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Interstate Comparison of Taxes 2012-13

Research & Information Paper

Preface

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

There are, however, some qualifications:

- This publication is not intended as an exhaustive analysis. For a complete description of the operation of each tax, the relevant Acts of Parliament and/or regulations should be consulted
- Some information is based on proposed or announced changes which at the time of publication may not have been legislated
- All care has been taken in the preparation of this document, however, NSW Treasury takes no responsibility for any errors in the information provided.

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

Philip Gaetjens
Secretary
NSW Treasury
January 2013

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Note

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This publication can be accessed from the NSW Treasury website
[<http://www.treasury.nsw.gov.au/>].

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Description of Major State Taxes

Agreements Duty

A flat fee imposed on legal deeds and agreements.

Bookmaker's Turnover Tax

Generally levied on the value of bets placed with a bookmaker.

Casino Taxes

Generally levied on gross revenue of the operator (player loss).

Gaming Machine Tax

Paid by registered clubs and hotels and generally based on gross revenue (player loss) derived from gaming machines.

General Insurance Duty

Levied on a variety of insurance policies such as private motor vehicle, occupational indemnity and home and home contents. The duty is generally based on the annual premium.

Health Insurance Levy

Levied on all health insurance funds carrying on business in the State. Liability is based on the number of individual and family policies.

Land Rich / Landholder Duty

Transfer duty levied on marketable securities transactions on the value of the landholdings of a company or trust.

Hiring Arrangements Duty (sometimes called Rental Duty)

Levied on the rent paid in respect of the hire of goods, including consumer and producer goods.

Land Tax

Levied on the unimproved value of selected categories of land held at a particular date.

Lease Duty

Levied on the rental value of tenancy agreements (excludes residential leases).

Life Insurance Duty

Levied on either the sum insured or the annual premium.

Mortgages and Loan Security Duty

Levied on the value of a secured loan.

Description of Major State Taxes (continued)**Motor Vehicle Drivers' Licence Fee**

A flat fee imposed on those who wish to drive motor vehicles on public roads.

Motor Vehicle Registration Duty

Payable on the application to initially register a motor vehicle or the application to change the name of the registered owner. The duty is based on the value of the vehicle. This is distinct from a motor vehicle registration fee (described below).

Motor Vehicle Registration Fee

A flat fee paid before a vehicle is allowed to be driven on public roads.

Motor Vehicle Transfer Fee

A flat fee imposed when ownership of a used motor vehicle is transferred.

Motor Vehicle Weight / Engine Capacity Tax

Levied on the owners of motor vehicles and is based on the weight and/or engine capacity of the vehicle, and is typically levied at the time the vehicle is registered or registration is renewed.

On and Off Course Totalizator Taxes

Levied on either the value of investments (bets) placed at totalizators or revenue of the operator.

Payroll Tax

Levied on employers and is based on wages paid or payable (which in most States includes non-cash fringe benefits) to employees. In most States, the base also includes employer superannuation contributions.

Share Transfer (Marketable Security) Duty

Based on the value of turnover of unlisted marketable securities, usually levied on the purchaser.

Transfer Duty (also known as Stamp, Contracts or Conveyances Duty)

Levied on the transfer of property. The duty is usually paid by the purchaser and based on the sale price (or market value, if higher) of the property.

Recent Major Tax Initiatives

The following is a summary of recent taxation changes and announcements by States and Territories:

New South Wales

Transfer Duty – First Home Buyers

From 1 January 2012, eligibility for first home buyer transfer duty exemptions and concessions was limited to first home buyers purchasing newly constructed homes (including homes purchased 'off the plan') and vacant land intended as the site for a new home

The 2012-13 Budget increased property value thresholds for first home buyer stamp duty concessions. From 1 July 2012, full exemption from stamp duty is available for newly built homes worth up to \$550,000 with concessional rates available up to \$650,000. Full exemption is available for land valued up to \$350,000 with concessional rates applying up to \$450,000.

First Home Owner Grant

From 1 October 2012 amendments were made to the First Home Owner Grant, restricting eligibility to purchases or construction of new homes valued up to \$650,000. The grant was also increased to \$15,000, reducing to \$10,000 on 1 January 2014.

New Home Grant

The 2012-13 NSW Budget also introduced a new measure, the New Home Grant. Commencing 1 July 2012, the \$5,000 grant will be available to buyers of new homes, whether off the plan or newly built, with a value up to \$650,000. Buyers of vacant land that is intended to be the site of a new home valued up to \$450,000 will also qualify for the \$5,000 grant.

Driver's Licence Fee

From 1 July 2012, licence renewal fees will be halved for drivers with a record free of driving offences for at least five years.

Postponement of the Abolition of Some Duties

The abolition of mortgage duty on business transactions, unquoted marketable securities duty, and transfer duty on non-real business assets has been delayed for one year to 1 July 2013.

Victoria

Transfer Duty

In accordance with the Government's election commitment, the first home stamp duty concession will increase from 20 per cent, currently, to 30 per cent for contracts settled from 1 January 2013. The concession is set to increase further to 40 per cent for contracts settled from 1 January 2014, and 50 per cent for contracts settled from 1 September 2014. These cuts are only available to first home purchases valued up to \$600,000.

Victoria has reduced the amount of time allowed for the payment of land transfer duty from 90 days to 30 days after the date of transaction. This change takes effect for transactions settled from 1 April 2012 and will not affect most home buyers, as the majority of purchasers pay duty to their conveyancer on the date of transaction.

The First Home Bonus, worth \$13,000 for new homes in metropolitan Melbourne and \$19,500 for new homes in regional Victoria, has lapsed and will not be available for contracts entered into from 1 July 2012.

From 1 July 2012, Victoria aligned itself with most other jurisdictions by transitioning from a land rich duty model to a landholder duty model that ensures transactions that result in changes in ownership or control of entities holding land and other property are brought into the land transfer duty base. The landholder duty model will ensure greater consistency in the treatment of direct and indirect acquisitions of land and will considerably reduce complexity and provide greater certainty to taxpayers.

As part of the 2011-12 Budget Update, Victoria increased the motor vehicle duty rate for new passenger vehicles valued under the Commonwealth Luxury Car Tax threshold from an effective rate of 2.5 per cent to 3.0 per cent. This reduces the discrepancy between the State's new and used motor vehicle duty rates.

Motor Vehicle Registration

Victoria also increased its base motor vehicle registration fee by \$35, which will, in part, fund a new registration and licensing system to allow a broader range of payment options for vehicle owners.

Wagering Tax

With the commencement of the new 12-year wagering and betting licence on 16 August 2012, the tax rate paid by the licensee (Tabcorp) on revenue from pari-mutuel wagering was reduced to 7.6 per cent (from the previous 19.11 per cent). The difference between tax liabilities under the old and new pari-mutuel tax frameworks is paid to the Victorian Racing Industry as a condition of the licence.

The concessional tax rate of 10 per cent on commissions attributable to premium customers no longer applies; commissions on premium customer investments will be taxed at 7.6 per cent.

From 16 August, the tax rate on the licensee's revenue from fixed-odds betting was reduced to 4.38 per cent (from the previous 10.91 per cent). Simulated racing continues to be taxed at 10.91 per cent.

Gaming Machine Tax

A new licensing structure and tax regime for electronic gaming machines commenced on 16 August 2012. Under the new structure venue operators hold gaming machine entitlements which authorise them to acquire gaming machines and conduct gaming (subject to the other relevant approvals).

Venue operators pay tax monthly on a progressive tax scale, as determined by their monthly average revenue per gaming machine.

Tax per gaming machine for pub licence venues is 8.33 per cent up to an average revenue-per-machine of \$2,666, then 50.83 per cent for that part of average revenue-per-machine between \$2,666 and \$12,500, then 58.33 per cent for that part of average revenue-per-machine above \$12,500. For club licence venues the equivalent rates are 0 per cent, 42.5 per cent, and 50 per cent (with the same average-revenue thresholds).

A venue's total monthly tax is the product of the tax per gaming machine as calculated above, and the average number of gaming machines.

The new licensing structure and progressive tax regime replaces the previous system, under which two gaming operators (Tatts and Tabcorp) owned machines and paid tax as a fixed proportion of player loss.

The \$4,333.33 per machine 'Health Benefit Levy' also no longer applies under the new system.

Casino Tax

The tax rate paid by Crown Casino on gaming machine revenue is rising progressively from 22.25 per cent to 32.57 per cent (including the community benefit levy) by 2014-15. The 22.25 per cent tax rate increased by 1.72 per cent on 1 January 2010 and on each of 1 July 2010, 2011, and 2012, to the current tax rate of 29.13 per cent. It will increase by a further 1.72 per cent on each of 1 July 2013 and 2014.

In addition to annual CPI indexation, the base amount for the casino supertax threshold increased by \$5 million on each of 1 July 2009 and 2010, and \$30 million on each of 1 July 2011 and 2012, to \$878 million for 2012-13. In addition to annual indexation it will increase by \$5 million on 1 July 2013, the final such increase.

The \$4,333.33 per machine 'Health Benefit Levy' no longer applies from 1 July 2012.

Fire Services Property Levy

From 1 July 2013, the Victorian Government will introduce a fairer and more equitable property based levy to fund the Metropolitan Fire and Emergency Services Board (MFB) and the Country Fire Authority (CFA). The Fire Services Property Levy will replace the existing insurance-based funding model as recommended by the Victorian Bushfires Royal Commission.

The Fire Services Property Levy will apply to all real property (land and buildings) and will include a fixed component as well as a variable charge assessed on the capital improved value of the property. A fixed charge of \$100 will apply to residential property, and a fixed charge of \$200 will apply to all other property (the fixed charges will be indexed annually). There will be different levy rates depending on the location of the property and the property type. These levy rates will be determined on or before 31 May each year.

The levy will be collected by local councils as part of the rates notice and a concession will be available to Department of Veterans Affairs gold card holders and Pensioner Concession Card holders.

Queensland

Transfer Duty

From 1 July 2012, the principal place of residence transfer duty concession will be reinstated. This is the concession provided to home purchasers who are not first home buyers, when they buy a home to live in as their principal place of residence.

The transfer duty rate structure was revised with the highest threshold and rate increased and other changes made to return the structure to how it was prior to the removal of the principal place of residence concession. The new rate structure is outlined in the tax schedules section of this document.

Home Buyers

From 11 October 2012, eligibility for the First Home Owner Grant will be restricted to those buying or building new homes with an additional grant of \$8,000 available from 12 September 2012 for new homes, bringing the total grant to \$15,000.

Households

Motor vehicle registration fees for private vehicles have been frozen for the first term of the new Government.

Payroll Tax

From 1 July 2012, the payroll tax exemption threshold has been increased from \$1 million to \$1.1 million. This is the first of six annual increases to a threshold of \$1.6 million in 2017-18.

Gambling Taxes

Following consideration of the Independent Commission of Audit recommendations, changes have been made to gaming machine tax, the health services levy and casino taxes.

Western Australia**Payroll Tax**

Employers with Australia-wide group payrolls of up to \$1.5 million will receive a rebate in 2013-14 to fully offset their 2012-13 payroll tax liabilities. The rebate phases down for employers with payrolls between \$1.5 million and \$3 million.

From 1 July 2012, employers are exempt from payroll tax in relation to wages paid in the first two years of employment of new employees with a disability for whom they receive a Commonwealth Disability Employment Services wage subsidy or who are eligible for any form of support from the Western Australian Disability Services Commission.

From 1 July 2012, employers with an Australia-wide group annual payroll of less than \$15 million are eligible for a 100% payroll tax rebate for wages paid in the first two years of employment of new Indigenous employees for whom they receive a Commonwealth Indigenous Wage Subsidy.

South Australia**Payroll Tax**

From 1 July 2012, the payroll tax exemption for apprentices and trainees will be fully abolished and replaced with a separate grant scheme (supporting training in critical skill areas) administered by the Department of Further Education, Employment, Science and Technology.

Transfer Duty

Off-the-plan apartment purchases

From 31 May 2012, a full stamp duty exemption will be provided for two years (until 30 June 2014), and a partial concession for a further two years (from 1 July 2014 to 30 June 2016), on apartments purchased off-the-plan in the Adelaide City Council area. The exemption is capped at duty payable on a \$500,000 apartment, with a concession available for apartments over \$500,000 equal to the maximum exemption.

This conveyance duty exemption/concession has replaced the existing inner city rebate scheme.

Non-real property transfers

The abolition of stamp duty on non-real property transfers has been deferred until budget circumstances allow.

Share transfers

The abolition of stamp duty on non-quoted marketable (unlisted) securities has been deferred until budget circumstances allow.

Home Purchase Assistance

The First Home Bonus Grant will remain at \$8,000 (previously to be phased down to \$4,000) from 1 July 2012 to 14 October 2012.

From 15 October 2012, the First Home Bonus Grant was replaced with an \$8,500 Housing Construction Grant, which is available to all new home buyers/builders for properties valued up to \$400,000, phasing out for properties valued between \$400,000 and \$450,000. Also, from 15 October 2012, the First Home Owner Grant increased to \$15,000 for first home buyers purchasing or building a new home (ongoing). The First Home Owner Grant will be reduced to \$5,000 for first home buyers purchasing established homes. The \$5,000 First Home Owner Grant will be abolished from 1 July 2014.

Motor Vehicle Registration Fees

From 1 July 2012, eligibility to the conditional registration scheme will be limited to vehicles manufactured before 1 January 1979. Previously it was available to prescribed vehicles more than 30 years old.

Tasmania

Payroll Tax

The second Employment Incentive Scheme (Payroll Tax Rebate) introduced in the 2011-12 Budget, provides payroll tax relief by way of a rebate to employers who create new positions between 16 June 2011 and 30 June 2012, provided those positions are maintained continuously until 30 June 2013. Rebates for any eligible employers during this period will be paid towards wages up until June 2013.

