

Interstate comparison of taxes 2024-25

Research paper

May 2025

Acknowledgement of Country

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

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

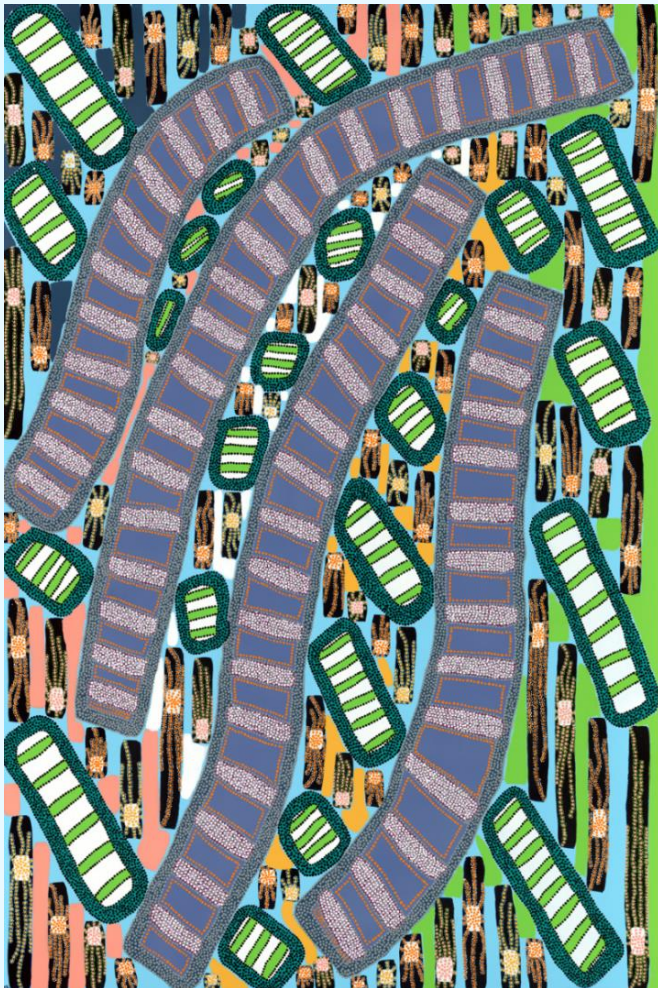
We celebrate the deep and enduring connection of Aboriginal and Torres Strait Islander peoples to Country and acknowledge their continuing custodianship of the land, seas, and sky.

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

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

Artwork:

Regeneration by Josie Rose



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Note

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Details checked by state and territory treasuries March 2025.

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 in or after March 2025 but prior to publication that may not be captured in the document.

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

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Major tax and royalty initiatives 2024-25

The following is a summary of taxation and royalty measures announced by the states and territories. Initiatives include measures announced to 28 February 2025.

NSW

Amendment to land tax threshold administrative indexation arrangements

The land tax threshold and premium rate threshold have been indexed based on annual growth in average land values across NSW over the previous three years. In the 2024 land tax year, the land tax threshold was set at \$1,075,000 and the premium rate threshold was set at \$6,571,000.

From the 2025 land tax year, administrative indexation arrangements have been aligned with most other jurisdictions by fixing the land tax thresholds at their 2024 land tax year values.

Increase in foreign owner land tax surcharge and foreign purchaser duty surcharge

The foreign owner land tax surcharge increased from 4% to 5% for the 2025 land tax year. The foreign purchaser duty surcharge increased from 8% to 9% on 1 January 2025.

Indexation of royalty deduction rates to annual change in CPI for three years

Following the decision in the 2023-24 Budget to increase coal royalty rates from 1 July 2024, royalty deduction rates for coal beneficiation are now indexed to the annual change in the Sydney CPI over the next three years from 2024-25 to 2026-27.

After 2026-27, coal beneficiation deduction rates will remain constant at their new, higher level.

Introduction of a payroll tax exemption and rebate for general practitioner medical centres (Bulk-Billing Support Initiative)

The NSW Government has introduced the Bulk-Billing Support Initiative, which consists of the following changes:

- Exempts past, unpaid payroll tax liabilities for payments made to general practitioner (GP) contractors up to 4 September 2024; and
- Introduces a payroll tax rebate associated with payments to contractor GPs for medical centres that meet requisite bulk-billing thresholds (80% for metropolitan Sydney, 70% for the rest of NSW) from 4 September 2024

The Bulk-Billing Support Initiative applies to services provided by general practitioners to veterans, paid in full by the Department of Veteran Affairs (DVA). From 4 September 2024, DVA payments will be treated the same as bulk-billed Medicare services and will count towards the calculation of the threshold for claiming the rebate.

Victoria

Abolition of land transfer duty on commercial and industrial property

From 1 July 2024, land transfer duty on commercial and industrial property is being progressively abolished and replaced with a new annual commercial and industrial property tax.

Eligible commercial and industrial properties will move into the new system following their first sale after 1 July 2024. Upon this sale, land transfer duty will be paid one last time on the property and eligible purchasers will have the option of taking out a transition loan (at a commercial-equivalent rate).

Land transfer duty will not apply on subsequent transactions of the property provided the property continues to be used for commercial or industrial purposes, and a new annual commercial and industrial property tax will commence ten years after the first sale after 1 July 2024.

The annual commercial and industrial property tax will be 1% of the unimproved site value of land.

The reform will generally not apply to commercial or industrial properties unless they are sold after 1 July 2024, or to properties primarily used for residential, primary production, community services, sport, heritage and culture, or national park and environmental reserve purposes.

Expansion of the temporary off-the-plan duty concession

On 21 October 2024, the off-the-plan land transfer duty concession was expanded for 12 months. The new concession is available for off-the-plan purchases of dwellings within strata subdivisions that have common property (including apartments and townhouses) where the contract is entered into on or after 21 October 2024 and before 21 October 2025 (regardless of when settlement occurs).

The expanded concession is available to all purchasers, including investors, companies and trusts. There is no requirement to be eligible for either the principal place of residence duty concession or the first home buyer duty exemption or concession. There is no price threshold for the expanded concession.

Land tax exemptions for charitable, social, and emergency housing

Amendments to land tax exemptions apply from the 2025 land tax year for:

- Land used as social housing or emergency housing.
- Vacant land owned by a charity and declared to be held for future use as social housing or emergency housing.

The exemption clarifies existing arrangements that owners of land used to provide social and emergency housing are not liable to pay land tax.

Additionally, the Commissioner of the Victorian State Revenue Office issued a ruling that clarifies the land tax exemptions available to charitable organisations. From the 2022 land tax year, land is exempt from land tax if:

1. Land is used and occupied by a charitable institution exclusively for charitable purposes.
2. Vacant land owned by a charitable institution and held for future use and occupation by a charity exclusively for charitable purposes.
3. Land owned by a charitable institution and leased for outdoor sporting, recreational, cultural or similar outdoor activities and available is made available to use for the members of the public.

Increase to waste levy rate with effect from 1 July 2025

To harmonise with levy rates in NSW and South Australia, the Victorian Government has legislated the following changes to the waste levy from 1 July 2025:

- The levy rate for municipal waste and industrial waste received at metropolitan landfills will increase from \$129.27 to \$169.79 per tonne.
- The levy rate will increase proportionally at rural landfills, which attract lower levies than metropolitan landfills.
- The priority waste levy rates for Category C and D waste will increase that their rates remain the same as those for municipal and industrial waste received at metropolitan landfills.

Extension of vacant residential land tax exemption to holiday homes owned by certain companies and trustees

The vacant residential land tax (VRLT) exemption for holiday homes has been extended to land owned by eligible companies and trustees of trusts as at 28 November 2023, from the 2025 land tax year.

Exemption to unimproved 'contiguous' residential land from VRLT in metropolitan Melbourne

Unimproved residential land in metropolitan Melbourne will be exempt from VRLT if the land is contiguous (adjacent) to an exempt holiday home and enhances the use and occupation of the holiday home.

This change takes effect from the 2026 land tax year. From 2026, unimproved residential land in metropolitan Melbourne may attract VRLT if it has remained undeveloped for at least five years and is capable of residential development.

COVID-19 debt – temporary land tax surcharge correction

An anomaly in the application of the flat \$500 or \$975 surcharge under the COVID Debt Repayment Plan affecting some joint owners and beneficiaries of trusts has been corrected, ensuring they are not subject to a higher land tax liability than is intended.

The amendment commenced retrospectively from 1 January 2024 so that the correct calculation of land tax applies for the 10-year duration of the COVID Debt Repayment Plan (2024 to 2033 land tax years).

Extension of abolition of business insurance duty to directors and officers, and cyber insurance

Directors and Officers insurance and Cyber insurance have been included in the types of insurance eligible for the gradual abolition of business insurance duty from 1 July 2024. These changes take effect from 1 January 2025.

The Victorian Treasurer, by notice published in the Victorian Government Gazette, can now declare a class of business defined by the Australian Prudential Regulation Authority to be business insurance or alternatively to exclude a kind of insurance from being business insurance.

Payroll tax exemption introduced for general practitioner bulk-billed services

On 22 May 2024, the Victorian Government announced that it will provide payroll tax relief to general practitioner (GP) medical businesses to encourage more bulk billing by reducing their costs of providing medical services. This relief included:

- For years up to and including 2023-24, GP medical businesses are eligible for *ex gratia* relief from any outstanding or future assessment issued for payroll tax on payments to contractor GPs, for any periods up to, and including, 30 June 2024.

- For 2024-25, GP medical businesses are eligible for ex gratia relief for payments to contractor GPs if the GP business had not commenced paying payroll tax or received advice that they should be by 22 May 2024. From 1 July 2025, a partial exemption from payroll tax will be available to Victorian GP medical businesses for certain wages paid to both contractor and employee GPs for providing consultations that are fully bulk-billed. For the purposes of this exemption, payments made through the Department of Veterans' Affairs, as well as the Transport Accident Commission and WorkCover, will also be treated as bulk-billed if there are no out-of-pocket costs for patients.

Payroll tax for certain non-government schools

From 1 July 2024, non-government schools with an income per student of more than \$15,000 became subject to payroll tax (high-fee non-government schools). These changes also specified that entities that provide educational services to these schools (such as religious instruction or art) cannot claim the payroll tax exemptions for religious institutions, non-profit organisations, or educational service providers.

Emergency Services and Volunteers Fund

From 1 July 2025, the Fire Services Property Levy will be replaced by the Emergency Services and Volunteers Fund (ESVF). The ESVF will continue to fund fire services provided by Fire Rescue Victoria and the Country Fire Authority (CFA) and will also fund a broader range of emergency and disaster response services, including VicSES, Triple Zero Victoria, Emergency Management Victoria, the State Control Centre, and Emergency Recovery Victoria.

From commencement, the variable rate component will increase to raise additional revenue to fund the services being covered by the ESVF. A rebate will be available for active CFA and VicSES volunteers and life members on their principal place of residence or eligible farmland. The vacant land category will be abolished, with vacant land allocated to a land use classification based on its intended use (e.g. vacant industrial land will be reclassified as industrial land).

From 1 July 2026, a property owner's principal place of residence (PPR) will be subject to a lower fixed charge than other properties. Residential properties that are not PPRs will incur a fixed charge in line with non-residential properties.

Amendments to friendly society tax exemptions for demutualised and commercially-controlled entities

From 4 December 2024, the land transfer duty exemption for friendly societies was abolished, as it is infrequently claimed and no longer appropriate to offer in modern circumstances. Friendly societies may still benefit from other land transfer duty exemptions where they are eligible, such as the charity exemption.

From 1 January 2025, the insurance duty exemption for friendly societies was restricted to certain traditional friendly societies. The restricted exemption only applies to societies with a mutual structure that have dominant activities that fall within the scope of traditional beneficial objects for which friendly societies historically existed, such as providing health and welfare benefits, providing education, dispensing medicine, or other activities. Friendly societies that are demutualised or under commercial control will not qualify for the exemption.

Aligning vehicle registration fees for zero and low emission vehicles

From 1 January 2026, zero and low emission vehicles (ZLEVs) will no longer receive the annual \$100 registration discount. Registration renewal fees for ZLEVs will automatically revert to the standard light vehicle registration charge.

Harmonising congestion levy rates with Sydney and expanding the congestion boundary

Congestion levy rates will increase from 1 January 2026, with category 1 areas increasing to \$3,030, in line with the expected parking space levy rates in Sydney's CBD, and category 2 areas increasing to \$2,150.

Further, the category 2 area boundary will be expanded to include additional inner suburbs along Hoddle Street and Punt Road. The current category 2 area boundary does not capture inner-eastern suburbs despite these areas having similar proximity to Melbourne's CBD as other suburbs that are subject to the levy. The increased category 2 rate will apply to the expansion area.

The existing exemptions will continue to apply.

Queensland

Increase in threshold for transfer duty first home concessions

The eligibility threshold for the first home concession and first home vacant land concession increased from 9 June 2024..

Eligibility for the first home concession has been extended to properties valued up to \$800,000, with no duty payable on homes valued up to \$700,000 and a partial concession for homes between \$700,000 and \$800,000.

Eligibility for the first home vacant land concession has been extended to \$500,000, with no duty payable on land valued up to \$350,000 and a partial concession for land valued between \$350,000 and \$500,000.

Introduction of a first home buyer new build exemption

A full exemption from transfer duty for first home buyers who purchase a new home, or vacant land on which to build a new home, will be available from 1 May 2025.

Extension of 50% payroll tax rebate for apprentices and trainees

The 50% payroll tax rebate on the exempt wages of apprentices and trainees has been extended for another 12 months until 30 June 2025.

Changes to regional payroll tax discount eligibility

From 2024-25, businesses with Queensland taxable wages of more than \$350 million on an annual basis will not be eligible for the regional payroll tax discount.

Payroll tax exemption introduced for general practitioner medical practices

A payroll tax exemption on wages paid by medical practices to general practitioners has been introduced from 1 December 2024.

Increased land tax surcharge for foreign companies and trustees of foreign trusts, and absentees

The surcharge rate of land tax (applied in addition to land tax rates) for foreign companies and trustees of foreign trusts, and absentees increased from 2% to 3% from 30 June 2024. Ex-gratia relief is available to Australian-based foreign entities whose commercial activities make a significant contribution to the Queensland economy and community (subject to eligibility criteria).

Increased rate of additional foreign acquirer duty

On 1 July 2024, the rate of additional foreign acquirer duty (AFAD) increased from 7% to 8%. AFAD is levied on foreign buyers of residential property in Queensland, with ex-gratia relief offered to Australian-based foreign entities whose commercial activities involve significant development by adding to the supply of housing stock in Queensland (subject to eligibility criteria).

Motor Vehicle Registration Fee Reduction and Indexation Freeze

The registration fee and traffic improvement fee components of motor vehicle registration have been reduced for all light vehicles for 12 months by 20%, and indexation has been frozen for the registration fee and traffic improvement fee components of motor vehicle registration in 2024-25.

Western Australia

Increase in first home buyer stamp duty exemption threshold

First home buyer transfer duty concession thresholds for established homes increased from \$430,000 to \$450,000 for a full exemption and from \$530,000 to \$600,000 for a duty concession. The change applies to agreements entered into from 9 May 2024.

Removal of the per kilometre road user charge on electric vehicles

The per kilometre road user charge on electric, hydrogen or plug-in electric vehicles registered in WA, which was set to apply from 1 July 2027, has been removed following the High Court decision in the *Vanderstock* case.

South Australia

Removal of property value thresholds for first home buyer stamp duty relief

The property value stamp duty thresholds have been removed for eligible first home buyers who enter into a contract to purchase a new home or vacant land to build a new home on or after 6 June 2024. This effectively abolishes stamp duty for these buyers.

Removal of property value cap for first home owner grant

The property value cap for the \$15,000 first home owner grant (FHOG) has been removed for transactions on or after 6 June 2024.

Bulk billing exemption introduced for general practitioners

The SA Government has announced a payroll tax exemption on the wages of general practitioners (GPs) related to bulk billed services from 1 July 2024.

The exemption is calculated based on the proportion of bulk billed items relative to the total number of billed items by GPs. This percentage deduction is applied against the medical practices' total annual GP wages bill. The exemption applies to the wages of a GP, registered or on a pathway to registration as a specialist GP with the Medical Board of Australia, whether they are engaged by the clinic or practice as an employee or a contractor. It will not apply to the wages of any other staff employed in a medical practice.

