

# Interstate comparison of taxes 2023-24

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Research paper

May 2024

## Acknowledgement of Country

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

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

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

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

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

Artwork:

*Regeneration* by Josie Rose



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## Acknowledgements

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## Note

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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 March 2024 but prior to publication that may not be captured in the document.

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# Major tax and royalty initiatives 2023-24

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 2023-24 budgets until 29 February 2024.

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## New South Wales

### Increased coal royalty rates

From 1 July 2024, the Government will increase coal royalty rates by 2.6 per cent – from 8.2 per cent to 10.8 per cent for open cut coal; from 7.2 per cent to 9.8 per cent for underground coal (mines less than 400 metres below ground); and from 6.2 per cent to 8.8 per cent for deep underground coal (mines more than 400 metres below ground).

### Expansion of the First Home Buyers Assistance Scheme First Home Buyer Property Option

From 1 July 2023, first home buyers who purchased a home have had access to higher stamp duty exemption or concession under the First Home Buyers Assistance Scheme. First home buyers purchasing property up to \$800,000 can benefit from full stamp duty exemption and receive a stamp duty concession for purchases between \$800,000 and \$1 million.

### Corrections to the operation of the land tax thresholds system

An anomaly in the land tax indexation formula and an error in calculations underpinning the 2021 land tax threshold have produced higher-than-intended land tax thresholds for the last three land tax years. The amending legislation revised the indexation formula so that the NSW Valuer General determined the correct land tax threshold for the 2024 land tax year. This measure does not recoup past under-collections but seeks to ensure that the error is not repeated and the land tax base is not eroded.

### Tax integrity and fairness measures

Duty relief on corporate reconstructions changed from 1 February 2024. The transfer of assets between the members of a single corporate group for the purpose of restructuring is exempt from transfer duty under certain circumstances. This exemption for corporate reconstructions will be replaced with concessional duty charged at 10 per cent of the duty otherwise payable.

Additional integrity measures include changes to the minimum ownership requirement for the principal place of residence exemptions, reductions to the threshold for the acquisition of a significant interest in a private unit trust, increases to fixed or nominal duty and clarification of the grounds for the remission of interest.

### Principal place of residence land tax exemption

The principal place of residence (PPR) land tax exemption was updated to close a loophole which allowed owners who had as little as a one per cent stake in a property to claim the exemption. The new rules only allow the exemption to be applied where a person, together with any other person who occupies a property, has a 25 per cent or more stake in the property.

The new 25 per cent ownership requirement commenced on from 1 February 2024. However, for people who currently claim the exemption with a less than 25 per cent stake in the property, a two-year grandfathering period will apply. They will be able to continue to claim the exemption until 31 December 2025, after which they will need to satisfy the new 25 per cent ownership requirement.

### Removal of stamp duty exemption and rebate for certain vehicles

From 1 January 2024, stamp duty exemptions and rebates for the purchases of electric vehicles (EVs) will cease. However, individuals and businesses that have purchased or placed a deposit on an eligible EV prior to 1 January 2024, and are awaiting delivery of the vehicle, will still be eligible to receive the stamp duty exemption and rebate, regardless of whether the vehicle has been delivered by that date. This will ensure that purchasers who were unable to register their vehicle by 31 December 2023, are not disadvantaged for delays in delivery.

### **Increase to casino duty rates**

On 20 November 2023, the NSW Government signed formal agreements with The Star and Crown Sydney Casino to increase casino duty tax rates.

From 1 July 2023, casinos are subject to higher rebate and non-rebate play casino duty. 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.

Electronic Gaming Machine (EGM) duty rates will increase from 20.91 per cent to 21.91 per cent from 1 July 2024 and further increase to 22.91 per cent from 1 July 2027. From 1 July 2030, marginal duty rates will apply for EGMs that delivers the same effective tax rates after GST as in Victoria.

The agreement with The Star also includes an additional levy of 35 per cent on total gaming revenue that exceeds \$1.125 billion in a financial year. This levy applies in addition to other duty rates and will operate during the period 1 July 2023 to 30 June 2030. There is no change to the Responsible Gaming Levy (2 per cent), which applies to gaming revenue from EGMs and non-rebate play on table games. It will not apply to the additional levy.

### **Other revenue measures**

A range of price and fee adjustments to improve cost recovery were made as part of the 2023-24 NSW Budget.

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## Victoria

### **Replacement of land transfer duty (stamp duty) on commercial and industrial properties with the Commercial and Industrial Property Tax**

From 1 July 2024, commercial and industrial properties will transition to the new system as they are sold, with stamp duty paid one last time and a new Commercial and Industrial Property Tax becoming payable from 10 years after the first transaction (i.e. the 10-year transition period). The Commercial and Industrial Property Tax will be applied to these properties after the 10 year transition period and will be applied at a rate of 1 per cent of the property's unimproved land value per annum. Stamp duty will not be payable on future transactions of that property, even if it is sold multiple times within the 10-year transition period, provided that it continues to have a commercial or industrial use.

From 1 July 2024, the next purchaser of any commercial or industrial property will have the option of accessing a government-facilitated transition loan or paying stamp duty upfront as per normal arrangements. The loan will be repaid over 10 annual instalments and be based on the value of the duty otherwise payable, plus interest. If the property is sold within the 10-year transition period and the initial purchaser opted for a transition loan, they will be obliged to make the remaining repayments prior to settlement. As long as the property is used for a commercial or industrial purpose, no stamp duty will be payable on any future transaction of that property, and the owner of the property will be liable for the Commercial and Industrial Property Tax after the transition period has ended.

The Commercial and Industrial Property Tax will apply concessions and exemptions similar to land tax. All current stamp duty exemptions and concessions will also continue to apply, however a property will be ineligible to enter the reform if it is eligible for and receives a stamp duty exemption.

Eligibility for entry into the reform will be determined by reference to a property's Australian Valuation Property Classification Code (AVPCC) or where the property has a qualifying student accommodation use. Eligible AVPCCs will include commercial, industrial, extractive industries, or infrastructure and utilities land (i.e. included in the 200s, 300s, 400s, and 600s AVPCC categories).

### **Allow a longer land tax exemption where construction or renovation of a principal place of residence is delayed due to builder insolvency**

From 1 January 2024, the Commissioner of State Revenue will have discretion to extend the land tax exemption for principal places of residence under construction or renovation, for up to an additional two years. This will apply where additional time is required to complete construction due to builder insolvency.

### **Land transfer duty concession changes for pensioners and concession card holders**

For contracts entered into from 1 July 2023, eligible concession cardholders are entitled to the following once-only duty concessions for principal place of residence purchases:

- An exemption from duty for homes valued up to \$600,000.
- A concessional amount of duty for homes valued above \$600,000 to \$750,000.

The thresholds are now aligned with those for first home buyers and apply to the total value of the home (rather than the value of any share purchased). Additionally, where the home purchase is shared, at least one concession cardholder must own 25 per cent to be eligible.

This is a one-off benefit for all the parties who take part in a transaction that attracts this reduction. Anyone who receives the benefit of the reduction, and their partners, will be ineligible to receive it again. This applies even to those who weren't an eligible cardholder at the time of the transaction and are for the subsequent transfer.

### **Land tax exemption for land with a conservation covenant**

From 1 January 2024, land protected by a conservation covenant with Trust for Nature will be exempt from land tax. A partial exemption is available where only part of a land is subject to a conservation covenant.

### **Expanding tax concessions for families providing a home for a relative with a disability**

On 1 July 2023, the Special Disability Trust land transfer duty deduction threshold increased from \$500,000 to \$1.5 million for property gifted by an immediate family member to the principal beneficiary of the trust, where it is intended to be used as their principal place of residence.

On 1 July 2023, an exemption has been introduced for established property gifted from immediate family to a person who is eligible to be a principal beneficiary of a Special Disability Trust, even where no Trust has been created. The eligible person would need to use the property as their principal place of residence. The exemption is available for property up to \$1.5 million.

From 1 January 2024, a land tax exemption will be introduced for land owned by an immediate family member and used as the principal place of residence of an individual eligible to be a Special Disability Trust beneficiary, provided there is no consideration (rent) paid.

### **Harmonise the absentee owner surcharge rate with New South Wales**

From 1 January 2024, the absentee owner surcharge rate will increase from 2 per cent to 4 per cent and the minimum threshold for non-trust absentee owners will decrease from \$300,000 to \$50,000. This means the surcharge will be payable if the total taxable value of Victorian land held by a non-trust absentee owner is equal to or exceeds \$50,000. There will be no change to the minimum threshold for land held by an absentee trust.

## **COVID-19 debt — temporary land tax surcharge**

From 1 January 2024, a temporary land tax surcharge will apply to all taxpayers for 10 years until 2033. The changes involve:

- A decrease in the tax-free threshold for general taxpayers (non-trust owners, including absentees) from \$300,000 to \$50,000.
- For taxable landholdings between \$50,000 and \$100,000, a fixed surcharge of \$500 will apply.
- For taxable landholdings between \$100,000 and \$300,000 for general taxpayers (or between \$100,000 and \$250,000 for trusts), a fixed surcharge of \$975 will apply.
- For taxable landholdings over \$300,000 (or \$250,000 for trusts), a fixed surcharge of \$975 plus an increased rate of land tax by 0.1 percentage points.

Existing land tax exemptions, including for primary places of residence, primary production land and land used by charities, will continue to apply.

## **Extend vacant residential land tax provisions**

From 1 January 2025, the Vacant Residential Land Tax (VRLT) will be expanded across Victoria to include outer Melbourne and regional Victoria. Currently, the VRLT applies in specified areas covering inner and middle Melbourne suburbs.

From 1 January 2026, the definition of vacant residential land tax will expand to include unimproved land (land that has remained undeveloped for 5 years or more and is capable of residential development) in established areas in metropolitan Melbourne. Further, a progressive rate of the VRLT will apply to non-exempt vacant residential land across all of Victoria based on the number of consecutive tax years the land has been liable for VRLT. The rate will apply from 1 per cent to a maximum of 3 per cent.

From 1 January 2025, the VRLT holiday home exemption will be amended to enable the usage and occupancy requirement to be satisfied by a relative of the owner or vested beneficiary.

From 1 January 2025, the VRLT exemption for new residential premises will be extended to allow a maximum exemption period of 3 years, provided the owner has made genuine and reasonable efforts to sell the land. If the property continues to be unoccupied and unsold after this time, the land will be liable for VRLT at the rate of 1 per cent until sold. Every 12 months, the Commissioner of State Revenue will be required to report on the number of properties which have received the new residential premises exemption or concession as well as the amount of VRLT revenue that was foregone, or likely to be foregone, as a result of the exemption or concession.

New VRLT exemptions will be introduced for unimproved residential land that is contiguous to a principal place of residence and unimproved land incapable of being used or developed for residential purposes.

## **Short stay Levy**

From 1 January 2025, the Government will introduce a 7.5 per cent levy on short stay accommodation booking revenue, in Victoria.

## **COVID-19 debt — temporary payroll tax surcharge**

From 1 July 2023, a temporary payroll tax surcharge applies on wages paid in Victoria by businesses with national payrolls over \$10 million per year.

A rate of 0.5 per cent applies for businesses with national payrolls above \$10 million, and those with national payrolls above \$100 million pay an additional 0.5 per cent (a total of 1 per cent).

The surcharge will apply for 10 years until 30 June 2033.



### **Increase in the payroll tax-free threshold**

- From 1 July 2024, the threshold will increase from \$700,000 to \$900,000.
- From 1 July 2025 it will increase to \$1 million.

Additionally, from 1 July 2024 the deduction associated with the tax-free threshold will begin phasing out for every dollar of wages above \$3 million. This means businesses with wages above \$5 million will not receive any benefit associated with the threshold.

### **Removal of the payroll tax exemption for certain non-government schools**

From 1 July 2024, non-government schools with an income per student of more than \$15,000 will be subject to payroll tax. This effectively removes the payroll tax exemption for high-fee non-government schools. The application of the exemption will be limited to schools that the Minister for Education, in consultation with the Treasurer, declares to be exempt. In making the declaration, the Minister will consider the fees and charges imposed, financial contributions received and any other matter that the Minister considers appropriate. Non-exempt schools will be liable to pay payroll tax and additional surcharges where their taxable wages exceed the tax-free threshold. This change will align the payroll tax treatment of non-exempt, non-government schools with government schools.

### **Abolish business insurance duty**

From 1 July 2024, business insurances duties will be abolished over a 10-year period. Duties apply to public and product liability, professional indemnity, employers' liability, fire and industrial special risks, and marine and aviation insurance. Abolition will occur by 2033, with the rate of duty, currently 10 per cent, being reduced by 1 percentage point each year.

### **Align the wagering and betting tax rate with New South Wales**

The wagering and betting tax rate will increase from 10 to 15 per cent of net wagering revenue in excess of the tax-free threshold of \$1 million from 1 July 2024. The increase in the tax rate will also result in a greater amount of net wagering revenue paid to the Victorian Racing Industry, from 3.5 to 7.5 per cent. The balance of tax revenue will continue to be distributed to the Hospitals and Charities Fund and the ANZAC Day Proceeds Fund.

### **Waste levy relief for charitable recyclers**

Since 1 July 2023, eligible Victorian charities have received an exemption from the waste levy. The exemption may take the form of an annual rebate.

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## **Queensland**

### **General practitioner payroll tax amnesty**

An amnesty is being provided to qualifying medical practices for payroll tax on payments made to contracted general practitioners (GPs) up to 30 June 2025 and for the previous five financial years (i.e. 2018 to 2025), for qualifying medical practices.

### **Extension of payroll tax discount for regional employers**

A 1 per cent discount on the payroll tax rate for employers that have an ABN registered business address in regional Queensland and at least 85 per cent of their taxable wages paid to employees located outside South East Queensland was extended for 7 years, until 30 June 2030.

## Extension of 50 per cent apprentice and trainee payroll tax rebate

The 50 per cent payroll tax rebate for non-exempt wages paid to apprentices and trainees was extended for another 12 months until 30 June 2024 (apprentice and trainee wages are generally exempt from payroll tax already).

## Tax concessions for Build to Rent developments

Tax concessions are being made available to eligible Build to Rent developments that provide at least 10 per cent of dwellings at discounted rents:

- 50 per cent reduction in the taxable value of land for land tax
- 100 per cent reduction in the taxable value of land for land tax foreign surcharge
- 100 per cent discount on any additional foreign acquirer duty for land for a Build to Rent development.

The land tax concessions will be available for the first time for the 2024–25 land tax assessment year. The Additional Foreign Acquirer Duty (AFAD) concession is available for relevant transactions entered into on or after 1 July 2023. The tax concessions are available for a maximum of 20 years or until 30 June 2050 (whichever comes sooner), subject to eligibility requirements.

## Temporary doubling of the First Home Owner Grant

The First Home Owner Grant for eligible first home buyers has temporarily doubled to \$30,000 for contracts signed between 20 November 2023 and 30 June 2025.

## Freeze on motor vehicle registration costs

The registration fee and traffic improvement fee components of Motor Vehicle Registration Costs will be frozen for 2024-25.

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# Western Australia

## Extensions to the off-the-plan transfer duty concession scheme

On 11 May 2023, the existing off-the-plan transfer duty assistance for pre-construction contracts was extended from 24 October 2023 to 30 June 2025. The thresholds were increased so that:

- a 100 per cent concession applies to new apartments valued at less than \$650,000 (previously \$500,000);
- a 100 per cent to 50 per cent concession applies to apartments between \$650,000 and \$750,000 (previously between \$500,000 and \$600,000); and
- a 50 per cent concession applies to apartments valued at over \$750,000 respectively.

