 12 month policy: \$60.40, 6 month policy: \$30.20, 3 month policy: \$15.10. LTCS Levy for veteran, vintage and historic vehicles 12 month policy: \$12.10, 6 month policy: \$6.00, 3 month policy: \$3.00.

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