Tasmania

Change to first home buyer concession for established homes

The 50% duty concession for eligible first-home buyers for established homes valued at up to \$600,000 has been replaced by a 100% duty exemption for established homes valued at up to \$750,000 which applies from 18 February 2024 until 30 June 2026 inclusive.

New pre-completion duty concession for new apartments and units

A new pre-completion duty concession provides a 50% reduction of property transfer duty for eligible buyers of new apartments and units (either off-the-plan or under construction) valued at up to \$750,000 which applies for two years from 1 July 2024 to 30 June 2026 inclusive.

Extension of the pensioners downsizing duty concession

The 50% duty concession for eligible pensioners selling their existing home (valued up to \$600,000) to downsize to a new home or unit at a lower cost has been extended by 12 months to 30 June 2025 inclusive.

Extension of the land tax exemptions for newly constructed rental properties and former short-stay accommodation premises made available for long-term rental

The existing three-year land tax exemption for all newly constructed housing made available for long term rental and the existing one-year land tax exemption for short-term visitor accommodation converted to long term rental has been extended for two years to 30 June 2026 inclusive.

Extension of the payroll tax rebate scheme for youth employees and apprentices and trainees

The payroll tax rebate for apprentices, trainees and youth employees (in all industries) has been extended by one year to 30 June 2025 inclusive.

Increase to the land tax tax-free threshold by \$25,000

The land tax tax-free threshold has been lifted from \$99,999.99 to \$124,999.99. This means that all General Land valued at \$125,000 and above will be subject to land tax from 1 July 2024.

The special land tax rate for clubs has also been adjusted to reflect the increase to the land tax tax-free threshold.

Northern Territory

Changes to payroll tax

From 1 July 2025, the payroll tax tax-free threshold will increase from \$1.5 million to \$2.5 million and the maximum annual deduction amount will increase from \$1.5 million to \$2.5 million.

Ungrouped employers or payroll tax groups with 2024-25 taxable Australian wages of \$2.5 million or less will receive a waiver of payroll tax in respect of liabilities incurred between 1 January 2025 to 30 June 2025.

From 1 July 2025, apprentice and trainee wages will be exempted from payroll tax. The trainee exemption will only apply if, immediately before commencing the traineeship, the trainee had been employed by the employer for a continuous period of 3 months or more for (for full time employees) or 12 months or more (for part-time or casual employees).

HomeGrown Territory and FreshStart New Home grants

From 1 October 2024 to 30 September 2025, the First Home Owner Grant will be increased to provide \$50,000 for first home buyers to build or buy a new home, and expanded to provide \$10,000 for first home buyers to buy an established home. The First Home Owner Grant will be known as the HomeGrown Territory grant during this period. A new homeowner grant, the FreshStart New Home grant, will provide \$30,000 for non-first home buyers to build or buy a new home.

Applicants under both schemes must occupy the home as their principal place of residence for 12 months rather than the standard 6 months requirement.

From 1 October 2025, the First Home Owner Grant will revert to the pre-1 October 2024 version (\$10,000 for first home buyers to build or buy a new home) and the FreshStart New Home grant will cease.

Racing and Wagering Levy

From 1 July 2024, betting exchange and sports bookmaker licensees must pay a monthly levy of 0.05% in respect of gross profits from the previous month, less allowed deductions. Revenue collected from the levy will be hypothecated into the newly established Racing and Wagering Fund, which will be used to offset the costs of regulating racing and wagering in the Northern Territory.

Freeze on motor vehicle registration

The registration component of light vehicle registration fees will be frozen for 2025-26.

Free 12-months driver licence

From 1 January 2025 to 30 June 2025, open driver licence renewals will automatically include an extra 12 months at no extra cost. If an open licence does not require renewal during the period, the holder can apply to have an extra 12 months added to the term of the licence at no cost.

Australian Capital Territory

New land tax threshold

On 1 July 2024, a new land tax threshold at \$1 million average unimproved value and revised marginal tax rates came into effect.

New short-term rental accommodation levy

From 1 July 2025, a new Short-Term Rental Accommodation levy will be introduced to apply at a rate of 5% of a short-term rental property's gross revenue.

Bring forward of payroll tax surcharge for large national and multi-national businesses

The ACT Government brought forward the introduction of a payroll tax surcharge for large national and multi-national businesses operating in the ACT by one year, to 2024-25, and will increase the surcharge in 2025-26, to result in:

- 2024-25 a 0.25 percentage point surcharge for businesses with Australia-wide wages above \$50 million and a 0.5 percentage point surcharge for businesses with Australia-wide wages above \$100 million; and
- 2025-26 onwards a 0.5 percentage point surcharge for businesses with Australia-wide wages above \$50 million and a 1 percentage point surcharge for businesses with Australia-wide wages above \$100 million.

Universities who have a campus in the ACT will not be subject to the additional payroll tax surcharge.

The payroll tax threshold will remain at \$2 million.

Payroll tax GPs exemption

From 1 July 2025, income earned by GPs for bulk-billed services will be exempt from payroll tax.

Restoration of single set of tax rate for all commercial properties

From 2025-26, a single set of tax marginal tax rates for all commercial properties rates charges will be restored.

This measure will fully restore the revenue being forgone every year because of the freeze in average rates for average unimproved value properties of \$2 million or below in 2020-21 as part of the Government's COVID-19 Economic Survival Package. This freeze was implemented through lower tax rates for these properties, which will have remained in place for five years.

Reducing stamp duty for owner-occupiers

The ACT Government has introduced the following measures to expand stamp duty concessions for owner-occupiers:

Home Buyer Concession Scheme

- On 1 July 2024, the Home Buyer Concession Scheme (HBCS) income eligibility threshold increased from \$170,000 to \$250,000, and the additional income allowance per child increased from \$3,330 to \$4,600.
- From 1 July 2024, people fleeing domestic and family violence have been able to access the HBCS without regard to their previous property holdings or the income of the alleged perpetrator.
- On 1 July 2024, the definition of income for eligibility for the HBCS changed to 'taxable income' and homebuyers are now required to have not held an interest in property in the previous five years to be eligible for the concession.

Expansion of the Off-the-plan Unit and RZ1 Duty Exemption

- On 1 July 2024, the property price thresholds for the Off-the-plan unit and RZ1 unit duty exemptions, temporarily increased to \$1 million. This will remain in effect until 30 June 2025.

Pensioner and Disability Duty Concession Scheme

- From 1 July 2024, the Pensioner Duty Concession Scheme and Disability Duty Concession Scheme provides a full concession up to \$34,270 of duty on a \$1 million purchase.

New Severe Disability Duty exemption

- A new stamp duty exemption for persons with severe disability and their carers will commence from 1 July 2025.

Tax schedule – financial year 2024-25

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll Tax:								
Basic Flat Rate:	5.45%	Metropolitan rate: 4.85% Regional rate: 1.2125%	4.75% (for businesses with annual taxable wages \$1.3m-\$6.5m) 4.95% (for businesses with annual taxable wages >\$6.5m)	5.50%	4.95%	Top marginal rate: 6.1%	5.50%	6.85% With the exception of eligible universities with a campus in the ACT: a 0.25 ppt annual surcharge for businesses with Australia-wide wages above \$50m and a 0.5ppt annual surcharge for businesses with Australia-wide wages above \$100m.
Method of Calculation of Tax:	Single marginal rate.	Two single marginal rates: metropolitan and regional. Two surcharges: A Mental Health and Wellbeing Surcharge and a COVID-19 Debt Temporary Payroll Tax Surcharge, which are calculated on the same basis. Both surcharges apply to businesses with annual taxable wages above \$10m, or monthly taxable wages above \$833,333. An additional rate for both surcharges applies if wages exceed \$100M, with a second monthly threshold of \$8,333,333.	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.
Tax Scale and Small Business Concession:	First \$1.2m exempt.	For 1 July 2024 – 1 July 2025: The payroll tax-free threshold is \$900,000 for annual returns and \$75,000 for monthly returns.	First \$1.3m exempt. For payrolls \$1.3m up to \$10.4m: Deduction of \$1.3m reducing by \$1.00 for every \$7.00	First \$1.0m exempt. For payrolls of \$1.0m to \$7.5m: Deduction of \$1.0m reducing by \$1.00 for every \$6.50	First \$1.5m exempt. For payrolls between \$1,500,001 - \$1.7m: Variable rate*	First \$1.25m exempt.	Before 1 July 2025 First \$1.5m exempt. For payrolls over \$1.5m to \$7.5m:	First \$2m exempt.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll tax (continued):		<p>From 1 July 2025: The tax-free threshold is \$1m for annual returns and \$83,333 for monthly returns.</p> <p>From 1 July 2024: employers and groups with total annual taxable Australian wages between \$3m and \$5m are subject to a reduced deduction / tax-free threshold, where the deduction / tax-free threshold is subject to a degree of phasing out. The phase out rate for the financial year commencing on 1 July 2024 is 45%, and for the financial year commencing on 1 July 2025 and each subsequent financial year is 50%.</p> <p>Employers and groups with total annual taxable Australian wages above \$5m are not eligible for any deduction / tax-free threshold.</p> <p><u>Mental health and wellbeing surcharge</u></p> <p>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%.</p> <p><u>COVID-19 debt temporary payroll tax surcharge</u> Commenced on 1 July 2023, and will apply for</p>	<p>payroll that exceeds \$1.3m.</p> <p>No deduction for payrolls of \$10.4m or more.</p> <p><u>Mental health levy</u></p> <p>A mental health levy applies, payable by employers (or groups of employers), to total yearly Australian taxable wages (for payroll tax purposes) over \$10m. The levy is applied as follows:</p> <p>0.25% of the employer's taxable wages, to the extent that the employer's total yearly Australian taxable wages for a financial year exceed \$10m; plus</p> <p>An additional 0.5% of the employer's taxable wages, to the extent that the employer's total yearly Australian taxable wages for a financial year exceed \$100m.</p>	<p>by which the payroll exceeds \$1.0m.</p> <p>No deduction for payrolls of \$7.5m or more.</p>	<p>Over \$1.7m: $4.95\% \times (\text{annual payroll} - \\$600,000)$</p> <p>*where the variable rate is: $(\text{Annual payroll} - \\$1.5\text{m}) / \\$200,000 \times 4.95\% \times (\text{Annual payroll} - \\$600,000)$.</p>		<p>Deduction of \$1.5m reducing by \$1.00 for every \$4.00 of payroll that exceeds \$1.5m.</p> <p>No deduction for payrolls of \$7.5m or more.</p> <p>From 1 July 2025 First \$2.5m exempt.</p> <p>For payrolls over \$2.5m to \$7.5m: Deduction of \$2.5m reducing by \$1.00 for every \$2.00 of payroll that exceeds \$2.5m.</p> <p>No deduction for payrolls of \$7.5m or more.</p>	

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		10 years until 30 June 2033 as follows: Annual taxable wages above \$10m: 0.5% Annual taxable wages above \$100m: additional 0.5%.						
Employer payments included in the tax base	Wages, allowances, employer superannuation contributions, salary sacrifice, attributed income, contractors' 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.	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.	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.	Employer superannuation contributions, eligible termination payments, grossed up value of fringe benefits.	Employer superannuation contributions, eligible termination payments, grossed up value of fringe benefits.	Employer superannuation contribution, eligible termination payments, grossed-up value of fringe benefits.	Wages 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.	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.
Employer payments NOT included in the tax base	Various exemptions apply including wages paid for maternity, paternity or adoption leave, Commonwealth paid parental leave, emergency service volunteers, defence personnel, certain wages paid to contractor GPs providing bulk-billing services in medical clinics (up to 4 September 2024), certain	Some 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	Apprentices / trainees wages performing services as an apprentice/trainee, not for profit and government wages. 50% rebate on wages paid to apprentices and trainees extended until 30 June 2025. 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	Various exemptions apply, primarily for charitable and religious institutions, government departments and public hospitals and schools.	Nil.	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	Various exemptions apply including parental or adoption leave, Commonwealth paid parental leave, emergency service volunteer wages, defence force reserves leave, bona fide redundancy payments and certain wages paid by eligible non-profit entities. Apprentice and trainee wages are also exempt from 1 July 2025.	Approved not-for-profit Group Training Organisations are exempt from paying payroll tax on the wages of trainees and apprentices for the full term of an approved training contract, which can be up to four years. New starter wages are exempt for up to 12 continuous months while receiving eligible training in the industry or occupation.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>wages paid under the Jobs Plus program, and Indigenous persons under a Community Development Employment Project. Non-profit organisations that are religious institutions, charitable organisations, public benevolent institutions, some local council businesses are also not included.</p> <p>Rebates equal to the amount of payroll tax paid apply to apprenticeships and new entrant traineeships approved by Training Services NSW. From 4 September 2024, rebates also apply for certain wages paid to contractor GPs providing bulk billing services in medical clinics that meet requisite bulk billing thresholds (80% for metropolitan Sydney and 70% for the rest of NSW), in addition to GPs providing services to veterans that are paid in full by the DVA.</p>	<p>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>an employer's taxable wages in an eligible period. The rebate is in addition to the exemption for wages paid to apprentices and trainees. Regional rate discount of 1% off the relevant rate until 30 June 2030 if the business meets the criteria to be classed as a regional employer. From 2024-25, businesses that pay Queensland taxable wages of \$350m or more on an annual basis will not be eligible for the discount. From 1 December 2024, wages paid by a medical practice (other than a hospital) to a contracted or employee general practitioner are exempt.</p>			<p>leave payments; in respect of wages in any period when an employee was taking part in bushfire fighting activities as a volunteer member of a fire brigade; or wages in respect of any period when he or she was engaging in emergency management or rescue and retrieval operations as a volunteer emergency management worker. 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>		