The \$50,000 assistance cap remained unchanged.

On 31 August 2023, off-the-plan transfer duty rebates were converted to transfer duty concessions.

On 10 October 2023, the off-the-plan transfer duty concession was extended to provide eligible under construction contracts for apartments signed between 31 August 2023 and 30 June 2025 with a 75 per cent concession of duty for properties valued up to \$650,000, phasing to a 37.5 per cent concession for properties valued at \$750,000 or more. A \$50,000 concession cap applies.

### **Land tax relief for build-to-rent developments**

From 12 May 2022 until 30 June 2032, new, eligible build-to-rent developments will be able to receive a 50 per cent land tax concession for a period of 20 years subject to certain criteria. The first land tax year this concession is available for is 2023-24.

### **Extension to the principal place of residence land tax exemptions for those building or refurbishing their home**

On 18 October 2023, the WA Government announced the two-year land tax exemption provided to people constructing or refurbishing their future home would be temporarily extended.

Eligible homeowners who do not own their principal place of residence may now be exempt for the first three assessment years their residence is being constructed. Eligible homeowners who own their principal place of residence will no longer be required to repay two years of land tax.

The Commissioner of State Revenue has also been given the discretion to provide an additional year of exemption in certain exceptional circumstances.

This extension is available to homeowners who began construction between 1 July 2020 and 30 June 2023.

### **Payroll tax**

From 1 July 2023, the temporary, progressive payroll tax scale that was announced in the 2017-18 WA Budget ceased to have effect. That scale imposed 6 per cent and 6.5 per cent marginal tax rates on each dollar of taxable payroll where the entity's Australia-wide wages exceeded \$100 million and \$1.5 billion respectively. The scale has reverted back to a single 5.5 per cent marginal tax rate.

### **Royalty relief for local nickel producers**

On 17 February 2024, the WA Government announced it will offer local nickel producers a 50 per cent royalty rebate over an 18-month period (starting the March quarter 2024) through a new Nickel Financial Assistance Program. The rebate will be provided if the average price of nickel in concentrate is below US\$20,000 per tonne for a given quarter.

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## **South Australia**

### **Stamp duty relief for eligible first home buyers**

Effective from 15 June 2023, there is full stamp duty relief for eligible first home buyers who purchase an eligible new home valued up to \$650,000 or vacant land on which a new home will be built valued up to \$400,000. The relief will progressively phase out for properties valued up to \$700,000 and land valued up to \$450,000.

### **Increase in the property value cap for the first home owner grant (FHOG)**

For transactions on or after 15 June 2023, there has been an increase in the property value cap for the first home owner grant from \$575,000 to \$650,000.

### **Land tax reduction for eligible build-to-rent projects**

A land tax discount is provided for eligible new build-to-rent housing projects where construction starts from 1 July 2023 through a 50 per cent reduction in the taxable land value. The tax reduction is available from 2023-24 to 2039-40.

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## Tasmania

### **Extension of certain conveyance duty concessions**

The first home buyer and pensioner downsizing duty concessions were extended for an additional 12 months to 30 June 2024.

### **Extension of land tax exemptions for newly constructed rental dwellings**

The land tax exemptions for newly constructed dwellings for long-term rental and short-stay accommodation converted to long-term rentals were extended for 12 months up to 30 June 2024.

### **Extension of motor vehicle duty exemption on the purchase of certain electric vehicles**

The duty exemption on the purchase of electric and hydrogen fuel cell vehicles was extended until 31 December 2023, where the purchase is for a new vehicle and the contract to purchase was entered into prior to 25 May 2023. The extension was in recognition of delays in the delivery of electric vehicles.

### **New gaming licensing arrangements**

From 1 July 2023, new licensing arrangements affecting the conduct of gaming in Tasmania commenced. The previous single licensed operator for electronic gaming machines in hotels and clubs has been replaced with individual licences for each venue operating gaming. The new arrangements include changes to tax and licence fees for the operation of electronic gaming machines, table gaming, keno and to the Community Support Levy. It also provides for a new high roller casino licence and fully automated table games in casinos.

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## Northern Territory

### **Stamp duty on a conveyance of non-land property**

On 9 May 2023, stamp duty on conveyances of non-land property, except for chattels conveyed with an interest in land, was abolished.

Additionally, a stamp duty exemption now applies for chattels conveyed with a lease which has nil or only nominal dutiable value and is not conveyed with any other dutiable property (which may occur when a small business is acquired, for example).

### **Conferral of Taxation and Royalty Appeals Tribunal jurisdiction to the Northern Territory Civil and Administrative Tribunal**

Effective 27 November 2023, the Taxation and Royalty Appeals Tribunal was abolished and its appeal functions under the Taxation Administration Act 2007 were subsumed by the Northern Territory Civil and Administrative Tribunal.

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## Australian Capital Territory

### **Betting Operations Tax**

As of 1 July 2023, the point of consumption tax rate on net ACT betting revenue increased from 20 per cent to 25 per cent.

## Conveyance Duty changes

From 1 July 2023, the lowest conveyance duty rate for residential owner-occupiers for property values up to \$260,000 reduced from \$0.60 to \$0.49 per \$100 or part thereof.

From 1 July 2023, the tax-free threshold for commercial conveyance duty increased from \$1.7 million to \$1.8 million.

## Home buyer concession scheme

From 1 July 2023, the concessional cap (or maximum benefit amount) has been adjusted to align with the residential owner occupier conveyance duty charges. This means that the additional benefit under the concession scheme relative to the residential owner occupier charges is capped at \$34,504. This is consistent with adjustments made for the previous two financial years.

## Off-the-plan duty exemption

From 1 July 2023, the purchase value threshold for a duty exemption for eligible off-the-plan owner-occupier units increased from \$600,000 to \$700,000. From 27 November 2023, the threshold increased further to \$800,000.

## Land rent scheme income threshold change

The Land Rent Scheme gives people the option of renting land from the Government through a land rent lease rather than purchasing land to build a home. On 1 July 2023, the base total gross income threshold – the maximum amount of annual household income to be eligible for leases granted on or after 1 October 2013, has increased from \$160,000 to \$170,000.

## Lease Variation Charge

The Government is updating the codified Lease Variation Charge, which is designed to partially capture windfall gains due to the granting of additional development rights, across three schedules:

- Schedule 1 – the charge to specify the maximum number of dwellings permitted on the land under a residential lease for unit titling purposes increased from \$30,000 to \$40,000 per dwelling from 1 July 2023. The charge will also incrementally increase to \$55,000 per dwelling over the next five years.
- Schedules 2 and 3 – charges are updated for increasing the number of dwellings permitted on a residential lease (Schedule 2) and increasing the gross floor area of commercial and industrial buildings (Schedule 3) over three years from 1 July 2023, aiming to align charges to market values from 1 July 2025.

From 27 November 2023 to 30 June 2026, lessees have the choice on how the Lease Variation Charges is calculated for maximum number of dwelling lease clauses on residential suburban zoned (RZ1) blocks, between the codified values or 75 per cent of the value uplift as measured by an accredited valuer.

## Motor Vehicle Duty exemption for hybrid vehicles

From 1 July 2023, used hybrid electric and plug-in hybrid electric vehicles with tailpipe emissions of no more than 130g/km of CO<sub>2</sub> are exempt from duty on establishment or transfer of the vehicle.

## RZ1 unit duty exemption

From 27 November 2023 to 30 June 2026, a duty exemption is available for the first transfer of unit titled properties on RZ1 blocks with a dutiable value of \$800,000 or less that have been newly subdivided under *the Unit Titles Act 2001*.

### **Utilities Network Facilities Tax (UNFT)**

The Government has increased the UNFT rate by 2.5 percentage points above the Wage Price Index for the year ending 31 March 2024. The UNFT is paid by owners of a utility network facility that is installed on or under land in the ACT.

### **Changes to the Police, Fire and Emergency Services Levy**

From 1 July 2025, the Government will increase the Fire and Emergency Services Levy (and rename it to the Police, Fire and Emergency Services Levy) by an additional \$17 in 2025-26 and \$35 in 2026-27. The rebate for pensioners will also increase, ensuring pensioners continue to not pay the levy.

### **Payroll tax surcharge for large businesses**

From 1 July 2025, the Government will introduce a payroll tax surcharge for large businesses. The surcharge will be an additional 0.25 percentage point on ACT wages for businesses with Australia-wide wages above \$50 million and 0.5 per cent on ACT wages for businesses with Australia-wide wages above \$100 million. The surcharge will not apply to universities with an ACT campus.

# Tax Schedule – Financial Year 2023-24

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Payroll Tax:</b>								
<b>Basic Flat Rate:</b>	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%
<b>Method of Calculation of Tax:</b>	Single marginal rate.	Two single marginal rates: metropolitan and regional.  A Mental Health and Wellbeing Surcharge and a COVID-19 Debt Temporary Payroll Tax Surcharge applies to businesses with annual taxable wages above \$10m, or monthly taxable wages above \$833,333.	Deduction System.	Deduction system.	Progressive rate.	Progressive schedule. 4.0% applies from \$1.25m and 6.1% applies from \$2.0m	Deduction system.	Single marginal rate.
<b>Tax Scale and Small Business Concession :</b>	First \$1,200,000 exempt.	First \$700,000 exempt annually, first \$58,333 exempt monthly. <b><u>Mental health and wellbeing surcharge</u></b> Mental health and wellbeing levy surcharge rates apply as follows: Annual taxable wages above \$10m: 0.5% Annual taxable wages above \$100m: additional 0.5%.  <b><u>COVID-19 debt temporary payroll tax surcharge</u></b> Commenced on 1 July 2023, and will apply for	First \$1.3m exempt.  For payrolls \$1.3m up to \$10.4m: Deduction of \$1.3m reducing by \$1.00 for every \$7.00 payroll that exceeds \$1.3m.  No deduction for payrolls of \$10.4m or more.  <b><u>Mental health levy</u></b> From 1 January 2023 a mental health levy will apply, payable by employers (or groups of employers), with total yearly Australian	First \$1.0m exempt.  For payrolls of \$1.0m to \$7.5m: Deduction of \$1.0m reducing by \$1.00 for every \$6.50 by which the payroll exceeds \$1.0m.  No deduction for payrolls of \$7.5m or more.	First \$1.5m exempt.  For payrolls between \$1,500,001 - \$1.7m: Variable rate*  Over \$1.7m: 4.95% x (annual payroll - \$600,000)  *where the variable rate is: [(Annual payroll - \$1.5m) / \$200,000] x 4.95% x (Annual payroll - \$600,000).	First \$1.25m exempt.	A \$1.5m annual deduction is available.  For payrolls \$1.5m up to \$7.5m: Deduction of \$1.5m  For payroll > \$1.5m: Deduction of \$1.5m reducing by \$1.00 for every \$4.00 of payroll that exceeds \$1.5m.  No deduction for taxable wages of \$7.5m or more.	First \$2m exempt.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll tax (continued):		10 years until 30 June 2033 as follows: Annual taxable wages above \$10m: 0.5% Annual taxable wages above \$100m: additional 0.5%.	taxable wages (for payroll tax purposes) over \$10m. The levy will generally be applied as follows:  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 \$10m; plus  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 \$100m.					
Employer payments included in the tax base	<p><b>Included:</b> 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><b>Not included:</b> 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</p>	<p><b>Included:</b> 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), employment termination payments and accrued leave, grossed up value of fringe benefits, shares and options granted to employees, payments to some contractors, payments by employment agencies related to employment agency contracts, and remuneration paid by a company to its directors.</p> <p><b>Not included:</b> Some</p>	<p><b>Included:</b> 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><b>Not included:</b> Apprentices / trainees wages performing services as an apprentice/trainee, not for profit and government wages.</p> <p>50% rebate on wages paid to apprentices and trainees for the</p>	<p><b>Included:</b> Employer superannuation contributions, eligible termination payments, grossed up value of fringe benefits.</p> <p><b>Not included:</b> Various exemptions apply, primarily for charitable and religious institutions, government departments and public hospitals and schools.</p>	<p><b>Included:</b> Employer superannuation contributions, eligible termination payments, grossed up value of fringe benefits.</p>	<p><b>Included:</b> Employer superannuation contribution, eligible termination payments, grossed-up value of fringe benefits.</p> <p><b>Not included:</b> Wages are exempt wages 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</p>	<p><b>Included:</b> 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><b>Included:</b> 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><b>Not included:</b> Approved not-for-profit Group Training Organisations are exempt from paying payroll tax on the wages of trainees and apprentices for the full term of an approved training contract, which can be up to four years.</p>