It is estimated that the second EISPR will support the creation of more than 850 jobs by providing payroll tax relief of \$5.5 million over 3 years to businesses that invest in Tasmania by creating new employment.

Conveyance Duty (also known as Transfer Duty)

The Government has announced that, from 1 October 2012, conveyance duty rates and thresholds will be revised to better reflect contemporary property prices and duty regimes in other states.

From 1 October 2012, the top marginal rate of duty will be increased from 4.0 per cent to 4.5 per cent. The threshold for the top marginal rate of duty will increase on 1 October 2012 from \$225,000 to \$725,000.

Insurance Duty

From 1 October 2012, the rate of duty charged on contracts of general insurance will be increased from 8.0 per cent of the premium paid to 10.0 per cent of the premium paid.

This measure will bring Tasmania's rate of duty on general insurance into line with the majority of other states.

Motor Tax

From 1 October 2012, motor tax on light vehicles will be increased by 20 per cent. Tasmania's taxes on motor vehicles are the second lowest of the states and territories on a per capita basis, and they will continue to be highly competitive.

From 1 October 2012, motor tax on some classes of heavy vehicles will also be revised in accordance with motor tax rates determined by the National Transport Commission (NTC). The NTC has recently agreed to adjust the rates of tax that apply to various heavy vehicles to better reflect recent research on fleet road wear. Tasmania is required, along with other states, to adjust its rates in order to maintain national harmonisation.

Northern Territory

Payroll Tax

From 1 July 2012, the Northern Territory amended the Payroll Tax Act 2009 (NT) to ensure that wages paid to both part-time and full-time employees on maternity, adoption and paternity leave are exempt from payroll tax. The amendments clarify that the exemption may be applied pro rata to part-time employees in the same manner as full-time employees. The exemption applies to a maximum 14 weeks or an equivalent period of leave at a reduced rate of pay, for example, 28 weeks leave at half pay.

These amendments are based on harmonised legislation developed in consultation with other states and territories.

Conveyance Duty (also known as Transfer Duty)

The abolition of stamp duty on non-land business property, such as goodwill, statutory licenses and intellectual property, which was to apply from 1 July 2012 has been deferred until the Northern Territory's budgetary situation permits.

Extension of BuildBonus grant scheme

The BuildBonus grant scheme has been extended to 31 December 2012 and the value limit has been increased from \$530,000 to \$600,000.

A one-off BuildBonus grant of \$10,000 is available for owner builders and home buyers, including investors, who are building or purchasing a new home up to the value of \$600,000 (previously \$530,000). The amount of \$600,000 includes the value of the land on which the home is built.

A person may receive only one BuildBonus grant even where a person purchases or builds several new homes. First home buyers of a new home will receive both the \$7,000 first home owner grant and \$10,000 BuildBonus grant provided all eligibility criteria are met.

BuildBonus applies to contracts signed between 3 May 2011 and 31 December 2012 where construction of the new home commences on or after 3 May 2011. Owner builders who commence construction of a house during this period are also eligible for BuildBonus.

Generally, building work needs to commence on or after 3 May 2011 and within six months of the contract being signed. Construction should be completed within 18 months of the building work commencing.

Australian Capital Territory

Land Tax

Generally, land tax applies to all residential properties that are rented.

If you own a residential property that is rented, you are liable for land tax on that property. This also applies to boarding houses and multiple dwellings, including dual occupancies and granny flats that are rented. Rent can include cash, services or any other valuable consideration earned in respect of a property for which any form of tenancy arrangement exists.

Residential properties owned by a trust or a corporation are also liable for land tax, even if they are not rented.

Commercial properties will not be subject to land tax from 1 July 2012.

Land tax liability is assessed quarterly for all properties and is based on the status of a property on 1 July, 1 October, 1 January and 1 April (liability dates). Land tax is assessed for a whole quarter and there is no daily pro-rata of land tax liability within a quarter.

Residential property that has been rented but is temporarily vacant on a liability date will continue to be liable unless firstly, the vacancy continues for the whole quarter and secondly, the owner notifies the Commissioner for ACT Revenue in writing that the property has not been rented in that quarter.

Land and Improvement Duty Payable

Transaction dates from 6 June 2012

Value of Property	Duty Payable - transaction dates from 6 June 2012
up to \$200,000	\$20 or \$2.40 per \$100 or part thereof, whichever is greater
\$200,001 to \$300,000	\$4,800 plus \$3.75 per \$100 or part thereof by which the value exceeds \$200,000
\$300,001 to \$500,000	\$8,550 plus \$4.75 per \$100 or part thereof by which the value exceeds \$300,000
\$500,001 to \$750,000	\$18,050 plus \$5.50 per \$100 or part thereof by which the value exceeds \$500,000
\$750,001 to \$1,000,000	\$31,800 plus \$6.50 per \$100 or part thereof by which the value exceeds \$750,000
\$1,000,001 and over	\$48,050 plus \$7.25 per \$100 or part thereof by which the value exceeds \$1,000,000

Deferral of Duty

Eligible persons who purchase an eligible property can elect to defer payment of the duty arising from the purchase under Part 2.6A of the *Duties Act 1999* (the Act).

An eligible person is a person who is eligible for:

- the First Home Owner Grant; or
- the Home Buyer Concession Scheme applicable at the time of the grant of the lease, agreement for transfer or the transfer (whichever is first).

An eligible property is a property priced at or below the relevant Home Buyer Concession Scheme property threshold.

No payment is required for the first 5 years after the date of the transaction but a voluntary payment towards the deferred amount can be made at any time.

Deferred duty must be paid in full within the next successive 5 years so that the total duty and interest payable is repaid no later than 10 years after the date of the transaction. All approvals of deferred payment of duty are subject to the homebuyer entering into an arrangement based on these terms.

A person with a deferred duty arrangement must pay the duty and any accrued interest before the title to the property can be transferred to a new owner.

Interest will accrue on the deferred amount of duty from the date the duty is payable until it is paid in full. The amount of interest and method of calculation is determined under the Taxation Administration Act 1999 as the market rate component defined in section 26 (2) of that Act. Simple interest accrues on the principal balance of the deferred duty (i.e. not on any accrued interest) and is calculated daily.

ACT Tax Reform

The 2012-13 ACT Budget outlined the first tranche of reform to initiate the long term restructuring of the Territory's taxation system.

Broadly, under the reform:

- transaction taxes are to be phased out over periods ranging from 5 to 20 years
- General Rates have been adopted as a broad and efficient revenue replacement base
- a number of nuisance taxes are removed
- the progressivity of existing taxes is improved.

The reform package has been designed to be revenue neutral overall.

The main measures included in the *A Fairer, Simpler and More Efficient Tax System* are:

- abolishing Duty on Insurance taxes over five years
- phasing out Conveyance Duty over 20 years
- abolishing commercial Land Tax and combining it with commercial General Rates
- making General Rates more progressive
- making residential Land Tax more progressive
- reducing the amount of Payroll Tax paid by businesses
- aligning the landholder provisions with NSW.

Tax schedules

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll Tax:								
Basic Flat Rate:	5.45%	4.90%	4.75%	5.50%	4.95%	6.10%	5.5%	6.85%
Method of calculation of Tax:	Single marginal rate.	Single marginal rate.	Deduction System.	Single marginal rate.	Single marginal rate.	Single marginal rate.	Deduction System.	Single marginal rate.
Tax Scale and Small Business Concession:	First \$689,000 exempt. (From 1 July 2012) Threshold is indexed annually to the Sydney CPI from 1 July each year.	First \$550,000 exempt.	First \$1,100,000 exempt. For payrolls \$1,100,000 up to \$5,500,000, deduction of \$1,100,000 reducing by \$1.00 for every \$4.00 payroll exceeds \$1,100,000. No deduction for payrolls of \$5,500,000 or more.	First \$750,000 exempt.	First \$600,000 exempt.	First \$1,010,000 exempt.	Deduction of \$1,500,000. For payrolls \$1,500,000 up to \$7,500,000, deduction of \$1,500,000 reducing by \$1.00 for every \$4.00 payroll exceeds \$1,500,000. No deduction for taxable wages of \$7,500,000 or more.	First \$1,750,000 exempt.
	Employer superannuation contributions included in the tax base. Employment termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002. Termination payments to non-executive directors and share plans and share options included in the tax base from 1 July 2003. Various exemptions apply.	Employer superannuation contributions included in the tax base. Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2001. From 1 January 2005, employment agencies are liable for payroll tax for their on-hired workers. An exemption from payroll tax applies to wages paid in respect of workers on-hired to a client that is exempt under Part 4 of the <i>Payroll Tax Act 2007</i> (other than under Division 4 or 5 of that Part, section 50 or clause 16 of Schedule 2).	Employer superannuation contributions included in the tax base. Eligible termination payments (not including death benefit eligible termination payments) included in tax base from 1 July 2002. Death benefit eligible termination payments now included in tax base from 1 July 2008.	Employer superannuation contributions included in the tax base. Eligible termination payments included in the tax base from 1 July 2003. Grossed up value of fringe benefits included in the tax base from 1 January 2002. Various exemptions apply, primarily for charitable and religious institutions, government departments and public hospitals and schools. Employers with an annual payroll of \$1,500,000 or less in 2012-13 will receive a rebate in 2013-14 to fully offset their payroll tax liabilities. The rebate phases out for those with payrolls between \$1,500,000 and \$3,000,000.	Employer superannuation contributions included in the tax base. Eligible termination payments (as defined for income tax purposes) and the grossed up value of fringe benefits included in the tax base from 1 July 2002. Various exemptions apply. On 1 July 2009, a new Payroll Tax Act commenced. The new Act is largely harmonised with the legislation of other States.	Employer superannuation contribution included in the tax base. Eligible termination payments and the grossed-up value of fringe benefits included in the tax base from 1 July 2003. Wages are exempt if they are paid or payable by any of the following: Religious institution; a public benevolent institution (but not including an instrumentality of the State); a non-profit organisation having as its sole or dominant purpose a charitable, benevolent, philanthropic or patriotic purpose; 14 weeks of eligible maternity or adoption leave payments; in respect of wages in any period when an employee was taking part in bushfire-fighting activities as a volunteer member of a fire brigade; or wages in respect of any period	Employer superannuation contribution included in the tax base. Eligible termination payments included in the tax base from 1 July 2002. Grossed up value (type 2 grossed-up rate) of fringe benefits included in the tax base from 1 July 2002. From 1 July 2008 the NT Payroll Tax Act is harmonised with every other state and territory in relation to the following areas: lodgement and payment dates, motor vehicle allowances, accommodation allowances, a range of fringe benefits, work performed in another country, superannuation contributions, employee share acquisition scheme and grouping of employers. On 1 July 2009 a new Payroll Tax Act commenced. The new	Employer superannuation contributions included in the tax base. Eligible termination payments and the grossed up (Type 2 factor) value of fringe benefits included in the tax base. From 1 July 2005 eligible maternity, adoption and/or primary carer leave is exempt. From 1 July 2005 tax base includes employer contributions to employee share schemes, and eligible termination payments. From 1 July 2008, employee share schemes are taxable if the corporation is registered in the ACT or the share or option is made in relation to services performed wholly in the ACT. Commencing on 1 June 2006 approved not-for-profit Group Training Organisations

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll Tax (continued):						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.	Act rewrites the previous Payroll Tax Act to largely harmonise it with the legislation of the states in other remaining areas.	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.
Reference Period:	Receipts relate to the previous month's payroll. The July return includes an annual reconciliation.	Receipts relate to the previous month's payroll.	Receipts relate to the previous return period's payroll (usually monthly, sometimes annually).	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll. The June return, payable in July, includes an annual adjustment.

Taxes on Financial Transactions:

TRANSFER DUTY: (Also known as Stamp, Contracts or Conveyances Duty)

Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified. Rate for the highest value range is <u>underlined</u> .	<p><u>General duty rates</u></p> <p>\$0-\$14,000: 1.25% (min \$2.00)</p> <p>\$14,001-\$30,000: \$175+1.50%</p> <p>\$30,001-\$80,000: \$415+1.75%</p> <p>\$80,001-\$300,000: \$1,290+3.50%</p> <p>\$300,001-\$1,000,000: \$8,990+4.50%</p> <p>Over \$1,000,000: \$40,490+<u>5.50%</u></p> <p>From 1 June 2004 For Residential Property</p> <p>\$0-\$14,000: 1.25% (min \$2.00)</p> <p>\$14,001-\$30,000: \$175+1.50%</p> <p>\$30,001-\$80,000: \$415+1.75%</p>	<p><u>General duty rates</u></p> <p>\$0-\$25,000: 1.40%</p> <p>\$25,001-\$130,000: \$350+2.40%</p> <p>\$130,001-\$960,000: \$2,870+6.00%</p> <p>Over \$960,000: <u>5.50%</u> of total value</p> <p><u>Duty rates for principal place of residence purchases</u></p> <p>\$0-\$25,000: 1.40%</p> <p>\$25,001-\$130,000: \$350+2.40%</p> <p>\$130,001-\$440,000: \$2,870+5.00%</p> <p>\$440,001-\$550,000: \$18,370+6.00%</p> <p>\$550,001-\$960,000:</p>	<p><u>Effective 21 September 2012</u></p> <p><u>General duty rates</u></p> <p>\$0-\$5,000: Nil</p> <p>\$5,001-\$75,000: 1.50%</p> <p>\$75,001-\$540,000: \$1,050+3.50%</p> <p>\$540,001-\$1,000,000: \$17,325+4.50%</p> <p>Over \$1,000,000: \$38,025+<u>5.75%</u></p>	<p><u>General duty rates</u></p> <p>\$0-\$80,000: 1.90%</p> <p>\$80,001-\$100,000: \$1,520+2.85%</p> <p>\$100,001-\$250,000: \$2,090+3.80%</p> <p>\$250,001-\$500,000: \$7,790+4.75%</p> <p>Over \$500,000: \$19,665+<u>5.15%</u></p> <p><u>Duty rates for residential property</u></p> <p>\$0 - \$120,000: 1.90%</p> <p>\$120,001 - \$150,000: \$2,280+2.85%</p> <p>\$150,001 - \$360,000: \$3,135+3.80%</p> <p>\$360,001 - \$725,000 \$11,115+4.75%</p>	<p>\$0-\$12,000: 1.00%</p> <p>\$12,001-\$30,000: \$120+2.00%</p> <p>\$30,001-\$50,000: \$480+3.00%</p> <p>\$50,001-\$100,000: \$1,080+3.50%</p> <p>\$100,001-\$200,000: \$2,830+4.00%</p> <p>\$200,001-\$250,000: \$6,830+4.25%</p> <p>\$250,001-\$300,000: \$8,955+4.75%</p> <p>\$300,001-\$500,000: \$11,330+5.00%</p> <p>Over \$500,000: \$21,330+<u>5.50%</u></p>	<p>Before 1 October 2012:</p> <p>\$0-\$1,300: \$20</p> <p>\$1,301-\$10,000: 1.50%</p> <p>\$10,001-\$30,000: \$150+2.00%</p> <p>\$30,001-\$75,000: \$550+2.50%</p> <p>\$75,001-\$150,000: \$1,675+3.00%</p> <p>\$150,001-\$225,000: \$3,925+3.50%</p> <p>Over \$225,000: \$6,550+<u>4.00%</u></p> <p>Following 1 October 2012:</p> <p>\$0-\$1,300: \$20</p> <p>\$1,301-\$25,000: 1.75%</p>	<p>\$0-\$525,000: Duty calculated by the formula: $D=(0.06571441V^2)+15V$ Where D = duty payable in \$ V = 1/1000 dutiable value</p> <p>\$525,000 – under \$3,000,000: <u>4.95%</u> of total value.</p> <p>\$3,000,000 and over: <u>5.45%</u> of total value</p>	<p>From 6 June 2012</p> <p>\$0 to \$200,000: \$20.00 or \$2.40 per \$100 whichever is greater.</p> <p>\$201,000 to \$300,000: \$4,800 plus \$3.75 per \$100 or part thereof</p> <p>\$300,001 to \$500,000: \$8,550 plus \$4.75 per \$100 or part thereof</p> <p>\$500,001 to \$750,000: \$18,050 +\$5.50 per \$100 or part thereof</p> <p>\$750,001 to \$1,000,000: \$31,800 plus \$6.50 per \$100 or part thereof.</p> <p>Over \$1,000,000: \$48,050 plus \$7.25 per \$100 or part thereof.</p>
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Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer Duty (continued):	<p>\$80,001-\$300,000: \$1,290+3.50%</p> <p>\$300,001-\$1,000,000: \$8,990+4.50%</p> <p>\$1,000,000-\$3,000,000: \$40,490+5.50%</p> <p>Over \$3,000,000: \$150,490+7.00%</p> <p>Liability includes contents of buildings. Various exemptions are available.</p>	<p>\$28,070+6.00%</p> <p>Over \$960,000: 5.50% of total value.</p>		<p>Over \$725,000 \$28,453+5.15%</p>		<p>\$25,001-\$75,000: \$435+2.25%</p> <p>\$75,001-\$200,000: \$1,560+3.50%</p> <p>\$200,001-\$375,000: \$5,935+4.00%</p> <p>\$375,001-\$725,000: \$12,935+4.25%</p> <p>Over \$725,000: \$27,810+4.50%</p>		
Non-Real Business Property:	<p><u>Non-Real Business Property:</u> Transfer duty on non-land (non-real property) business conveyances to be abolished from 1 July 2013.</p>			<p>Duty on non-real business property will be abolished from 1 July 2013.</p>	<p>Stamp duty will be abolished for non-real property transfers when budget circumstances allow.</p>	<p><u>Non-Real Business Property</u> Conveyance duty on non-real-property business conveyances abolished from 1 July 2008.</p>	<p><u>Non-Real Business Property</u> Conveyance duty on non-real property business conveyances to be abolished when budget circumstances allow.</p> <p>Stamp duty is payable at conveyance rates for certain lease and franchise transactions that are similar to conveyances of dutiable property, including the transfer of a lease or franchise and the grant of a lease where a premium is paid.</p>	<p><u>Non-Real Business Property</u> Commencing 1 July 2006: Duty on non-real business property was abolished.</p>
					<p><u>Gaming Machine Surcharge</u> Abolished from 1 July 2012.</p>	<p>Duty on agreements for sale abolished from 1 July 2009. Transfers of dutiable property remain dutiable.</p>		
Reference Period:	<p>Payments are due within 3 months of when a transfer of dutiable property occurs or within 3 months of execution of an instrument transferring dutiable property.</p>	<p>Payments are due within 30 days of execution of instrument.</p>	<p>Payments are generally due within 30 days of the date of assessment.</p>	<p>Documents to be lodged within 2 months of execution and payment required within 1 month of the issue of the assessment notice.</p>	<p>Payments due within 2 months of execution of instrument.</p>	<p>Payments due within 3 months after the liability to pay the duty arises.</p>	<p>Payments due within 60 days of instrument being executed, except for eligible conditional agreements where payment is due from the earliest of:</p> <ul style="list-style-type: none"> a) 60 days upon which all relevant conditions are satisfied; b) 60 days from date conveyee has right to 	<p>Documents to be lodged and payment required within 90 days of the liability arising.</p>

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Transfer Duty (continued):							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.	
HOME PURCHASE ASSISTANCE:								
Home Purchase Assistance:	<p>From 1 July 2012: First Home – New Home Scheme Transfer Duty payable: <u>For first homes</u> Up to \$550,000: Nil \$550,001-\$650,000: concessional rate of duty payable <u>For vacant land</u> Up to \$350,000: Nil \$350,001-\$450,000: concessional rate of duty Full transfer duty rates apply above the upper thresholds. First Home Plus One Scheme (shared equity concession) First home buyers purchasing a new home in conjunction with equity partners who take 50% or less interest can be eligible for proportional transfer duty concessions under First Home Plus One. From 1 July 2012: First Home Owner Scheme Grant From 1 October 2012</p>	<p>For contracts settled from 1 July 2011, first home buyers purchasing a home worth up to \$600,000 will receive a 20% cut in stamp duty. This cut will rise to 30% from 1 January 2013, 40% from 1 January 2014, and 50% from 1 September 2014. Concession Card Holders Concession / Exemption: For contracts entered into from 1 July 2011, full exemption for properties valued up to \$330,000 and a partial exemption for properties valued between \$330,000 and \$750,000 is available for eligible concession card holders. Principal Place of Residence Concession: From 6 May 2008, the 6% marginal tax rate was reduced to 5% for home purchases valued between \$130,000 and \$440,000. In addition, purchases of homes valued between \$440,000 and \$550,000 will receive a</p>	<p>For Homes (not first) (Effective 1 July 2012) Concessional rate of 1% for values up to \$350,000 plus scheduled transfer duty on the excess. From 1 July 2012 For first homes In addition to the homes concession: Where the unencumbered value of home is \$504,999.99 or less: up to \$8,750 rebate. Where the unencumbered value of home is \$505,000-\$549,999.99 and consideration not less than the unencumbered value: \$7,875 rebate which reduces by \$875 for every \$5,000 above \$505,000. Where unencumbered value is \$550,000 or more: no additional concession beyond home concession. First Home Vacant Land (Effective 1 August</p>	<p>The purchaser of a small business or principal place of residence valued at less than \$100,000 is entitled to a concessional rate of duty of 1.50%. The concessional rate phases out between \$100,000 and \$200,000. Concessional rates of duty apply to purchases of residential property, including principal places of residence, rental homes and other qualifying property. First home buyers whose home purchases are below \$500,000 are exempt from conveyance duty. The exemption phases out between \$500,000 and \$600,000. First home buyers who buy vacant land valued at \$300,000 or less are exempt from conveyance duty. The exemption phases out between \$300,000 and \$400,000. First Home Owner Scheme Grant From 1 January 2010</p>	<p>First Home Bonus In addition to the \$7,000 FHOG, a First Home Bonus Grant of up to \$8,000 is available to eligible homebuyers who enter into a contract to purchase or build a new home or to eligible owner builders who commence construction of a home valued up to \$400,000 (phasing out between \$400,000 and \$450,000) between 17 September 2010 and 14 October 2012. For first home buyers who enter into a contract to purchase or build a new home or owner builders who commence construction on or after 10 June 2011, commencement and/or completion conditions apply. For first home contracts entered into on or after 5 June 2008 and prior to 17 September 2010, a First Home Bonus Grant of up to \$4,000 is available to eligible homebuyers who purchase or build a</p>	<p>Duty on first homes valued \$120,000 or less can be paid by instalments over a two year interest free period.</p>	<p>First Home Owner Concession First homes receive a concession of duty on the first \$540,000 of value where the value/consideration of the home is less than \$750,000. This includes a contract for the purchase of a new home on a proposed lot on a plan of subdivision. Where a first home is to be built on vacant land the value/consideration for the land needs to be \$385,000 or less. A home must be built on the land within 5 years. A person who is not entitled to the first home owner concession may be entitled to the senior, pensioner and carer concession or the principal place of residence rebate. The senior, pensioner and carer concession is available to non-first home buyers who are at least 60 years of age or the holder of a Northern Territory Pensioner and Carer Concession Card.</p>	<p>Home Buyers 6 June 2012 – 31 December 2012 \$20.00 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$385,000. Graduated concession where value of property falls between \$385,000 & \$450,000 – rate of duty is \$24.10 for each \$100 or part thereof by which value exceeds \$285,000. Land Buyers \$20.00 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$235,000. Graduated concession where value of property falls between \$235,000 & \$263,000– rate of duty is \$25.55 for each \$100 or part thereof by which value exceeds \$235,000. Income threshold Total gross household income on new or</p>

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Home Purchase Assistance (continued):	<p>the FHOG will be limited to purchases of new homes valued up to \$650,000 and increased to \$15,000 (\$10,000 from 1 January 2014).</p> <p>New Home Grant From 1 July 2012, a \$5,000 grant is available on new home purchases valued up to \$650,000 for non-first homebuyers.</p>	<p>\$3,100 flat reduction in duty. Eligible first home buyers are able to receive both the First Home Bonus and the principal place of residence (PPR) stamp duty on land transfers concession.</p> <p>First Home Owner Grant First home buyers are entitled to a \$7,000 grant on purchases valued under \$750,000.</p>	<p>2011) Concession for the purchase of vacant land to build a first home. An exemption applies on land up to the value of \$250,000 with a partial concession up to and including \$399,999.99.</p> <p>First Home Owner Scheme Grant From 12 September 2012 the grant will be increased to \$15,000 but will be limited to the purchase of eligible new homes up to \$750,000. Established homes up to \$750,000 remain eligible for a \$7,000 grant until 11 October 2012 but after this date are eligible for no grant.</p>	<p>the \$7,000 grant will only be available for the purchase of eligible homes up to \$750,000 below the 26th parallel, or \$1,000,000 above the 26th parallel.</p>	<p>home valued up to \$400,000. The \$4,000 Bonus phases out for purchases or constructions valued between \$400,000 and \$450,000.</p> <p>First Home Owner Grant The \$7,000 First Home Owner Grant for all eligible first home buyers applies to home purchase contracts entered into before 15 October 2012.</p> <p>From 15 October 2012, the FHOG has been increased to \$15,000 for purchases of eligible new homes. The FHOG for eligible established homes will be reduced to \$5,000. From 1 July 2014, the \$5,000 FHOG for established homes will be abolished.</p> <p>From 17 September 2010, a property value cap of \$575,000 applies for properties otherwise eligible for the FHOG.</p> <p>Housing Construction Grant From 15 October 2012, a Housing Construction Grant of \$8,500 applies to all eligible homebuyers who enter into a contract to purchase or build a new home (or to eligible owner builders who commence construction of a home) prior to 1 July 2013. The \$8,500 grant is available for properties valued up to \$400,000 (phasing out between \$400,000 and \$450,000).</p>		<p>The senior, pensioner and carer concession provides a duty concession of up to \$8,500.</p> <p>The same value limits that apply to the first home owner concession also apply to the senior, pensioner and carer concession.</p> <p>For principal place of residence (not first home or entitled to senior, pensioner and carer concession), duty is reduced by a maximum of \$3,500.</p>	<p>renovated residential properties, \$150,000 pa. The threshold increases by \$3,330 pa for each dependent child to a maximum of \$166,650.</p> <p>Pensioner Duty Concession Scheme Home Buyers \$20.00 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$570,250. Graduated concession where value of property falls between \$570,250 & \$715,000 – rate of duty is \$20.60 for each \$100 or part thereof by which value exceeds \$570,250. Land Buyers \$20.00 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$300,000. Graduated concession where value of property falls between \$300,000 & \$403,000 – rate of duty is \$13.05 for each \$100 or part thereof by which value, exceeds \$300,000. Land Rent Scheme Rent is charged at the discount rate of 2% of unimproved land value for eligible applicants. The standard rate is 4%. Income Threshold Gross lessee income less than \$89,100 pa for all lessees. The threshold increases by \$3,330 pa for each dependent child to a maximum of \$105,750.</p>

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Home Purchase Assistance (continued):					<p>Off-the-plan apartment concession</p> <p>From 31 May 2012 (to 30 June 2014), a full stamp duty exemption on duty payable on apartments purchased off-the-plan in the Adelaide City Council area and nominated developments closely aligned to the Riverbank precinct development, capped at a market value of \$500,000 (\$21,330 maximum exemption). Purchases of apartments with market value over \$500,000 will be eligible for a stamp duty concession of \$21,330.</p> <p>From 1 July 2014 (to 30 June 2016), stamp duty will be payable on the notional land value (assumed 35% of the market value) and value of the construction work completed at the contract date for apartments purchased off-the-plan in the Adelaide City Council area with a market value of \$500,000 (\$15,500 maximum concession). Purchases of apartments with market value over \$500,000 will be eligible for a stamp duty concession of \$15,500.</p> <p>This concession replaces the previous inner city rebate scheme.</p>			<p>From 1 July 2008</p> <p>Conveyance duty on properties may also be deferred for up to 5 years for those eligible for the Home Buyers Concession Scheme (HBC) or the First Home Owner Grant, <u>and</u> the property is at or below the HBC upper threshold, <u>and</u> duty payable is at least \$1,000.</p>