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Reference Period:	Receipts may relate to wages in the previous month, quarter or year, depending on the size of the taxpayer's annual taxable wages. The July return includes an annual reconciliation.	Payments are due on the 7 th 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.	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.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Payroll tax is due to be paid within 21 days after the end of the month in which those wages were paid or payable.	Receipts relate to the previous month's payroll. The June return, payable in July, includes an annual adjustment.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transaction Taxes:								
TRANSFER DUTY:								
Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified.	<p><u>General duty rates</u></p> <p>\$0 - \$17,000: 1.25% (minimum \$20.00), \$17,000 - \$36,000: \$212+1.50%, \$36,000 - \$97,000: \$497+1.75%, \$97,000 - \$364,000: \$1,564+3.50%, \$364,000 - \$1,212,000: \$10,909+4.50%, Over \$1,212,000: \$49,069+5.50% For residential land over \$3,636,000 a premium rate of: \$182,389+7.00% applies.</p> <p><u>Foreign purchases of residential properties:</u></p> <p>Surcharge of 9% from 1 January 2025 and of 8% up to 31 December 2024 of the value of residential property purchased by a foreign person.</p>	<p><u>General duty rates</u></p> <p>\$0-\$25,000: 1.40%, \$25,001-\$130,000: \$350 + 2.4% of dutiable value in excess of \$25,000 \$130,001-\$960,000: \$2,870 + 6.0% of dutiable value in excess of \$130,000 \$960,000 - \$2,000,000: 5.5% of total dutiable value. Over \$2,000,000: \$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></p> <p>\$0-\$25,000: 1.40% \$25,001-\$130,000: \$350 + 2.4% of dutiable value in excess of \$25,000 \$130,001-\$440,000: \$2,870 + 5.0% of dutiable value in excess of \$130,000 \$440,001-\$550,000: \$18,370 + 6.0% of dutiable value in excess of \$440,000 \$550,001-\$960,000: \$28,070 + 6.0% of dutiable value in excess of \$550,000 \$960,000 - \$2,000,000: 5.5% of total dutiable value. Over \$2,000,000: \$110,000 + 6.5% of dutiable value in excess of \$2,000,000</p>	<p><u>General duty rates</u></p> <p>\$0-\$5,000: Nil \$5,000.01-\$75,000: 1.50% \$75,000.01-\$540,000: \$1,050+3.50% \$540,000.01-\$1,000,000: \$17,325+4.50% Over \$1,000,000: \$38,025+5.75%</p> <p><u>Additional foreign acquirer duty</u></p> <p>Additional 8% of the dutiable value of the relevant transaction (in relation to interest of foreign acquirer).</p>	<p><u>General duty rates</u></p> <p>\$0-\$120,000: 1.90% \$120,001-\$150,000: \$2,280+2.85% \$150,001-\$360,000: \$3,135+3.80% \$360,001-\$725,000: \$11,115+4.75% Over \$725,000: \$28,453+5.15%</p> <p><u>Foreign Transfer Duty Surcharge</u></p> <p>Since 1 January 2019, a 7% foreign transfer duty surcharge has applied to purchases of Western Australia residential property by foreigners, including individuals, corporations and trusts. The surcharge is in addition to transfer duty payable.</p>	<p><u>General duty rates:</u></p> <p>\$0-\$12,000: 1.00% \$12,001-\$30,000: \$120+2.00% \$30,001-\$50,000: \$480+3.00% \$50,001-\$100,000: \$1,080+3.50% \$100,001-\$200,000: \$2,830+4.00% \$200,001-\$250,000: \$6,830+4.25% \$250,001-\$300,000: \$8,955+4.75% \$300,001-\$500,000: \$11,330+5.00% Over \$500,000: \$21,330+5.50%</p> <p>No duty payable on non-residential, non-primary production land.</p> <p><u>Foreign purchases of residential properties:</u></p> <p>Surcharge of 7% of the value of residential property purchased by a foreign person.</p>	<p><u>General duty rates:</u></p> <p>\$0-\$3,000: \$50 \$3,001-\$25,000: \$50+1.75% \$25,001-\$75,000: \$435+2.25% \$75,001-\$200,000: \$1,560+3.50% \$200,001-\$375,000: \$5,935+4.00% \$375,001-\$725,000: \$12,935+4.25% Over \$725,000: \$27,810+4.50%.</p> <p><u>Foreign Investor Duty Surcharge (FIDS)</u></p> <p>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><u>General duty rates:</u></p> <p>\$0-\$525,000: Duty calculated by the formula: $D=(0.06571441 \times V^2) + 15V$ Where: D = duty payable in \$ V = 1/1000 dutiable value \$525,000 – under \$3m: 4.95% of dutiable value. \$3m – under \$5m: 5.75% of dutiable value. \$5m and over: 5.95% of dutiable value.</p>	<p><u>General duty rates</u> (Eligible Owner Occupier Transaction):</p> <p>\$0-\$260,000: 0.40% \$260,001-\$300,000: \$1,040+2.20% \$300,001-\$500,000: \$1,920+3.40% \$500,001-\$750,000: \$8,720+4.32% \$750,001-\$1,000,000: \$19,520+5.90% \$1,000,001-\$1,455,000: \$34,270+6.40% Over \$1,455,000: 4.54% of total value</p> <p><u>General duty rates</u> (Non-Eligible Owner Occupier Transaction):</p> <p>\$0-\$200,000: 1.20%, \$200,001-\$300,000: \$2,400+2.20%, \$300,001-\$500,000: \$4,600+3.40%, \$500,001-\$750,000: \$11,400+4.32%, \$750,001-\$1,000,000: \$22,200+5.90%, \$1,000,001-\$1,455,000: \$36,950+6.40%, Over \$1,455,000: 4.54% of total value.</p> <p><u>Commercial duty rates:</u></p> <p>Less than or equal to \$1,900,000: Nil Over \$1,900,000: 5.00% of total value.</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<u>Foreign purchases of residential properties:</u> An additional 8% of the dutiable value of the property before any concessions are applied.						
Non-Real Business Property:	Nil.	Nil.	Dutiable non-land business assets include goodwill, some statutory business licences, intellectual property, trading stock.	General rate of duty applies.	Nil.	Nil.	Nil.	Nil.
Reference Period:	Payment is due within 3 months of the transfer of dutiable property or, where the transfer is effected by written instrument, within 3 months of execution of the instrument. For owner-occupiers purchasing off-the-plan, payment of duty may be delayed by up to 12 months, pending completion of the property.	Payments are due within 30 days of execution of instrument.	Payments are generally due within 30 days of the date of assessment.	Documents to be lodged within 2 months of execution and payment required within 1 month of the issue of the assessment notice.	Payments due within 2 months of execution of instrument.	Payments due within 3 months after the liability to pay the duty arises.	Payments due within 60 days of instrument being executed, except for eligible conditional agreements where payment is due from the earliest of: (a) 60 days upon which all relevant conditions are satisfied; (b) 60 days from date conveyee has right to possession of property; (c) 60 days from a sub-sale; (d) date specified by written notice by the Commissioner; (e) (i) 24 months after execution for off-the-plan or subdivision agreement; or (ii) 12 months after agreement first executed.	Liability arises on execution but not to be paid until after registration. Documents to be lodged with Registrar General within 14 days after settlement. Payments due within 14 days after registration under <i>Land Titles Act 1925</i> .
HOME PURCHASE ASSISTANCE:								
Home Purchase Assistance:	<u>First Home Buyers Assistance Scheme</u> From 1 July 2017, eligible first home buyers are exempt from duty on the purchase of:	<u>First home buyers Stamp Duty Concession/ Exemption</u> First home buyers purchasing a home valued up to \$600,000 are exempt from land transfer duty. A concession will apply	<u>For Homes (not first)</u> Concessional rate of 1% for values up to \$350,000 plus scheduled transfer duty on the excess. <u>For First Homes</u>	<u>First Home Owner Grant</u> 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	<u>First Home Owner Grant</u> \$15,000 for the purchase or construction of eligible new homes. <u>First Home Stamp Duty Concession</u>	<u>First Home Owner Grant</u> \$10,000 for eligible purchasers of new homes (for example a spec home), homes off the plan and owner/builder homes purchased on or after 1 July 2024.	<u>First Home Owner Grant</u> For contracts signed before 1 October 2024 or after 30 September 2025, a \$10,000 grant is available for first home buyers to build or buy a new home.	<u>Home Buyer Concession Scheme</u> 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

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):	<ul style="list-style-type: none"> a new or existing home (including off-the-plan purchases) valued up to \$650,000 (with the benefit phasing out at \$800,000) vacant land intended as the site of a new home valued up to \$350,000 (with the benefit phasing out at \$450,000). <p>From 1 July 2023, the First Home Buyers Assistance Scheme property thresholds were increased to:</p> <ul style="list-style-type: none"> from \$650,000 to \$800,000 for a full duty exemption, and from \$800,000 to \$1m for a concessional duty rate. <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>First Home Buyer Choice</p> <p>The NSW Government closed</p>	<p>on a sliding scale for first homes valued between \$600,000 and \$750,000.</p> <p>Pensioner Concession/Exemptions:</p> <p>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 card holders. Where the home is purchased jointly with another person/people, at least one concession cardholder must own 25% for the purchase to be eligible. An individual can only receive this concession/exemption once.</p> <p>Principal Place of Residence Concession:</p> <p>See tax schedule above.</p> <p>First Home Owner Grant (FHOG):</p> <p>First home buyers of new homes throughout Victoria are eligible for a \$10,000 grant on purchases valued up to \$750,000.</p> <p>Off-the-plan Duty Concession</p>	<p>In addition to the homes concession:</p> <p>Where the unencumbered value of home is \$709,999.99 or less: up to \$17,350 rebate.</p> <p>Where the unencumbered value of home is \$710,000-\$799,999.99 and consideration not less than the unencumbered value: \$15,615 rebate which reduces by \$1,735 for every \$10,000 above \$710,000.</p> <p>Where unencumbered value is \$800,000 or more: No additional concession beyond home concession.</p> <p>First Home Vacant Land</p> <p>Concession of up to \$10,675 applies on land with an unencumbered value up to the value of \$359,999.99, with the concession reducing by \$710 for every \$10,000 above \$360,000 up to and including \$499,999.99.</p> <p>First Home Buyer New Build Exemption</p> <p>From 1 May 2025, a full exemption from transfer duty will apply to first home buyers who purchase a new home, or vacant</p>	<p>below the 26th parallel or \$1,000,000 above the 26th parallel.</p> <p>The Home Buyers Assistance Account provides a grant of up to \$2,000 for the incidental expenses of first home buyers who purchase an established or partially build home valued up to \$500,000 through a licenced real estate agent.</p> <p>First Home Buyers Stamp Duty Concession/Exemption</p> <p>First home buyers are exempt from transfer duty on the purchase of homes valued at \$450,000 or less. The exemption phases out between \$450,000 and \$600,000.</p> <p>First home buyers who buy vacant land valued at \$300,000 or less are exempt from transfer duty. The exemption phases out between \$300,000 and \$400,000.</p> <p>Off-the-plan transfer duty concession</p> <p>For new residential dwellings in multi-tiered strata schemes, purchase contracts signed before construction commences, the concession provides a full duty exemption for apartments valued up</p>	<p>Full stamp duty relief for eligible first home buyers who purchase an eligible new home or vacant land on which a new home will be built.</p>	<p>First home buyers of established homes duty exemption</p> <p>A 100% property transfer duty exemption for eligible first home buyers of an established home, which has a dutiable value of \$750,000 or less for property purchased between 18 February 2024 and 30 June 2026.</p> <p>Pensioner downsizing to a new home duty concession</p> <p>A 50% property transfer duty concession 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 up until and including 30 June 2025.</p> <p>New pre-completion duty concession for new apartments and units (new off the plan apartment or unit duty concessions)</p> <p>A 50% property transfer duty concession to buyers of a new apartment or unit off-plan or under construction valued at up to \$750,000. The duty concession is in place for two years from 30 June 2024 to 30 June 2026.</p>	<p>HomeGrown Territory and FreshStart New Home grants</p> <p>For contracts signed between 1 October 2024 and 30 September 2025:</p> <ul style="list-style-type: none"> the First Home Owner Grant (known as the HomeGrown Territory grant during this period) provides \$50,000 for first home buyers to build or buy a new home, or \$10,000 for first home buyers to buy an established home the FreshStart New Home grant provides \$30,000 for non-first home buyers to build or buy a new home. <p>Successful applicants must occupy the home as their principal place of residence for a period of 12 months.</p> <p>House and Land Package Exemption</p> <p>An exemption from stamp duty is 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 until 30 June 2027.</p>	<p>valued up to \$1m. Rate of duty is 6.4% of the dutiable value between \$1m and \$1.455m. The maximum concession amount is capped at \$34,270.</p> <p>Off-The-Plan Unit Owner Occupier Concession</p> <p>There is no stamp duty on off-the-plan unit titled property owner occupier purchases up to \$1,000,000.</p> <p>RZ1 Unit Duty Concession</p> <p>A duty exemption is available for the first transfer of unit titled properties on residential suburban zoned (RZ1) blocks with a dutiable value of \$1,000,000 or less that have been newly subdivided.</p> <p>Pensioner Duty Concession Scheme</p> <p>Available for purchases where at least one transferee is an eligible pensioner, and a property is being purchased on the sale of the former property. No duty is payable by eligible transferees on the purchase of a property valued up to \$1,000,000, for purchases between \$1m and \$1.455m a rate of duty of 6.4% of the dutiable value over \$1m, and for purchases over \$1.455m a rate of 4.54% of the dutiable value, less \$34,270.</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):	<p>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 continue paying annual property tax until they sell the property.</p> <p>For property contracts dated between 11 November 2022 and 30 June 2023, eligible first home buyer purchasing a home valued up to \$1.5m were able to choose to pay an annual property tax instead of transfer duty, conditional on completing a 6-month residence requirement. A first home buyer who purchased vacant land valued up to \$800,000 on which they intend to build a home was also given the choice of paying transfer duty or property tax.</p> <p>In 2023-24, property tax payable by the first home buyer was indexed to a rate of \$437.85 + 0.339% of (unimproved) land value while the home is owner-occupied or \$1,641.95 + 1.244%</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>A temporary off-the-plan concession is available for contracts entered between 21 October 2024 and 21 October 2025, inclusive. This concession is available for purchases of dwellings in a strata subdivision, such as apartments, townhouses, and units, and is available to all purchasers, including investors, companies, and trusts. There is no price threshold and no requirement to be eligible for the first home buyer or principal place of residence concession.</p>	<p>land on which to build a new home, regardless of the unencumbered value of the home or land purchased.</p> <p><u>Queensland First Home Owner Grant</u></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 outside of this period.</p>	<p>to \$650,000, phasing to a 50% concession for apartments valued at \$750,000 or more.</p> <p>For purchase contracts signed after construction commences but before construction is completed, a 75% duty concession applies to apartments valued up to \$650,000, phasing to a 37.5% concession for apartments valued at \$750,000 or more.</p> <p>Both concessions are capped at \$50,000.</p> <p><u>Principal place of residence concession</u></p> <p>The purchaser of a principal place of residence (or a business property) valued at no more than \$200,000 is entitled to a concessionary rate of transfer duty. The concessional rate of 1.50% is applied to values between \$0 and \$120,000 and from values above \$120,000 to \$200,000 transfer duty is \$1,800 + 4.04%.</p>				<p><u>Pensioner Duty Deferral Scheme</u></p> <p>Provides for pensioners acquiring a property as a principal place of residence the opportunity to defer payment of conveyance duty.</p> <p><u>Disability Duty Concession Scheme</u></p> <p>Provides full exemption from conveyance duty for certain NDIS participants with a long term and permanent disability purchasing a principal place of residence if the dutiable value of the property is up to \$1m. For purchases between \$1m and \$1.455m a rate of duty of 6.4% of the dutiable value over \$1m, and for purchases over \$1.455m a rate of 4.54% of the dutiable value, less \$34,270.</p> <p><u>Special Disability Trust Duty Exemption</u></p> <p>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><u>Land Rent Scheme</u></p> <p>Allows eligible low to moderate income households to rent land from the ACT Government rather than purchase outright. Rent</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p>of land value otherwise.</p> <p><u>First Home Owner Grant (FHOG)</u></p> <p>From 1 July 2017, conditional on completing a 12-month residence requirement (6-months for contracts signed before 1 July 2023), eligible first homeowners may apply for a FHOG of \$10,000 for:</p> <ul style="list-style-type: none"> • a new home, built by an owner builder or constructed under a comprehensive building contract, where the combined value of the home and land does not exceed \$750,000; or for • the purchase of a newly built home valued up to \$600,000. 							<p>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><u>Duty Deferral</u></p> <p>Allows eligible recipients to defer duty of \$1,000 or more for up to 10 years at the market interest rate. Transferees must be purchasing a property of \$1m or less and be eligible for either the First Home Owner Grant or the Home Buyer Concession Scheme.</p>
LAND RICH / LANDHOLDER DUTY:								
Applies to the acquisition of an interest in a company or trust with landholdings exceeding a specified value threshold, where that acquisition gives the acquirer an interest in the landholdings exceeding a	<p><u>Threshold land value:</u> Unencumbered land value of \$2,000,000.</p> <p><u>Acquisition threshold:</u> Before 1 February 2024</p> <ul style="list-style-type: none"> • 90% for a public landholder (listed company, or listed or widely held trust) • 50% for a private (i.e. any other) landholder. 	<p><u>Threshold land value:</u> \$1,000,000 unencumbered land value.</p> <p><u>Acquisition threshold:</u> 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</p>	<p><u>Threshold land value:</u> \$2,000,000 unencumbered land value.</p> <p><u>Land rich proportion:</u> not applicable.</p> <p><u>Landholder duty</u> will apply on acquisitions of:</p> <ul style="list-style-type: none"> • 50% or more of an unlisted company holding land in Queensland worth \$2m or more, 	<p><u>Threshold land value:</u> \$2,000,000 unencumbered land value.</p> <p><u>Land rich proportion:</u> Not applicable.</p> <p><u>Rate:</u> general rate of transfer duty, plus foreign buyer duty surcharge of 7% if applicable.</p> <p><u>Landholder duty</u> applies on acquisitions</p>	<p><u>Threshold land value:</u> No threshold.</p> <p><u>Acquisition threshold:</u> When a 'prescribed interest' acquired, or a prescribed interest' increases. 'Prescribed interest' is:</p> <ul style="list-style-type: none"> • 50% or more of interest in private company or private unit trust scheme. • 90% or more interest in listed company or public unit trust scheme. 	<p><u>Threshold Land value:</u> \$500,000 unencumbered land value.</p> <p><u>Acquisition threshold:</u> 50% for a private company or private unit trusts; 90% for a public company or public unit trust.</p> <p><u>Rate:</u> the same as transfer duty, except for public landholders where duty is applied at a concessional rate of</p>	<p><u>Threshold land value:</u> unencumbered land value of \$500,000. Landholder model applies.</p> <p><u>Rate:</u> the same as transfer duty.</p> <p>Applies to a 'relevant acquisition' which is:</p> <ul style="list-style-type: none"> • an acquisition of a significant interest • an acquisition that when aggregated with other interests 	<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 \$1,900,000 (previously \$1,800,000).</p> <p>Landholding entitles are private companies or private unit trust schemes.</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
specified proportion.	<u>Acquisition threshold: On or after 1 February 2024</u> • 20% for a private landholder that is a private unit trust (other than a wholesale unit trust or imminent wholesale unit trust) • 50% for any other private landholder (private company, wholesale unit trust, imminent wholesale unit trust) • 90% for a public landholder (listed company, or listed or widely held trust). <u>Rate:</u> • For public and private landholders, the same as the general rate for transfer duty.	economic benefits or entitlements in respect of the landholder, and control over the landholder. <u>Rate:</u> generally, the same as transfer duty, however this can vary depending on a number of factors, including the nature of the landholding.	• 90% or more of a listed company or listed unit trust holding land in Queensland worth \$2m or more. <u>Rate:</u> the same as transfer duty except for acquisitions in listed entities which are generally subject to 10% of the standard transfer duty rates. <u>Additional foreign acquirer duty (AFAD)</u> Additional 8% of the dutiable value of the relevant acquisition (relating to the foreign acquirer and residential land).	of: • 50% or more of an unlisted company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more, • 90% or more of a listed company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more.	<u>Rate:</u> 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.	10% of the standard duty charged under the transfer duty rate.	constitutes a significant interest • an acquisition of any further interest. A significant interest in a listed corporation or listed unit trust scheme is: • for a merger vesting of shares – an entitlement to 50% or more of the corporation's or unit trust scheme's property • otherwise – an entitlement to 90% or more of the corporation's or unit trust scheme's property. A significant interest in all other corporations or unit trust schemes is: an entitlement to 50% or more of the corporation's or unit trust scheme's property.	<u>Land rich proportion:</u> Not applicable. <u>Rate:</u> same as commercial transfer duty rates.
MOTOR VEHICLE REGISTRATION DUTY:								
Based on the dutiable value of the vehicle being the greater of the consideration given or the market value of vehicle:	<u>Passenger Vehicles \$0 – \$44,999:</u> \$3 for every \$100 or part thereof. <u>\$45,000 and over:</u> \$1,350 plus \$5 for every \$100 or part thereof over \$45,000.	<u>Green passenger car, All values</u> \$8.40 per \$200 or part thereof <u>Primary producer passenger car, All values</u> \$8.40 per \$200 or part thereof <u>New non-passenger motor vehicles, All values</u> \$5.40 per \$200 or part thereof <u>Non-passenger motor vehicles previously</u>	<u>Hybrid vehicle (with any number of cylinders) or electric vehicle:</u> Up to \$100,000 - \$2 for each \$100 (or part of \$100.) <u>1 to 4 cylinders or 2 rotors or steam vehicles:</u> Up to \$100,000 - \$3 for each \$100 (or part of \$100.) <u>5 or 6 cylinders or 3 rotors:</u>	<u>New and Used Heavy Vehicles:</u> 3.00%. Maximum duty: \$12,000. <u>New and Used Light Vehicles:</u> <u>\$0-\$25,000:</u> 2.75% <u>\$25,001-\$50,000:</u> *2.75%-6.50% <u>Over \$50,000:</u> 6.50%. *A sliding rate scale applies for vehicles valued between \$25,000 and \$50,000.	<u>Non-Commercial Vehicle:</u> <u>\$0-\$1,000:</u> 1.00% (min \$5) <u>\$1,001-\$2,000:</u> \$10 + 2.00% <u>\$2,001-\$3,000:</u> \$30 + 3.00% <u>Over \$3,001:</u> \$60 + 4.00% <u>Commercial Vehicle:</u> <u>\$0-\$1,000:</u> 1.00% (min \$5) <u>\$1,001-\$2,000:</u> \$10 + 2.00% <u>Over \$2,001:</u> \$30 + 3.00%.	<u>Passenger vehicles</u> <u>Under \$600:</u> \$20.00. <u>\$600-\$35,000:</u> \$3.00 per \$100 (or part) <u>\$35,000-\$40,000:</u> \$1,050+\$11.00 per \$100 (or part) in excess of \$35,000. <u>Over \$40,000:</u> \$4.00 for each \$100 (or part). <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.	<u>All Vehicles:</u> \$3.00 per \$100 or part thereof. Payable on the issue of a motor vehicle certificate of registration. <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	<u>Motor vehicles valued \$45,000 or less:</u> New and used Category AAA, new Category AA, new Category A, used eligible hybrid and used eligible plug-in hybrid electric vehicle: nil. New Category B vehicle and new motorcycle other than a Category AAA vehicle: \$1.00 for each \$100, or part of \$100.