	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll tax (continued):	<p>Indigenous persons under a Community Development Employment Project.</p> <p>Non-profit organisations that are religious institutions, charitable organisations, public benevolent institutions, some local council businesses.</p> <p>Rebates equal to the amount of payroll tax paid apply to apprenticeships and new entrant traineeships approved by Training Services NSW</p>	<p>wages are exempt from payroll tax, including primary and secondary caregiver leave, Commonwealth paid parental leave, contributions to redundancy benefit schemes, wages paid to absent employees volunteering as firefighters/responding to emergencies, wages paid to a person on military leave, bona fide redundancy, early retirement payments, and wages paid from non-profit group training organisations. Various organisation exemptions apply, primarily for non-profit charitable and religious institutions, public hospitals and some 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>2016-17 to 2023-24 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.</p> <p>Regional rate discount of 1% off the relevant rate for the 2019-20 to 2029-30 years if the business meets the criteria to be classed as a regional employer.</p> <p>An amnesty for payments made to contracted general practitioners is being provided up to 30 June 2025 and for the previous 5 years (i.e. 2018 to 2025), for qualifying medical practices. The amnesty is provided under an administrative arrangement.</p>			<p>fire brigade; or wages in respect of any period when he or she was engaging in emergency management or rescue and retrieval operations as a volunteer emergency management worker. In certain circumstances wages relating to: school and educational services and training; community development employment project; or health care service providers are exempt. Further details of exemptions are provided in Part 4 of the <i>Payroll Tax Act 2008</i>.</p>		<p>New starter wages are exempt for up to 12 continuous months while receiving eligible training in the industry or occupation.</p>
Reference Period:	<p>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.</p>	<p>Payments are due on the 7<sup>th</sup> day of the following month or the next business day. An annual reconciliation is due by 21 July each year. Employers are eligible to pay payroll tax annually if their annual Victorian payroll tax liabilities are less than \$100,000.</p>	<p>Receipts relate to the previous return period's payroll (usually monthly or half-yearly, sometimes annually). The June return payable in July includes an annual adjustment.</p>	<p>Receipts relate to the previous month's payroll.</p>	<p>Receipts relate to the previous month's payroll.</p>	<p>Receipts relate to the previous month's payroll.</p>	<p>Payroll tax is due to be paid within 21 days after the end of the month in which those wages were paid or payable.</p>	<p>Receipts relate to the previous month's payroll. The June return, payable in July, includes an annual adjustment.</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Transaction Taxes:</b>								
<b>TRANSFER DUTY:</b>								
Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified.	<p><u>General duty rates</u>  <b>\$0-\$16,000:</b> 1.25% (minimum \$20.00 from 1 Feb 2024, minimum \$10 prior to 1 Feb 2024,  <b>\$16,000-\$35,000:</b> \$200+1.50%  <b>\$35,000-\$93,000:</b> \$485+1.75%,  <b>\$93,000-\$351,000:</b> \$1,500+3.50%,  <b>\$351,000-\$1,168,000:</b> \$10,530+4.50%,  <b>Over \$1,168,000:</b> \$47,295+5.50%.</p> <p>For residential land over \$3,268,000 a premium rate of: \$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><u>General duty rates</u>  <b>\$0-\$25,000:</b> 1.40%,  <b>\$25,001-\$130,000:</b> \$350+2.40% of dutiable value in excess of \$25,000  <b>\$130,001-\$960,000:</b> \$2,870+6.00% of dutiable value in excess of \$130,000  <b>\$960,000 - \$2,000,000:</b> 5.50% of total dutiable value.  <b>Over \$2,000,000:</b> \$110,000+6.5% of dutiable value in excess of \$2,000,000</p> <p><u>Duty rates for principal place of residence purchases</u>  <b>\$0-\$25,000:</b> 1.40%,  <b>\$25,001-\$130,000:</b> \$350+2.40% of dutiable value in excess of \$25,000  <b>\$130,001-\$440,000:</b> \$2,870+5.00% of dutiable value in excess of \$130,000  <b>\$440,001-\$550,000:</b> \$18,370+6.00% of dutiable value in excess of \$440,000  <b>\$550,001-\$960,000:</b> \$2,870+6.00% of dutiable value in excess of \$550,000  <b>\$960,000 - \$2,000,000:</b> 5.50% of total dutiable value.  <b>Over \$2,000,000:</b> \$110,000+6.5% of dutiable value in excess of \$2,000,000</p> <p><u>Foreign purchases of residential properties:</u></p>	<p><u>General duty rates</u>  <b>\$0-\$5,000:</b> Nil  <b>\$5,000.01-\$75,000:</b> 1.50%  <b>\$75,000.01-\$540,000:</b> \$1,050+3.50%  <b>\$540,000.01-\$1,000,000:</b> \$17,325+4.50%  <b>Over \$1,000,000:</b> \$38,025+5.75%</p> <p><u>Additional foreign acquirer duty</u>  Additional 7% of the dutiable value of the relevant transaction (in relation to interest of foreign acquirer).</p>	<p><u>General duty rates</u>  <b>\$0-\$120,000:</b> 1.90%  <b>\$120,001-\$150,000:</b> \$2,280+2.85%  <b>\$150,001-\$360,000:</b> \$3,135+3.80%  <b>\$360,001-\$725,000:</b> \$11,115+4.75%  <b>Over \$725,000:</b> \$28,453+5.15%</p>	<p><u>General duty rates:</u>  <b>\$0-\$12,000:</b> 1.00%  <b>\$12,001-\$30,000:</b> \$120+2.00%  <b>\$30,001-\$50,000:</b> \$480+3.00%  <b>\$50,001-\$100,000:</b> \$1,080+3.50%  <b>\$100,001-\$200,000:</b> \$2,830+4.00%  <b>\$200,001-\$250,000:</b> \$6,830+4.25%  <b>\$250,001-\$300,000:</b> \$8,955+4.75%  <b>\$300,001-\$500,000:</b> \$11,330+5.00%  <b>Over \$500,000:</b> \$21,330+5.50%</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><b>\$0-\$3,000:</b> \$50  <b>\$3,001-\$25,000:</b> \$50+1.75%  <b>\$25,001-\$75,000:</b> \$435+2.25%  <b>\$75,001-\$200,000:</b> \$1,560+3.50%  <b>\$200,001-\$375,000:</b> \$5,935+4.00%  <b>\$375,001-\$725,000:</b> \$12,935+4.25%  <b>Over \$725,000:</b> \$27,810+4.50%.</p> <p>The Foreign Investor Duty Surcharge (FIDS) applies to acquisitions of land by foreign persons at a rate of 8.0% on residential property and 1.5% on primary production property. 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><b>\$0-\$525,000:</b> Duty calculated by the formula: <math>D=(0.06571441xV^2)+15V</math>  Where: D = duty payable in \$  V = 1/1000 dutiable value</p> <p><b>\$525,000 – under \$3m:</b> 4.95% of dutiable value.  <b>\$3m – under \$5m:</b> 5.75% of dutiable value.  <b>\$5m and over:</b> 5.95% of dutiable value.</p>	<p><u>General duty rates</u> (Eligible Owner Occupier Transaction):  <b>\$0-\$260,000:</b> 0.49%  <b>\$260,001-\$300,000:</b> \$1,274+2.20%  <b>\$300,001-\$500,000:</b> \$2,154+3.40%  <b>\$500,001-\$750,000:</b> \$8,954+4.32%  <b>\$750,001-\$1,000,000:</b> \$19,754+5.90%  <b>\$1,000,001-\$1,455,000:</b> \$34,504+6.40%  <b>Over \$1,455,000:</b> 4.54% of total value</p> <p><u>General duty rates</u> (Non-Eligible Owner Occupier Transaction):  <b>\$0-\$200,000:</b> 1.20%,  <b>\$200,001-\$300,000:</b> \$2,400+2.20%,  <b>\$300,001-\$500,000:</b> \$4,600+3.40%,  <b>\$500,001-\$750,000:</b> \$11,400+4.32%,  <b>\$750,001-\$1,000,000:</b> \$22,200+5.90%,  <b>\$1,000,001-\$1,455,000:</b> \$36,950+6.40%,  <b>Over \$1,455,000:</b> 4.54% of total value.</p> <p><u>Commercial duty rates:</u>  <b>Less than or equal to \$1,800,000:</b> Nil  <b>Over \$1,800,000:</b> 5.00% of total value.</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		An additional 8% of the greater of market value and purchase price, calculated on the dutiable value of the property before any concessions are applied.						
<b>Non-Real Business Property:</b>	Abolished.	Not imposed	Dutiable non-land business assets include goodwill, some statutory business licences, intellectual property, trading stock.	General rate of duty applies.	Abolished.	Abolished.	Abolished.	Abolished.
<b>Reference Period:</b>	Payment is due within 3 months of the transfer of dutiable property or,	Payments are due within 30 days of	Payments are generally due within	Documents to be lodged within 2 months of execution and	Payments due within 2 months of execution of instrument.	Payments due within 3 months after the	Payments due within 60 days of instrument being executed,	Liability arises on execution but not to be paid until after

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>where the transfer is effected by written instrument, within 3 months of execution of the instrument.</p> <p>For owner-occupiers purchasing off-the-plan, payment of duty may be delayed by up to 12 months, pending completion of the property.</p>	execution of instrument.	30 days of the date of assessment.	payment required within 1 month of the issue of the assessment notice.		liability to pay the duty arises.	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.	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> .
<b>HOME PURCHASE ASSISTANCE:</b>								
<b>Home Purchase Assistance:</b>	<p><b>First Home Buyers Assistance Scheme</b> From 1 July 2017, eligible first home buyers are exempt from duty on the purchase of: • 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> <p>Between 1 August 2020 and 31 July 2021 the thresholds for exemption from duty were temporarily increased to: • \$800,000 for a new home (with the concession phasing out at \$1m)</p>	<p><b>First home buyers Stamp Duty Concession/ Exemption</b> First home buyers purchasing a home valued up to \$600,000 are 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><b>Pensioner Concession/ Exemptions:</b> For contracts entered into from 1 July 2023, full exemption for principal place of residence properties valued up to \$600,000 and a partial exemption for properties valued between \$600,000 and \$750,000 is available for eligible concession</p>	<p><b>For Homes (not first)</b> Concessional rate of 1% for values up to \$350,000 plus scheduled transfer duty on the excess. <b>For First Homes</b> In addition to the homes concession:  Where the unencumbered value of home is \$504,999.99 or less: up to \$8,750 rebate.  Where the unencumbered value of home is \$505,000-\$549,999.99 and consideration not less than the unencumbered value: \$7,875 rebate which reduces by \$875 for every \$5,000 above \$505,000.</p>	<p><b>First Home Owner Grant</b> A \$10,000 grant is available for the purchase or construction of a new home. The grant is capped at a value of \$750,000 for homes below the 26th parallel or \$1,000,000 above the 26th parallel.</p> <p><b>First Home Buyers Stamp Duty Concession /Exemption</b> 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</p>	<p><b>First Home Owner Grant</b> \$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><b>First Home Stamp Duty Concession</b> Full stamp duty relief for eligible first home buyers who purchase an eligible new home valued up to \$650,000 or vacant land on which a new home will be built valued up to \$400,000. The relief will progressively phase out for properties valued up to \$700,000 and land valued up to \$450,000.</p>	<p><b>First Home Owner Grant</b> \$30,000 for eligible purchasers of new homes (for example a spec home), homes off the plan and owner/builder homes purchased on or before 30 June 2024.</p> <p><b>First home buyers of established homes duty concession</b> A 50% discount on property transfer duty for first home buyers of an established home, which has a dutiable value of \$600,000 or less for property purchased on or before 30 June 2024.</p> <p><b>Pensioner downsizing to a new home duty concession</b> A 50% discount on property transfer duty</p>	<p><b>First Home Owner Grant</b> From 7 May 2019, \$10,000 is available for eligible first home buyers acquiring a new home.</p> <p><b>House and Land Package Exemption</b> 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><b>Home Buyer Concession Scheme</b> 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 \$1m. The maximum concession amount is capped at \$34,504.</p> <p><b>Off-The-Plan Unit Owner Occupier Concession</b> There is no stamp duty on off-the-plan unit titled property owner occupier purchases up to \$800,000 (from 27 November 2023). The property value threshold was increased to \$700,000 from 1 July 2023, having previously been \$600,000.</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
Home Purchase Assistance (continued):	<ul style="list-style-type: none"> <li>• \$400,000 for vacant land for homebuilding (with the concession phasing out at \$500,000).</li> </ul> <p>From 1 July 2023 to the first home buyer assistance property thresholds were increased to:</p> <ul style="list-style-type: none"> <li>• \$650,000 to \$800,000 for a full duty exemption, and</li> <li>• from \$800,000 to \$1m for a concessional duty rate.</li> </ul> <p>Vacant land stamp duty purchase price thresholds remain at \$350,000 for an exemption and a concession rate for purchases between \$350,000 and \$450,000.</p> <p><b>First Home Buyer Choice</b></p> <p>For property contracts dated between 11 November 2022 and 30 June 2024, an eligible first home buyer purchasing a home valued up to \$1.5 million was able to choose to pay an annual property tax instead of transfer duty, conditional on completing a 6-month residence requirement. Property tax is payable by the first home buyer at a rate of \$400 + 0.3% of (unimproved) land value while the home is owner-occupied or \$1,500 + 1.1% of land value otherwise. Property tax is payable by the first homebuyer for the duration of their ownership but does not</p>	<p>card holders. Where the home is purchased jointly with another person/people, at least one concession cardholder must own 25 per cent for the purchase to be eligible. An individual can only receive this concession/exemption once.</p> <p><b>Principal Place of Residence Concession:</b> see tax schedule above.</p> <p><b>First Home Owner Grant (FHOG):</b> First home buyers of new homes throughout Victoria are eligible for a \$10,000 grant on purchases valued up to \$750,000.</p> <p><b>Off-the-plan Duty Concession</b></p> <p>For certain off-the-plan purchases, the dutiable value is reduced to the contract price minus the construction or refurbishment costs incurred on or after contract date. To receive this concession, the purchaser must be eligible for either the first home buyer duty exemption or concession, or the principal place of residence concession.</p>	<p>Where unencumbered value is \$550,000 or more:</p> <ul style="list-style-type: none"> <li>no additional concession beyond home concession.</li> </ul> <p><b>First Home Vacant</b></p> <p><b>Land</b></p> <p>Concession of up to \$7,175 applies on land with an unencumbered value up to the value of \$259,999, with the concession reducing by \$475 for every \$5,000 above 260,000 up to and including \$399,999.99.</p> <p><b>Queensland First Home Owners' Grant</b></p> <p>A grant of \$30,000, for the purchase of eligible new homes valued up to \$750,000 for contracts signed between 20 November 2023 and 30 June 2025, and \$15,000 for contracts signed before 20 November 2023.</p>	<p>duty. The exemption phases out between \$300,000 and \$400,000.</p> <p><b>Off-the-plan transfer duty concession</b></p> <p>For purchase contracts signed before construction commences, the concession provides a full duty exemption for properties valued up to \$650,000, phasing to a 50% concession for properties valued at \$750,000 or more.</p> <p>From 31 August 2023, for purchase contracts signed after construction commences but before construction is completed, a 75% duty concession applies to properties valued up to \$650,000, phasing to a 37.5% concession for properties valued at \$750,000 or more.</p> <p>Both concessions are capped at \$50,000.</p> <p><b>The purchaser of a principal place of residence or a business property valued at no more than \$200,000 is entitled to a concessional rate of transfer duty.</b></p> <p>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>for eligible pensioners who sell their former home in Tasmania and downsize by buying another home in Tasmania. The dutiable value of the new home must be less than that of the former home. The dutiable value of the new home must be \$600,000 or less for homes purchased on or before 30 June 2024.</p>		<p><b>RZ1 Unit Duty Concession</b></p> <p>A duty exemption is available (from 27 November 2023 to 30 June 2026) for the first transfer of unit titled properties on residential suburban zoned (RZ1) blocks with a dutiable value of \$800,000 or less that have been newly subdivided.</p> <p><b>Pensioner Duty Concession Scheme</b></p> <p>Available for purchases where at least one transferee is an eligible pensioner, and a home or vacant land is being purchased on the sale of the former property. 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 \$423,000 (with the concession phasing out at \$500,000).</p> <p><b>Pensioner Duty Deferral Scheme</b></p> <p>Provides for pensioners acquiring a property as a principal place of residence the opportunity to defer payment of conveyance duty.</p> <p><b>Disability Duty Concession Scheme</b></p> <p>Provides full exemption from conveyance duty for certain NDIS participants with a long</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):	<p>apply to subsequent owners of the property. A first home buyer who purchased 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 closed access to the First Home Buyer Choice program (property tax) to new entrants from 1 July 2023. 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><b>First Home Owner Grant (FHOG)</b> From 1 July 2017, eligible first home owners may apply for a FHOG of \$10,000 for:</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• the purchase of a newly built home valued up to \$600,000.</li> </ul>							<p>term and permanent disability purchasing a principal place of residence. The total value of the home (or vacant land) must be \$1m or less.</p> <p><b>Special Disability Trust Duty Exemption</b> 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><b>Land Rent Scheme</b> Allows eligible low to moderate income households to rent land from the ACT Government rather than purchase outright. Rent is charged at the discount rate of 2% of unimproved land value for eligible applicants. The standard rate is 4% and is only available to lessees who obtained a block before 1 October 2013. Lessees must have income reviewed annually. Annual changes in land rent are capped by wages growth.</p> <p><b>Duty Deferral</b> 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 \$1m or less and be eligible for either the First Home Owner Grant</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
								or the Home Buyer Concession Scheme.
<b>LAND RICH / LANDHOLDER DUTY:</b>								
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><b>Threshold land value:</b> From 24 June 2020, \$2,000,000 unencumbered land value.</p> <p><b>Acquisition threshold:</b></p> <ul style="list-style-type: none"> <li>• Prior to 1 February 2024 <ul style="list-style-type: none"> <li>• 90% for a public landholder (listed company, or listed or widely held trust)</li> <li>• 50% for a private (i.e. any other) landholder.</li> </ul> </li> <li>• Post 1 February 2024 <ul style="list-style-type: none"> <li>• 20% for a private landholder that is a private unit trust (other than a wholesale unit trust or imminent wholesale unit trust)</li> <li>• 50% for any other private landholder (private company, wholesale unit trust, imminent wholesale unit trust)</li> <li>• 90% for a public landholder (listed company, or listed or widely held trust)</li> </ul> </li> </ul> <p><b>Rate:</b></p> <ul style="list-style-type: none"> <li>• For public and private landholders, the same as the general rate for transfer duty</li> </ul>	<p><b>Threshold land value:</b> \$1,000,000 unencumbered land value.</p> <p><b>Acquisition threshold:</b> 20% for private unit trusts schemes, 50% for private companies and wholesale units trust schemes, 90% for listed entities. For private landholders, the threshold is met by the acquisition of 50% or more of certain economic benefits or entitlements in respect of the landholder, and control over the landholder.</p> <p><b>Rate:</b> generally, the same as transfer duty, however this can vary depending on a number of factors, including the nature of the landholding.</p>	<p><b>Threshold land value:</b> \$2,000,000 unencumbered land value.</p> <p><b>Land rich proportion:</b> not applicable.</p> <p><b>Landholder duty</b> will apply on acquisitions of:</p> <ul style="list-style-type: none"> <li>• 50% or more of an unlisted company holding land in Queensland worth \$2m or more,</li> <li>• 90% or more of a listed company or listed unit trust holding land in Queensland worth \$2m or more.</li> </ul> <p><b>Rate:</b> 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><b>Additional foreign acquirer duty (AFAD)</b> Additional 7% of the dutiable value of the relevant acquisition (relating to the foreign acquirer and residential land).</p>	<p><b>Threshold land value:</b> \$2,000,000 unencumbered land value.</p> <p><b>Land rich proportion:</b> Not applicable.</p> <p><b>Rate:</b> general rate of transfer duty, plus foreign buyer duty surcharge of 7% if applicable.</p> <p><b>Landholder duty</b> applies on acquisitions of:</p> <ul style="list-style-type: none"> <li>• 50% or more of an unlisted company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more,</li> <li>• 90% or more of a listed company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more.</li> </ul>	<p><b>Threshold land value:</b> No threshold.</p> <p><b>Acquisition threshold:</b> When a 'prescribed interest' acquired, or a prescribed interest' increases. 'Prescribed interest' is:</p> <ul style="list-style-type: none"> <li>• 50% or more of interest in private company or private unit trust scheme.</li> <li>• 90% or more interest in listed company or public unit trust scheme.</li> </ul> <p><b>Rate:</b> 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><b>Threshold land value:</b> \$500,000 unencumbered land value.</p> <p><b>Acquisition threshold:</b> 50% for a private company or private unit trusts; 90% for a public company or public unit trust.</p> <p><b>Rate:</b> 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><b>Threshold land value:</b> unencumbered land value of \$500,000. Landholder model applies.</p> <p><b>Rate:</b> the same as transfer duty.</p> <p>Applies to a 'relevant acquisition' which is:</p> <ul style="list-style-type: none"> <li>• an acquisition of a significant interest</li> <li>• an acquisition that when aggregated with other interests constitutes a significant interest</li> <li>• an acquisition of any further interest.</li> </ul> <p>A significant interest in a listed corporation or listed unit trust scheme is:</p> <ul style="list-style-type: none"> <li>• for a merger vesting of shares – an entitlement to 50% or more of the corporation's or unit trust scheme's property</li> <li>• otherwise – an entitlement to 90% or more of the corporation's or unit trust scheme's property.</li> </ul> <p>A significant interest in all other corporations or unit trust schemes is:</p> <ul style="list-style-type: none"> <li>• an entitlement to 50% or more of the corporation's or unit trust scheme's property.</li> </ul>	<p>A significant interest in a landholder (any land in the ACT) – if entitled to a property distribution of at least 50% and the dutiable amount of the relevant acquisition is more than \$1,800,000 (previously \$1,700,000).</p> <p>Landholding entitles are private companies or private unit trust schemes. Land rich proportion not applicable.</p> <p><b>Rate:</b> same as commercial transfer duty rates.</p>
<b>MOTOR VEHICLE</b>								