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LAND RICH / LANDHOLDER DUTY:								
Applies to the acquisition of an interest in a company or trust with landholdings exceeding a specified value threshold, where that acquisition gives the acquirer an interest in the landholdings exceeding a specified proportion.	<p>Threshold land value: \$2,000,000 unimproved land value.</p> <p>Acquisition threshold: 50% for a private company; 90% for a public company.</p> <p>Rate: the same as transfer duty, except for public companies which are charged at 10% of the transfer duty rate.</p>	<p>Threshold land value: \$1,000,000 unencumbered land value.</p> <p>Acquisition threshold: 20% for private unit trusts schemes, 50% for private companies and wholesale units trust schemes, 90% for listed entities.</p> <p>Rate: the same as transfer duty except for acquisitions in listed entities, which are subject to 10% of the standard duty rates.</p>	<p>Threshold land value: \$2,000,000 unimproved land value.</p> <p>Land rich proportion: not applicable.</p> <p>Rate: the same as transfer duty.</p> <p>Landholder will apply on acquisitions of:</p> <ul style="list-style-type: none"> 50% or more of an unlisted company holding land in Queensland worth \$2m or more 90% or more of a listed company or listed unit trust holding land in Queensland worth \$2m or more <p>Rate: the same as transfer duty.</p>	<p>Threshold land value: \$2,000,000 unimproved land value.</p> <p>Land rich proportion: Not applicable.</p> <p>Rate: the same as the general rate of transfer duty.</p> <p>Landholder duty applies on acquisitions of:</p> <ul style="list-style-type: none"> 50% or more of an unlisted company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more 90% or more of a listed company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more. 	<p>Land rich model applied to 30 June 2011; Landholder model applies from 1 July 2011.</p> <p>Threshold land value: \$1,000,000 unencumbered land value.</p> <p>Acquisition threshold: When a 'prescribed interest' acquired, or a prescribed interest' increases. 'Prescribed interest' is: 50% or more of interest in private company or private unit trust scheme; 90% or more interest in listed company or public unit trust scheme.</p> <p>Rate: the same as transfer duty. Duty for listed entities will be applied at a concessional rate of 10% of duty that is payable by unlisted entities.</p>	<p>Threshold Land Value: \$500,000 unimproved land value and its land holdings in all places, whether within or outside Australia, comprise 60% or more of the unencumbered value of all its property.</p> <p>Rate: the same as transfer duty.</p>	<p>Threshold land value: unencumbered land value of \$500,000.</p> <p>Landholder model (land rich proportion not applicable).</p> <p>Rate: the same as transfer duty.</p> <p>Applies to a 'relevant acquisition' which is:</p> <ul style="list-style-type: none"> an acquisition of a significant interest an acquisition that when aggregated with other interests constitutes a significant interest an acquisition of any further interest . <p>A significant interest in a listed corporation or listed unit trust scheme is:</p> <ul style="list-style-type: none"> for a merger vesting of shares – an entitlement to 50% or more of the corporation's or unit trust scheme's property otherwise – an entitlement to 90% or more of the corporation's or unit trust scheme's property. <p>A significant interest in all other corporations or unit trust schemes is:</p> <ul style="list-style-type: none"> an entitlement to 50% or more of the corporation's or unit trust scheme's property. 	<p>A significant interest in a landholder (any land in the ACT - no threshold) - entitled to property distribution:</p> <ul style="list-style-type: none"> for a private unit trust scheme – at least 20% for a private company or a wholesale unit trust scheme – at least 50%. <p>Land rich proportion not applicable.</p> <p>Rates: same as conveyance rates.</p>

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MOTOR VEHICLE REGISTRATION DUTY:								
(Based on the dutiable value of the vehicle being the greater of the consideration given or the market value of vehicle):	<p>\$3.00 per \$100, or part, except for <u>Passenger Vehicles*</u> \$1,350+\$5.00 per \$100, or part, of the dutiable value of the motor vehicle in excess of \$45,000.</p> <p>* a vehicle: a) with a dutiable value of not less than \$45,000, and b) that is constructed primarily for the carriage of not more than 9 occupants, including a sedan, station wagon, coupe, convertible, four wheel drive vehicle with seats and windows, two wheel drive panel van with seats and windows, three wheel car, forward control vehicle passenger vehicle, small bus (seating not more than 9 persons, including the driver), motor home, and snow vehicle, but not including: a motor cycle (with or without a side car), large bus (seating more than 9 persons, including a driver), hearse or invalid conveyance.</p> <p>Duty on purchases and transfers of caravans and camper trailers are exempt from 1 July 2009.</p>	<p>For 2010-2011 and 2011-12: <u>New Passenger Cars*</u> \$0-\$59,133: \$6.00 per \$200 or part. Over \$59,133: \$10.00 per \$200 or part.</p> <p><u>Other New Vehicles</u> (Including Non Passenger) \$5.00 per \$200 or part.</p> <p><u>Previously Registered Vehicles</u> \$8.00 per \$200 or part.</p> <p>* Threshold indexed in line with Commonwealth luxury car tax threshold.</p>	<p>1 to 4 cylinders or 2 rotors and a steam vehicle: \$3.00 for each \$100 or each part of \$100.</p> <p>5 or 6 cylinders or 3 rotors: \$3.50 for each \$100 or each part of \$100.</p> <p>7 or more cylinders: \$4.00 for each \$100 or each part of \$100.</p> <p><u>Hybrid/Electric:</u> \$2.00 for each \$100 or each part of \$100.</p> <p><u>Special vehicles (as defined)</u> Flat rate of \$25.00.</p>	<p><u>New and Used Heavy Vehicles:</u> 3.00% Max duty \$12,000.</p> <p><u>Other Vehicles</u> \$0-\$25,000: 2.75%. \$25,001-\$50,000: 2.75%-6.50%. Over \$50,000: 6.50%.</p> <p>*A sliding rate scale applies for vehicles valued between \$25,000 and \$50,000.</p>	<p>\$0-\$1,000: \$1.00 per \$100 (min \$5) or part \$100. \$1,001-\$2,000: \$10.00+\$2.00 per \$100 or part \$100 above \$1,000. \$2,001-\$3,000: \$30.00+\$3.00 per \$100 or part \$100 above \$2,000. Over \$3,000: \$60.00+\$4.00 per \$100 or part \$100 above \$3,000.</p> <p>Except for commercial vehicles where the rate is: \$0-\$1,000: \$1.00 per \$100 (min \$5.00) or part \$100. \$1,001-\$2,000: \$10.00+\$2.00 per \$100 or part \$100 above \$1,000. Over \$2,000: \$30.00+ \$3.00 per \$100 or part \$100 above \$2,000.</p>	<p><u>Passenger vehicles</u> Under \$600: \$20.00. \$600-\$34,999: \$3.00 per \$100 or part in excess of \$600. \$35,000-\$40,000: \$1,050+\$11.00 per \$100 or part in excess of \$35,000. Over \$40,000: \$4.00 for each \$100 or part of \$100 of the value of the vehicle.</p> <p><u>Vehicles subject to manufacturers fleet discount</u> Minimum \$20.00 or \$3.50 per \$100 or part of \$100 of the value of the vehicle – whichever is the greater.</p> <p><u>Heavy Vehicles (mass >4.5 tonnes)</u> Trucks, utilities, buses and heavy trailers Under \$2,000: \$20.00 Over \$2,000: \$1.00 per \$100 or part of the value of the vehicle.</p> <p><u>All Other Vehicles</u> Under \$600: \$20.00. Over \$600: \$3.00 per \$100 or part.</p>	\$3.00 per \$100 or part.	<p>Motor vehicles valued at \$45,000 or less: A-rated vehicle nil, B-rated vehicle \$2.00 for each \$100, or part of \$100, of the dutiable value of the motor vehicle, C-rated vehicle and non-rated vehicle \$3.00 for each \$100, or part of \$100, of the dutiable value of the motor vehicle, D-rated vehicle \$4.00 for each \$100, or part of \$100, of the dutiable value of the motor vehicle.</p> <p>Motor vehicles over \$45,000: A-rated vehicle nil, B-rated vehicle \$900, plus \$4.00 for each \$100, or part of \$100, of the dutiable value of the motor vehicle that is more than \$45,000, C-rated vehicle and non-rated vehicle \$1,350, plus \$5.00 for each \$100, or part of \$100, of the dutiable value of the motor vehicle that is more than \$45,000, D-rated vehicle \$1,800, plus \$6.00 for each \$100, or part of \$100, of the dutiable value of the motor vehicle that is more than \$45,000.</p> <p>A motor vehicle that is any of the following: a motor cycle (with or without a side car), large bus (seating 10 or more people), hearse or invalid conveyance,</p>

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Motor Vehicle Registration Duty (continued):								trailer, a vehicle with a gross vehicle mass more than 4.5 tonne, plant or equipment, a vehicle prescribed by regulation. The rate is \$3.00 for each \$100 or part of \$100, of the dutiable value regardless if the dutiable value is more than \$45,000.
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 due at the time of application to register, or transfer registration of, a vehicle.	Payments are due within 28 days of exchange.	Payments are due at time of application for registration or transfer of registration.	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due within 14 days of transfer or issue.	Due at time of application for registration or transfer of registration.
SHARE TRANSFER (MARKETABLE SECURITY) DUTY:								
Share Transfer (Marketable Security) Duty:	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.
Unless otherwise stated the purchaser is liable for off-market transactions.	<u>Off Market Transactions</u> Listed securities (on recognised exchanges) Abolished. Unlisted Securities 60 cents/\$100 (or part). To be abolished from 1 July 2013.	<u>Off Market Transactions</u> Listed transactions Abolished. Unlisted Companies Abolished.	<u>Off Market Transactions</u> Abolished 1 January 2007.	<u>Off Market Transactions</u> Abolished from 1 January 2004.	<u>Off Market Transactions</u> Listed Companies Abolished. Unlisted Companies 60 cents/\$100 or part thereof. To be abolished when budget circumstances allow.	<u>Off Market Transactions</u> Listed Companies Abolished. Unlisted Companies Abolished.	<u>Off Market Transactions</u> Quoted securities Abolished. Unlisted Companies Abolished from 1 July 2006.	<u>Off Market Transactions</u> Quoted on a stock exchange Abolished. Not unquoted on a stock exchange Abolished from 1 July 2010.
Reference Period:	Payments are due within 3 months of execution of instrument.				Payments are due within 2 months of execution of instrument.			Duty on the acquisition of unquoted marketable securities ceased on transactions where the agreement to transfer or the transfer (whichever is earlier) occurred on and after 1 July 2010. Unquoted marketable securities transactions after 30 June 2010 are not liable to duty, unless landholder provisions are triggered.