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Motor vehicle registration duty (continued):		<p><u>registered in Victoria or elsewhere, All values</u></p> <p>\$8.40 per \$200 or part thereof</p> <p><u>Used non-passenger motor vehicle, All values</u></p> <p>\$8.40 per \$200 or part thereof</p> <p><u>Other passenger car</u></p> <p>\$0-\$80,567: \$8.40 per \$200 or part thereof</p> <p>\$80,567.01 - \$100,000: \$10.40 per \$200 or part thereof</p> <p>\$100,000.01 - \$150,000: \$14.00 per \$200 or part thereof</p> <p>More than \$150,000: \$18.00 per \$200 or part thereof</p>	<p>Up to \$100,000 - \$3.50 for each \$100 (or part of \$100.)</p> <p><u>7 or more cylinders:</u></p> <p>Up to \$100,000 - \$4.00 for each \$100 (or part of \$100).</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></p> <p>\$2.00 for each \$100 (or each part of \$100).</p> <p><u>Special vehicles (as defined e.g. forklifts, tractors, graders etc.)</u></p> <p>Flat rate of \$25.00.</p>			<p><u>Heavy Vehicles (mass>4.5 tonnes, excludes campervans)</u></p> <p>Under \$2,000: \$20.00. Over \$2,000: \$1.00 per \$100 or part of the dutiable value of the vehicle.</p> <p><u>Other vehicles</u></p> <p>Duty on other vehicles, including commercial vehicles (e.g. utilities, panel vans and buses)</p> <p>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>	the value of the concession at \$1,500).	<p>Non-rated vehicle: \$3.00 for each \$100, or part of \$100.</p> <p>New Category C vehicle: \$3.17 for each \$100, or part of \$100.</p> <p>New Category D vehicle: \$4.53 for each \$100, or part of \$100.</p> <p><u>Motor vehicles valued over \$45,000:</u></p> <p>New and used Category AAA, new Category AA, new Category A, used eligible hybrid and used eligible plug-in hybrid electric vehicle: nil.</p> <p>New Category B vehicle: \$450, plus \$2.00 for each \$100, or part of \$100 in excess of \$45,000.</p> <p>Non-rated vehicle: \$1,350, plus \$5.00 for each \$100, or part of \$100 in excess of \$45,000.</p> <p>New Category C vehicle: \$1,426.50, plus \$5.62 for each \$100, or part of \$100 in excess of \$45,000.</p> <p>New Category D vehicle: \$2,038.50, plus \$7.81 for each \$100, or part of \$100, in excess of \$45,000.</p> <p><u>Rating Categories</u></p> <p>Category AAA vehicle: 0g/km CO₂ that is a battery electric vehicle</p>

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								<p>or a hydrogen fuel cell vehicle.</p> <p>Category AA vehicle: 1-65g/km CO₂.</p> <p>Category A vehicle: 66-130g/km CO₂.</p> <p>Category B vehicle: 131-175g/km CO₂.</p> <p>Category C vehicle: 176-220g/km CO₂.</p> <p>Non-rated: a used vehicle that is not a battery electric vehicle, a hydrogen fuel cell vehicle, a used eligible hybrid vehicle or a used eligible plug-in hybrid electric vehicle. Or a new vehicle that does not have a combined CO₂.</p> <p>Category D vehicle: Over 221g/km CO₂.</p> <p>Duty on purchases and transfers of caravans and camper trailers exempt.</p> <p>Used eligible hybrid electric vehicles (hybrids) and plug-in hybrid electric vehicles (PHEVs) that are not motorcycles must have tailpipe emissions of no more than 130g/km of CO₂ to be subject to nil duty on establishment or transfer of the vehicle.</p>

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Reference Period:	Duty is payable at the time the motor vehicle is first registered or transferred.	Payments are due at the time of application or transfer of vehicle registration.	Payments are usually made at the time of application to register, or transfer registration of, a vehicle. Payment due within 30 days of the date of transfer/agreement.	Documents to be lodged within 7 days of exchange and payment required within 28 days of the issue of invoice.	Payments are due at time of application for registration or transfer of registration.	Duty is payable at the time the motor vehicle is registered or transferred.	Payable on the issue of a motor vehicle certificate of registration.	Payments are due at time of application for registration or transfer of registration.
MORTGAGES & LOAN SECURITY DUTY:								
Transfer of Mortgage Duty:	Nil.	Nil.	\$5.00 where: (a) transfer of mortgage solely over land in Qld or (b) where on transfer relates to multiple mortgages, the transfer of each mortgage.	Nil.	Nil.	Nil.	Nil.	Nil.
Mortgages & Loan Security Duty:	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
DEEDS OF SETTLEMENT:								
Deeds of Settlement:	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.	Nil.	General Transfer duty rates apply to declarations of trust over dutiable property.	\$20.00 or transfer duty rates if applicable.	Nil. Duty remains imposed at transfer duty rates on trust creations where trust holds dutiable property.
INSURANCE DUTY:								
Life Insurance: (Based on sum insured, except in SA):	\$0 - \$2,000: \$1.00 Over \$2,000: \$1.00 + 20c per \$200 or part thereof over the first \$2,000.	Nil.	Up to \$2,000: 0.05% Over \$2,000: 0.05% of the first \$2,000 + 0.10% of balance.	Nil.	1.50% of premium subject to duty. Exemptions: see exemptions below.	Up to \$2,000: 10c per \$200 or part. Over \$2,000: \$1.00 + 20c per \$200 or part of the sum in excess of \$2,000.	Nil.	Nil.
Term / Riders / Disability:	<u>Term or Temporary insurance:</u> 5% of first year's premium. <u>Group term insurance:</u> 5% of the first year's premium and 5% of the premium payable in any following year for	<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.

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	<p>each additional life covered.</p> <p><u>Life insurance riders:</u></p> <p>5% of the first year's premium.</p> <p><u>Trauma or disability:</u></p> <p>5% of premium paid.</p>							
General Insurance:	<p><u>Any general insurance other than type B or C:</u></p> <p>9% of the premium.</p> <p><u>Type B insurance including aviation, disability income, hospital and ancillary health benefits, motor vehicle and occupational indemnity insurance:</u></p> <p>5% of the premium.</p> <p><u>Type C insurance including crop and livestock insurance:</u></p> <p>2.50% of the premium on insurance policies taken out on or before 31 December 2017. From 1 January 2018, new crop and livestock insurance policies are exempt.</p>	<p>From 1 July 2024, insurance duty on premiums paid in relation to contracts of "business insurance" are gradually abolished over a 10-year period. The gradual abolition is affected by a reduction of 1% per annum to the rate of insurance duty until it is abolished from 1 July 2033 (e.g. 9% for 2024-25, 8% for 2025-26 etc).</p> <p>Business insurance is defined as general insurance that falls under certain classes of business specified in a Prudential Standard of defined terms for general insurance that is issued by the Australian Prudential Regulation Authority. The specified classes of business are:</p> <ul style="list-style-type: none"> • aviation • cyber (from 1 January 2025) • directors and officers (D&O) (from 1 January 2025) • employers' liability • fire and industrial special risks (ISR) • marine 	<p>9% of the premium for contracts of general insurance not mentioned below.</p> <p>5% of net premium for workers compensation.</p> <p>10c flat on compulsory 3rd party (CTP) motor vehicle insurance.</p>	<p>10% of gross premiums.</p> <p>10% of premiums on compulsory 3rd party insurance for motor vehicles.</p>	<p>11% of premium subject to duty.</p>	<p>10.0% of premiums.</p> <p>Mortgage insurance policy: 2% of the premium on the policy.</p> <p>Duty rate for an annuity: \$50.00 is chargeable on an annuity issued by a life company or purchased by a person from a life company.</p>	<p>10% of premiums (including indemnity insurance).</p>	<p>Nil.</p>

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		<ul style="list-style-type: none"> public and product liability professional indemnity (collectively, the Specified Classes of Business). <p>All other types of general insurance are subject to an insurance duty rate of 10% of policy premiums, including commission and GST.</p>						
Exemptions from general insurance duty:	Exempt insurance includes hospital or medical benefits insurance, annuities, workers compensation, compulsory 3rd party for motor vehicle, marine insurance, cargo insurance. Insurance taken out by or on behalf of certain non-profit and charitable organisations is exempt and certain general insurance taken out by eligible small businesses is also exempt. Further details are outlined in Chapter 8 Part 5 and 5A of the <i>Duties Act 1997</i> .	Exemptions include life insurance, workers' compensation, insurance for hospital or medical benefits; goods and merchandise, or the freight thereof, carried by land, sea and air; hulls of floating commercial vessels; crops which are being grown, harvested or stored; livestock; agricultural machinery; and insurance provided by traditional friendly societies.	Insurance premiums for hull of commercial vessel, goods in transit, health insurance and reinsurance between insurers. Premiums paid for policies of public liability insurance by "not for profit organisations" (note that exemption is provided under an administrative arrangement). Premiums for general insurance for property or undertaking of a charitable institution.	Policies covering transport of goods, commercial marine hulls, health insurance, workers' compensation insurance, life insurance, reinsurance, offshore risk insurance and insurance under the Defence Services Homes Insurance Scheme.	Premiums for reinsurance; under a private guarantee fidelity insurance scheme; for workers compensation for workers under 25; by registered medical benefits organisation; for commercial marine hull or goods carried by railway, road, air or sea or freight on such goods; multi-peril crop insurance. Where a company, person or firm does not carry on any insurance business in SA, but insures risks, contingencies or events in SA, stamp 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	Insurance covering property of the Crown; workers compensation; medical benefits insurance by a registered medical benefits organisation; insurance taken out by proprietor of medical establishment; freight of goods; reinsurance; public liability insurance; insurance taken out by a self-insurer to indemnify themselves from liability; insurance effected by a separate policy in a distinct sum against loss by fire on the tools, implements of work or labour wounded by any working mechanic, artificer, 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> .	Policies covering reinsurance, workers compensation, residential building insurance policies and fidelity certificates required under the Building Act, health insurance, transport of goods and commercial marine hulls.	Nil.

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Reference Period:	Payments relate to the previous month's premiums received. Due and payable by 21st of each month.	Payments relate to the previous month's transactions. Due by the 21st each month.	<p>The time it is payable may vary according to the type of insurance:</p> <p>General insurance: duty is payable when a premium is paid and the premium is received either in full or in part by the insurer.</p> <p>Life insurance: duty is payable each time a life insurer writes a contract of life insurance.</p> <p>Accident insurance: duty is payable each time net premiums are charged. Payments relate to the previous month's premiums received and are due by the 21st of the following month.</p>	Payments relate to the previous month's transactions.	<p>payment of an annuity.</p> <p>Payments relate to the previous month's transactions (for general insurance) and the previous calendar year's transactions (for life insurance).</p>	Payments relate to the previous month's transactions. Due on or before the 21st of each month.	Payments relate to the previous month's transactions.	N/A
LEASES OF LAND OR PREMISES DUTY (TENANCIES):								
Transfer of Lease:	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.	Nil.	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.	Lease of land – transfer duty is payable only when there is consideration (a premium) paid for the grant of the lease.	Transfer duty applies to the value of the lease.	Nil.	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>Duty is only payable on commercial lease agreement where a premium is paid for the lease (irrespective of the lease term).</p> <p>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% of the market rent over the term of the lease.</p>

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			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.					
Reference Period:	Payments are due within 3 months after duty becomes liable.	N/A	Grant, transfer or surrender of lease – as for transfer duty.	Payments relate to the previous month's transactions.	Payment is due within 60 days of execution of instrument.	N/A	Payments are due within 60 days of execution of instrument.	Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.
Leases of Land or Premises Duty - (Tenancies):	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
HEALTH INSURANCE LEVY / AMUBLANCE LEVY								
Health Insurance Levy:	From 1 April 2024 to 31 March 2025: \$1.77 per individual (single) per week and \$3.54 per week for families.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	From 1 January 2024: \$3.15 per individual (single) per week and \$6.30 per week for families.
Reference Period:	Payments due on the 15th day of the month.	N/A	N/A	N/A	N/A	N/A	N/A	Payments due on the 15th day of the month.
PARKING SPACE LEVY:								
Parking Space Levy:	From 1 July 2024, the annual parking space levy charged is as follows: Category 1: \$2,950 Includes districts of Sydney CBD, North Sydney and Milsons Point Category 2: \$1,050 Includes districts of Bondi Junction,	Car park owners and operators in the Melbourne CBD and selected surrounding areas are liable for the Congestion Levy. The levy applies to public and private car parks owned and/or operated in the previous calendar year unless an exemption or concession applies.	Nil.	\$1,278.20 p.a. per bay for non-residential parking (including tenant) within the Perth Parking Management Area (PPMA). \$1,223.20 p.a. per bay for long stay public parking within the PPMA. \$1,124.60 p.a. per bay for short stay public	Nil.	Nil	Nil.	Nil.