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>REGISTRATION DUTY:</b>								
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>  <b>\$0 – \$44,999:</b>  \$3 for every \$100 or part thereof.  <b>\$45,000 and over:</b>  \$1,350 plus \$5 for every \$100 or part thereof over \$45,000.</p> <p><u>Note:</u> The duty exemption that applied to new or used battery electric and hydrogen fuel cell light vehicles that have a dutiable value of up to \$78,000 ended on 31 December 2023.</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-\$76,950:</u>  \$8.40 per \$200 or part thereof  <b>\$76950.01 - \$100,000:</b>  \$10.40 per \$200 or part thereof  <b>\$100,000.01 - \$150,000:</b> \$14.00 per \$200 or part thereof.  <b>More than \$150,000:</b>  \$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>  <b>\$0-\$25,000:</b>  2.75%  <b>\$25,001-\$50,000:</b>  *2.75%-6.50%  <b>Over \$50,000:</b>  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>  <b>\$0-\$1,000:</b>  1.00% (min \$5)  <b>\$1,001-\$2,000:</b>  \$10 + 2.00%  <b>\$2,001-\$3,000:</b>  \$30 + 3.00%  <b>Over \$3,001:</b>  \$60 + 4.00%  <u>Commercial Vehicle:</u>  <b>\$0-\$1,000:</b>  1.00% (min \$5)  <b>\$1,001-\$2,000:</b>  \$10 + 2.00%  <b>Over \$2,001:</b>  \$30 + 3.00%.</p>	<p><u>Passenger vehicles</u>  <b>Under \$600:</b>  \$20.00.  <b>\$600-\$35,000:</b>  \$3.00 per \$100 (or part)  <b>\$35,001-\$40,000:</b>  \$1,050+\$11.00 per \$100 (or part) in excess of \$35,000.  <b>Over \$40,000:</b>  \$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&gt;4.5 tonnes)</u>  <b>Under \$2,000:</b>  \$20.00.  <b>Over \$2,000:</b>  \$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>Effective on or after 1 July 2023 to and including 31 December 2023. Duty is exempt in respect of a new electric and hydrogen</p>	<p><u>All Vehicles:</u>  \$3.00 per \$100 or part thereof. Payable on the issue of a motor vehicle certificate of registration.</p> <p><u>Electric vehicles</u>  A duty concession applies to the registration of new or used electric vehicles between 1 July 2022 and 30 June 2027. The concession operates to exempt the first \$50,000 of the dutiable value of the vehicle (capping the value of the concession at \$1,500).</p>	<p><u>Motor vehicles valued \$45,000 or less:</u>  <b>A-rated, new and used ZEV, used eligible hybrid and used eligible PHEV:</b> nil.  <b>B-rated, new non-ZEV motorcycle:</b> \$1.00 for each \$100, or part of \$100.  <b>Non-rated vehicle (other than used ZEV, used eligible hybrid or used eligible PHEV):</b> \$3.00 for each \$100, or part of \$100.  <b>C-rated:</b> \$3.05 for each \$100, or part of \$100.  <b>D-rated:</b> \$4.25 for each \$100, or part of \$100.</p> <p><u>Motor vehicles valued over \$45,000:</u>  <b>A-rated, new and used ZEV, used eligible hybrid and used eligible PHEV:</b> nil.  <b>B-rated, new non-ZEV motorcycle:</b> \$450, plus \$2.00 for each \$100, or part of \$100 in excess of \$45,000.  <b>Non-rated vehicle (other than used ZEV, used eligible hybrid or used eligible PHEV):</b> \$1,350, plus \$5.00 for each \$100, or part of \$100 in excess of \$45,000.  <b>C-rated:</b> \$1,370.50, plus \$5.11 for each \$100, or part of \$100 in excess of \$45,000.  <b>D-rated:</b> \$1,910.60, plus \$6.82 for each \$100, or part of \$100, in excess of \$45,000.</p> <p><u>Rating Categories</u>  <b>A-rated:</b> 0-130g/km CO<sub>2</sub>  <b>B-rated:</b> 131-175g/km CO<sub>2</sub>, or new motorcycles</p>



	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor vehicle registration duty (continued):						<p>fuel cell vehicles for which the contract of sale was entered into before 25 May 2023.</p> <p><u>Other vehicles</u> Duty on other vehicles, including commercial 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.</p>		<p><b>C-rated:</b> 176-220g/km CO<sub>2</sub>, previously registered vehicles., non-Green Vehicle Guide vehicles <b>Non-rated:</b> not new motor vehicle; not a used ZEV, eligible hybrid, eligible PHEV or non-Green Vehicle Guide vehicles <b>D-rated:</b> Over 220g/km CO<sub>2</sub></p> <p>Duty on purchases and transfers of caravans and camper trailers exempt.</p> <p>Zero Emissions Vehicles (ZEVs) include electric and hydrogen powered vehicles. Used eligible hybrid electric vehicles (hybrids) and plug-in hybrid electric vehicles (PHEVs) must have tailpipe emissions of no more than 130g/km of CO<sub>2</sub> will be subject to nil duty on establishment or transfer of the vehicle.</p>
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.		Payments are due at time of application for registration or transfer of registration.
MORTGAGES & LOAN SECURITY DUTY:								
Transfer of Mortgage Duty:	General duty rate: Abolished 1 July 2016.	Nil.	\$5.00 where: (a) transfer of mortgage solely over land in QLD or (b) where on transfer relates to multiple mortgages,	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			the transfer of each mortgage.					
<b>Mortgages &amp; Loan Security Duty:</b>	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.
<b>DEEDS OF SETTLEMENT:</b>								
<b>Deeds of Settlement:</b>	Declarations of Trust over property that is not dutiable property – \$750 per declaration.	Nil.	Duty imposed at transfer duty rates on trust creations where trust holds dutiable property.	Nil.	Abolished.	General Transfer duty rates apply to declarations of trust over dutiable property.	\$20.00 or transfer duty rates if applicable.	Abolished. Duty remains imposed at transfer duty rates on trust creations where trust holds dutiable property.
<b>INSURANCE DUTY:</b>								
<b>Life Insurance:</b> (Based on sum insured, except in SA):	<b>\$0-\$2,000:</b> \$1.00 <b>Over \$2,000:</b> \$1.00 + 20c per \$200 or part thereof over the first \$2,000.	Nil.	<b>\$0-\$2,000:</b> 0.05% <b>Over \$2,000:</b> 0.05% of the first \$2,000 + 0.10% of balance.	Nil.	1.50% of premium subject to duty.  Exemptions: see exemptions below.	<b>Up to \$2,000:</b> 10c per \$200 or part.  <b>Over \$2,000:</b> \$1.00+20c per \$200 or part of the sum in excess of \$2,000.	Abolished.	Abolished.
<b>Term / Riders / Disability:</b>	<u>Term or Temporary insurance:</u> 5% of first year's premium.  <u>Life insurance riders:</u> 5% of the first year's premium. <u>Trauma or disability:</u> 5% of premium paid.	<u>Life insurance riders:</u> 10% of policy premiums, including commission and GST.	<u>Term or Temporary insurance:</u> 5% of first year premium.	<u>Life insurance riders:</u> Treated as general insurance (10% of gross premiums).	<u>Life insurance riders:</u> Treated as general insurance at rate of 11%.	<u>Term or Temporary policy:</u> 5% of first year premium including GST.	<u>Life insurance riders:</u> 10% of premiums	Nil.
<b>General Insurance:</b>	9% of the premium.  A rate of 5% of the premium applies to aviation, disability income, hospital and ancillary health benefits, motor vehicle and occupational indemnity.  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.	10% of policy premiums, including commission and GST.	9% of the premium for contracts of general insurance not mentioned below.  5% of net premium for workers compensation.  10c flat on compulsory 3rd party motor vehicle.	10% of gross premiums. 10% of premiums on compulsory 3rd party insurance for motor vehicles.	11% of premium subject to duty.	10.0% of premiums.  Mortgage insurance policy: 2% of the premium on the policy.  Duty rate for an annuity: \$50.00 is chargeable on an annuity issued by a life company, or purchased by a person from a life company.	10% of premiums (including indemnity insurance).	Abolished.
<b>Exemptions from</b>	Exempt insurance includes hospital or	Exemptions include life insurance, workers'	Insurance premiums for hull of commercial	Policies covering transport of goods,	Premiums for reinsurance; under a	Insurance covering property of the Crown;	Policies covering reinsurance, workers	Nil.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>general insurance duty:</b>	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> .	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; agricultural machinery; and insurance provided by friendly societies.	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.	commercial marine hulls, health insurance, workers' compensation insurance, life insurance, reinsurance, offshore risk insurance and insurance under the Defence Services Homes Insurance Scheme.	private guarantee fidelity insurance scheme; for workers compensation for workers under 25; by registered medical benefits organisation; for commercial marine hull or goods carried by railway, road, air or sea or freight on such goods; multi-peril crop insurance. Where a company, person or firm does not carry on any insurance business in SA, but insures risks, contingencies or events in SA, stamp duty in relation to those risks, contingencies or events must be paid at the general insurance rate.  Life insurance exemptions: Premiums for reinsurance; for investment and not in respect of a risk insured by the policy under which the premium is paid; providing for the payment of an annuity.	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, handcrafter or labourer; compulsory third party insurance (MAIB); insurance taken out by the University of Tasmania; insurance taken out by the Commission for the Conservation of Antarctic Marine Living Resources; and hull of a floating commercial vessel. Further detail of exemptions is provided in Part 5 of the <i>Duties Act 2001</i> .	compensation, residential building insurance policies and fidelity certificates required under the Building Act, health insurance, transport of goods and commercial marine hulls.	
<b>Reference Period:</b>	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: <b>General insurance:</b> duty is payable when a premium is paid and the premium is received either in full or in part by the insurer. <b>Life insurance:</b> duty is payable each time a life insurer writes a contract of life insurance. <b>Accident insurance:</b> duty is payable each	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