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MORTGAGES & LOAN SECURITY DUTY:								
Mortgages & Loan Security Duty: (Based on sum secured)	<p><u>General duty rate:</u> \$0-\$16,000: \$5.00 Above \$16,000: \$5.00 plus \$4.00 per \$1,000 or part of excess.</p> <p>Exemption for additional advances up to \$10,000 in any 12 month period. Exemption applies for the refinancing of loans up to the maximum amount originally secured with the existing lender. Loans refinanced through a different lender are exempt up to the first \$1m of a loan.</p> <p><u>From 1 September 2007:</u> Duty abolished for new housing finance commitments to owner-occupiers.</p> <p><u>From 1 July 2008:</u> Duty abolished for new housing finance commitments to individuals for the purpose of residential property investment.</p> <p><u>Full abolition of duty on mortgages for businesses from 1 July 2013.</u></p>	Abolished from 1 July 2004.	Abolished from 1 July 2008.	Abolished from 1 July 2008.	Abolished from 1 July 2009.	Abolished.	Abolished.	Abolished.
Reference Period:	Payments are due weekly based on the previous week's transactions.							
Transfer of Mortgage Duty:	Abolished.	Not imposed.	\$5.00 where: (a) transfer of mortgage solely over land in Qld or (b) another mortgage	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer of Mortgage Duty(continued):			that is incidental to, and transferred in connection with (a) above, where that mortgage is principal security.					
DEEDS OF SETTLEMENT:								
Deeds of Settlement:	Declarations of Trust over property that is not dutiable property – \$500 per declaration.	Declarations of Trust over property that is not dutiable property – \$200 per declaration.	Duty imposed at transfer duty rates on trust creations where trust holds dutiable property.	Not imposed.	Abolished 1 July 2006	\$20.00 or transfer duty rates if applicable.	\$20.00 or transfer duty rates if applicable.	Abolished on and from 1 July 2008. Duty remains imposed at transfer duty rates on trust creations where trust holds dutiable property.
INSURANCE DUTY:								
Life Insurance: (Based on sum insured, except in SA.):	\$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.	\$201-\$2,000: 12c per \$200 or part. Over \$2,000: \$1.20+24c per \$200 or part above \$2,000.	\$0-\$2,000: 0.05% Over \$2,000: 0.05% of the first \$2,000 + 0.10% of balance.	No duty on life insurance policies.	1.50% of premium subject to duty. Exemptions: Premiums for reinsurance; for investment and not in respect of a risk insured by the policy under which the premium is paid; providing for the payment of an annuity.	Up to \$2,000: 10c per \$200 or part. Over \$2,000: \$1.00+20c per \$200 or part in excess of \$2,000.	10c per \$100 or part thereof the sum insured.	Other than a temporary or term insurance policy, or disability income insurance: From October 2012 \$0-\$2,000: \$0.80 Over \$2,000: 0.08%
Term / Riders / Disability:	<u>Term or Temporary:</u> 5% of first year's premium. <u>Life insurance riders:</u> 5% of first year's premium. <u>Trauma or disability:</u> 5% of premium paid.	<u>Term insurance:</u> 5% of first year premium.	<u>Term or Temporary insurance:</u> 5% of first year premium		<u>Life insurance rider:</u> Treated as general insurance (11% of premium subject to duty)	<u>Term or Temporary policy:</u> 5% of first year premium.	<u>Term or Temporary:</u> 5% of first year premium.	<u>Term or Temporary insurance policy:</u> From 1 October 2012 4% of the first year premium. <u>Life insurance rider:</u> From 1 October 2012 4% of the first year premium. <u>Insurance in the event of the disablement of the insured by accident or sickness:</u> From 1 October 2012 8% of the net premiums received. <u>Annuities exempt.</u>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
General Insurance:	9% of the premium. Concessional 5% of premium payable on aviation, disability, hospital and ancillary health benefits, motor vehicle, occupational indemnity. Concessional 2.50% of premium paid on crop and livestock.	10% of previous month's premiums.	7.50% of the premium for contracts of general insurance not mentioned below. 5% of premium for motor vehicle (other than compulsory 3rd party), professional indemnity insurance, personal injury related to a person's travel on an aircraft, home mortgage that is a first mortgage, and life insurance riders. 5% of net premium for workers compensation. 10c flat on compulsory 3rd party motor vehicle.	10% of gross premiums. 10% of premiums on compulsory 3 rd party insurance for motor vehicles.	11% of premium subject to duty.	Prior to 1 October 2012, 8% of premiums. Following 1 October 2012, 10.0% of premiums.	10% of premiums (including indemnity insurance).	10% of net premiums received (8% from 1 October 2012).
	<u>Exemptions:</u> Annuities, workers compensation, compulsory 3rd party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of certain non-profit organisations and medical benefit insurance.	<u>Exemptions:</u> No duty on 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; and damage by hail to cereal or fruit crops.	<u>Exemptions:</u> 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).	<u>Exemptions:</u> Policies covering transport of goods, commercial marine hulls, health insurance, workers' compensation insurance and life insurance.	<u>Exemptions:</u> 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. 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.	<u>Exemptions:</u> 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; insurance effected by a self-insurer to indemnify themselves from liability; insurance effected by a separate policy in a distinct sum against loss by fire on the tools, implements of work or labour wounded by any working mechanic, artificer, hand crafter or labourer; compulsory third party insurance (MAIB); insurance taken out by the University of Tasmania; insurance taken out by the Commission for the Conservation of Antarctic Marine Living Resources; and hull of a floating commercial vessel. No duty on workers	<u>Exemptions:</u> Policies covering reinsurance, workers compensation, health insurance, transport of goods and commercial marine hulls exempt.	<u>Exemptions:</u> Amateur sporting and community not-for-profit bodies exempt from duty on public liability insurance and other prescribed general insurance required to hold a public event; third-party insurance; insurance under a territory law insuring an employer against liability to people under contract of employment or apprenticeship with the employer; general insurance for the provision of benefits by a friendly society or trade union for its members or their dependants; medical benefits insurance effected by a contract of insurance that is issued by a private health insurer registered under the <i>Private Health Insurance Act 2007</i> (Cth), part 4.3 and that provides hospital benefits or medical benefits (or both), whether or not other benefits are also

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
General Insurance (continued):						compensation. No duty on public liability insurance. Mortgage: 2% of the premium on the policy. \$20.00 is chargeable on an annuity issued by a life company, or purchased by a person from a life company.		provided; insurance by, or on property of, a prescribed authority of the Commonwealth or of a State or Territory; insurance on property of, or property held in trust for, a hospital, school or charitable organisation, or other general insurance taken out by a hospital, school or charitable organisation; international trade insurance; an annuity issued, created or sold by a life company or purchased by someone from a life company; or reinsurance.
Reference Period:	Payments relate to the previous month's premiums received. Due and payable by 21 st of each month.	Payments relate to the previous month's transactions. Due and payable by the 14 th of the next month for life and the 21 st for general insurance.	The time it is payable may vary according to the type of insurance: General insurance – duty is payable when a premium is paid and the premium is received either in full or in part by the insurer. Life insurance – duty is payable each time a life insurer writes a contract of life insurance. Accident insurance – duty is payable each time net premiums are charged.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions (for general insurance) and the previous calendar year's transactions (for life insurance).	Payments relate to the previous month's transactions. Due on or before the 21 st of each month.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions. Due and payable by 21 st of each month.
AGREEMENTS DUTY:								
Under Hand:	Abolished.	Not imposed.	Not imposed.	Not imposed.	Not imposed unless specifically charged under another head of duty.	Abolished.	Not imposed.	Not imposed.
Under Seal:	Abolished.	Abolished.	Not imposed.	Not Imposed.	Abolished 1 July 2006.	Abolished.	Abolished 1 July 2008.	Not imposed.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
HIRING ARRANGEMENTS DUTY (GOODS):								
Hiring Arrangements Duty: (Goods) Including motor vehicle leases. Sometimes called "RENTAL DUTY".	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 July 2009.	Abolished from 1 July 2002.	Abolished from 1 January 2007.	Abolished from 1 July 2007.
HIRE PURCHASE ARRANGEMENTS DUTY:								
Hire Purchase Arrangements Duty:	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 January 2007.	Abolished from 1 July 2009.	Abolished from 1 January 2002.	Abolished from 1 July 2007.	See Hiring Arrangements Duty.
LEASES OF LAND OR PREMISES DUTY (TENANCIES):								
Leases of Land or Premises Duty - (Tenancies): (Residential leases are tax exempt.):	Abolished from 1 January 2008.	Abolished.	Abolished.	Abolished from 1 January 2004.	Abolished.	Abolished.	Stamp duty on rent paid for the grant, renewal of leases and franchises was abolished from 1 July 2006.	Abolished from 1 July 2009.
Transfer of Lease:	Transfer duty payable in NSW.		Transfer duty applies to the transfer or grant of lease – on the value of the consideration paid for the transfer/grant and the consideration paid for, or the value of, chattels taken over. Exempt: Grant of lease over private dwelling, provided that no premium, fine or other consideration is payable for the grant and the premises is not used for a business/commercial venture.	Lease of land – transfer duty is payable only when there is consideration (a premium) paid for the grant of the lease.	Transfer duty applies on the value of the lease.		Transfer duty applies on the value of the lease.	Liable as a transfer of an interest in land. Transfer duty rates apply.
Reference Period:	Payments are due within 3 months after duty becomes liable.		Grant, transfer or surrender of lease – as for transfer duty.	Payments relate to the previous month's transactions.	Payment is due within 60 days of execution of instrument.		Payments are due within 60 days of execution of instrument.	Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
HEALTH INSURANCE LEVY:								
Health Insurance Levy:	From 1 February 2012, \$1.29 per individual (single) per week and \$2.58 per week for families for policies written by Health Insurance Funds.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not Imposed.
Reference Period:	Payments due on the 15 th day of the month.							
PARKING SPACE LEVY:								
Parking Space Levy:	From 1 July 2012: \$2,160 per annum on liable spaces within the prescribed areas of City of Sydney and the Municipality of North Sydney. \$770 per annum in St. Leonards, Chatswood, Parramatta and Bondi Junction. The levy is indexed annually to movements in the Sydney CPI over the year to the previous March quarter. Exemptions and concessions apply. Owners of liable parking spaces as at 1 July each year are required to lodge an annual return and pay the levy by 1 September each year.	From 1 January 2012: (known as the Congestion Levy) \$910 per annum per liable car parking space in Melbourne CBD and the surrounding areas of Southbank, St Kilda Road, Docklands and East Melbourne. For the area bounded by Montague Street, the West Gate Freeway, City Link and the Yarra River, the levy is \$650 for 2012. Exemptions and concessions apply.	Not imposed.	From 1 July 2012: \$633.60 per annum per bay for tenant and long stay public parking within the Perth Parking Management Area. \$600.70 per annum per bay for short stay public parking (including on streets). Motorcycle bays are exempt. Other exemptions also apply	Not imposed.	Not imposed.	Not imposed.	Not imposed.
FIRE AND EMERGENCY SERVICES FUNDING:								
Fire and emergency services funding:	<u>Fire and emergency services funding</u> In NSW funding is provided by statutory contributions from the following sources: Insurance industry: 73.70%	<u>Fire Services Levy</u> In 2012-13, fire fighting services will be primarily funded through statutory contributions made by the insurance industry, local councils and the State Government. Once the cost of	<u>Fire Levy</u> The Qld Fire and Rescue Service Authority is funded through a fire levy that is collected on behalf of the State Government through local government authorities.	<u>Emergency Services Levy</u> The Emergency Services Levy replaced the fire services levy from 1 July 2003. The new levy is property based and collected by the local government	<u>Fixed Property</u> Fixed fee \$50.00 (\$20.00 for special community use category and \$0 if outside Local Govt. Areas) plus variable Levy rate based on capital value adjusted for location and	<u>Fire Service Levy</u> <u>Insurance</u> Loss by fire, loss of profits, Contractor's risk, boiler explosion and other: 28% of gross premium.	Not imposed.	<u>Fire and Emergency Services Levy</u> Residential and rural properties: \$104.80 per annum. Commercial properties: The formula is – AUV x 0.4093%. Where AUV is the 3 year

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Fire and emergency services funding (continued):	<p>Local Government: 11.70%.</p> <p>State Government: 14.60%.</p> <p>(Funding arrangements for the fire and emergency services are currently under review.)</p>	<p>operating the services is determined, the insurance industry, local councils and State Budget contribute in the following proportions:</p> <p><u>Melbourne Fire & Emergency Services Board</u></p> <p>Insurance Industry: 75%.</p> <p>Local Government: 12.50%.</p> <p>State Government: 12.50%.</p> <p><u>Country Fire Authority</u></p> <p>Insurance Industry: 77.50%.</p> <p>Local Government: Nil.</p> <p>State Government: 22.50%.</p> <p>This funding model will be replaced with a Fire Services Property Levy from 1 July 2013.</p>	<p>The levy varies according to property type and location.</p> <p><u>Community Ambulance Cover (CAC)</u></p> <p>Abolished from 1 July 2011.</p>	<p>authorities.</p> <p>The levy rates vary by property type and by region.</p>	<p>land use as follows:</p> <p>\$50.00 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).</p> <p><u>Concessions</u></p> <p>Up to \$46.00 concession applies to recipients of specified pensions and Government allowances and to qualifying self-funded retirees.</p> <p>Where properties are from a Contiguous (abutting) or form a Single Farming Enterprise group, the Fixed fee applies to only one property in the group (subject to additional criteria).</p> <p><u>Mobile Property</u></p> <p>(Levy rates net of remissions)</p> <p>Cars and larger capacity motor cycles:</p> <p>\$24.00</p> <p>Smaller capacity motor cycles (less than 50cc):</p> <p>\$12.00</p> <p>Commercial fishing vessels: \$12.00</p> <p>Historic vehicles: \$6.00 (conditions apply)</p> <p><u>Goods carrying vehicles:</u></p> <p>\$32.00 unless primary producer which is \$12.00</p> <p><u>Public passenger vehicles:</u></p> <p>\$32.00</p> <p>(Certain variations for country based mobile property apply.)</p>	<p>Marine and cargo: 2% of gross premium.</p> <p>Aviation: 14% of gross premium.</p> <p><u>Local Council</u></p> <p>Minimum levy of \$35.00 applies.</p> <p>Rates are based on assessed annual value (AAV) of properties.</p> <p><u>Motor Vehicles</u></p> <p>Registration of motor vehicle: \$16.00 per vehicle (\$11.00 per vehicle for pensioners).</p>		<p>average unimproved land value.</p> <p>Pensioners provided with a 50% concession.</p> <p><u>Ambulance Levy Charged to Health Insurance providers</u></p> <p>From 1 January 2010 the levy is calculated at the rate of \$1.99 per person per week and \$3.98 per family per week.</p> <p>Contributions exempt from the levy are defined under the Emergencies Regulations 2004.</p> <p>Private Health Insurers are required to lodge returns by the 15th of each month. This can be done by using Online Ambulance Levy Return.</p> <p>Payments are in relation to a period three months prior (i.e. April return is for January).</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
SAVE THE RIVER MURRAY LEVY:								
Save the River Murray Levy:	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Charged at a flat rate to SA Water customers and indexed annually by movements in the Adelaide CPI. From 1 July 2012: \$38.p.a. residential customers, not for profit organisations and farms smaller than 10 hectares. \$171 p.a. non-residential customers and farms 10 hectares or larger.	Not imposed.	Not imposed.	Not imposed.
EXEMPTIONS:					Pensioners who are eligible for a concession on SA Water rates & charges are exempt.			
Land Tax:								
Land Tax Tax Scale: Marginal rates apply to excess above the lower limit of the range unless explicitly specified.	<u>For 2012 land tax year From 1 Jan 2012</u> \$0-\$396,000: Nil \$396,001-\$2,421,000: \$100+1.60% Over \$2,421,000: \$32,500+2.0% The threshold is a three year average and is indexed annually according to movements in State-wide property prices. The threshold cannot fall. The minimum land tax payment is \$100. Non-concessional companies and special trusts are taxed at the flat rate of 1.60% to \$2,421,000, plus 2% for value over \$2,421,000.	<u>For 2012 land tax year</u> General: Less than \$250,000: Nil \$250,000-\$599,999: \$275+0.20% \$600,000-\$999,999: \$975+0.50% \$1,000,000-\$1,799,999: \$2,975+0.80% \$1,800,000-\$2,999,999: \$9,375+1.30% \$3,000,000 and over: \$24,975+2.25% Trusts: Less than \$25,000: Nil \$25,000-\$249,999: \$82+0.375% \$250,000-\$599,999: \$926+0.575% \$600,000-\$999,999:	<u>For 2012 land tax year</u> For resident individuals: Less than \$600,000: Nil \$600,000 - \$999,999: \$500+1% \$1,000,000-\$2,999,999: \$4,500+1.65% \$3,000,000-\$4,999,999: \$37,500+1.25% \$5,000,000 and over: \$62,500+1.75% For Companies, trustees and absentee: Less than \$350,000: Nil \$350,000-\$2,249,999: \$1,450+1.70% \$2,250,000-\$4,999,999: \$3,750+1.50% \$5,000,000 and over:	\$0-\$300,000: Nil \$300,001-\$1,000,000: 0.09% \$1,000,001-\$2,200,000: \$630+0.47% \$2,200,001-\$5,500,000: \$6,270+1.22% \$5,500,001-\$11,000,000: \$46,530+1.46% Over \$11,000,000: \$126,830+2.16% The Metropolitan Region Improvement Tax (MRIT) is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.14c per \$1.00 for land valued at over \$300,000. A 50% cap on land value increases applies	<u>For 2012-13 land tax year</u> \$0-\$316,000 Nil \$316,001-\$579,000: 0.50% \$579,001-\$842,000: \$1,315+1.65% \$842,001-\$1,052,000: \$5,654.50+2.40% Over \$1,052,000: \$10,694.50+3.70% From 1 July 2011, all tax thresholds are indexed annually in line with average site value increases as determined by the (South Australian) Valuer-General. Note that land tax	\$0-\$24,999: Nil \$25,000-\$349,999: \$50+0.55% \$350,000 or more: \$1837.50+1.50%.	Not imposed.	<u>For 2012-13</u> Residential Properties Marginal Rates: Up to \$75,000: 0.60% \$75,001-\$150,000: 0.70% \$150,001-\$275,000: 0.89% Over \$275,000: 1.80% based on Average Unimproved Value, which includes the 2010, 2011 & 2012 Unimproved Land Values. Commercial Properties Marginal Rates: As from 1 July 2012 Land Tax Commercial Properties abolished