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	<p>Chatswood, Parramatta and St Leonards</p> <p>A map of the congestion levy zones is available on the State Revenue Office (SRO) website here: https://www.sro.vic.gov.au/car-parks/congestion-levy-map.</p> <p>For the 2024 calendar year, levy rates are as follows: Category 1 area: \$1,690 Category 2 area: \$1,200</p> <p>For the 2025 calendar year, levy rates are as follows: Category 1 area: \$1,750 Category 2 area: \$1,240</p> <p>A parking space may be exempt if it is owned by a specific class of owner and/or used for a particular purpose. Further details about concessions and exemptions are available on the SRO website here: https://www.sro.vic.gov.au/congestion-levy-exemptions-and-concessions</p>	<p>A map of the congestion levy zones is available on the State Revenue Office (SRO) website here: https://www.sro.vic.gov.au/car-parks/congestion-levy-map.</p> <p>For the 2024 calendar year, levy rates are as follows: Category 1 area: \$1,690 Category 2 area: \$1,200</p> <p>For the 2025 calendar year, levy rates are as follows: Category 1 area: \$1,750 Category 2 area: \$1,240</p> <p>A parking space may be exempt if it is owned by a specific class of owner and/or used for a particular purpose. Further details about concessions and exemptions are available on the SRO website here: https://www.sro.vic.gov.au/congestion-levy-exemptions-and-concessions</p>		<p>parking (including on streets) within the PPMA.</p> <p>Motorcycle bays are exempt.</p> <p>Other exemptions also apply.</p>				
SHORT STAY LEVY								
Short Stay Levy	Nil.	From 1 January 2025, a 7.5% levy is applied to any Victorian short stay accommodation booking less than 28 days. The levy will not apply to a homeowner leasing out all or part of their principal place of residence for a short	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<p>stay nor to commercial accommodation such as hotels, motels and other commercial forms of accommodation.</p> <p>The levy is a flat 7.5% of the total booking fees paid (including fees and charges such as cleaning fees and GST where applicable). Revenue raised by the short stay levy will fund the building and maintenance of social and affordable housing, with 25% of funds to be invested in regional Victoria.</p>						
FIRE AND EMERGENCY SERVICES FUNDING:								
Fire and Emergency Services Funding:	<p>Funding is provided by statutory contributions from the following sources: Insurance industry: 73.70%, Local Government: 11.70%, State Government: 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 is leading consultation with industry and stakeholders on the reform.</p>	<p><u>Fire Services Property Levy</u></p> <p>A Fire Services Property Levy applies to all leviable properties to support Fire Rescue Victoria (FRV) and the Country Fire Authority (CFA).</p> <p>The levy is collected by councils on behalf of the State Government and funds 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 2024-25, a \$132 fixed charge applies to residential properties, while a \$267 fixed charge applies to other properties.</p>	<p><u>Emergency Management Levy (EML)</u></p> <p>Regulated under the Fire and Emergency Services Regulation 2011 (the Regulation), the levy is intended to fund 6/7ths of the net cost of Queensland's fire and whole-of-state emergency services. The State is required to fund the remaining 1/7th in lieu of charging levy on state owned properties.</p> <p>The levy is collected by local government on behalf of the State government, with an administration fee provision included in the Regulation.</p>	<p><u>Emergency Services Levy</u></p> <p>The levy is property based and collected by the local government authorities.</p> <p>The following levy rates apply to the varying property types and regions:</p> <ul style="list-style-type: none"> • \$0.014555 per \$1 of the Gross Rental Value (GRV) of Perth metropolitan properties; • \$0.010916 per \$1 of the GRV of regional properties; • \$0.007278 per \$1 of the GRV of Perth metropolitan fringe properties; • \$0.005094 per \$1 of the GRV of country town properties; and 	<p><u>Emergency Services Levy Fixed Property</u></p> <p>Fixed fee of \$50.00 (\$20.00 for special community use category and \$0 if outside Local Govt. Areas) plus variable charge based on capital value adjusted for location and land use multiplied by levy rate.</p> <p>The prescribed levy rate for 2024-25 is 0.000942.</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. For full details including land use and area factors see https://www.revenues</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> 2% of gross premium. <i>Aviation:</i> 14% of gross premium.</p> <p><u>Fire Service Contribution (collected by local councils):</u></p> <p>Minimum levy of \$49.00 applies. Rates are based on assessed annual value (AAV) of properties and brigade service level.</p> <p><u>Motor Vehicle Fire Levy:</u></p> <p>Registration of motor vehicle: \$22.00 per vehicle (\$14.00 per vehicle for pensioners).</p>	<p>Nil.</p> <p>The net costs of fire and emergency services are funded from general state government revenue.</p>	<p><u>Police, Fire and Emergency Services Levy (PFESL)</u></p> <p>The PFESL is collected by the ACT Revenue Office and retained by the ACT Government. The net costs of police, fire and emergency services are funded from general territory government revenue.</p> <p><u>Residential and rural properties:</u></p> <p>2024-25 fixed charge of \$396 per annum.</p> <p><u>Commercial properties:</u></p> <p>2024-25 marginal rating factors (applied to Average Unimproved Value): \$1-\$300,000: 0.7110% \$300,001-\$2,000,000: \$2,133+0.8376%</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<p>In addition, all properties are subject to an ad valorem rate component based on the property's capital improved value. These rates are differentiated based on property type. The rates can be found at https://www.sro.vic.gov.au/fire-services-property-levy.</p> <p>A \$50 concession is available for eligible pensioners and veterans on their principal place of residence. Additionally, primary production properties comprising multiple land parcels may be eligible for a single farm enterprise concession, which means they only pay the fixed charge on one property within the enterprise.</p> <p>From 1 July 2025, the Fire Services Property Levy will be replaced by the Emergency Services and Volunteers Fund, as outlined under <i>Major tax initiatives 2024-25</i>.</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 <i>Fire and Emergency Services Regulation 2011</i>.</p> <p>A 20% 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>	<ul style="list-style-type: none"> A \$103 fixed charge on pastoral and rural areas. <p>The minimum fee payable is \$103 and the maximum is \$508 for residential property, and \$290,000 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>a.sa.gov.au/ESL</p> <p><u>Concessions and Remissions</u> Pensioners' variable charge calculated using lower 'effective' rate of 0.000196.</p> <p>A \$46.00 concession on the fixed fee applies to pensioners.</p> <p><u>Mobile Property Levy rates net of remissions</u></p> <p>Cars and larger capacity motorcycles: \$32.00. Smaller capacity motorcycles (less than 50cc): \$12.00. Commercial fishing vessels: \$12.00. Historic vehicles: \$8.00 (conditions apply). Goods carrying vehicles: \$32.00 unless primary producer which is \$12.00. Public passenger vehicles: \$32.00. (Certain variations for country based mobile property apply).</p>			<p>More than \$2,000,001: \$16,327.20+0.8704%</p>
LAND TAX								
<p>Land Tax Tax Scale:</p> <p>Marginal rates apply to excess above the lower limit of the range unless explicitly specified.</p>	<p>The tax rate scale comprises 3 brackets separated by 2 thresholds – general threshold (\$1,075,000) and premium threshold (\$6,571,000).</p> <p><u>Tax rates from the 2024 land tax year onwards are:</u></p>	<p><u>For 2024 land tax year</u></p> <p><u>General:</u></p> <p>Less than \$50,000: Nil, \$50,000-\$100,000: \$500, \$100,000-\$300,000: \$975, \$300,000-\$600,000: \$1,350 + 0.3% of amount > \$300,000,</p>	<p><u>For resident individuals:</u></p> <p>Less than \$600,000: Nil \$600,000-\$999,999: \$500+1% \$1,000,000-\$2,999,999: \$4,500+1.65%</p>	<p><u>For 2024-25 land tax year</u></p> <p>\$0-\$300,000: Nil \$300,001-\$420,000: \$300 \$420,001-\$1,000,000: \$300+0.25%</p>	<p><u>For 2024-25 land tax year:</u></p> <p>\$0-\$732,000: Nil \$732,001-\$1,176,000: 0.50% \$1,176,001-\$1,711,000: \$2,220 + 1.00% \$1,711,001-\$2,738,000: \$7,570 + 2.00%</p>	<p>\$0-\$124,999 Nil \$125,000-\$499,999 \$50+0.45% above \$125,000 \$500,000 or more: \$1,737.50 + 1.50% above \$500,000</p> <p>The Foreign Investor Land Tax Surcharge (FILTS) applies to any</p>	<p>Nil.</p>	<p><u>Residential land tax</u></p> <p>Composed of fixed charge and marginal rate of Average Unimproved Value. Tax applies per parcel with no aggregation.</p> <p><u>Fixed charge:</u> \$1,612</p> <p><u>Marginal charge:</u></p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
);	<p>\$0 - \$1,075,000: Nil \$1,075,000 - \$6,571,000: \$100 + 1.6% of land value Over \$6,571,000: \$88,036+ 2.0% of land value Land tax is applied for the full year following the taxing date of 31 December, and no pro-rata calculation applies.</p> <p><u>Foreign Landowner Land Tax Surcharge:</u></p> <p>The tax applies to all NSW residential land held by a foreign person at a flat rate, with no tax-free threshold. The surcharge land tax rate from the 2025 land tax year onwards is 5.0%. Foreign-owned Australian-based developers are exempt, subject to conditions. Commercial-residential properties (e.g. hotels, motels, hostels, student accommodation, aged care, caravans and others) are also exempt.</p>	<p>\$600,000-\$1,000,000: \$2,250+0.6% of amount > \$600,000, \$1,000,000 to 1,800,000: \$4,650+0.9% of amount > \$1,000,000, \$1,800,000 to \$3,000,000: \$11,850 +1.65% of amount > \$1,800,000, \$3,000,000 and over: \$31,650 + 2.65% of amount > \$3,000,000.</p> <p><u>Trusts:</u></p> <p>Less than \$25,000: Nil \$25,000-\$50,000: \$82 + 0.375% of amount > \$25,000, \$50,000-\$100,000: \$676 + 0.375% of amount > \$50,000, \$100,000-\$250,000: \$1,338 + 0.375% of amount > \$100,000, \$250,000-\$600,000: \$1,901 + 0.675% of amount > \$250,000, \$600,000-\$1,000,000: \$4,263 + 0.975% of amount > \$600,000, \$1,000,000-\$1,800,000: \$8,163 +1.275% of amount > \$1,000,000, \$1,800,000 to \$3,000,000^(a): \$18,363 + 1.1072% of amount > \$1,800,000, \$3,000,000 and over: \$31,650 + 2.65% of amount > \$3,000,000.</p> <p>Note: (a) Surcharge on trusts effectively phased out for land holdings valued above \$1.8m; Above \$3m, no surcharge applies. Since 1 July 2004 land tax has been payable on electricity transmission</p>	<p>\$3,000,000-\$4,999,999: \$37,500+1.25% \$5,000,000-\$9,999,999: \$62,500+1.75% \$10,000,000 and over: \$150,000+2.25%</p> <p><u>For Companies and trustees:</u></p> <p>Less than \$350,000: Nil \$350,000-\$2,249,999: \$1,450+1.7% \$2,250,000-\$4,999,999: \$33,750+1.5% \$5,000,000-\$9,999,999: \$75,000+2.25% \$10,000,000 and over: \$187,500+2.75%</p> <p><u>Foreign company and trustee surcharge</u></p> <p>Less than \$350,000: Nil \$350,000 and over: 3%</p> <p><u>For absentees:</u></p> <p>Less than \$350,000: Nil \$350,000-\$2,249,999: \$1,450+1.7% \$2,250,000-\$4,999,999: \$33,750+1.5% \$5,000,000-\$9,999,999: \$75,000+2% \$10,000,000 and over: \$175,000+2.5% <u>Absentee surcharge:</u> Less than \$350,000: Nil \$350,000 and over: 3%.</p>	<p>\$1,000,001-\$1,800,000: \$1,750+0.90%</p> <p>\$1,800,001-\$5,000,000: \$8,950 + 1.80%</p> <p>\$5,000,001-\$11,000,000: \$66,550+2.00%</p> <p>Over \$11,000,000: \$186,550+2.67%</p> <p><u>The Metropolitan Region Improvement Tax (MRIT)</u></p> <p>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>Over \$2,738,001: \$28,110 + 2.40%</p> <p><u>2024-25 Trust Rates:</u></p> <p>\$0-\$25,000: Nil \$25,001-\$732,000: \$125 + 0.50% \$732,001-\$1,176,000: \$3,660 + 1.00% \$1,176,001-\$1,711,000: \$8,100 + 1.50% \$1,711,001-\$2,738,000: \$16,125 + 2.40% Over \$2,738,001: \$40,773 + 2.40%</p>	<p>interest in residential land that is:</p> <ul style="list-style-type: none"> • acquired by a foreign person; or • owned by a foreign company of trust. <p>The rate is 2.0% of the value of the applicable land held on 1 July.</p>		<p>\$0-\$150,000: 0.54% \$150,001-\$275,000: \$810+0.64% \$275,001-\$1,000,000: \$1,610+1.24% \$1,000,001-\$2,000,000: \$10,600+1.25% Over \$2,000,000: \$23,100+1.26%</p> <p><u>Foreign Ownership Surcharge:</u></p> <p>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></p> <p>Abolished.</p>