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			<p>time net premiums are charged.</p> <p>Payments relate to the previous month's premiums received and are due by the 21st of the following month.</p>					
<b>LEASES OF LAND OR PREMISES DUTY (TENANCIES):</b>								
<b>Transfer of Lease:</b>	<p>Transfer duty is payable at the general rate on any lease premium paid or agreed to paid in connection with the making, transfer or novation of a lease in NSW. Transfer duty may also be payable (at the general rate) on the grant of a lease if consideration (monetary or non-monetary) is paid.</p>	<p>Nil.</p>	<p>Transfer duty applies to the transfer, surrender or grant of lease – For the transfer of a lease, on the consideration or unencumbered value, whichever is greater. For the surrender of a lease, on the total value of any premium, fine or other consideration payable. For the grant of a lease, generally on the value of any premium, fine or other consideration payable for the grant and the consideration paid for, or the value of, chattels taken over.</p> <p>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.</p>	<p>Lease of land – transfer duty is payable only when there is consideration (a premium) paid for the grant of the lease.</p>	<p>Transfer duty applies to the value of the lease.</p>	<p>Nil.</p>	<p>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.</p>	<p>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 the market rent over the term of the lease.</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Reference Period:</b>	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.
<b>Leases of Land or Premises Duty - (Tenancies):</b>	Abolished from 1 January 2008.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.
<b>HEALTH INSURANCE LEVY</b>								
<b>Health Insurance Levy:</b>	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.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	An Ambulance Levy of \$3.04 per individual (single) per week and \$6.08 per week for families is payable by health benefits organisations from January 2024 (previously \$2.92).
<b>Reference Period:</b>	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.
<b>PARKING SPACE LEVY:</b>								
<b>Parking Space Levy:</b>	<p>From 1 July 2023, the annual parking space levy charged is as follows:</p> <p><b>Category 1:</b> \$2,800 Includes districts of Sydney CBD, North Sydney and Milsons Point</p> <p><b>Category 2:</b> \$1,000 Includes districts of Bondi Junction, Chatswood, Parramatta and St Leonards</p>	<p>Car park owners and operators in the Melbourne CBD and selected surrounding areas are liable for the Congestion Levy.</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: <a href="https://www.sro.vic.gov.au/congestionlevymap">https://www.sro.vic.gov.au/congestionlevymap</a></p> <p>For the 2023 calendar</p>	Nil.	<p>\$1,240.90 per annum per bay for non-residential parking (including tenant) within the Perth Parking Management Area (PPMA).</p> <p>\$1,187.50 per annum per bay for long stay public parking within the PPMA.</p> <p>\$1,091.80 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>	Nil.	Nil.	Nil.	Nil.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<p>year, levy rates for each non-exempt parking space were:</p> <p><b>Category 1 area:</b> \$1,590</p> <p><b>Category 2 area:</b> \$1,130</p> <p>For the 2024 calendar year, levy rates were increased to:</p> <p><b>Category 1 area:</b> \$1,690</p> <p><b>Category 2 area:</b> \$1,200</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: <a href="https://www.sro.vic.gov.au/congestion-levy-exemptions-and-concessions">https://www.sro.vic.gov.au/congestion-levy-exemptions-and-concessions</a></p>						
<b>FIRE AND EMERGENCY SERVICES FUNDING:</b>								
<b>Fire and Emergency Services Funding:</b>	<p>Funding is provided by statutory contributions from the following sources:</p> <p><b>Insurance industry:</b> 73.70%,</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</p>	<p><u>Emergency Management Levy (EML)</u></p> <p>Regulated under the Fire and Emergency Services Regulation 2011 (the Regulation),</p>	<p><u>Emergency Services Levy</u></p> <p>The levy is property based and collected by the local government authorities.</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</p>	<p><u>Insurance Fire Levy:</u></p> <p><i>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other:</i> 28% of gross premium. <i>Marine and cargo:</i></p>	<p><i>Nil.</i></p> <p>The net costs of fire and emergency services are funded from general state government revenue.</p>	<p><b>Police, Fire and Emergency Services Levy (PFESL)</b></p> <p>The PFESL is collected by the ACT Revenue Office and retained by the ACT Government. The net costs of police,</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p><b>Local Government:</b> 11.70%, <b>State Government:</b> 14.60%.</p> <p>At the Bradfield Oration on 16 November 2023, the Premier announced a reform of the Emergency Services Levy from an insurance-based to a property-based levy. The Treasurer will lead consultation with industry and stakeholders on the reform.</p>	<p>(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 2023-24, a \$125 fixed charge applies to residential properties, while a \$254 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 <a href="https://www.sro.vic.gov.au/fire-services-property-levy">https://www.sro.vic.gov.au/fire-services-property-levy</a>.</p>	<p>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 1/7<sup>th</sup> 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 Health Card (Gold Card).</p>	<p>The following levy rates apply to the varying property types and regions:</p> <ul style="list-style-type: none"> <li>• \$0.13953 per \$1 of the Gross Rental Value (GRV) of Perth metropolitan properties;</li> <li>• \$0.010465 per \$1 of the GRV of regional properties;</li> <li>• \$0.006976 per \$1 of the GRV of Perth metropolitan fringe properties;</li> <li>• \$0.004883 per \$1 of the GRV of country town properties; and</li> <li>• A \$98 fixed charge on pastoral and rural areas.</li> </ul> <p>The minimum fee payable is \$98 and the maximum is \$491 for residential property, and \$280,000 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>outside Local Govt. Areas) plus variable charge based on capital value adjusted for location and land use multiplied by levy rate.</p> <p><b>The prescribed levy rate for 2023-24 is 0.001012.</b></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 <a href="https://www.revenuesa.sa.gov.au/ESL">https://www.revenuesa.sa.gov.au/ESL</a></p> <p><u>Concessions and Remissions</u> Pensioners' variable charge calculated using lower 'effective' rate of <b>0.000209</b>.</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>Commercial fishing vessels: \$12.00.</p>	<p>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 \$48.00 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: \$21.00 per vehicle (\$14.00 per vehicle for pensioners).</p>		<p>fire and emergency services are funded from general territory government revenue.</p> <p><u>Residential and rural properties:</u> 2023-24 fixed charge of \$375 per annum.</p> <p><u>Commercial properties:</u> 2023-24 marginal rating factors (applied to Average Unimproved Value): <b>\$1-\$300,000:</b> 0.6897% <b>\$300,001-\$2,000,000:</b> \$2,069.10+0.8125% <b>More than \$2,000,001:</b> \$15,881.60+0.8443%</p>

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					<p>Historic vehicles: \$8.00 (conditions apply).</p> <p>Goods carrying vehicles: \$32.00 unless primary producer which is \$12.00.</p> <p>Public passenger vehicles: \$32.00. (Certain variations for country based mobile property apply).</p>			
<b>LAND TAX</b>								
<p><b>Land Tax Tax Scale:</b></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 2024 and 2023 land tax years are:</p> <p><u>2024 land tax year:</u>  <b>\$0-\$1,075,000:</b> Nil  <b>\$1,075,000 – \$6,571,000:</b> \$100 + 1.6%  <b>Over \$6,571,000:</b> \$88,036+ 2.0%</p> <p><u>2023 land tax year:</u>  <b>\$0-\$969,000:</b> Nil  <b>\$969,001 – 5,925,000:</b> \$100 + 1.6%,  <b>Over \$5,925,000:</b> \$79,396+ 2.0%</p> <p><u>Foreign Landowner Land Tax Surcharge:</u>  The tax applies to all NSW residential land held by a foreign person at a flat rate, with no tax-free threshold.</p>	<p><u>For 2024 land tax year</u></p> <p><u>General:</u>  <b>Less than \$50,000:</b> Nil,  <b>\$50,000-\$100,000:</b> \$500,  <b>\$100,000-\$300,000:</b> \$975,  <b>\$300,000-\$600,000:</b> \$1,350 + 0.3%,  <b>\$600,000-\$1,000,000:</b> \$2,250+0.6%,  <b>\$1,000,000 to 1,800,000:</b> \$4,650+0.9%,  <b>\$1,800,000 to \$3,000,000:</b> \$11,850 +1.65%,  <b>\$3,000,000 and over:</b> \$31,650 + 2.65%.</p> <p><u>Trusts:</u>  <b>Less than \$25,000:</b> Nil  <b>\$25,000-\$50,000:</b> \$82+0.375%,  <b>\$50,000-\$100,000:</b> \$676+0.375%,  <b>\$100,000-\$250,000:</b> \$1,338+0.375%,  <b>\$250,000-\$600,000:</b> \$1,901 +0.675%,  <b>\$600,000-\$1,000,000:</b> \$4,263 +0.975%,  <b>\$1,000,000-\$1,800,000:</b> \$8,163+1.275%,  <b>\$1,800,000 to \$3,000,000:</b> \$18,363 +1.1072%,</p>	<p><u>For resident individuals:</u>  <b>Less than \$600,000:</b> Nil  <b>\$600,000-\$999,999:</b> \$500+1%  <b>\$1,000,000-\$2,999,999:</b> \$4,500+1.65%  <b>\$3,000,000-\$4,999,999:</b> \$37,500+1.25%  <b>\$5,000,000-\$9,999,999:</b> \$62,500+1.75%  <b>\$10,000,000 and over:</b> \$150,000+2.25%</p> <p><u>For Companies and trustees:</u>  <b>Less than \$350,000:</b> Nil  <b>\$350,000-\$2,249,999:</b> \$1,450+1.7%  <b>\$2,250,000-\$4,999,999:</b> \$33,750+1.5%  <b>\$5,000,000-\$9,999,999:</b> \$75,000+2.25%  <b>\$10,000,000 and over:</b> \$187,500+2.75%</p> <p><u>Foreign company and trustee surcharge</u>  <b>Less than \$350,000:</b> Nil  <b>\$350,000 and over:</b> 2%</p> <p><u>For absentees:</u></p>	<p><u>For 2023-24 land tax year</u></p> <p><b>\$0-\$300,000:</b> Nil  <b>\$300,001-\$420,000:</b> \$300  <b>\$420,001-\$1,000,000:</b> \$300+0.25%  <b>\$1,000,001-\$1,800,000:</b> \$1,750+0.90%  <b>\$1,800,001-\$5,000,000:</b> \$8,950 + 1.80%  <b>\$5,000,001-\$11,000,000:</b> \$66,550+2.00%  <b>Over \$11,000,000:</b> \$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 2023-24 land tax year:</u>  <b>\$0-\$668,000:</b> Nil  <b>\$668,001-\$1,073,000:</b> 0.50%  <b>\$1,073,001-\$1,561,000:</b> \$2,025 + 1.00%  <b>\$1,561,001-\$2,500,000:</b> \$6,905 + 2.00%  <b>Over \$2,500,001:</b> \$25,685 + 2.40%</p> <p><u>2023-24 Trust Rates:</u>  <b>\$0-\$25,000:</b> Nil  <b>\$25,001-\$668,000:</b> \$125 + 0.50%  <b>\$668,001-\$1,073,000:</b> \$3,340 + 1.00%  <b>\$1,073,001-\$1,561,000:</b> \$7,390 + 1.50%  <b>\$1,561,001-\$2,500,000:</b> \$14,710 + 2.40%  <b>Over \$2,500,001:</b> \$37,246 + 2.40%</p>	<p><b>\$0-\$99,999</b> Nil,  <b>\$100,000-\$499,999</b> \$50+0.45% above \$100,000  <b>\$500,000 or more:</b> \$1,850 + 1.50% above \$500,000</p> <p>The Foreign Investor Land Tax Surcharge (FILTS) applies to any interest in residential land that is:  • acquired by a foreign person; or  • owned by a foreign company of trust.</p> <p>The rate is 2.0% of the value of the applicable land held on 1 July.</p>	<p>Nil.</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>Fixed charge:</u> \$1,535</p> <p><u>Marginal charge:</u>  <b>\$0-\$150,000:</b> 0.54%  <b>\$150,001-\$275,000:</b> \$810+0.64%  <b>\$275,001-\$2,000,000:</b> \$1,610+1.12%  <b>Over \$2,000,000:</b> \$20,930+1.14%</p> <p><u>Foreign Ownership Surcharge:</u>  Imposed on rateable land owned by a foreign person. The rate is an additional 0.75% on the marginal charge from 1 July 2023.</p> <p><u>Commercial land tax</u>  Abolished.</p>



	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>The rates of tax for the 2023 land tax year onwards is 4.0%.</p> <p>Foreign-owned Australian-based developers are exempt, subject to conditions. Commercial-residential properties (e.g. hotels, motels) are also exempt.</p>	<p><b>\$3,000,000 and over:</b> \$31,650 +2.65%.</p> <p>(a) Surcharge on trusts effectively phased out for land holdings valued above \$1.8m; 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: 4.0% 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 2023-24, the parks charge rate is 0.497% of NAV with a minimum annual charge of \$84.86.</p>	<p><b>Less than \$350,000:</b> Nil</p> <p><b>\$350,000- \$2,249,999:</b> \$1,450+1.7%</p> <p><b>\$2,250,000- \$4,999,999:</b> \$33,750+1.5%</p> <p><b>\$5,000,000- \$9,999,999:</b> \$75,000+2%</p> <p><b>\$10,000,000 and over:</b> \$175,000+2.5%</p> <p><u>Absentee surcharge:</u> <b>Less than \$350,000:</b> Nil</p> <p><b>\$350,000 and over:</b> 2%.</p>					
<b>Exemptions :</b>	<p>Principal place of residence is exempt, except if owned or part owned by a special trust or company.</p> <p>Revenue NSW publicly stated in February 2023 and May 2023 that NSW surcharge provisions are inconsistent with international tax treaties entered into by the Federal Government with eight nations (New Zealand, South Africa, Germany and Finland announced in February</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</p>	<p>Principal place of residence is exempt, except for those owned by companies and trusts.</p>	<p>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</p>	<p>Principal place of residence land and primary production land are charged a 0% land tax rate.</p> <p>Foreign Investor Land Tax Surcharge (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>	N/A	<p>Principal place of residence exempt (apart from those owned by a company or a trustee).</p>

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	<p>2023 and India, Japan, Norway and Switzerland announced in May 2023). Revenue NSW has publicly stated that as of January 2021, foreign persons from the identified nations are not liable for surcharge purchaser duty.</p> <p>Since then, the Commonwealth Government announced in its December 2023 Mid-Year Economic and Fiscal update their intent to introduce legislation to clarify the uncertainty associated with the interaction between foreign investment fees, similar state and territory property taxes and double tax agreements implemented domestically by the <i>International Tax Agreements Act 1953</i>. We understand the purpose is to ensure that the foreign investment fees and similar imposts from the Commonwealth or States prevail.</p>		<p>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>apartments and other similar accommodation (if conditions met).</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>		
<b>Primary Production Land:</b>	Exempt if rural/nonurban zoning, otherwise exempt subject to commerciality test.	Exempt with conditions.	Exempt to the extent it is used for the business of primary production.	Exempt, if certain conditions are met.	Exempt, if certain conditions are met.	Charged a 0% land tax rate.	N/A	Exempt.
<b>Other exemptions:</b> (Note: Generally Charitable, Religious and Educational Bodies are exempt)	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.	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	Exemptions for homeowners who move into full-time care and do not rent out their former residence, caravan parks, and land owned by: religious bodies, charitable or not-for-profit organisations, retirement villages,	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	Exemptions 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	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;