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Land Tax (continued):	<p>For 2013 land tax year From 1 Jan 2013</p> <p>\$0-\$406,000: Nil</p> <p>\$406,001-\$2,482,000: \$100+1.60%</p> <p>Over \$2,482,000: \$33,316+2.0%</p> <p>Non-concessional companies and special trusts are taxed at the flat rate of 1.60% to \$2,482,000, plus 2% for value over \$2,482,000.</p>	<p>\$2,938+0.875%</p> <p>\$1,000,000-\$1,799,999: \$6,438+1.175%</p> <p>\$1,800,000-\$2,999,999: \$15,838+0.7614% (a)</p> <p>\$3,000,000 and over: \$24,975+2.25%</p> <p>(a) Surcharge on trusts effectively phased out for land holdings valued above \$1.8m; Above \$3m, no surcharge applies.</p> <p>Since 1 July 2004 land tax has been payable on electricity transmission easements (from 2007, with a top rate of 5% instead of 2.25%)</p> <p><u>The Metropolitan Parks Charge</u> is levied annually on all metropolitan properties via water bills. It is calculated by multiplying the property's 1990 Net Annual Valuation by a rate in the dollar.</p> <p>The minimum yearly Parks Charge in 2012-13 is \$66.80.</p>	\$75,000+2%	for land tax and MRIT purposes.	thresholds have not changed in 2012-13 due to a decrease in site values as per the Valuer-General's determination.			
EXEMPTIONS: Primary Residence:	Principal place of residence exempt except if owned or part owned by a special trust or company.	Exempt, except if owned by a company or by certain trusts.	Partial exemption available where part of residence used for non-residential purposes.	Exempt, except principal places of residence owned by companies and trusts.	Principal place of residence at 30 June exempt. A waiver or refund is also available in some circumstances where land becomes a principal place of residence after 30 June. Additional criteria apply where a business activity is conducted from the principal place of residence (full or partial exemption may apply). Extends to motels, hotels, services apartments and other similar accommodation (if conditions met).	Exempt.		Exempt, apart from parcels of land that are rented or owned by a corporation or trust.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Primary Production Land:	Exempt if rural/non-urban zoning, otherwise exempt if meet business test.	Exempt with conditions.	Exempt.	Exempt, if certain conditions are met.	Exempt, if certain conditions are met.	Exempt.		Exempt.
Other exemptions: (Note: Generally Charitable, Religious and Educational Bodies are exempt with conditions.)	Exemption for child care centres, aged care facilities and caravan parks used for retirement purposes. An exemption also exists for an owner of a PPR that does not rent their residence and moves into a nursing home.	Exemptions for aged care facilities, supported residential services, rooming houses and caravan parks. Various other exemptions.	Exemption for certain caravan or residential parks where more than 50% of all sites occupied or available for occupation for periods of more than 6 weeks at a time. Various other.	Exemption for private aged care providers and caravan parks. Various other exemptions also apply.	Exemptions (some with conditions) for various associations; land used for benefit of Aboriginal people; caravan parks; supported residential facilities; retirement village or retired persons' relocatable home park that is a person's principal place of residence; residential aged care facility.	Landowners, who, at June 30, have purchased a new principal place of residence but have not yet sold their current principal place of residence, may apply for a rebate (a transitional rebate) on their land tax. Land tax would normally be payable for the residence not being used as a principal place of residence on 1 July of the tax year. Landowners may apply for the transitional rebate whether or not the land tax has actually been paid. Where a principal place of residence is built on vacant land owned as at 1 July of a financial year, a rebate up to the amount of the land tax paid or payable can be claimed.		
Reference Period:	Based on the three year average of unimproved land values at 1 July, if owned at midnight 31 December of the previous year.	Based on aggregate value of land owned as at midnight 31 December of the previous year to the assessment year.	Based on three year average of land values at midnight on 30 June. Averaged land values increases are also capped at 50% of the previous year. The land tax value is the lesser of the value at 30 June or the average of the values at 30 June over the last three years.	Based on the aggregated unimproved value of land (as determined by the Valuer General) as at 30 June of the previous year.	Based on aggregate value of land as at midnight on 30 June immediately preceding the financial year.	Based on aggregate value of land as at 1 July of the assessment year.		Based on the rolling three year average of unimproved land values. Liability is assessed quarterly on the liability dates of 1 July, 1 October, 1 January and 1 April.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gambling Taxes:								
RACING TAXES:								
Racing Taxes:	Privatised entity.	Privatised entity.	Privatised entity.				Privatised entity.	
ON-COURSE TOTALIZATOR TAX:								
On-Course Totalizator Tax:						From 1 July 2009, Totalizator Wagering Levy of 4.7m fee units. In 2011-12 this equates to \$6,768,000.		
Gross deduction from investment:	<p>Maximum commission from any one pool 25%.</p> <p><u>Fixed Odds (Futures) Racing Betting</u> Not applicable (Gross margin basis). Place, 14.25% Win, 14.50% Quinella, 14.75% Exacta, 16.50% Double, 17.00% Trifecta, 21.00% Quadella, 20.00% First 4, 22.50% BIG6 25.00%</p>	<p>Maximum commission from any one pool 25%.</p> <p>From 16 August 2012 maximum commission rates applying to specific bet types under the wagering and betting licence are: Place, 14.25% Win, 14.50% Duet, 14.50% Quinella, 17.50% Exacta, 20.00% Double, 20.00% Quaddie, 20.00% Trifecta, 20.00% First 4, 22.50% BIG6, 25.00%</p>	<p>Maximum of 16% over the year. (Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%.)</p>	<p>Percentage of bets belonging to a race club. Win: 14.50% Place: 14.25% Non-combined win/place average for losing bets method: 15.60%</p> <p>Novelty Bets: Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00% Favourite numbers: 25.00%</p>	<p>The deduction percentage is limited to a maximum of 25% from investment. Deduction percentage can vary according to type of bet.</p>		<p>Maximum of 16% over the year. (Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%.)</p>	
Net percentage received by Government:	<p>Parimutuel Tax rate: 19.11% of player loss (i.e. gross deduction).</p> <p>A rebate of 9.11% in respect of investments made by international account holders (no minimum investment) and domestic account customers who wager more than \$3m in totalizators per financial year.</p>	<p>Pari-mutuel: Tax rate under the new wagering and betting licence, from 16 August 2012: 7.6% of player loss. The difference between pari-mutuel tax the licensee would have paid under the former tax framework, and tax payable under the new framework, is paid to the Victorian Racing Industry as a condition of the new licence.</p>	<p>20% of commission (gross deduction) of which 8.50% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided. Quarterly licence fee \$202,000. Increases on 1 October each year based on CPI.</p>	<p>The on-course totalizator duty was abolished in 1996.</p>	<p>Abolished 1 July 2005.</p>		<p><u>Totalizator</u> 40% of licensee's commission deducted less GST. <u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held:</u> In Australia: 20% of licensee's commission deducted less GST. Outside Australia: 10% of licensee's commission deducted</p>	<p>Government receives a licence fee monthly of 10% of capital value divided by 12 less GST.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
On-Course Totalizator Tax (continued)		Tax rate under an on-course wagering permit: 19.11% of player loss.					less GST.	
OFF-COURSE TOTALIZATOR TAX:								
Off-Course Totalizator Tax Gross deductions from investments:	<u>Parimutuel Pools</u> As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	Percentage of bets belonging to Racing and Wagering Western Australia. Win: 14.50% Place: 14.25% <u>Non-combined</u> Win/Place average for losing bets method: 15.60% <u>Novelty Bets</u> Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20% Favourite no.s: 25% Some flexibility to move commission deductions to meet operational needs (but not to exceed prescribed amounts for non-combined pool operations).	As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.
Net percentage received by Government:	<u>Parimutuel Pools</u> As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	<u>Racing</u> 11.91% of net of GST gross margin for off-course racing totalizator wagering (equivalent to a tax rate of around 3.50% on turnover). Fixed odds racing wagering 2% of turnover. <u>Sports</u> Parimutuel sports betting tax is set at 5% of turnover. Fixed odds sports betting is set at 0.50% of turnover. In addition, 25% of net return after tax is remitted to the Sports Wagering Account for	The wagering tax on SATAB race betting operations will be phased out as follows: <u>1 July 2009</u> 2.10% of net wagering revenue (deductions). <u>1 July 2010</u> 1.20% of net wagering revenue (deductions). <u>1 July 2011</u> 0.60% of net wagering revenue (deductions). <u>1 July 2012</u> Abolished SATAB will continue to pay a wagering tax equivalent to a flat component of \$252,500 per month and 6% of all net betting revenue other than net		As for on-course Totalizators.	As for on-course Totalizators.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Off-Course Totalizator Tax (continued):				disbursement by the Gaming and Wagering Commission on the direction of the Minister for Sport and Recreation.	betting revenue attributable to Racing.			
				<u>Racing Bets Levy:</u> Pay either 1.50% of turnover <u>or</u> the greater of 20% of gross revenue or 0.20% of turnover.				
BOOKMAKER'S TURNOVER TAX:								
Racing: Net percentage received by Government:	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.	<u>Registered bookmakers (on-course bookmakers)</u> 0.33% of turnover on racing events (the rate is GST exclusive). <u>Sports bookmakers</u> Corporate bookmakers pay 10% of gross profit on combined sports and racing betting. From 1 July 2012, a maximum of \$262,500 per annum is payable (including sports betting).	All courses Racing: Nil.
Sports Betting:	TAB Totalizator Sports Betting (FootyTAB, SoccerTAB, SportsTAB) Maximum deduction: 25% Note: Included in maximum commission average of 16% across parimutuel pools. Tax Rate 19.11% of player loss.	Totalizator Sports Betting Maximum deduction: 25% Tax Rate: 7.6% of player loss.	From investments Totalizator: As for on-course and off-course Race Totalizator.	At a racecourse 0.50% of turnover, of which half is retained by the race club and the balance is remitted to the Sports Wagering Account. At a sporting venue 1.50% of turnover, of which all is remitted to the Sports Wagering Account. RWWA : Parimutual: 5% of turnover Fixed Odds: 0.5% of turnover	Bets made by persons outside of Australia 0.25% of turnover. Sports Betting and other non-racing betting SA TAB will continue to pay a wagering tax equivalent to a flat component of \$252,500 per month and 6% of all net betting revenue other than net betting revenue attributable to Racing. This includes Sports Betting.	Abolished from 1 July 2009.	Domestic sourced bets: reduced to Nil (Bets are subject to GST.) International sourced bets: Corporate bookmakers pay 10% of gross profit on combined sports and racing betting. From 1 July 2012, a maximum of \$262,500 per annum is payable (including racing betting).	0.25% on designated international sports. Head to head bets ≤\$15,000,000: 0.50% >\$15,000,000: 0.17% Other fixed odds ≤\$40,000,000: 1.00% >\$40,000,000: 0.60% 6.75% index betting. 6.00% parimutuel. GST credit provided.
	<u>Fixed Odds Sports Betting</u> TAB Tax Rate: 10.91% of gross margin.	<u>Fixed Odds Sports Betting</u> Tax Rate: 4.38% of player loss.	<u>Fixed Odds Betting</u> Not applicable (based on gross revenue i.e. bets taken less					