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		<p>easements (from 2007, the top rate was 5% instead of 2.25%).</p> <p>Absentee owner surcharge: 4.0% of site value in addition to any land tax payable. The surcharge was 2% for the 2020 to 2023 land tax years.</p> <p><u>The Metropolitan Parks Charge</u></p> <p>Levied annually on all metropolitan properties via water bills. The parks charge is levied on the Net Annual Value (NAV) of the land. For 2024-25, the rate is 0.510% of NAV with a minimum annual charge of \$87.19.</p>						
Exemptions:	<p>Principal place of residence is exempt, except if owned or part owned by a special trust or company. The person(s) who occupy the property must collectively have a 25% or more interest in the property to claim the principal place of residence exemption. The 25% interest requirement applies from the:</p> <ul style="list-style-type: none"> • 2025 land tax year for those who acquire property on or after 1 February 2024. 	<p>Exemption applies to the principal place of residence, except if owned by a company or by certain trusts.</p>	<p>Full exemption available for land owned by individuals who use it as a home and land owned by trusts where all beneficiaries of the trust use the land as their home.</p> <p>Partial exemption available where part of residence used for non-residential purposes.</p> <p>A transitional home exemption is available for land that does not receive a home exemption because the owner is in the process of selling their old home and moving into a new one, where appropriate conditions are met.</p>	<p>Principal 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, serviced apartments and other similar accommodation (if conditions met).</p>	<p>Principal place of residence land and primary production land are charged a 0% land tax rate.</p> <p>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> <p>These developers will be able to apply for a reassessment of any FILTS paid on the land on which those dwellings are built.</p>	N/A	<p>Principal place of residence exempt (apart from those owned by a company or a trustee).</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<ul style="list-style-type: none"> 2026 land tax year, for those eligible to claim the exemption from before 1 February 2024, 							
Primary Production Land:	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.
Other exemptions: (Note: Generally Charitable, Religious and Educational Bodies are exempt with conditions.)	Exemption for childcare centres, aged care facilities, low-cost accommodation and caravan parks used for retirement purposes. Various conditional exemptions for owners who have to move from their principal place of residence to an aged care facility or hospital.	Exemptions for various entities and land uses including aged care facilities, supported residential services, armed services personnel, health centres and services, rooming houses and caravan parks. Eligible Build-to-rent developments completed and operational between 1 January 2021 and 31 December 2031 will receive a 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.	Exemption for certain caravan or residential parks where more than 50% of all sites occupied or available for occupation for residential purposes for periods of more than 6 weeks at a time. Various other exemptions apply with conditions including aged care facilities, retirement villages, support accommodation, Government land, port authority land, recreational and public land and societies, clubs, trade unions and associations.	Exemptions for 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, public hospitals, universities, and other educational institutions, provided that the land is used for their own purposes (as opposed to being leased out to business tenants).	Exemptions (some with conditions) for various associations; land used for benefit of Aboriginal people; caravan parks; subject to a heritage agreement under the Native Vegetation Act 1991; supported residential facilities; retirement village or retired persons' relocatable home park that is a person's principal place of residence; residential aged care facility, real property making up the principal place of residence of the beneficiary within a Special Disability Trust.	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 establishment; land used for the purpose of a retirement village; Aboriginal land within the meaning of the <i>Aboriginal Lands Act 1995</i> used principally for aboriginal cultural activities; land owned by the Crown or local Government authority used for public purposes; land owned by ex-servicemen used for the purposes of the association. <u>Rebates:</u> Landowners, who, at 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. Land tax would normally be payable for the residence not being	N/A	Residential land used as a retirement village, nursing home, or by a religious institution to provide accommodation to a member to perform their duties, is exempt from land tax. Other exemptions from land tax include: broadacre subdivision; moving into or out of a principal place of residence; nil or nominal rent; unfit for occupation; a property with a guardian or manager for a person with a legal disability; residential land owned by a trustee under a will of a deceased person; occupation by a life tenant; residential land owned by a trustee or a guardian on behalf of a person with a legal disability; and residential land owned by a not-for-profit housing corporation.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
						<p>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 payable can be claimed.</p>		
Reference Period:	Based on the three-year average of unimproved land values at 1 July, if owned at midnight 31 December of the previous year.	Based on aggregate value of land owned as at midnight 31 December of the previous year to the assessment year.	Based on three-year average of land values at midnight on 30 June. The land tax value is the lesser of the value at 30 June or the average of the values at 30 June over the last three years.	Based on the aggregate unimproved value of land owned as at 30 June of the previous year. Land values are determined by the Valuer General as of August the previous year.	Based on aggregate value of land as at midnight on 30 June immediately preceding the financial year.	Based on aggregate value of land as at 1 July of the assessment year.	N/A	Based on the rolling five-year average of unimproved land values. Liability is assessed quarterly based on the rental or ownership status of the property on the liability dates of 1 July, 1 October, 1 January and 1 April.
Vacant Residential Land Tax (VRLT)	Nil.	<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. 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</p>	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<p>consecutive tax years the land has been liable for VRLT:</p> <ul style="list-style-type: none"> • 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; • 2% of the capital improved value of the land where the land is liable for VRLT for a second consecutive year; • 3% of the capital improved value of the land where the land is liable for VRLT for a third consecutive year. <p>In addition, unimproved residential land in metropolitan Melbourne that has remained undeveloped for at least 5 years and is capable of residential development may attract VRLT from 1 January 2026 onwards. Note the progressive tax rate above does not apply to unimproved land.</p>						

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Exemptions	N/A	<p>Homes that are exempt from land tax are also exempt from vacant residential land tax.</p> <p>Other exemptions include: 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/unit s used for work purposes for at least 140 days of the; property transfers during the preceding year; new residential properties, newly developed properties where ownership is unchanged.</p>	N/A	N/A	N/A	N/A	N/A	N/A
Windfall Gains	Nil.	<p>Windfall gains tax applies to all land rezoned by the same planning scheme amendment resulting in a total land value uplift of more than \$100,000. In determining the value uplift, all land owned by the person or group and subject to that rezoning is taken into account.</p> <p>Landowners have the option to defer payment of the tax until the next dutiable transaction or until 30 years elapses, whichever occurs first. Deferred liabilities accrue interest at the Treasury Corporation</p>	Nil.	Nil.	Nil.	Nil.	Nil.	<p><u>Lease Variation Charge</u></p> <p>A lease variation charge (LVC) is payable on variations of a Crown lease that increases the number of dwellings permitted on the land under a lease, and if the variation increases or has the effect of increasing the maximum gross floor area of any building or structure permitted for non-residential use.</p> <p>Codified charges are in place for certain chargeable variations under the Planning (Lease Variation Charges) Determination</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<p>of Victoria 10-year bond rate.</p> <p>For a rezoning of land that results in a taxable value uplift, the taxable amount is:</p> <p>\$100,000-\$500,000: 62.5% of amount > \$100,000, \$500,000 and over: 50%</p>						<p>2024 (DI2024-184), Planning (Reduction of Lease Variation Charges for Environmental Remediation) Determination 2023 (DI2023-280) and Planning (Reduction of Lease Variation Charges for the Housing Commissioner) Determination 2023 (DI2023-277).</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% of the value uplift as measured by an accredited valuer.</p>
Exemptions	N/A	<p>The tax does 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</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</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		<p>provided for certain land held and used by charities and universities, land rezoned to certain rural zones or to a Public Land Zone, rezonings of land to correct for a zoning error and rezonings to and from the Urban Growth Zone within the Growth Areas Infrastructure Contribution area.</p> <p>Land subject to transitional arrangements are exempt from Windfall gains tax.</p>						<p>centre, limiting the maximum number of children provided care in the childcare centre, increasing the maximum number of children provided care and increasing the maximum gross floor area of any building or structure permitted for use as childcare on the land under the lease; to alter the common boundaries between 2 or more leases provided the purpose clauses are the same and none of the leases are rural leases; and to remove the concessional status of a lease.</p>
GAMBLING								
RACING AND SPORTS BETTING TAXES:								
<p>Totalizator: (where punters contribute funds to pari-mutuel pools, from which the betting operator takes a commission and returns the remaining funds to successful punters)</p>	<p>Tax rate (% of <u>commission</u>): 3.49%</p> <p>The difference between the total amount of betting tax payable (totalizator rate) and the headline rate of 15% is paid to the racing controlling bodies as 'tax reduction amounts'.</p> <p><u>Point of Consumption Tax also applies:</u> 15% on net wagering revenue in excess of the annual tax-free threshold of \$1,000,000.</p>	<p>15% of commissions earned from facilitating the wagering and betting activity, including GST, in excess of the tax-free threshold of \$1m.</p>	<p><u>Tax rate:</u> 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.</p>	<p>Covered by the point of consumption betting tax (15% of a betting operator's taxable betting revenue above a tax-free threshold of \$150,000).</p>	<p><u>Tax rate:</u> 15% Net State Wagering Revenue Tax-free threshold: \$150,000</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).</p> <p>Annual tax-free threshold of \$150,000.</p> <p>Holder of a Tasmanian Gaming Licence (TGL) with a <u>Totalizator endorsement</u>: Annual licence fee of 350,000 fee units, indexed annually (\$654,500 in 2024-25).</p> <p><u>Note:</u> Annual Wagering Levy applies to the holder of a TGL with a</p>	<p><u>Tax rate:</u> 40% of licensee's commission deducted less GST.</p> <p>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held:</p> <p><u>In Australia:</u> 20% of licensee's commission deducted less GST.</p> <p><u>Outside Australia:</u> 10% of licensee's commission deducted less GST.</p>	<p>For racing: Annual totalisator licence fee: \$1m (exclusive of GST) in first year, indexed annually by Eight Capital Cities All Groups CPI.</p> <p>25% of the total amount bet on each totalisator can be deducted as a commission.</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	However, the totalizator licensee can offset their betting tax liability (betting tax payable plus tax reduction amounts) against their point of consumption tax liability to avoid double taxation.					second totalizator endorsement of 925,000 fee units (or \$1,729,750 in 2024-25) in lieu of the listed annual licence fees for the totalizator, agent, race wagering, sports betting or simulated gaming endorsements.		
Fixed Odds Betting: (where punters place bets with a betting operator, who agrees to pay specified amounts against specified contingencies)	<p><u>Tax rate (% of player loss): 8.47%</u> The difference between the total amount of betting tax payable (totalizator rate) and the headline rate of 15% is paid to the racing controlling bodies as 'tax reduction amounts'.</p> <p><u>For computer simulated racing events: 15%</u></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><u>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.</u> However, the totalizator licensee can offset their betting tax liability (betting tax payable plus tax</p>	15% of net wagering revenue, including GST, in excess of the tax-free threshold of \$1m.	<p><u>Tax rate: 15%, plus a 5% racing levy (total rate of 20%), of net taxable wagering revenue of bets made in Queensland.</u></p> <p>Free bets and bonus bets are also taxable.</p> <p><u>Tax-free threshold (annual): \$300,000</u></p>	As above.	As above.	<p>Point of Consumption Tax applies to all wagering operators in Australia that accept bets from people located in Tasmania: 15% on NWR.</p> <p>Annual tax-free threshold of \$150,000.</p> <p>Holder of a TGL with either a Race Wagering endorsement OR a Sports betting endorsement: Annual licence fee of 200,000 fee units, indexed annually (\$374,000 in 2024-25).</p> <p>Note: A holder of a TGL with both endorsements is only required to pay an annual licence fee of 200,000 fee units (\$374,000 in 2024-25).</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 (\$841 500 in 2024-25).</p>	<p><u>Registered (oncourse) bookmakers:</u></p> <p>0.33% of turnover (excluding GST).</p> <p><u>Sports bookmakers:</u></p> <p>Tax rate of 5% on total wagers made by the licensee during the preceding month minus the total amount paid by the licensee for the wagers during that month. Tax payable is capped at \$1,410,000 per annum (indexed annually).</p> <p>Levy of 0.05% on the difference between the total amount of wagers during the month (excluding free or bonus wagers) and the total amount paid by the licensee to persons for wagers during the month, less allowed deductions. Revenue collected from the levy will be hypothecated into the Racing and Wagering Fund to offset the costs of regulating racing and wagering in the Northern Territory.</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>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	reduction amounts) against their point of consumption tax liability.						Annual licence fee of \$28,200 per annum (indexed annually).	
Betting Exchange: (where the operator conducts a betting market in which 'backs' and 'lays' offered by punters are matched and traded)	<u>Tax rate:</u> 15% of net NSW wagering revenue, consisting of fees and commissions for NSW betting exchange bets.	15% of commissions earned from facilitating the wagering and betting activity, including GST, in excess of the tax-free threshold of \$1m.	<u>Tax rate:</u> 15%, plus a 5% racing levy, (total rate of 20%), of net taxable wagering revenue of bets made in Queensland. Free bets and bonus bets are also taxable. Tax-free threshold (annual): \$300,000	As above.	As above. The commission and/or transaction fee charged by a betting exchange is included in Net State Wagering Revenue.	Point of Consumption Tax applies to all wagering operators in Australia that accept bets from people located in Tasmania: 15% on NWR. Annual tax-free threshold of \$150,000. Holder of a TGL with a Betting Exchange endorsement: Annual licence fee is 300,000 fee units, indexed annually (\$561,000 in 2024-25).	Tax rate of 5% on total commissions retained or received during the preceding month. Tax payable is capped at \$1,410,000 per annum (indexed annually). Levy of 0.05% on total commissions retained or received during the month (excluding commissions on free or bonus wagers) less allowed deductions. The levy is paid into the Racing and Wagering Fund. Revenue collected from the levy will be hypothecated into the Racing and Wagering Fund to offset the costs of regulating racing and wagering in the Northern Territory. Annual licence fee of \$28,200 per annum (indexed annually).	Not permitted.
Reference Period:	If point of consumption tax is payable in relation to a month, the tax is to be paid within 21 days after the end of that month.	Payment of taxation is required within 30 days after the end of each month.	Monthly returns and payments are due 21 days after the end of the month. If a due date is on a weekend or a public holiday, the due date is the next business day. Annual returns and payments are due 21 days after the end of the financial year. Final returns must be lodged no later than 21 days after you have a change of status.	Payment of taxation is required within 28 days after the end of each month.	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 tax/levy required monthly on or before the 14 th day of the subsequent calendar month to which the tax relates.	Nil.
GAMING MACHINE TAX								