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
with conditions.)		Eligible Build-to-rent developments completed and operational between 1 January 2021 and 31 December 2031 will receive a 50% concession on the taxable value of land for land tax full exemption from the Absentee Owner Surcharge for up to 30 years from 1 January 2022.	aged care facilities, retirement villages, support accommodation, Government land, port authority land, recreational and public land and societies, clubs, trade unions and associations.	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).	retired persons' relocatable home park that is a person's principal place of residence; residential aged care facility, real property making up the principal place of residence of the beneficiary within a Special Disability Trust.	<p>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.</p> <p><u>Rebates:</u> Landowners, who, at 30 June, 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.</p> <p>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.</p> <p>Landowners may apply for the transitional rebate whether or not the land tax has actually been paid.</p> <p>Where a principal place of residence is 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</p>		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.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Reference Period:</b>	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.	payable can be claimed. 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.
<b>Vacant Residential Land Tax (VRLT)</b>	Nil.	<p>Vacant residential land tax applies to homes in inner and middle Melbourne (until 1 January 2025) that were vacant for more than six months in the preceding calendar year.</p> <p>This tax is different to land tax, the absentee owner surcharge and the federal annual vacancy fee.</p> <p>It is an annual tax of 1% of the capital improved value (CIV) of taxable land.</p> <p>From 1 January 2025, a new progressive rate of VRLT will apply to non-exempt vacant residential land across all of Victoria based on the number of consecutive tax years the land has been liable for VRLT:</p> <ul style="list-style-type: none"> <li>1% of the capital improved value of the land for the first year the land is liable for VRLT where the land was not liable for VRLT in the preceding tax year;</li> </ul>	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<ul style="list-style-type: none"> <li>2% of the capital improved value of the land where the land is liable for VRLT for a second consecutive year;</li> <li>3% of the capital improved value of the land where the land is liable for VRLT for a third consecutive year.</li> </ul>						
<b>Exemptions</b>	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 businesses or trusts are generally not eligible for this exemption), property transfers during the preceding year, new residential properties.	N/A	N/A	N/A	N/A	N/A	N/A
<b>Windfall Gains</b>	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</p>	Nil.	Nil.	Nil.	Nil.	Nil.	<p><b>Lease Variation Charge</b> 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 are in place for certain chargeable variations</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<p>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>						<p>under the Planning (Lease Variation Charges) Determination 2023 (DI2023-278) and Planning (Reduction of Lease Variation Charges) Determination 2023 (DI2023-276).</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> <p>From 27 November 2023 to 30 June 2026, lessees have the choice on how the LVC is calculated for maximum number of dwelling lease clauses on RZ1 blocks, between the codified values or 75 per cent of the value uplift as measured by an accredited valuer.</p>
<b>Exemptions</b>	N/A	<p>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.</p> <p>Exemptions are provided for certain land held and used by charities and universities, land</p>	N/A	N/A	N/A	N/A	N/A	<p>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 lease held by the University of Canberra; the addition of childcare centre, limiting the maximum number of children provided care</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		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.						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.
<b>GAMBLING</b>								
<b>RACING AND SPORTS BETTING TAXES:</b>								
<b>Totalizator:</b> (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>The difference between the total amount of betting tax payable (totalizator 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, the totalizator licensee can offset their betting tax liability against their point of consumption tax liability.</p>	10% of commissions earned from facilitating the wagering and betting activity, including GST, in excess of the tax-free threshold of \$1 million.	Tax rate: 15%, plus a 5% racing levy (total rate of 20%), of net taxable wagering revenue of bets made in Queensland. Free and bonus bets are also taxable. Tax-free threshold (annual): \$300,000.	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).	Tax rate: 15% Net State Wagering Revenue Tax-free threshold: \$150,000	<p>Point of Consumption Tax applies to all wagering operators in Australia that accept bets from people located in Tasmania: 15% on net wagering revenue (NWR) Annual tax-free threshold of \$150,000.</p> <p>Holder of a Tasmanian Gaming Licence (TGL) with a <b>Totalizator endorsement:</b> Annual licence fee of 350,000 fee units, indexed annually (\$623,000 in 2023-24).</p> <p>Note: Annual Wagering Levy applies to the holder of a TGL with a second totalizator endorsement of 925,000 fee units (or \$1 646 500 in 2023-24) in lieu of the listed annual licence fees for the totalizator, agent, race wagering, sports betting or simulated gaming endorsements.</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: \$1million (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>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>Fixed Odds Betting:</b> (where punters place bets with a betting operator, who agrees to pay specified amounts against specified contingencies)</p>	<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 (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 <b>computer simulated racing events:</b> From 1 July 2022 onwards: 15%</p> <p>Until 30 June 2034, no betting tax is payable on the first \$255m of net earnings 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 events: 15% on net wagering revenue in excess of the annual tax-free threshold of \$1,000,000. However, the totalizator licensee can offset their betting tax liability against their point of consumption tax liability.</p>	<p>10% of net wagering revenue, including GST, in excess of the tax-free threshold of \$1 million.</p>	<p>Tax rate: 15%, plus a 5% racing levy (total rate of 20%), of net taxable wagering revenue of bets made in Queensland.</p> <p>Free bets and bonus bets are also taxable.</p> <p>Tax-free threshold (annual): \$300,000</p>	<p>As above.</p>	<p>As above.</p>	<p>Point of Consumption Tax applies to all wagering operators in Australia that accept bets from people located in Tasmania: 15% on net wagering revenue (NWR) Annual tax-free threshold of \$150,000.</p> <p>Holder of a TGL with either a <b>Race Wagering endorsement OR a Sports betting endorsement:</b> Annual licence fee of 200,000 fee units, indexed annually (\$356,000 in 2023-24).</p> <p>Note: A holder of a TGL with <b>both</b> endorsements is only required to pay an annual licence fee of 200,000 fee units (\$356,000 in 2023-24).</p> <p>A TGL holder with multiple endorsements (sports betting, race wagering, simulated gaming, major lottery, betting exchange or totalizator endorsements): annual licence fee is capped at 450 000 fee units (\$801 000 in 2023-24).</p>	<p><b>Registered (oncourse) bookmakers:</b> 0.33% of turnover (excluding GST).</p> <p><b>Sports betting:</b> 5% of gross monthly profit on combined sports and racing betting, up to a maximum of \$1,350,000 per annum (indexed annually).</p> <p>Annual licence fee for corporate bookmakers is \$27,000 per financial year.</p>	<p><u>Race Bookmakers Tax:</u> Nil.</p> <p>Taxes on approved Fixed Odds Sports Betting Activities had been revoked following the introduction of the <i>Betting Operations Tax Act 2018</i>.</p>
<p><b>Betting Exchange:</b> (where the operator conducts a betting market in which 'backs' and 'lays')</p>	<p>Tax rate: 15% of net NSW wagering revenue, consisting of fees and commissions for NSW betting exchange bets.</p>	<p>10% of commissions earned from facilitating the wagering and betting activity, including GST, in excess of the tax-free threshold of \$1 million.</p>	<p>Tax rate: 15%, plus a 5% racing levy, (total rate of 20%), of net taxable wagering revenue of bets made in Queensland.</p> <p>Free bets and bonus bets are also taxable.</p>	<p>As above.</p>	<p>As above.</p> <p>The commission and/or transaction fee charged by a betting exchange is included in Net State Wagering Revenue.</p>	<p>Point of Consumption Tax applies to all wagering operators in Australia that accept bets from people located in Tasmania: 15% on net wagering revenue (NWR) Annual tax-free threshold of \$150,000.</p>	<p>5% of gross monthly profit (commission) on combined sports and racing betting. However, tax payable on gross monthly profit is capped at \$1,350,000 per annum (indexed annually).</p>	<p>Not permitted.</p>



	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
offered by punters are matched and traded)			Tax-free threshold (annual): \$300,000			Holder of a TGL with a <b>Betting Exchange endorsement:</b> Annual licence fee is 300,000 fee units, indexed annually (\$534,000 in 2023-24).	Annual licence fee is set at \$270,000.	
<b>Reference Period:</b>	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. Authorised betting operators other than bookmakers required to pay monthly instalments 21 days after the end of each month once exceeding tax-free threshold for the year.	Payments are due within 21 days after the end of that month.	Payment of taxation required monthly on or before the 14 <sup>th</sup> day of the subsequent calendar month to which the tax relates.	Nil.
<b>GAMING MACHINE TAX</b>								
<b>Clubs:</b>	Levied on gross annual revenue (or player loss). <b>Up to \$1m:</b> 0.00% <b>\$1m-\$1.8m:</b> 29.90% <b>\$1.8m-\$5m:</b> 19.90% <b>\$5m-\$10m:</b> 24.40% <b>\$10m-\$20m:</b> 26.40% <b>&gt;\$20m:</b> 28.40%.  (for profits over \$1 million, the tax rates above already include a 0.4 percentage point contribution to community projects under the ClubGRANTS scheme; rates may be further reduced by up to 1.85 percentage points under the ClubGRANTS scheme).	Club venue operators pay tax monthly. Tax payable is the product of tax per gaming machine (calculated as below) and the average number of gaming machines.  Tax per gaming machine is determined by a progressive rate scale applying to monthly average revenue per gaming machine.  Marginal tax rates are: <b>For average revenue &lt; \$2,666:</b> 0.00% <b>For average revenue &gt; \$2,666 but &lt; \$6,667:</b> 46.70% <b>For average revenue &gt; \$6,667 but &lt; \$12,500:</b>	Based on monthly taxable metered win (i.e., amount bet less payout to players).  <u>Monthly Metered Win</u> <b>\$0-\$9,500:</b> 0.00% <b>\$9,501-\$75,000:</b> 17.91% <b>\$75,001-\$150,000:</b> 20.91% <b>\$150,001-\$300,000:</b> 23.91% <b>\$300,001-\$850,000:</b> 25.91% <b>\$850,001 - \$1,400,000:</b> 30.91% <b>Over \$1,400,000:</b> 35.00%.  Note: These tax rates are post-GST.	No gaming machines.	Tax based on annual net gambling revenue in a financial year. <b>\$0-\$75,000:</b> Nil <b>\$75,001-\$399,000:</b> 21.00% <b>\$399,001-\$945,000:</b> \$68,040 + 28.50% <b>\$945,001-\$1,500,000:</b> \$223,650 + 30.91% <b>\$1,500,001-\$2,500,000:</b> \$395,200 + 37.50% <b>\$2,500,001-\$3,500,000:</b> \$770,200 + 47.00% <b>Over \$3,500,000:</b> \$1,240,200.50 + 55.00%  These rates apply to all clubs and other not-for-profit licensees.	EGM tax, the CSL and a licence fee are paid by individual licensed venues (hotels and clubs).  A flat tax rate of 32.91% applies to gross monthly profit on Electronic Gaming Machines (EGMs). In addition, a <u>Community Support Levy</u> of 4% of gross profit on EGMs is levied monthly.  Venue Licence fees: Licence fees are payable quarterly in advance and indexed annually. For 2023-24, Venue licence fee: \$1,246 plus an additional fee based on number of	The gross monthly profit liable to tax is as follows: <b>\$0-\$10,000:</b> 0.00% <b>\$10,001-\$100,000:</b> 12.91% <b>\$100,001-\$200,000:</b> 22.91% <b>\$200,001-\$500,000:</b> 32.91% <b>&gt;\$500,000:</b> 42.91%.	<u>Gaming Machine Tax (Clubs):</u> <b>\$25,000 or less:</b> 0.00% <b>\$25,000 to &lt;\$50,000:</b> 17.00% <b>\$50,000 to &lt;\$625,000:</b> 21.00% <b>\$625,000 or more:</b> 23.00% <b>Unlawful:</b> 100% Levied on gross monthly gaming machine revenue (player loss).  A Gaming Machine Tax rebate is available to gaming machine licensees for up to 50% of their Gaming Machine Tax liability if they meet the definition of a small or medium club or club group.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		51.17% <b>For average revenue &gt; \$12,500:</b> 60.67%  For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$3,574 = $(\$2,666 \times 0.00\%) + (\$6,667 - \$2,666) \times 46.70\% + (\$10,000 - \$6,667) \times 51.17\%$				approved EGMs attached to the licence as follows: 0-5: \$1,000 per EGM 6-10: \$5,000 + \$1,300 per additional EGM 11-15: \$11,500 + \$1,600 per additional EGM 16-20: \$19,500 + \$1,900 per additional EGM 21-25: \$29,000 + \$2,200 per additional EGM 26+: \$40,000 + \$2,500 per additional EGM.		<u>Community contribution:</u> In addition, clubs have a minimum community contribution rate of 8.8% of net gaming machine revenue (NGMR), comprising: <b>Gambling Harm Prevention and Mitigation Fund:</b> 0.4% <b>Chief Minister's Charitable Fund:</b> 0.4% <b>Community purpose contributions:</b> 8.0%
<b>Reference Period:</b>	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 14th day of the month for the 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.
<b>Hotels:</b>	Levied on gross annual revenue (or player loss) derived from gaming machines.  <b>Up to \$200,000:</b> 0% <b>\$200,000-\$1m:</b> 33% <b>\$1m-\$5m:</b> 36% <b>&gt;\$5m:</b> 50%	Hotel venue operators pay tax monthly. Tax payable is the product of tax per gaming machine (calculated as below) and the average number of gaming machines.  Tax per gaming machine is determined by a progressive rate scale applying to monthly average revenue per gaming machine.  Marginal tax rates (from August 2022) are: <b>For average revenue &lt;\$2,666:</b> 8.33%,	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> <b>\$0-\$100,000:</b> 0.00%, <b>\$100,001-\$140,000:</b> 3.50%, <b>\$140,001-\$180,000:</b> 5.50%, <b>\$180,001-\$220,000:</b> 7.50%, <b>\$220,001-\$260,000:</b> 13.50%	No gaming machines.	Tax based on annual net gambling revenue in a financial year.  <b>\$0-\$75,000:</b> Nil <b>\$75,001-\$399,000:</b> 27.50% <b>\$399,001-\$945,000:</b> \$89,100 + 37.00% <b>\$945,001-\$1,500,000:</b> \$291,120 + 40.91% <b>\$1,500,001-\$2,500,000:</b> \$518,170.50 + 47.50% <b>\$2,500,001-\$3,500,000:</b> \$993,170.50 + 57.00%  <b>Over \$3,500,000:</b> \$1,563,170.50 + 65.00%	A flat tax rate of 33.91% applies to gross monthly profit on EGMs. In addition, a <u>Community Support Levy</u> of 5% of gross profit on EGMs is levied monthly.  Venue Licence fees apply as for clubs.	As for clubs. In addition, a Community Benefit Levy of 10% of gross profits is payable.	<u>Gaming Machine Tax (Licensee that is not a club):</u> 25.90% Levied on gross monthly gaming machine revenue.  <u>Community contribution:</u> In addition, hotels must make a minimum mandatory community contribution of 0.8% of 'community contribution revenue' (CCR, being gross gaming machine revenue less any gaming machine tax paid), comprising: <b>Gambling Harm Prevention and Mitigation Fund:</b> 0.4% <b>Chief Minister's Charitable Fund:</b> 0.4%