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Sports Betting (continued):	<u>Bookmakers</u> Tax rate abolished.	<u>Simulated Racing ('Trackside')</u> Tax rate: 10.91% of player loss.	payouts). Gross deductions Net percentage received by Government: <u>Totalizator</u> 20% of commission (gross deduction) of which 8.50% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided. <u>Fixed Odds Betting Tax Rate</u> 20% of gross revenue of which 8.50% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided.					
GAMING MACHINE TAX:								
(Also known as Poker Machine Tax)						The Federal Group has exclusive rights to operate gaming machines in Tasmania (further detail under Casino heading).		
Clubs:	From 1 September 2011. Levied on gross revenue (or player loss). Up to \$200,000: 0.00% \$200,000-\$1m: 0.00% (for clubs with revenue <\$1m) \$200,000-\$1m: 10.00% (for clubs with revenue >\$1m) \$1m-\$5m: 19.90% \$5m-\$10m: 24.40% \$10m-\$20m: 26.40% >\$20m: 28.40% (the tax rates above do not take into account tax	From 16 August 2012: Club venue operators pay tax monthly. Tax payable is the product of tax per gaming machine (calculated as below) and the average number of gaming machines. Tax per gaming machine is determined by a progressive rate scale applying to monthly average revenue per gaming machine. Marginal tax rates are: For average revenue < \$2,666:	Based on monthly metered win (i.e. amount bet less payout to players). <u>Monthly Metered Win</u> \$0-\$9,500: 0.00% \$9,501-\$75,000: 17.91% \$75,001-\$150,000: 20.91% \$150,001-\$300,000: 23.91% \$300,001-\$850,000: 25.91% \$850,001-\$1,400,000	No gaming machines.	Tax based on annual net gambling revenue in a financial year. \$0-\$75,000: Nil \$75,001-\$399,000: 21.00% of excess. \$399,001-\$945,000: \$68,040+28.50% of excess. \$945,001-\$1.5m: \$223,650+30.91% of excess. \$1.5m-\$2.5m: \$395,200.50+37.50% of excess. \$2.5m-\$3.5m:	Tax based on annual net gambling revenue in a financial year. <\$35m: 20.88% ≥\$35m: 25.88% of excess. In addition, a community support levy of 4% of gross profit is levied.	Based on monthly gross profits: From 1 January 2009: \$0-\$10,000: 12.91% \$10,001-\$100,000: 22.91% \$100,001-\$200,000: 32.91% >\$200,001: 42.91%	Tax is levied on gross monthly gaming machine revenue (<u>player loss</u>) as follows: <\$15,000: 0.00% \$15,000<\$25,000: 15.00% \$25,000<\$50,000: 17.00% >\$50,000: 21.00% Unlawful: 100% In addition, a Problem Gambling Assistance Fund levy of 0.60% of

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gaming Machine Tax – Clubs (continued):	<p>rebates under the CDSE/ClubGRANTS scheme).</p> <p>From 1 September 2011, under the ClubGRANTS scheme (formerly known as the Community Development and Support Expenditure CDSE Scheme), the marginal tax rate on clubs' earnings above \$1m will be decreased by 1.85% if a club contributes 1.85% of gaming revenue in excess of \$1m to eligible community projects, for categories 1 and 2. The maximum rebate under category 1 is 0.75% and the maximum rebate under category 2 is 1.10%. From 1 September 2011, a third category was created, with a maximum rebate of 0.40%.</p> <p>GST rebate payments will continue to be provided to all clubs on the first \$200,000 of gaming profits.</p>	<p>0.00%</p> <p>For average revenue >\$2,666 but <\$12,500: 42.50%</p> <p>For average revenue >\$12,500: 50.00%</p> <p>For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$3,116.95 =(\$10,000 - \$2,666) x 42.5%</p>	<p>30.91%</p> <p>Over \$1,400,000: 35.00%</p> <p>(includes a levy of 8.50% for the Community Investment Fund).</p> <p>Note: These tax rates are post-GST.</p>		<p>\$770,200.50+47.00% of excess.</p> <p>Over \$3.5m: \$1,240,200.50+55.00% of excess.</p> <p>These rates apply to all clubs and other not-for profit licensees.</p>			gross monthly gaming machine revenue is applied.
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.		Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.
Hotels:	<p>From 1 July 2010 Levied on gross revenue (or player loss) derived from gaming machines.</p> <p>Up to \$200,000: 0.00%</p> <p>\$200,001-\$1m: 33.00%</p> <p>\$1m-\$5m: 36.00%</p> <p>>\$5m: 50.00%</p>	<p>From 16 August 2012: Pub venue operators pay tax monthly. Tax payable is the product of tax per gaming machine (calculated as below) and the average number of gaming machines.</p> <p>Tax per gaming machine is determined by a progressive rate scale applying to</p>	<p>35.00% of monthly metered win (i.e. amount bet less payout to players).</p> <p>(Includes 8.50% levy for the Community Investment Fund).</p> <p>In addition, hotels are required to contribute to the Health Services Fund.</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$75,000: Nil</p> <p>\$75,001-\$399,000: 27.50% of excess.</p> <p>\$399,001-\$945,000: \$89,100+37.00% of excess.</p> <p>\$945,001-\$1.5m:</p>	As for clubs.	<p>Based on monthly gross profits:</p> <p>From 1 January 2009:</p> <p>\$0-\$10,000: 12.91%</p> <p>\$10,001-\$100,000: 22.91%</p> <p>\$100,001-\$200,000: 32.91%</p> <p>>\$200,001:</p>	25.90% of gross monthly gaming machine revenue. In addition, a Problem Gambling Assistance Fund levy of 0.60% of gross monthly gaming machine revenue is applied.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gaming Machine Tax – Hotels (continued):		<p>monthly average revenue per gaming machine.</p> <p>Marginal tax rates are: For average revenue < \$2,666: 8.33%</p> <p>For average revenue >\$2,666 but <\$12,500: 50.83%</p> <p>For average revenue >\$12,500: 58.33%</p> <p>For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$3949.95 = \$2,666 x 8.33% + (\$10,000 - \$2,666) x 50.83%</p>	<p>Based on monthly metered win (i.e. amount bet less payout to players).</p> <p><u>Monthly Metered Win</u></p> <p>\$0-\$100,000: 0.00%</p> <p>\$100,001-\$140,000: 3.50%</p> <p>\$140,001-\$180,000: 5.50%</p> <p>\$180,001-\$220,000: 7.50%</p> <p>\$220,001-\$260,000: 13.50%</p> <p>over \$260,000: 20.00%</p> <p>Note: These tax rates are post-GST.</p>		<p>\$291,120+40.91% of excess.</p> <p>\$1.5m-\$2.5m: \$518,170.50+47.50% of excess.</p> <p>\$2.5m-\$3.5m: \$993,170.50+57.00% of excess.</p> <p>Over \$3.5m: \$1,563,170.50+65.00% of excess.</p>		<p>42.91%</p> <p>In addition, a Community Benefit Levy of 10% of gross profits is payable.</p>	
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payments relating to the previous calendar month's activity are made within 7 days of the end of the month.	Payments are made monthly relating to previous month's activity.		Payments are due on or before the 7 th day of the month for the previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.
Gaming Machine Levy:		<p>The per-machine Health Benefit Levy (for the financial year 2012-13 only) is payable by the two gaming operators in two equal instalments.</p> <p>The levy is \$4,333.33 per machine, with machine numbers based on the average of the number of machines operating on the first Saturday in each month from December 2011 to November 2012.</p>			Abolished from 1 July 2012.			

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
CASINO TAXES:								
Licence fee:	Exclusivity agreement extended for 12 years from November 2007 for a fee of \$100m.		\$207,200 per quarter. Amount is indexed annually each year on 1 July .	\$2.578m (2012). (Indexed annually according to CPI).	Nil	For 2011-12, \$143,500 per month (amount is indexed annually).	Not imposed.	Annual fee \$806,544 for 2010-11 CPI linked.
Tax rate:	<p>From 1 July 2012 16.41% of gross revenue from combined table gaming and slots plus <u>super tax</u> on revenue above \$663.5m p.a. at 1% per each \$5m to a maximum of 38.91%.</p> <p>Tax bands are indexed annually to the CPI and rounded to the nearest \$1,000.</p> <p>Tax rates will increase each year until 2012-13. Beyond 2012-13 the tax bands will continue to be indexed to CPI but the tax rates will remain constant.</p>	<p>From 1 July 2012 <u>Regular Players</u> 28.13% of gross gaming revenue (player loss) from gaming machines, plus a 1% Community Benefit Levy, plus super tax.</p> <p>21.25% of gross gaming revenue from table games, plus a 1% Community Benefit Levy, plus super tax.</p> <p><u>Super tax</u> A tax on gross gaming revenue (gaming machines plus table games) above the base amount.</p> <p>The 2012-13 base is \$878m (equal to \$500m CPI-adjusted from 1994, plus an additional \$5m in 2009-10 and 2010-11 and \$30m in 2011-12 and 2012-13).</p> <p>Tax rate is 1% for revenue up to \$20m over the base amount, rising in 1% increments for each \$20m bracket to a maximum of 20% on gross gaming revenue over \$380m above the base amount.</p> <p>For example, supertax payable in 2012-13 on regular player gross gaming revenue of \$1bn would be \$4.34m = \$20m x (1% + 2% + 3% + 4% + 5% + 6%) + \$2m x 7%</p>	<p>From 1 July 2009 20% of monthly gross revenue on table games and keno for Gold Coast and Brisbane casinos and 10% of gross revenue on table games and keno for Townsville and Cairns casinos of which 8.50% allocated to the Community Investment Fund.</p> <p>30% of monthly gross revenue on gaming machines for Gold Coast and Brisbane casinos and 20% of gross revenue on gaming machines for Townsville and Cairns casinos of which 8.50% allocated to the Community Investment Fund.</p>	<p><u>International Commission Business (ICB):</u> 11%</p> <p><u>Gaming Machines:</u> From 1 July 2012 to 30 June 2013: 20.25%</p> <p>From 1 July 2013 to 30 June 2014: 20.375%</p> <p>From 1 July 2014 to 30 June 2015: 20.5%</p> <p>From 1 July 2015: 20.625%</p> <p><u>Fully Automated Gaming Machines (FATG):</u> 22%</p> <p><u>Table Games & Keno</u> Domestic: 18%</p> <p>International Business: 11%</p>	<p><u>Table games</u> at 0.91% of net gambling revenue, plus <u>gaming machines</u> at 34.41% of net gambling revenue.</p>	<p>The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1 July 2003.</p> <p>At the conclusion of this period, the licence converts to a rolling five year licence renewable annually.</p> <p>The tax is based on gross profit earned in a financial year.</p>	<p><u>Lasseters Casino: Table Games</u> 8% of gross profit</p> <p><u>Poker Machine Tax</u> 21% on gross profit. (Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST).</p>	<p><u>General Gaming Operations</u> 10.90% of gross revenue.</p> <p><u>Commission-based Operations</u> 0.90% of gross revenue.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Casino Taxes (continued):	<p>The International "high-roller" program was reactivated on 1 January 2006.</p> <p>The agreed tax rate is 10% with a minimum of \$6m paid in two non-refundable instalments of \$3m in January and July each year.</p> <p>The NSW Government is required to pay the casino a rebate on the gross amount of GST paid on the program.</p>	<p><u>Commission-based Players (CBP)</u> 9% of CBP gaming revenue from dedicated gaming tables, plus a 1% Community Benefit Levy, plus super tax.</p> <p><u>Super tax</u> A tax on CBP gaming revenue (gaming machines plus table games) above the base amount.</p> <p>The 2012-13 base is \$258m (equal to \$160m CPI-adjusted from 1994).</p> <p>Tax rate is 1% for revenue up to \$20m over the base amount, rising in 1% increments for each \$20m bracket up to 11% for revenue over \$200m above the base amount, then 12.25% for all revenue over \$220m above the base amount.</p> <p>For example, supertax payable in 2012-13 on CBP gross gaming revenue of \$500m would be \$15.90m = \$20m x (1% + 2% + 3% + 4% + 5% + 6% + 7% + 8% + 9% + 10% + 11%) + \$22m x 12.25%</p>	<p><u>Junkets (Premium players)</u> 10% of monthly gross gaming revenue of which 8.50% allocated to the Community Investment Fund.</p> <p>(Gross gaming revenue equates to amount bet less amount won by players.) GST credit provided.</p>			<p><u>Keno & Table Gaming</u> The tax rate applying to keno is 5.88% of gross profit.</p> <p>The gaming tax rate applying to casino table games is 0.88% of gross profit.</p> <p><u>Gaming Machines</u> <\$35m: 20.88% ≥\$35m: 25.88% of excess.</p> <p>From 1 July 2013, a single flat tax rate of 25.88% will apply to all gross profit.</p>	<p><u>Internet Casino</u> Australian sourced bets are not permitted. International sourced bets: 4% of gross profit. (Bets are <u>not</u> subject to GST).</p> <p><u>Skycity Darwin Casino: In-house Keno & Table Games:</u> 12% of gross profit less GST.</p> <p><u>Commission-based Games:</u> 9.09% of gross profit less GST.</p> <p><u>Poker Machine Tax</u> 20% of gross profit. (Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.)</p>	
Reference Period:	Payment of taxation is weekly.	Payment of taxation is required monthly within 7 days of the end of the month. Super tax is calculated annually and payment is required by 7 July of the following financial year.	Taxes are collected monthly in arrears.		Payments are due on or before the 7 th day of the month for the previous month's activity.		Payments are made monthly within 10 days of end of the month relating to previous month's activity.	
Other State Charges:	Responsible Gambling Levy of 2% of gross gaming revenue.	Community Benefit Levy of 1% of gross gaming revenue of both regular and commission-based players. <u>GST credit</u>		Burswood Park Levy : 1% of gross gaming revenue from Table Games, ICB and FATG taxable revenue; plus 2% of gross revenue from Electronic Gaming				