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Clubs:	<p>Levied on gross annual revenue (or player loss).</p> <p>Up to \$1m: 0.00% \$1m-\$1.8m: 29.90% \$1.8m-\$5m: 19.90% \$5m-\$10m: 24.40% \$10m-\$20m: 26.40% >\$20m: 28.40%. (for profits over \$1 million, the tax rates above already include a 0.4 percentage point contribution to community projects under the ClubGRANTS scheme; rates may be further reduced by up to 1.85 percentage points under the ClubGRANTS scheme).</p>	<p>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.</p> <p>Tax per gaming machine is determined by a progressive rate scale applying to monthly average revenue per gaming machine.</p> <p>Marginal tax rates (from August 2022) are:</p> <p>For average revenue < \$2,666: 0.00% For average revenue > \$2,666 but < \$6,667: 46.70% For average revenue > \$6,667 but < \$12,500: 51.17% For average revenue > \$12,500: 60.67%</p> <p>For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$3,574 = (\$2,666 x 0.00%) + (\$6,667 - \$2,666) x 46.70% + (\$10,000 - \$6,667) x 51.17%</p>	<p>Based on monthly taxable metered win (i.e., amount bet less payout to players).</p> <p><u>Monthly Metered Win</u></p> <p>\$0-\$9,500: 0.00% \$9,501-\$75,000: 17.91% \$75,001-\$150,000: 20.91% \$150,001-\$300,000: 23.91% \$300,001-\$850,000: 25.91% \$850,001 - \$1,400,000: 30.91% Over \$1,400,000: 35.00%. Note: These tax rates are post-GST.</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$75,000: Nil \$75,001-\$399,000: 21.00% \$399,001-\$945,000: \$68,040 + 28.50% \$945,001-\$1,500,000: \$223,650 + 30.91% \$1,500,001-\$2,500,000: \$395,200 + 37.50% \$2,500,001-\$3,500,000: \$770,200 + 47.00% Over \$3,500,000: \$1,240,200.50 + 55.00%</p> <p>These rates apply to all clubs and other not-for-profit licensees.</p>	<p>Electronic Gaming Machine (EGM) tax, the CSL and a licence fee are paid by individual licensed venues (hotels and clubs).</p> <p>A flat tax rate of 32.91% applies to gross monthly profit on EGMs.</p> <p>In addition, a Community Support Levy of 4% of gross profit on EGMs is levied monthly.</p> <p>Venue Licence fees: Licence fees are payable quarterly in advance and indexed annually.</p> <p>For 2024-25, Venue licence fee: \$1 496 plus an additional fee based on number of approved EGMs attached to the licence as follows:</p> <p>0-5 EGMs: \$1 050.54-\$5 252.73 6-10 EGMs: \$6 618.45-\$12 081.32 11-15 EGMs: \$13 762.20-\$20 485.75 16-20 EGMs: \$22 481.81-\$30 466.04 21-25 EGMs: \$32 777.26-\$42 022.17 26-40 EGMs: \$44 648.56-\$81 418.11</p>	<p>The gross monthly profit liable to tax is as follows:</p> <p>\$0-\$10,000: 12.91% \$10,001-\$100,000: 22.91% \$100,001-\$200,000: 32.91% >\$200,001: 42.91%.</p>	<p><u>Gaming Machine Tax (Clubs):</u></p> <p>\$25,000 or less: 0.00% \$25,000 to <\$50,000: 17.00% \$50,000 to <\$625,000: 21.00% \$625,000 or more: 23.00% Unlawful: 100% Levied on gross monthly gaming machine revenue (player loss).</p> <p>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. The rebate is reduced by \$0.5 for each \$1 that the licensee's gross revenue for the financial year exceeds \$4 million.</p> <p><u>Community contribution:</u></p> <p>In addition, clubs have a minimum community contribution rate of 8.8% of net gaming machine revenue (NGMR), comprising:</p> <p>Gambling Harm Prevention and Mitigation Fund: 0.4% Chief Minister's Charitable Fund: 0.4% Community purpose contributions: 8.0% Diversification And Sustainability Support Fund Contribution: (A x</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
								\$20) + (B x \$10), where 'A' means the number of authorisations for gaming machines held under an authorisation certificate for the authorised premises at the beginning of the first day of the tax period. 'B' means – (a) if A is 100 or more – the number of the authorisations that exceed 99; or (b) if A is less than 100 – nil.
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payments relating to the previous calendar month's activity are made within 7 days of the end of the month.	Payments are made monthly relating to previous month's activity.	Nil.	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 14th day of the month immediately following the month to which the tax relates.	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7th day of the following month and relate to previous month's activity. Additionally, a licensee approved to claim the rebate may also elect to pay their Gaming Machine Tax quarterly.
Hotels:	<p>Levied on gross annual revenue (or player loss) derived from gaming machines.</p> <p>Up to \$200,000: 0% \$200,000-\$1m: 33% \$1m-\$5m: 36% >\$5m: 50%</p>	<p>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.</p> <p>Tax per gaming machine is determined by a progressive rate scale applying to monthly average revenue per gaming machine.</p> <p>Marginal tax rates (from August 2022) are:</p> <p>For average revenue <\$2,666: 8.33%, For average revenue >\$2,666 but < \$6,667:</p>	<p>35.00% of monthly taxable metered win (i.e. amount bet less payout to players).</p> <p>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).</p> <p><u>Monthly Metered Win</u></p> <p>\$0-\$100,000: 0.00%, \$100,001-\$140,000: 3.50%, \$140,001-\$180,000: 5.50%, \$180,001-\$220,000: 7.50%, \$220,001-\$260,000: 13.50% Over \$260,000:</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$75,000: Nil \$75,001-\$399,000: 27.50% \$399,001-\$945,000: \$89,100 + 37.00% \$945,001-\$1,500,000: \$291,120 + 40.91% \$1,500,001-\$2,500,000: \$518,170.50 + 47.50% \$2,500,001-\$3,500,000: \$993,170.50 + 57.00% Over \$3,500,000: \$1,563,170.50 + 65.00%</p>	<p>A flat tax rate of 33.91% applies to gross monthly profit on EGMs.</p> <p>In addition, a Community Support Levy of 5% of gross profit on EGMs is levied monthly.</p> <p>Venue Licence fees apply as for clubs.</p>	<p>As for clubs. In addition, a Community Benefit Levy of 10% of gross profits is payable.</p>	<p><u>Gaming Machine Tax (Licensee that is not a club):</u> 25.90%</p> <p>Levied on gross monthly gaming machine revenue.</p> <p><u>Community contribution:</u></p> <p>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:</p> <p>Gambling Harm Prevention and Mitigation Fund: 0.4%</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		55.03%, For average revenue > \$6,667 but < \$12,500: 57.50% For average revenue > \$12,500: 65.00%. For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$4,340 $= (\$2,666 \times 8.33\%) + (\$6,667 - \$2,666) \times 55.03\% + (\$10,000 - \$6,667) \times 57.50\%$	20.00%. Note: These tax rates are post-GST.					Chief Minister's Charitable Fund: 0.4%
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 made on or before the 14th day of the month immediately following the month to which the tax relates.	Payments are made monthly relating to previous month's activity, and must be paid before the 15 th day of that month.	Payments are due on or before the 7th day of the month for the previous month's activity.
CASINO TAXES:								
Licence fee:	The Star was granted a 99-year casino licence in 1994 at no upfront cost. This was accompanied by a 12-year exclusivity agreement. The Star paid a \$100m fee for the exclusivity agreement to be extended for 12 years from November 2007 (later amended to 12 years from 2009). Crown paid a \$100m fee for a 99-year restricted gaming licence from July 2014 for gaming on table games only.	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.	An annual licence fee (provisionally \$12m for 2024) is payable in advance in four quarterly instalments. It is adjusted for inflation each year on 24 December.	A one-off payment of \$20m was made in 2012 for a 23-year exclusivity right, expiring in 2035.	General Casino licence: For 2024-25, \$91,188.75 per month (amount is indexed annually). High Roller Casino licence: For 2024-25, \$17,508.66 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:	<u>Non-rebate play:</u> 20.25%.	<u>EGMs (Excluding commission-based players)</u>	<u>Tables games, Keno and fully automated</u>	<u>Gaming Machines:</u> 12.42% of player loss	<u>Automated table games</u> at 10.91% of net gambling	The tax is based on gross profit earned.	Casino taxes are calculated at the prescribed rate and	<u>General Gaming Operations:</u> 10.9% The rate at which

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	<p><u>Poker machines:</u> The following electronic gaming machine duty rates apply to The Star: From 1 July 2024: 21.91% From 1 July 2027: 22.91% 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% The agreement with The Star includes an additional levy of 35% on total gaming revenue that exceeds \$1.125b in a financial year, to apply during the period 1 July 2023 to 30 June 2030.</p>	<p><u>Marginal tax rates (in line with clubs):</u></p> <p>For average revenue < \$2,666: 0.00% For average revenue > \$2,666 but < \$6,667: 46.70% For average revenue > \$6,667 but < \$12,500: 51.17% For average revenue > \$12,500: 60.67%</p> <p><u>Table games:</u> 21.25% of gross gaming revenue (excluding commission-based players).</p> <p><u>Additional casino tax:</u> a progressive tax on 'excess' gross gaming revenue above an annual indexed base amount. The base amount is \$1.244b in 2024-25. Specifics are outlined in the <i>Gambling Taxation Act 2023</i>.</p> <p><u>Community benefit levy:</u> 1% of gross gaming revenue (including commission-based players).</p>	<p><u>versions of table games:</u></p> <p>20% of monthly gross revenue for Gold Coast and Brisbane casinos, 10% of monthly gross revenue for Townsville and Cairns casinos.</p> <p><u>Gaming machines:</u> 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>Fully Automated Gaming Machines (FATG):</u> 12.92% of player loss</p> <p><u>Table Games & Keno:</u> 9.37%</p>	<p>revenue.</p> <p><u>Table games</u> at 3.41% of net gambling revenue.</p> <p><u>Gaming machines</u> at (maximum of) 41.0% of net gambling revenue.</p>	<p><u>Table games</u> at 0.91% of monthly gross profit.</p> <p><u>Fully automated table games (FATG)</u> at 5.91% of monthly gross profit. Keno at 0.91% of monthly gross profit. EGMs at 10.91% of monthly gross profit.</p>	<p>are reduced by an amount equal to the GST rate.</p> <p><u>Table Games:</u> The GST rate.</p> <p><u>Gaming Machines:</u> 15% of gross profit.</p>	<p>general tax is payable is on the noncommission-based profit derived in the month from the 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>
Casino 'High-roller' / Premium Gaming:	<p><u>Rebate play:</u> 12.5%.</p>	<p><u>Commission-based players (gaming machines and table games):</u> 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</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><u>International Commission Business (ICB):</u> 1.75% of player loss.</p>	<p><u>Premium table games</u> (incl. automated) at 0.91% of net gambling revenue.</p> <p><u>Premium gaming machines</u> at 10.91% of net gambling revenue (less approved deductions for costs to attract premium customers).</p>	<p>Tax is based on gross profit derived from gaming in a financial year.</p> <p>≤\$15m: 3% of annual gross profit.</p> <p>>15m- ≤\$30m: \$450 000 (3% of the annual gross profits before the profit exceeded \$15m) and 5%</p>	<p><u>Commission-based Games:</u> The GST Rate.</p>	<p>Nil.</p>

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
		million. The amount of tax is \$10 million minus the casino operator's total commission-based players gaming revenue in the financial year divided by 10.				of annual gross profits over \$15m. >30m: \$450,000 (3% of the annual gross profits before the profits exceeded \$15m), \$750 000 (5% of the annual gross profits when and after the profits exceeded \$15m but before it exceeded \$30m) and 7% of the annual gross profits over \$30m.		
Reference Period:	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 th 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.
Other State Charges:	Responsible Gambling Levy of 2% of gross gaming revenue (excluding Rebate Player revenue).	GST credit: A credit towards state taxation is provided for GST paid by the casino. 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.	Community Support Levy - 3% of gross profit on EGMs is levied monthly.	A Community Benefit Levy of 10% of gross profits is payable from gaming machines in casinos.	Nil.
LOTTERIES								
Lotteries:	76.918% of player loss, as defined as the difference between player subscriptions and contributions to the prize fund account, less GST payable on subscriptions and sales commissions. Contributions to the prize fund account are required to be a	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.

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	minimum of 60% of subscriptions.							
Reference Period:	Payment of taxation is required by the 7th day of the month relating to the previous month's activity.	Payment of taxation is required within 7 days of the determination of the lottery.	Taxes are collected monthly in arrears.	Payments required during each year.	Taxes are collected monthly in arrears.	N/A	Agreements are commercial in confidence.	N/A
Soccer pools	Soccer pools ceased being offered in Australia from 23 June 2018.							
KENO								
Keno:	For Keno played in registered clubs and The Star 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.	<u>Keno: (State-wide)</u> 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 2024-25, \$43,773.41 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).
For Keno played in hotels:	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 \$1309 is payable.	Nil.	N/A

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Reference Period	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 th day of the month for the previous month's activity.	Payments are due on or before the 14 th day of the month for the previous month's activity.	Payment of taxation is required no later than the tenth business day of each month, in respect of tax liability incurred in previous month.	Payments are due on the last day of each month in respect of the preceding month.
OTHER GAMBLING TAXES								
Other Gambling Taxes:	Nil.	Nil.	<u>Interactive Tax</u> 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. There are no current holders of interactive gambling licences.	<u>Racing Bets Levy:</u> 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.	<u>Holder of a TGL with a Simulated Gaming (Internet Gaming) Endorsement:</u> Annual licence fee of 300,000 fee units, indexed annually (\$561,000 in 2024-25). <u>Domestic sourced bets:</u> Tax on monthly gross profit: ≤\$10m: 20% of that part of the monthly gross profits derived during that part of that month occurring before the cumulative gross profits exceeded \$10 million. >\$10m - ≤\$20m: \$2 million (20% of the monthly gross profits before the profits exceeded \$10 million) and 17.5% of that part of the monthly gross profits derived during that part of that month occurring when and after the cumulative gross profits so exceeded \$10m. > \$20m: \$2m (20% of the monthly gross profits before the profits exceeded \$10m), \$1.75m (17.5% of the monthly gross profits before the	Nil.	<u>Trackside Simulated Racing:</u> 2.5% of turnover (exclusive of GST). Payments are due on the last day of each month in respect of the preceding month. <u>Betting Operations Tax:</u> From 1 July 2023, 25% payable by all betting operators whose Net ACT Betting Revenue from ACT bets exceed \$150,000 in a financial year (previously 20%).

	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
						<p>profits exceeded \$20m but after it exceeded \$10m), and 15% of that part of the monthly gross profits derived during that part of that month occurring when and after the cumulative gross profits so exceeded \$20m.</p> <p><u>International sourced bets:</u> 4% of monthly gross profit.</p> <p>Holder of a TGL with an Agent Endorsement: Annual licence fee of 5,000 fee units (\$9,350 in 2024-25). No tax applies to the Agent Endorsement.</p> <p>Simulated Racing Event Endorsement: Annual licence fee of 300,000 fee units, indexed annually (\$561,000 in 2024-25). Tax: 15% of monthly gross profit.</p> <p>Major Lottery Endorsement: Annual licence fee of 300,000 fee units, indexed annually (\$561,000 in 2024-25). Tax: 35.55% of turnover.</p>		
Reference Period	Nil.	Nil.	Nil.	Nil.	Nil.	Payments are due on or before the 7 th day of the month for the previous month's activity.	Nil.	Nil.

Motor Vehicle Taxes:								
MOTOR VEHICLE REGISTRATION FEE:								
Motor Vehicle Registration Fee:	<p>All light vehicles \$79, except motorcycle.</p> <p>Motorcycles \$83.</p> <p>No fee for pensioners and DVA veterans.</p>	<p>Appointment and Inspection Fee: \$54.20</p> <p>Standard Number Plate Fee (first issue): \$41.80 (2 plates)</p>	<p>Effective date: 16 September 2024 – 30 June 2025</p> <p>Traffic Improvement fee: \$50.30 for private purpose of use, \$54.60 for all other purpose of use.</p> <p>Plate fee: \$33.90, charged on original registration.</p> <p>Same fee applies to a replacement of a standard number plate.</p>	<p><u>Recording fee:</u> Light vehicle: \$8.25.</p> <p><u>Plate fee:</u> \$31.10 charged on original registration.</p>	<p><u>Administration fees:</u></p> <p>New Registration \$31.00</p> <p>Renewal of Registration \$10.00</p>	<p>(Pensioner rate in parenthesis)</p> <p>Car (excludes motor vehicle component of fire service levy): \$86.02 (\$44.88)</p> <p>Cycle: \$86.02 (\$43.01)</p> <p>Trailer, caravan or horse float: \$37.40 (\$18.70), Road Safety Levy of \$30.16, or \$18.10 for pensioners, payable on registration.</p>	<p><u>Administration fee</u> - \$15.</p> <p><u>Vehicle inspection fee</u> (annual requirement for older vehicles): For a motor vehicle not exceeding 4.5t gross vehicle mass or a trailer not exceeding 4.5t gross mass - \$66 In any other case - \$151.80</p>	<p><u>Surcharge on registration:</u> Vehicles not previously registered: \$110.20 Trailer or motorcycle: \$66.40 Lapsed or cancelled: \$55.90 Short-term registration: \$10.00, Pension Concession: \$10.00.</p> <p>Effective 16 August 2024.</p>
MOTOR VEHICLE WEIGHT/ENGINE CAPACITY TAX:								
Motor Vehicle Weight/Engine Capacity Tax (charged annually, unless stated otherwise, on the basis of vehicle weight, or engine capacity or number of cylinders and the number of axles for heavy vehicles):	<p>Based on vehicle tare weight.</p> <p>Weight tax is indexed each year in line with the annual change in the Sydney CPI.</p>	<p>Victorian registration fees are not based on the intended use of the vehicle (i.e. private or business use).</p> <p>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).</p>	<p>Based on the number of cylinders for vehicles not over 4t GVM:</p>	<p>Based on vehicle type and tare (unladen) weight.</p>	<p>Registration fees are not levied by the intended use of the vehicle.</p> <p>Fees for Non-Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, are based on the number of cylinders.</p> <p>Fees for Commercial vehicles with an unladen mass of 1,000kgs are based number of cylinders.</p> <p>For Commercial vehicles with an unladen mass</p>	<p>Based on the number of cylinders or vehicle weight.</p> <p>Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles.</p>	<p>Based on the number of cylinders and engine size.</p> <p>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.</p>	<p>Based on vehicle type and tare (unladen) weight.</p>

					exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated according to the unladen mass.			
Motor Vehicles Private: (Heavy vehicle weight tax rates set by The Commonwealth in the National Transport Commission Rates)	0-975kg: \$266.00 976-1154: \$308.00 1155-1504: \$374.00 1505-2504: \$570.00 2505-2794: \$822.00 2795-3054: \$934.00 3055-3304: \$1,023.00 3305-3564: \$1,112.00 3565-3814: \$1,194.00 3815-4064: \$1,284.00 4065-4324: \$1,370.00 4325-4500: \$1,457.00 There are some exemptions and concessions available e.g. certain vehicles, eligible pensioners, primary producers etc.	Registration fee for sedans, station wagons, hatches and 4WDs: \$333.50 Vehicles classified as Zero and Low Emissions Vehicles (ZLEVs) are eligible for a \$100 concession. From 1 January 2026, ZLEVs will no longer receive this concession. A Transport Accident Commission (TAC) charge for compulsory third-party insurance is 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 \$573.10 (including GST and 10% insurance duty).	Effective dates: 16 September 2024 – 30 June 2025 <u>No. of Cylinders</u> 1,2, 3 & electric and steam: \$226.80 Private purpose of use, \$246.10 all other purpose of use. 4: \$288.45 Private purpose of use, \$313.05 all other purpose of use. 5 & 6: \$456.75 Private purpose of use, \$495.60 all other purpose of use. 7 & 8: \$639.65 Private purpose of use, \$694.10 all other purpose of use. 9-12: \$750.20 Private purpose of use, \$814.00 all other purpose of use. <u>No. of Rotors</u> 2: \$288.45 Private purpose of use, \$313.05 all other purpose of use. 3: \$456.75 Private purpose of use, \$495.60 all other purpose of use. <u>Motor vehicles other than caravan or bus with 4.0t to 4.5t GVM</u> \$717.00 private purpose of use, \$778.10 all other purpose of use.	\$27.56 per 100kg or part thereof, to a maximum of \$559.	For passenger carrying vehicles the fee is based on the number of cylinders. Four cylinders or less: \$152.00 Five or six cylinder: \$310.00 Seven or more cylinders: \$448.00 Rotary or electric: \$152.00 A three-year registration fee exemption is available for new battery electric and hydrogen fuel cell vehicles first registered from 28 October 2021 and up to 30 June 2025. A price cap of \$68,750 (inclusive of GST) applies.	3 cyl or less: \$140.00 4 cyl: \$164.00 5 or 6 cyl: \$205.00 7 or 8 cyl: \$281.00 Over 8 cyl: \$315.00 <u>Rotary or electric</u> \$164.00	<u>Vehicles with up to four cylinders and engine size less than 3000cc:</u> 0001 - 0500: \$50 0501 - 1000: \$101 1001 - 1500: \$164 1501 - 2000: \$219 2001 - 3000: \$219 <u>Vehicles with four cylinders greater than 3000cc, vehicles with engines greater than 4 cylinders:</u> 2001 - 2500: \$232 2501 - 3000: \$279 3001 - 3500: \$345 3501 - 4000: \$394 4001 - 4500: \$456 4501 - 5000: \$507 5001 - 5500: \$604 5501 - 6000: \$659 6001 - 7000: \$750 7001 - 8000: \$778 <u>Trailers equal to or under 4.5 tonnes ATM</u> 0001-0200: \$16 0201-0400: \$33 0401-0600: \$50 0601-0800: \$67 0801-1000: \$84 1001-1200: \$126 1201-1400: \$148 1401-1600: \$169 1601-1800: \$190 1801-2000: \$211 2001-3000: \$296 3001-4000: \$394 4001-4500: \$493 <u>Plug-in electric vehicle waiver</u> Eligible new and existing plug-in electric vehicles can	<u>Passenger or goods carrying vehicles:</u> Category AAA vehicles 0-975kg: \$362.70 976-1,154: \$362.70 1,155-1,504: \$362.70 1,505-2,504: \$362.70 2,505-2,794: \$918.60 2,795-4,500: \$934.30 Category AA vehicles 0-975kg: \$362.70 976-1,154: \$382.20 1,155-1,504: \$404.60 1,505-2,504: \$610.90 2,505-2,794: \$957.30 2,795-4,500: \$973.60 Category A vehicles 0-975kg: \$362.70 976-1,154: \$401.60 1,155-1,504: \$404.60 1,505-2,504: \$610.90 2,505-2,794: \$957.30 2,795-4,500: \$973.60 Category B vehicles 0-975kg: \$362.70 976-1,154: \$401.60 1,155-1,504: \$454.60 1,505-2,504: \$660.90 2,505-2,794: \$1,007.30 2,795-4,500: \$1,007.30 Category C vehicles 0-975kg: \$398.80 976-1,154: \$436.20 1,155-1,504: \$454.60 1,505-2,504: \$660.90 2,505-2,794: \$1,015.50 2,795-4,500: \$1,015.50 Category D vehicles 0-975kg: \$398.80 976-1,154: \$436.20 1,155-1,504: \$487.20

							be registered for no fee	1,505-2,504: \$660.90 2,505-2,794: \$1,018.60 2,795-4,500: \$1,023.60 <u>Veteran, vintage or historic vehicles:</u> \$64.80 Effective 16 August 2024.
Motor Vehicles Business: (Heavy vehicle weight tax rates are set by The Commonwealth in the National Transport Commission Rates)	0-975kg: \$429.00 976-1154: \$487.00 1155-1504: \$588.00 1505-2504: \$883.00 2505-2794: \$1,370.00 2795-3054: \$1,557.00 3055-3304: \$1,705.00 3305-3564: \$1,854.00 3565-3814: \$1,990.00 + \$327.00 3815-4064: \$2,140.00 + \$327.00 4065-4324: \$2,283.00 + \$327.00 4325-4500: \$2,429.00 + \$327.00	Registration fee as for private motor vehicles.	Refer to table above for vehicles purpose of use other than private.	Same as for private motor vehicles.	<u>Light Commercial Vehicle:</u> If unladen mass of the vehicle does not exceed 1,000kg: 1 to 4 cyl: \$152.00 5 or 6 cyl: \$310.00 7 and over: \$448.00 Rotary or electric: \$152.00 If the unladen mass of the vehicle exceeds 1,000kg but does not exceed 1,500kg: \$334.00 If the unladen mass of the vehicle exceeds 1,500kg: \$569.00 A three-year registration fee exemption is available for new battery electric and hydrogen fuel cell vehicles first registered from 28 October 2021 and up to 30 June 2025. A price cap of \$68,750 (inclusive of GST) applies.	<u>Trailer, caravan or horse float with GVM of 4.5 tonnes or less:</u> \$30.00 <u>Tractors (agricultural):</u> \$157.00 <u>Other Vehicles:</u> <u>A truck with a GVM of 3.0 tonne to <= 4.5 tonne:</u> <4: \$315.00 5 to 6: \$366.00 7 to 8: \$420.00 >8: \$472.00 Propelled by a rotary engine or an electric motor: \$315.00. A bus with 10 adult seats including the driver's seat: \$208.00. A bus with more than 10 adult seats including the driver's seat: \$366.00.	Registration fee as for private motor vehicles.	<u>Passenger or goods carrying vehicles:</u> Category AAA vehicles 0-975kg: \$548.40 976-1,154: \$548.40 1,155-1,504: \$548.40 1,505-4,500: \$909.30 Category AAA vehicles 0-975kg: \$548.40 976-1,154: \$548.40 1,155-1,504: \$548.40 1,505-4,500: \$909.30 Category AA vehicles 0-975kg: \$568.10 976-1,154: \$568.10 1,155-1,504: \$597.80 1,505-4,500: \$909.30 Category A vehicles 0-975kg: \$587.80 976-1,154: \$587.80 1,155-1,504: \$597.80 1,505-4,500: \$940.10 Category B vehicles 0-975kg: \$602.40 976-1,154: \$607.50 1,155-1,504: \$607.50 1,505-4,500: \$1,007.30 Category C vehicles 0-975kg: \$602.40 976-1,154: \$653.60 1,155-1,504: \$653.60 1,505-4,500: \$1,015.50 Category D vehicles 0-975kg: \$602.40 976-1,154: \$659.20

								1,155-1,504: \$699.70 1,505-4,500: \$1,023.60 <u>Tow trucks:</u> 0-975kg: \$321.90 976-1,154: \$351.60 1,155-1,504: \$395.80 1,505-4,500: \$558.00 <u>Tractors:</u> 0-2,000kg: \$200.50 2,001-3,999: \$335.00 4,000-4,500: \$762.20 <u>Motor implements:</u> 0-975kg: \$149.00 9,76-1,154: \$156.70 1,155-1,504: \$166.40 1,505-4,500: \$204.10 <u>Goods carrying and fixed load trailers:</u> 0-250kg: \$101.10 251-764: \$257.50 765-975: \$329.50 976-1,154: \$362.50 1,155-1,504: \$406.20 1,505-2,499: \$580.20 2,500-2,794: \$868.70 2,795-3,054: \$977.00 3,055-3,564: \$1,148.70 3,565-3,814: \$1,227.80 3,815-4,064: \$1,314.30 4,065-4,324: \$1,397.10 4,325-4,500: \$1,482.30
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Heavy Vehicles (Motor vehicles of more than 4.5 tonnes GVM)	The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.	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.	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).	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.	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.	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.	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.	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.
Motorcycles:	\$83	Recreational Motorcycle Registration: \$90.60 Standard Motorcycle Registration: Varying rates depending on engine capacity and risk zones	Flat Rate: \$108.95 for all purpose of use.	Up to 250cc: \$68.32 Over 250cc: \$95.88	Flat tax: \$50.00	Flat tax: \$23.00	Based on engine capacity. 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. Engine capacity: <600mL = \$33 >600mL = \$50	Motorbike that is a Category AAA vehicle: \$122.40 Motorbike with an internal combustion engine capacity up to 300ml: \$132.60 Motorbike with an internal combustion engine capacity up to 600ml: \$142.80 Motorbike with an internal combustion engine capacity over 600ml: \$153.00
TRANSFER FEE								
Transfer Fee:	<u>Transferring Registration Fees:</u> Transferring registration within 14 days of acquiring the vehicle: \$39 Transferring registration after 14 days of acquiring the vehicle: \$182	<u>Private Transfer Motor vehicle:</u> \$44.90 <u>Trailer/motorcycle:</u> \$7.20 <u>Dealer Motor vehicle:</u> \$22.90 <u>Financier Repossession:</u> \$4.60	Effective dates: 1 July 2024 – 30 June 2025. Car: \$31.50 Cycle: \$31.50 Lorry: \$31.50	Car: \$20.50	<u>Transfer of registration:</u> \$31.00 <u>Late* transfer fee:</u> \$102.00 *within 14 days	<u>Transfer of Registration Fee</u> Car: \$33.66 Cycle: \$33.66 Trailer: \$33.66.	<u>Transfer of registration:</u> \$21	<u>Transfer of registration:</u> \$48.00 <u>Late transfer fee:</u> \$129.50
DRIVER LICENCE FEE:								
Driver Licence Fee:	Provisional P1 Licence: \$69	3 years: \$91.30 10 years: \$312.70	<u>Provisional, probationary and open licences</u>	1 Year: \$46.85 5 Years: \$163.50	1 year: \$53.00, or multiply \$53.00 by number of years up to	<u>Standard</u> 1 year: \$38.82	1 year: \$36 2 years: \$57 5 years: \$115	Effective from 1 July 2024

	Provisional P2 Licence: \$109 Unrestricted Licence (gold) 1 year: \$70 3 years: \$162 5 years: \$220 10 years: \$410 (Note: 10-year licences only available for unrestricted licence classes C (car), holders age 21 to 44) National Heavy Vehicle Driver licence (magenta) 1 year: \$70 3 years: \$162 5 years: \$220 Replacement licence Replacement license (P1, P2, or unrestricted): \$32		Effective dates: 1 July 2024 – 30 June 2025 Queensland Driver's Licence 1 Year: \$88.55 2 Years: \$123.50 3 Years: \$152.75 4 Years: \$176.75 5 Years: \$198.35 Replacement: \$35.00 Additional fee for grant of licence with licence code 'I' (alcohol ignition interlock): \$371.25.		10 years: \$530.00. <u>Note:</u> In addition to the above fees, an Administration Fee of \$20.00 applies.	2 years: \$63.13 3 years: \$87.44 4 years: \$111.75 5 years: \$134.19 Replacement: \$46.75	10 years: \$198	<u>Provisional licence</u> Original: \$139.60 <u>Full licence</u> 1 year: \$45.80 5 years: \$227.70 10 years: \$423.50 <u>Probationary and restricted licence</u> \$258.30

Concessions	Transport for NSW provides a driver's licence fee exemption to holders of Pensioner Concession Cards, DVA Totally and Permanently Incapacitated Cards, DVA Extreme Disablement Adjustment Cards and DVA Gold War Widow Cards.	Free licence scheme: Drivers under 25 years old with no traffic-related offences could be eligible for a free three-year driver licence. <u>Safe Driver Discount:</u> 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% discount on their next renewal.	N/A	Pensioners and seniors are eligible for a concession.	<u>Concession fee:</u> 1 year: \$26.00, or multiply \$26.00 by number of years up to 10 years: \$260.00. <u>Note:</u> In addition to the above fees, an Administration Fee of \$20.00 applies	<u>Pensioner</u> 1 year: \$25.73 2 years: \$36.95 3 years: \$50.04 4 years: \$61.26 5 years: \$70.61 Replacement: \$46.75 Persons who are 65 years or older are exempt from the licence renewal fee but must pay a fee of \$12.64 for the licence card.	Concession card holders receive a full 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.	<u>Renewal discount</u> ACT residents with good driving record receive 30% for full licence renewal. Cannot have recorded an infringement notice offence, major offence conviction or motor vehicle related traffic offence conviction in previous 5 years. <u>Concessions:</u> Centrelink Health Care Card & Unemployed (for 6 months or more): 65% or 50% discount for 1 year depending on driving record. Centrelink Pension Concession Card: 100% discount (other than learner, probationary and restricted driver licences). Department of Veterans' Affairs Pension Concession Card or Gold Card: 100% discount (other than learner, probationary and restricted driver licences).
OTHER:								
Rider's Licence:	Same as above.	Same as above.	N/A	Same as above.	Same as above.	As above.	As above.	As above.
Learners Permit:	Car: Learner's Licence: \$30 Replacement Learner Licence: \$26 Motorcycle: Learner's Licence: \$30 Replacement Learner Licence: \$26	The previous learner permit issue fee of \$26 (car or motorcycle) is now waived. Learner permit renewal (Car): \$27.80 Learner replacement (car or motorcycle): \$27.10	Effective 1 July 2024 – 30 June 2025 \$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	<u>Light Vehicle:</u> \$143.30 (valid for 3 years).	1 year: \$26 2 years: \$52 3years: \$78 Plus an administration fee of \$20.00	<u>Car and motorcycle</u> (Pensioner rate in parenthesis) <u>L1, L2:</u> \$38.82 <u>Issue P1 & P2 combined:</u> \$65.00 (\$38.82) <u>Issue P2 only:</u> \$38.82 (\$25.73) <u>Renew P2 only:</u> \$26.18 (\$13.09)	<u>Cars:</u> Learner - \$28 Valid for 24 months. <u>Provisional licence (under 25 years of age):</u> \$57 Valid for 24 months <u>Provisional licence (25 years of age or over):</u> \$38 Valid for 12 months	Issue or renewal of learner driver licence: \$55.10 Issue or renewal of learner rider licence: \$27.40 <u>Issue or renewal of learner motorcycle licence:</u> \$27.40

Surcharge/Levy on Motor Vehicle Compulsory Third Party Vehicle Insurance:	<p>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.</p>	<p>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 \$573.10 (including GST and 10% insurance duty).</p>	<p>10 cents insurance duty per policy. For a 12-month term CTP insurance policy, the total levies and fees excluding insurance duty range from \$15.40 - \$532.90 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.</p>	<p>10% of premiums on compulsory 3rd party insurance for motor vehicles.</p>	<p>Yearly policy: \$60.00</p> <p>3-month policy: \$15.00</p> <p>No charge for historic vehicles and some concession card holders.</p> <p>11% stamp duty on insurance premium.</p>	<p>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.</p>	<p>A mandatory personal injury cover insurance fee is set by the Motor Accident Compensation Commission, which varies based on vehicle type and is payable as part of the registration process. Light vehicles pay an annual fee of \$607.25 including GST.</p>	<p><u>Road Rescue Fee:</u></p> <p>12-month registration: \$31.30 6-month registration: \$15.60 3-month registration: \$7.80</p> <p>Levied on all vehicles other than veteran, vintage and historic vehicles, Jervis Bay vehicles and trailers.</p> <p><u>Road Safety Contribution:</u></p> <p>12-month registration: \$2.50 6-month registration: \$1.20 3-month registration: \$0.60</p> <p>Payable with all registrations (other than trailers).</p> <p><u>Lifetime Care and Support (LTCS) Levy*:</u></p> <p>12-month policy: \$105.40 6-month policy: \$52.70 3-month policy: \$26.30</p> <p><u>LTCS Levy for veteran, vintage and historic vehicles*:</u></p> <p>12-month policy: \$21.10 6-month policy: \$10.50 3-month policy: \$5.20</p> <p><u>MAI Levy*:</u></p> <p>12-month policy: \$14.00 6-month policy: \$7.00 3-month policy: \$3.50</p> <p>Levied on each CTP policy for vehicle (other than trailers). Replaced CTP Regulatory Levy from 1 February 2020.</p> <p><u>MAI Levy for veteran, vintage and historic vehicle*:</u></p>
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								12-month policy: \$3.50 6-month policy: \$1.70 3-month policy: \$0.80 * Levied on motor accident injuries (MAI) policies for vehicles (other than trailers).
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