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<p>For average revenue &gt; \$2,666 but &lt; \$6,667: 55.03%,</p> <p>For average revenue &gt; \$6,667 but &lt; \$12,500: 57.50%</p> <p>For average revenue &gt; \$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>Over \$260,000: 20.00%.</p> <p>Note: These tax rates are post-GST.</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 14th 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 <sup>th</sup> day of that month.	Payments are due on or before the 7th day of the month for the previous month's activity.
<b>CASINO TAXES:</b>								
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>	Licence agreement 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 \$250m was paid, with an additional \$250m to be paid in 2033.	\$ 285,800 per quarter.	\$3.3m from 24 December 2022 rising to \$3.5m from 24 December 23 - indexed annually according to CPI.	A one-off payment of \$20m was made in 2012 for a 23-year exclusivity right, expiring in 2035.	General Casino licence: For 2023-24, \$86 800 per month (amount is indexed annually). High Roller Casino licence: For 2023-24, 16 758.70 per month (amount is indexed annually)	Nil.	Annual licence fees are payable by 7 February each year and are calculated by adjusting the amount of the casino licence fee for the immediately preceding year by movements in the Consumer Price Index weighted average of Eight Capital Cities All Groups for the 12-month period to 31 December for that preceding year.
Tax rate:	<p><b>Non-rebate play:</b> Until 30 June 2023, the rate is 17.91%.</p> <p>From 1 July 2023, the rate is 20.25%.</p> <p><b>Poker machines:</b></p>	<p>EGMs (Excluding commission-based players) Marginal tax rates (in line with clubs):</p> <p><b>For average revenue &lt; \$2,666:</b> 0.00%</p>	<p><b>Tables games, Keno and fully automated versions of table games:</b> 20% of monthly gross revenue for Gold Coast and Brisbane casinos, 10% of monthly gross</p>	<p><u>Gaming Machines:</u> 12.42% of player loss</p> <p><u>Fully Automated Gaming Machines (FATG):</u> 12.92% of player loss</p>	<p><b>Automated table games</b> at 10.91% of net gambling revenue.</p> <p><u>Table games</u> at 3.41% of net gambling revenue.</p>	<p>The tax is based on gross profit earned. <b>Table games</b> at 0.91% of monthly gross profit. <b>Fully automated table games</b> at 5.91% of monthly gross profit.</p>	Casino taxes are calculated at the prescribed rate and are reduced by an amount equal to the GST rate.	<p><u>General Gaming Operations:</u> 10.9% The rate at which general tax is payable is on the noncommission-based profit derived in the month from the</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>Until 30 June 2023, the rate is 20.91%.</p> <p>Between 1 July 2023 and 30 June 2030, the following electronic gaming machine duty rates apply at The Star: From 1 July 2023: 20.91% From 1 July 2024: 21.91% From 1 July 2027: 22.91%</p> <p>From 1 July 2030, duty calculated on each machine's monthly net revenue. Tiered schedule: \$0 - \$2,666: 0% \$2,666 - \$6,667: 37.6% \$6,667 - \$12,500: 42.1% More than \$12,500: 51.6%</p> <p>The agreement with Star includes an additional levy of 35% on total gaming revenue that exceeds \$1.125 billion in a financial year, to apply during the period 1 July 2023 to 30 June 2030.</p>	<p><b>For average revenue &gt; \$2,666 but &lt; \$6,667:</b> 46.70%</p> <p><b>For average revenue &gt; \$6,667 but &lt; \$12,500:</b> 51.17%</p> <p><b>For average revenue &gt; \$12,500:</b> 60.67%</p> <p><b>Table games:</b> 21.25% of gross gaming revenue (excluding commission-based players).</p> <p><b>Additional casino tax:</b> a progressive tax on 'excess' gross gaming revenue above an annual indexed base amount. The base amount is \$1.2 billion in 2023-24. Specifics are outlined in the <i>Gambling Taxation Act 2023</i>.</p> <p><b>Community benefit levy:</b> 1% of gross gaming revenue (including commission-based players).</p>	<p>revenue for Townsville and Cairns casinos.</p> <p><b>Gaming machines:</b> 30% of monthly gross revenue for Gold Coast and Brisbane casinos and 20% of monthly gross revenue for Townsville and Cairns casinos.</p>	<p><u>Table Games &amp; Keno:</u> 9.37%</p>	<p><b>Gaming machines</b> at (maximum of) 41.0% of net gambling revenue.</p>	<p><b>Keno</b> at 0.91% of monthly gross profit. <b>EGMs</b> at 10.91% of monthly gross profit.</p>	<p><b>Table Games:</b> The GST rate.</p> <p><b>Gaming Machines:</b> 15% of gross profit.</p>	<p>operation of the casino.</p> <p><u>Commission-based Operations:</u> 0.9% Commission-based player tax is payable is on the completed commission-based profit derived in the month from the operation of the casino.</p>
<b>Casino 'High-roller' / Premium Gaming:</b>	<p>From 1 July 2023, the rate is 12.5%. <b>Rebate play:</b> Until 30 June 2023, the rate is 10%.</p> <p>From 1 July 2023, the rate is 12.5%.</p>	<p>Commission-based players (gaming machines and table games): 9% of gaming revenue</p> <p>Additional casino tax for commission-based players is payable if the casino operator's total commission-based players gaming revenue in a financial year is less than \$100 million. The amount of tax is \$10 million minus the casino operator's total commission-</p>	<p>Junkets (Premium players) 10% of monthly gross gaming revenue (gross gaming revenue equates to amount bet less amount won by players.) GST credit provided.</p>	<p><b>International Commission Business (ICB):</b> 1.75% of player loss.</p>	<p><b>Premium table games</b> (incl. automated) at 0.91% of net gambling revenue.</p> <p><b>Premium gaming machines</b> at 10.91% of net gambling revenue (less approved deductions for costs to attract premium customers).</p>	<p>Tax is based on gross profit derived from gaming in a financial year.</p> <p><b>≤ \$15m:</b> 3% of annual gross profit. <b>&gt;15m ≤ \$30m:</b> \$450 000+ 5% of annual gross profit over \$15m <b>&gt;30m:</b> \$1.2m + 7% of annual gross profit over \$30m.</p>	<p><b>Commission-based Games:</b> The GST Rate.</p>	<p>Nil.</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		based players gaming revenue in the financial year divided by 10.						
<b>Reference Period:</b>	Payment of taxation is weekly.	Payment of taxation is required monthly within 30 days of the end of the month. Additional casino tax is calculated annually and must be paid within 30 days after the end of each financial year.	Taxes are collected monthly in arrears – 10 <sup>th</sup> day of month	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 14th day of the month for the previous month's activity, except high roller casinos, where tax is payable twice yearly, on 14 January and 14 July.	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.
<b>Other State Charges:</b>	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. This is outlined in <i>A New Tax System (Goods and Services Tax) Act 1999 (Cth)</i>	Nil.	<u>Burswood Park Levy</u> : 1% of gross gaming revenue from Table Games, ICB and FATG taxable revenue; plus 2% of gross gaming revenue from Electronic Gaming Machines.	Nil.	<u>Community Support Levy</u> - 3% of gross profit on EGMs is levied monthly.	From 1 July 2015, a Community Benefit Levy of 10% of gross profits is payable from gaming machines in casinos.	Nil.
<b>LOTTERIES</b>								
<b>Lotteries:</b>	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 (where GST is payable). 90% of player loss (where GST is not payable)	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.
<b>Reference Period:</b>	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
<b>Soccer pools</b>	Soccer pools ceased being offered in Australia from 23 June 2018.	Soccer pools ceased being offered in Australia from 23 June 2018.	N/A	N/A				
<b>KENO</b>								

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Keno:</b>	For Keno played in registered clubs and casino:  For all games of Keno including Heads or Tails: 8.91% of player loss (gross subscription less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5m, and 14.91% of player loss thereafter.	24.24% of player loss.	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> Keno operator licence: for 2023, \$41 901.20 per month (amount indexed annually) Tax: 20.31% of gross profit from keno tickets obtained in a hotel or licensed club.	<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).
<b>For Keno played in hotels:</b>	For all games of Keno including Heads or Tails: 8.91% of player loss (gross subscription 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.	As above,	As above.	N/A	N/A	Venue licence with only a keno endorsement: An annual licence fee of \$1,246 is payable.	Nil.	N/A
<b>Reference Period</b>	For all games of Keno, payment of taxation is required within 7 days after the conclusion of each week.	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 7 <sup>th</sup> day of the month for the previous month's activity.	Payments are due on or before the 14 <sup>th</sup> 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.
<b>OTHER GAMBLING TAXES</b>								
<b>Other Gambling Taxes:</b>	Nil.	Nil.	<b>Interactive Tax</b> If the game is a game approved under a gaming Act – the rate of tax specified in that Act applies, otherwise the following arrangements apply: 50% of gross profit. (Gross profit equates to the amount bet on a game less amount won by players.)  The tax is collected monthly in arrears.  GST credit provided.	<b>Racing Bets Levy:</b> A 1% rate applies to a betting operator's annual turnover up to and including \$3m. Once the \$3m threshold is reached, different levy rates apply.	Nil.	<b>Holder of a TGL with a Simulated Gaming (Internet Gaming) Endorsement:</b> Annual licence fee of 300,000 fee units, indexed annually (\$534,000 in 2023-24).  <u>Domestic sourced bets:</u> Tax on monthly gross profit: <b>≤ \$10m:</b> 20% <b>&gt; \$10 ≤ \$20m:</b> \$2m + 17.5% <b>&gt; \$20m:</b> \$3.75m + 15%	Nil.	<b>Trackside Simulated Racing:</b> 2.5% of turnover (exclusive of GST).  Payments are due on the last day of each month in respect of the preceding month.  <b>Betting Operations Tax:</b> From 1 July 2023, 25% payable by all betting operators whose Net ACT Betting Revenue from ACT bets exceed

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			There are no current holders of interactive gambling licences.			<p><u>International sourced bets:</u> 4% of monthly gross profit.</p> <p>Holder of a TGL with an <b>Agent Endorsement:</b> Annual licence fee of 5,000 fee units (\$8,900 in 2023-24). No tax applies to the Agent Endorsement.</p> <p><b>Simulated Racing Event Endorsement:</b> Annual licence fee of 300,000 fee units, indexed annually (\$534,000 in 2023-24). Tax: 15% of monthly gross profit.</p> <p><b>Major Lottery Endorsement:</b> Annual licence fee of 300,000 fee units, indexed annually (\$534,000 in 2023-24). Tax: 35.55% of turnover.</p> <p>Payments are due on or before the 7<sup>th</sup> day of the month for the previous month's activity.</p>		\$150,000 in a financial year (previously 20%).
<b>Motor Vehicle Taxes:</b>								
<b>MOTOR VEHICLE REGISTRATION FEE:</b>								
<b>Motor Vehicle Registration Fee:</b>	All light vehicles \$75. No fee for pensioners and DVA veterans.	Appointment and Inspection Fee: \$52.80  Standard Number Plate Fee: \$40.80 (2 plates)	Effective dates: 1 July 2023 – 30 June 2024.  Traffic Improvement fee: \$ 62.90for private purpose of use, \$ 68.30for all other purpose of use.	<u>Recording fee:</u> Light vehicle: \$10.30.  <u>Plate fee:</u> \$31.10 charged on original registration.	<u>Administration fees:</u> New Registration \$31.00  <u>Renewal of Registration:</u> \$10.00	(Pensioner rate in parenthesis)  <b>Car</b> (excludes motor vehicle component of fire service levy): \$81.88 (\$42.72),	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.	<u>Surcharge on registration:</u> Vehicles not previously registered: \$106.00 Trailer or motorcycle: \$63.90 Lapsed or cancelled: \$53.80

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
			<p>Plate fee: \$33.90, charged on original registration. Same fee applies to a replacement of a standard number plate.</p>			<p><b>Cycle:</b> \$81.88 (\$40.94), <b>Trailer, caravan or horse float:</b> \$35.60 (\$17.80),</p> <p>Road Safety Levy of \$28.71, or \$17.23 for pensioners, payable on registration.</p>	<p>General private usage - Light vehicles - annual registration:</p> <p><u>Vehicles with up to four cylinders and engine size less than 3000cc:</u>  <b>0001 - 0500:</b> \$48  <b>0501 - 1000:</b> \$97  <b>1001 - 1500:</b> \$157  <b>1501 - 2000:</b> \$210  <b>2001 - 3000:</b> \$210</p> <p><u>Vehicles with four cylinders greater than 3000cc, vehicles with engines greater than 4 cylinders with engines greater than 3000cc:</u>  <b>2001 - 2500:</b> \$222  <b>2501 - 3000:</b> \$267  <b>3001 - 3500:</b> \$330  <b>3501 - 4000:</b> \$378  <b>4001 - 4500:</b> \$437  <b>4501 - 5000:</b> \$486  <b>5001 - 5500:</b> \$579  <b>5501 - 6000:</b> \$631  <b>6001 - 7000:</b> \$718  <b>7001 - 8000:</b> \$745</p> <p><u>Trailers equal to or under 4.5 tonnes ATM</u>  <b>0001-0200:</b> \$16.00  <b>0201-0400:</b> \$32.00  <b>0401-0600:</b> \$48.00  <b>0601-0800:</b> \$64.00  <b>0801-1000:</b> \$81.00  <b>1001-1200:</b> \$121.00  <b>1201-1400:</b> \$141.00  <b>1401-1600:</b> \$162.00  <b>1601-1800:</b> \$182.00  <b>1801-2000:</b> \$202.00  <b>2001-3000:</b> \$283.00  <b>3001-4000:</b> \$378.00  <b>4001-4500:</b> \$472.00</p> <p><u>Plug-in electric vehicle waiver</u>  Eligible new and</p>	<p>Short-term registration: \$10.00, Pension Concession: \$10.00.</p> <p>Effective 9 May 2023.</p>



	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
							existing plug-in electric vehicles can be registered for no fee	
<b>MOTOR VEHICLE WEIGHT/ENGINE CAPACITY TAX:</b>								
<b>Motor Vehicle Weight/Engine Capacity Tax</b> (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.  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 2023.	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, are based on the number of cylinders.  Fees for Commercial vehicles with an unladen mass of 1,000kgs are based on 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.	Nil.	Based on vehicle type and tare (unladen) weight.
<b>Motor Vehicles Private:</b> (Heavy vehicle weight tax rates set by The Commonwealth in the National Transport Commission Rates)	<b>0-975kg:</b> \$255.00 <b>976-1154:</b> \$295.00 <b>1155-1504:</b> \$359.00 <b>1505-2504:</b> \$546.00 <b>2505-2794:</b> \$788.00 <b>2795-3054:</b> \$895.00 <b>3055-3304:</b> \$980.00 <b>3305-3564:</b> \$1067.00 <b>3565-3814:</b> \$1,145.00 <b>3815-4064:</b> \$1,231.00 <b>4065-4324:</b> \$1,313.00 <b>4325-4500:</b> \$1,397.00  There are some exemptions and concessions available.	Registration fee for sedans, station wagons, hatches and 4WDs: \$324.70  Vehicles classified as Zero and Low Emissions Vehicles (ZLEVs) are eligible for a \$100 concession.  A Transport Accident Commission (TAC) charge for compulsory third-party insurance is	Effective dates: 1 July 2023 – 30 June 2024  <u>No. of Cylinders</u> <b>1, 2, 3 &amp; electric and steam:</b> \$283.55 Private purpose of use, \$307.65 all other purpose of use. <b>4:</b> \$360.60 Private purpose of use, \$391.35 all other purpose of use. <b>5 &amp; 6:</b> \$570.95 Private purpose of use,	\$26.52 per 100kg or part thereof, to a maximum of \$546.	For passenger carrying vehicles the fee is based on the number of cylinders. <b>Four cylinders or less:</b> \$148.00 <b>Five or six cylinder:</b> \$301.00 <b>Seven or more cylinders:</b> \$435.00 <b>Rotary or electric:</b> \$148.00	<b>3 cyl or less:</b> \$136.00 <b>4 cyl:</b> \$159.00 <b>5 or 6 cyl:</b> \$199.00 <b>7 or 8 cyl:</b> \$273.00 <b>Over 8 cyl:</b> \$306.00  <u>Rotary or electric</u> \$159.00.	<u>Administration fee</u> - \$14.  <u>Vehicle inspection fee</u> (annual requirement): For a motor vehicle not exceeding 4.5t gross vehicle mass or a trailer not exceeding 4.5t gross mass - \$63.80 In any other case - \$145.20	<u>Passenger or goods carrying vehicles:</u> <b>0-975kg: \$348.80</b> <b>976-1,154:</b> \$386.20 <b>1,155-1,504:</b> \$437.20 <b>1,505-2,504:</b> \$635.50 <b>2,505-2,794:</b> \$968.60 <b>2,795-4,500:</b> \$984.30  <u>Veteran, vintage or historic vehicles:</u> \$62.40  Effective 9 May 2023.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p><b>Lower taxed vehicles:</b></p> <ul style="list-style-type: none"> <li><b>Vehicles with low emissions</b> such as electric vehicles and some low emission petrol-electric hybrid vehicles</li> <li><b>Vehicles modified for wheelchair transport</b> that is only used privately, may be eligible to apply for lower vehicle tax.</li> <li><b>Commonwealth carers</b>, those who receive Commonwealth Carer Payment or Carer Allowance from Centrelink.</li> </ul> <p><b>Eligible pensioners</b> are exempt from paying motor vehicle tax. This exemption applies to 1 vehicle per eligible customer.</p> <p><b>Primary producers</b> can apply for a concession on their own vehicle registration. Primary producer vehicles receive the following concessions:</p> <p><u>Light vehicles (up to 4.5 tonnes GVM)</u> Cars and station wagons – private rate of vehicle tax. Trucks and trailers – 55% of business rate of vehicle tax and capped. Tractors – 55% of business rate of vehicle tax and capped.</p> <p><u>Heavy vehicles (over 4.5 tonnes GVM)</u> The ordinary registration charge or</p>	<p>applied in addition to the vehicle registration fee and varies by location of registration. Passenger vehicles in a metropolitan area pay a TAC charge of \$552.20 (including GST and 10% insurance duty).</p>	<p>\$619.50 all other purpose of use. <b>7 &amp; 8:</b> \$799.60 Private purpose of use, \$867.65 all other purpose of use. <b>9-12:</b> \$937.80 Private purpose of use, \$1017.50 all other purpose of use.</p> <p>No. of Rotors <b>2:</b> \$360.60 Private purpose of use, \$391.35 all other purpose of use. <b>3:</b> \$570.95 Private purpose of use, \$619.50 all other purpose of use.</p> <p><b>Motor vehicles other than caravan or bus with 4.01t to 4.5t GVM</b> \$896.30 private purpose of use, \$972.65 all other purpose of use.</p>		<p>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.</p> <p>A price cap of \$68,750 (inclusive of GST) applies.</p>			

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>the primary producer registration charge, whichever is lower, applies. Note: for some heavy vehicles, the primary producer rate can be more than the ordinary rate. In these cases, the lower ordinary rate applies and the primary producer usage restrictions will not apply to that vehicle.</p> <p><b>Those affected by a NSW natural disaster or emergency</b> might be eligible for vehicle registration or licensing fee refunds or waivers.</p>							
<p><b>Motor Vehicles Business:</b> (Heavy vehicle weight tax rates set by The Commonwealth in the National Transport Commission Rates)</p>	<p><b>0-975kg:</b> \$411.00 <b>976-1154:</b> \$467.00 <b>1155-1504:</b> \$564.00 <b>1505-2504:</b> \$847.00 <b>2505-2794:</b> \$1,313.00 <b>2795-3054:</b> \$1,492.00 <b>3055-3304:</b> \$1,634.00 <b>3305-3564:</b> \$1,778.00 <b>3565-3814:</b> \$1,908.00 + \$314.00 <b>3815-4064:</b> \$2,051.00 + \$314.00 <b>4065-4324:</b> \$2,188.00 + \$314.00 <b>4325-4500:</b> \$2,328.00 + \$314.00</p>	<p>Registration fee as for private motor vehicles.</p>	<p>Refer to table above for vehicles purpose of use other than private.</p>	<p>Same as for private motor vehicles.</p>	<p>Light Commercial Vehicle: <b>If unladen mass of the vehicle does not exceed 1,000kg:</b> 1 to 4 cyl: \$148.00 5 or 6 cyl: \$301.00 7 and over: \$435.00 <b>Rotary or electric:</b> \$148.00 <b>If the unladen mass of the vehicle exceeds 1,000kg but does not exceed 1,500kg:</b> \$324.00 <b>If the unladen mass of the vehicle exceeds 1,500kg:</b> \$552.00</p> <p>A three-year registration fee exemption is available for new battery electric and hydrogen fuel cell vehicles first registered from 28</p>	<p><u>Trailer, caravan or horse float with GVM of 4.5 tonnes or less:</u> \$29.00</p> <p><u>Tractors (agricultural):</u> \$152.00</p> <p><b>Other Vehicles:</b> <u>A truck with a GVM of 3.0 tonne to &lt;= 4.5 tonne:</u> <b>&lt;4:</b> \$306.00 <b>5 to 6:</b> \$355.00 <b>7 to 8:</b> \$407.00 <b>&gt;8:</b> \$458.00</p> <p>Propelled by a rotary engine or an electric motor: \$306.00.</p> <p>A bus with 10 adult seats including the driver's seat: \$202.00.</p> <p>A bus with more than 10 adult seats including the driver's seat: \$355.00.</p>	<p>Registration fee as for private motor vehicles.</p>	<p><u>Passenger or goods carrying vehicles:</u> <b>0-975kg:</b> \$527.40 <b>976-1,154:</b> \$584.20 <b>1,155-1,504:</b> \$672.80 <b>1,505-4,500:</b> \$984.30</p> <p><u>Tow trucks:</u> <b>0-975kg:</b> \$309.60 <b>976-1,154:</b> \$338.10 <b>1,155-1,504:</b> \$380.60 <b>1,505-4,500:</b> \$536.60</p> <p><u>Tractors:</u> <b>0-2,000kg:</b> \$192.80 <b>2,001-3,999:</b> \$322.20 <b>4,000-4,500:</b> \$732.90</p> <p><u>Motor implements:</u> <b>0-975kg:</b> \$143.30 <b>9,76-1,154:</b> \$150.70 <b>1,155-1,504:</b> \$160.00 <b>1,505-4,500:</b> \$196.30</p> <p><u>Goods carrying and fixed load trailers:</u> <b>0-250kg:</b> \$97.30 <b>251-764:</b> \$247.60 <b>765-975:</b> \$316.90</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
					October 2021 and up to 30 June 2025.  A price cap of \$68,750 (inclusive of GST) applies.			976-1,154: \$348.60 1,155-1,504: \$390.60 1,505-2,499: \$557.90 2,500-2,504: \$835.30 2,505-2,794: \$835.30 2,795-3,054: \$939.50 3,055-3,304: \$1,104.60 3,305-3,564: \$1,104.60 3,565-3,814: \$1,180.60 3,815-4,064: \$1,263.80 4,065-4,324: \$1,343.40 4,325-4,500: \$1,425.30
<b>Heavy Vehicles:</b>	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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.	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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.	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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).	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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.	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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.	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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.	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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.	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> 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.
<b>Motorcycles:</b>	\$80	Recreational Motorcycle Registration: \$86.55 Standard Motorcycle Registration: Varying rates depending on engine capacity and risk zones	Flat Rate: \$136.20 for all purpose of use.	Up to 250cc: \$66.24 Over 250cc: \$79.56	Flat tax: \$49.00	Flat tax: \$23.00	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.  General usage - Engine capacity:  <600mL = \$32 >600mL = \$48	Flat fee: \$147.20
<b>TRANSFER FEE</b>								

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<b>Transfer Fee:</b>	<p><b>Transferring Registration Fees:</b></p> <p>Transferring registration within 14 days of acquiring the vehicle: \$37</p> <p>Transferring registration after 14 days of acquiring the vehicle: \$172 (\$37 + \$135 late fee)</p>	<p><b>Private Transfer Motor vehicle:</b> \$43.70</p> <p><b>Trailer/motorcycle:</b> \$6.95</p> <p><b>Dealer Motor vehicle:</b> \$22.30</p> <p>Financier Repossession: \$4.40</p>	<p>Effective dates: 1 July 2023 – 30 June 2024.</p> <p><b>Car:</b> \$31.50</p> <p><b>Cycle:</b> \$31.50</p> <p><b>Lorry:</b> \$31.50</p>	<b>Car:</b> \$20.40	<p><b>Transfer of registration:</b> \$31.00</p> <p><b>Late* transfer fee:</b> \$99.00 *within 14 days</p>	<p><b>Car:</b> \$32.04, <b>Cycle:</b> \$32.04, <b>Trailer:</b> \$32.04.</p>	<p><b>Transfer of registration:</b> \$20</p>	<p>Transfer of registration: \$46.20</p> <p>Late transfer fee: \$124.60</p>
<b>DRIVER LICENCE FEE:</b>								
<b>Driver Licence Fee:</b>	<p>Learner Licence: \$28</p> <p>Replacement learner licence: \$25</p> <p>Provisional P1 Licence: \$66</p> <p>Provisional P2 Licence: \$103</p> <p>Unrestricted Licence (gold) <b>1 year:</b> \$66 <b>3 years:</b> \$154 <b>5 years:</b> \$208 <b>10 years:</b> \$386 (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) <b>1 year:</b> \$66 <b>3 years:</b> \$154 <b>5 years:</b> \$208 <b>Replacement licence</b></p> <p>Replacement license ( P1, P2, or unrestricted): \$31</p>	<p><b>3 years:</b> \$88.90</p> <p><b>10 years:</b> \$304.50</p>	<p><u>Provisional, probationary and open licences</u> Effective dates: 1 July 2023 – 30 June 2024</p> <p>Queensland Driver's Licence <b>1 Year:</b> \$88.55 <b>2 Years:</b> \$123.50 <b>3 Years:</b> \$152.75 <b>4 Years:</b> \$176.75 <b>5 Years:</b> \$198.35 <b>Replacement:</b> \$35.00</p> <p>Additional fee for grant of licence with licence code 'I' (alcohol ignition interlock): \$371.25.</p>	<p><b>1 Year:</b> \$46.85 <b>5 Years:</b> \$163.50</p>	<p><b>1 year:</b> \$51.00, or multiply \$51.00 by number of years up to <b>10 years:</b> \$510.00.</p> <p><u>Note:</u> In addition to the above fees, an Administration Fee of \$20.00 applies.</p>	<p>Standard <b>1 year:</b> \$36.95 <b>2 years:</b> \$60.09 <b>3 years:</b> \$83.23 <b>4 years:</b> \$106.37 <b>5 years:</b> \$127.73</p> <p><b>Replacement:</b> \$29.83</p>	<p><b>1 year:</b> \$36 <b>2 years:</b> \$55 <b>5 years:</b> \$110 <b>10 years:</b> \$190</p>	<p><u>Full licence</u> <b>5 years:</b> \$219.00 <b>10 years:</b> \$407.30</p>
<b>Concessions</b>	Transport for NSW provides a driver's	Free licence scheme: Drivers under 25 years	N/A		Concession fee: <b>1 year:</b> \$25.50,	<u>Pensioner</u> <b>1 year:</b> \$24.49,	Concession card holders receive a full	<u>Renewal discount</u> ACT residents with good

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	licence fee exemption to holders of Pensioner Concession Cards, DVA Totally and Permanently Incapacitated Cards and DVA Gold War Widow Cards.	old with no traffic-related offences could be eligible for a free three-year driver licence.  Safe Driver Discount: 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.		Pensioners and Seniors are eligible for a concession.	or multiply \$25.50 by number of years up to <b>10 years: \$255.00.</b>  <u>Note:</u> In addition to the above fees, an Administration Fee of \$20.00 applies	<b>2 years:</b> \$35.17, <b>3 years:</b> \$47.63, <b>4 years:</b> \$58.31, <b>5 years:</b> \$67.21, <b>Replacement:</b> \$22.71. Persons who are 65 years or older are exempt from the licence renewal fee but must pay a fee of \$12.03 for the licence card.	concession on licence renewal fees.  Free 10-year open C class licence available if held an NT provisional licence for 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.	driving record receive 30% for full licence renewal. Cannot have recorded an infringement notice offence, major offence conviction or motor vehicle related traffic offence conviction in previous 5 years.  <u>Concessions:</u> <b>Centrelink Health Care Card &amp; Unemployed (for 6 months or more):</b> 65% or 50% discount for 1 year depending on driving record. <b>Centrelink Pension Concession Card:</b> 100% discount (other than learner, probationary and restricted driver licences). <b>Department of Veterans' Affairs Pension Concession Card or Gold Card:</b> 100% discount (other than learner, probationary and restricted driver licences).
<b>OTHER:</b>								
<b>Rider's Licence:</b>	Same as above.	Same as above.	N/A	Same as above.	Same as above.	As above.	As above.	As above.
<b>Learners Permit:</b>	<b>Car:</b> Learner's Licence: \$28  Replacement Learner Licence: \$25  <b>Motorcycle:</b> Learner's Licence: \$28  Replacement Learner Licence: \$25	The previous learner permit issue fee of \$26 (car or motorcycle) is now waived.  Learner permit renewal (Car): \$26.40  Learner replacement (car or motorcycle): \$26.40	Effective 1 July 2023 – 30 June 2024  \$75.00 (issue for 3 years)  \$35.00 replacement  Additional fee for grant of a learner licence with licence code I (alcohol ignition interlock) \$371.25	<b>Light Vehicle:</b> \$138.70 (valid for 3 years).	1 year: \$25 2 years: \$50 3 years: \$75  Plus an administration fee of \$20.00	<b>Car and motorcycle</b> (Pensioner rate in parenthesis) <b>L1, L2, P1 &amp; P2:</b> \$36.95  <b>Issue P1 &amp; P2 combined:</b> \$61.87 (\$36.95) <b>Issue P2 only:</b> \$36.95 (\$24.49) <b>Renew P2 only:</b> \$24.92 (\$12.46)	<b>Cars:</b> Learner - \$27.00 Valid for 24 months.  <b>Provisional licence (under 25 years of age):</b> \$55.00 Valid for 24 months  <b>Provisional licence (25 years of age or over):</b> \$36.00 Valid for 12 months	Car: \$53.00 for 5 years. Motorcycle: \$26.40 for 1 year.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Surcharge/Levy on Motor Vehicle Compulsory Third Party Vehicle Insurance:</b>	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 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.	Compulsory third-party insurance is applied in addition to the vehicle registration fee and varies based on vehicle type and location of registration. Passenger vehicles in a metropolitan area pay a CTP premium of \$552.20 (including GST and 10% insurance duty).	10 cents stamp duty per policy.  For a 12-month term CTP insurance policy, the total levies and fees excluding stamp duty range from \$16.20 - \$522.60 depending on the class. This includes a Transport Administration fee of \$8.60 and the National Injury Insurance Scheme Queensland levy introduced as from 1 Oct 2016.	10% of premiums on compulsory 3rd party insurance for motor vehicles.	<b>Yearly policy:</b> \$60.00  <b>3-month policy:</b> \$15.00  No charge for historic vehicles and some concession card holders.  11% stamp duty on insurance premium.	A premium duty levy of \$20.00 applies to all transactions involving compulsory third-party insurance (including periodic transactions). This was previously payable on each registration renewal, but now applies on a pro rata basis for the year.	A mandatory personal injury cover insurance fee is set by the Motor Accident Compensation Commission and is payable as part of the registration process. However, this fee is not included for the purposes of this comparison.	<u>Road Rescue Fee:</u> <b>12-month registration:</b> \$30.10 <b>6-month registration:</b> \$15.00 <b>3-month registration:</b> \$7.50 Levied on all vehicles other than veteran, vintage and historic vehicles, Jervis Bay vehicles and trailers.  <u>Road Safety Contribution:</u> <b>12-month registration:</b> \$2.50 <b>6-month registration:</b> \$1.20 <b>3-month registration:</b> \$0.60 Payable with all registrations (other than trailers).  <u>Lifetime Care and Support (LTCS) Levy*:</u> <b>12-month policy:</b> \$90.40 <b>6-month policy:</b> \$45.20 <b>3-month policy:</b> \$22.60  <u>LTCS Levy for veteran, vintage and historic vehicles*:</u> <b>12-month policy:</b> \$18.10 <b>6-month policy:</b> \$9.00 <b>3-month policy:</b> \$4.50  <u>MAI Levy*:</u> <b>12-month policy:</b> \$14.00 <b>6-month policy:</b> \$7.00 <b>3-month policy:</b> \$3.50 Levied on each CTP policy for vehicle (other than trailers). Replaced CTP Regulatory Levy from 1 February 2020.  <u>MAI Levy for veteran, vintage and historic vehicle*:</u> <b>12-month policy:</b> \$3.50 <b>6-month policy:</b> \$1.70 <b>3-month policy:</b> \$0.80

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
								* Levied on motor accident injuries (MAI) policies for vehicles (other than trailers).



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