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Other State Charges (continued)		A credit towards state taxation is provided for GST paid by the casino.		Machines.				
LOTTERIES								
Lotteries:	66.10% of player loss (i.e. subscriptions less outgoings for the public lottery).	79.40% of player loss where GST is payable. 90% of player loss where GST is not payable. (The minimum return to players is 60%.)	62% of monthly gross revenue for declared lotteries of which 8.50% is allocated to the Community Investment Fund. 55% of monthly gross revenue for Instant Scratch-its of which 8.50% is allocated to the Community Investment Fund. 45% of monthly gross revenue for <u>Golden Casket</u> of which 8.50% is allocated to the Community Investment Fund. 59% of monthly gross revenue for <u>Soccer Pools</u> of which 8.50% is allocated to the Community Investment Fund. (Monthly gross revenue equates to total receipts less prizes.) GST credit provided.	Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instants Under the <i>Lotteries Commission Act 1990</i> : 40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sport and 12.50% to eligible organisations. Up to 5% to Festival of Perth and Australian Commercial Film Industry. (Net subscriptions = sales less prizes)	Lotto, Oz Lotto Powerball, Super 66 and Instant lotteries (scratchies): 41% of net gambling revenue is paid into Hospitals Fund. Distributable surplus and income tax equivalent is paid into the Hospitals Fund.	No State Lotteries. Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries.	Fees and taxes are set by way of agreement under the <i>Gaming Control Act</i> between a lottery licence holder and the Northern Territory. Agreements are commercial in confidence.	Victoria: ACT receives 79.40% of the proportion of player loss on all tickets sold in the ACT for all games except Soccer Pools which is 57.52% of player loss. NSW: ACT receives 76.918% of the proportion of player loss less GST on all tickets sold in the ACT for all games. QLD: ACT receives 22% of all ticket sales for all games.
Reference Period:	Payment of taxation is required by the 7 th day of the month relating to the previous month's activity.	Payment of taxation is required within 7 days of the determination of the lottery.	Taxes are collected monthly in arrears.		Taxes are collected monthly in arrears.		Payment of taxes is prescribed by way of agreement under the <i>Gaming Control Act</i> between a lottery licence holder and the Northern Territory.	
Soccer Pools:	As per above.	<u>Soccer pools:</u> 57.52% of player loss where GST is payable. 68% of player loss where GST is not payable. (The minimum return to players is 50%) <u>AFL footy tipping competitions:</u>	As above.	As above.	41% of net gambling revenue from soccer pools and the net proceeds of soccer pools are paid into the Recreation and Sport Fund.	As for lotteries. Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.	As above	As above.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Soccer Pools: (continued)		58.41% of player loss where GST is payable. 67.50% of player loss where GST is not payable. (The minimum return to players is 60%)						
Licence Fee:			\$205,100 per quarter payable by Golden Casket Lottery Corporation. \$8,600 per quarter payable by QLD Lottery Corporation. Increases on 1 October of each year based on CPI.				Fees are set by way of agreement under the <i>Gaming Control Act</i> between a lottery licence holder and the Northern Territory. Agreements are commercial in confidence.	
KENO								
Keno:	<u>For Keno played in registered clubs and casino</u> For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5m, and 14.91% of player loss thereafter.	<u>Keno</u> 24.24% of player loss, subject to a minimum player return of 75%.	<u>Jupiters Keno (Statewide)</u> 29.40% of monthly gross revenue, after deducting casino commissions, of which 8.50% is allocated to the Community Investment Fund. The tax is collected monthly in arrears. GST credit provided. Quarterly Licence Fee \$205,100.	<u>Keno (Only available at Crown Perth):</u> Domestic: 18% of player loss. International Business: 11% of player loss (Tax payable is calculated at the prescribed rate and reduced by the GST amount.)	<u>Keno</u> (Operated by SA Lotteries) 41% of net gambling revenue is paid into the Hospitals Fund. Distributable surplus and income tax equivalent is paid into the Hospitals Fund.	<u>TAS Keno</u> 5.88% of gross profit.	<u>NT Keno</u> 20% on gross profit. (Tax payable is calculated at the prescribed rate and reduced by the GST amount.)	<u>ACTTAB Keno</u> 2.53% of turnover.
	<u>For Keno played in hotels:</u> For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$37.7m, and 14.91% of player loss thereafter. For all games of Keno, payment of taxation is required weekly and is payable on the following Monday.		Increases on 1 October each year based on CPI. <u>Brisbane and Gold Coast Casinos</u> Receive 25% commission on sales of Jupiters Keno and pay tax at 20% on commissions. <u>Townsville and Cairns Casinos</u> Receives 25% commission on sales of Jupiter Keno and pay 10% tax on commissions.					

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
OTHER GAMBLING TAXES:								
Other Gambling Taxes:			<p>Interactive Tax If the game is a game approved under a gaming Act – the rate of tax specified in that Act applies, otherwise the following arrangements apply: 50% of gross profit of which 8.50% is allocated to the Community Investment Fund.</p> <p>(Gross profit equates to the amount bet on a game less amount won by players.)</p> <p>The tax is collected monthly in arrears. GST credit provided. Quarterly licence fee of \$72,700. Increases on 1 October each year based on CPI. There are no current holders of interactive gambling licences.</p>			<p>Internet Gaming Sports betting tax abolished from 1 July 2009. Fixed odds wagering tax abolished from 1 July 2009. Simulated Gaming (Internet Gaming) Endorsement: <u>Within Australia</u> for gross profit <\$10m: 20% \$10m-<\$20m: 17.50% of excess. >\$20m: 15% of excess. <u>Outside Australia</u> 4% of total gross profits. <u>Major Lottery Endorsement</u> 35.55% of turnover.</p> <p>Minor Gaming Taxes related to minor gaming activities including lucky envelopes; bingo; instant draw bingo; sweepstakes; raffles and gratuitous gaming abolished from 1 July 2004.</p>		
BETTING EXCHANGES:								
Betting Exchanges:						Applies to holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement.		
Annual licence fee:						Annual licence fee indexed annually; fee in 2011-12 is 300,000 fee units (\$420,000).		
Tax:						5% of commission entitled to in respect of brokered wagering		

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Betting Exchanges – Tax (continued):						events outside Australia, paid monthly 5% of commission entitled to in respect of brokered wagering events within Australia, paid monthly.		
Motor Vehicle Taxes:								
Fee Implementation Date:	Effective from 1 July 2012	Effective from 1 July 2012.	Effective from 1 July 2011.	Effective from 1 July 2012.	Effective from 1 July 2012.	Effective from 1 July 2011.	Effective from 1 July 2012.	Effective from 1 September 2012
MOTOR VEHICLE REGISTRATION FEE:								
Motor Vehicle Registration Fee:	<p>Car: \$59.00 Cycle: \$59.00 Lorry: \$59.00 Lorry mass 5 tonnes or more: \$259.00 Articulated: \$387.00</p> <p>Registration Fee for Heavy vehicles (Lorry and Articulated) includes compulsory Inspection Fee.</p>	<p><u>Appointment and Inspection Fee:</u> \$41.50 <u>Standard Number Plate Fee:</u> \$32.00 (2 plates)</p>	<p><u>Traffic Improvement fee:</u> \$48.85 <u>Plate fee:</u> \$24.30</p> <p>Charged on original registration.</p>	<p><u>Recording fee:</u> Car: \$13.05 Cycle: \$13.05 Lorry: \$13.05</p> <p><u>Plate Fee:</u> \$24.00 Charged on original registration.</p>	<p><u>Administration Fees</u> <i>Renewal of Registration</i> Car: \$7.00 Cycle: \$7.00 Lorry: \$7.00</p> <p><i>New Registration</i> Car: \$22.00 Cycle: \$22.00 Lorry: \$22.00</p>	<p>Car (includes motor vehicle component of fire service levy): \$82.20 (\$45.55) Cycle: \$66.20 (\$33.10) Trailer, caravan or horse float: \$28.80 (\$14.40) Road Safety Levy of \$25.00, or \$15.00 for pensioners, payable on registration. (Pensioner rate in parenthesis.)</p>	<p>For vehicles over 3 years old and < 4.5 tonnes GVM: \$9.00 administration fee plus inspection fee of \$39.60 (incl. GST). <u>Inspection fee for heavy vehicles and trailers:</u> \$80.30 (incl. GST)</p>	<p><u>Establishment of Registration:</u> \$79.30 Not charged separately in the ACT on renewal of registration.</p>
MOTOR VEHICLE WEIGHT/ENGINE CAPACITY TAX:								
<p>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> <p>(not Heavy Vehicles – see below and Appendix A)</p>	<p>Based on vehicle tare weight. Effective from 1 July 2012.</p>	<p>Victorian registration fees are based on Mass Rating Charges and are not classified by the intended use of the vehicle (i.e. private or business use).</p> <p>From 1 January 1996 Light Vehicles (motor vehicles with Mass Rating for Charges [MRC] not exceeding 4.5 tonne) and not otherwise entitled to be registered for a lesser fee (various exemptions):</p>	<p>Based on the number of cylinders for passenger vehicles: 1 July 2012.</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, is based on the number of cylinders.</p> <p>Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders.</p> <p>For Commercial vehicles with an unladen mass exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated</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 engine capacity.</p>	<p>Based on vehicle type and tare (unladen) weight.</p> <p><u>Road Rescue Fee</u> for the grant or renewal of registration annual fee-payable for any motor vehicle other than a veteran, vintage or historical vehicle and vehicles registered to Jervis Bay residents. <u>Annual Fee:</u> \$16.00.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
					according to the unladen mass.			
<p>Motor Vehicles Private: (not Heavy Vehicles – see below and Appendix A) Motor Vehicle Weight/Engine Capacity Tax</p>	<p>Vehicles that are not lower taxed motor vehicles*</p> <p>0-975Kg: \$186.00 976-1154Kg: \$215.00 1155-1504Kg: \$264.00 1505-2504Kg: \$402.00</p> <p>Lower taxed motor vehicles</p> <p>0-975Kg: \$186.00 976-1154Kg: \$210.00 1155-1504Kg: \$243.00 1505-2504Kg: \$371.00</p> <p>*A lower taxed motor vehicle means a motor vehicle not exceeding 2,500 kg in weight that:</p> <p>a) is used substantially for private purposes and has been modified in a manner or to an extent that is recognised as being solely or primarily for the transport of a wheelchair; or</p> <p>b) is owned by at least one person who receives a carer allowance or carer payment; or</p> <p>c) is an energy-efficient motor vehicle; or</p> <p>d) is a trailer.</p> <p>Pensioners are exempt.</p> <p>Primary producers pay the private vehicle charge for cars and station wagons and 55% of the business rates for trucks, tractors and trailers.</p>	<p>Hybrid and electric vehicles \$132.30</p> <p>Other vehicles \$232.30</p>	<p>No. of Cylinders</p> <p>1, 2 & 3: \$220.20 Private purpose of use \$223.05 all other purpose of use</p> <p>4: \$280.05 Private purpose of use \$283.70 all other purpose of use</p> <p>5 & 6: \$443.45 Private purpose of use \$449.20 all other purpose of use</p> <p>7 & 8: \$620.95 Private purpose of use \$629.00 all other purpose of use</p> <p>9-12: \$728.25 Private purpose of use \$737.70 all other purpose of use</p> <p>No. of Rotors</p> <p>2: \$280.05 Private purpose of use \$283.70 all other purpose of use.</p> <p>3: \$443.45 Private purpose of use \$449.20 all other purpose of use.</p> <p>Motor vehicles other than caravan or bus with 4.01t to 4.5t GVM \$696.05 private purpose of use. \$705.10 all other purpose of use.</p>	<p>\$18.02 per 100kg. Discount for the registration of 'Family' vehicles of \$69.00 on 12-month registration</p>	<p>For passenger carrying vehicles the fee is based on the number of cylinders.</p> <p>4 cyl or less: \$109.00 5 or 6 cyl: \$224.00 7 and over: \$324.00</p> <p>Rotary or electric \$109.00</p>	<p>Effective 1 July 2011</p> <p>3 cyl or less: \$102.00 4 cyl: \$119.00 5 or 6 cyl: \$149.00 7 or 8 cyl: \$204.00 Over 8 cyl: \$229.00</p> <p>Rotary or electric \$119.00</p>	<p>Engine Size</p> <p>Less than or equal to 4 cylinders</p> <p>0-500: \$15.00 501-1000: \$31.00 1001-1500: \$50.00 1501-2000: \$67.00 2001-3000: \$73.00</p> <p>Greater than 4 cylinders</p> <p>2001-2500: \$94.00 2501-3000: \$113.00 3001-3500: \$139.00 3501-4000: \$159.00 4001-4500: \$189.00 4501-5000: \$210.00 5001-5500: \$242.00 5501-6000: \$264.00 6001-7000: \$308.00 7001-8000: \$319.00</p>	<p>For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs</p> <p>For Business Use 975kg or less: \$268.90 976-1154 \$278.50 1155-1504 \$293.50 1505-4500: \$346.10</p> <p>For Private Use 975kg or less: \$259.40 976-1154: \$265.70 1155-1504: \$274.40 1505-2000: \$307.90 2001-2504: \$307.90 2505-2794: \$364.10 2795-4500: \$366.80</p> <p>Examination or Inspection of Vehicles Trailers not exceeding 4.5 tonnes GVM: * \$34.00 Motor Cycles: * \$45.70</p> <p>Motor Vehicles not exceeding 4.5 tonnes GVM: * \$59.60</p> <p>Trailers exceeding 4.5 tonnes GVM: * \$83.10</p> <p>Motor Vehicles exceeding 4.5 tonnes GVM: * \$136.20</p> <p>Follow up inspections all vehicles* \$0.00 IF REREGISTERED WITHIN 12 MONTHS AFTER THAT TIME \$14.40</p> <p>* Includes GST.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>Motor Vehicles Business: (not Heavy Vehicles – see below and Appendix A) Motor Vehicle Weight/Engine Capacity Tax:</p>	<p><u>Vehicles that are not lower taxed motor vehicles</u> 0-975kg: \$301.00 976-1154kg: \$343.00 1155-1504kg: \$415.00 1505-2504kg: \$626.00</p> <p><u>Lower taxed motor vehicles</u> 0-975Kg: \$301.00 976-1154Kg: \$338.00 1155-1504Kg: \$394.00 1505-2504Kg: \$595.00 The rate for business vehicles varies in many steps up to \$1,674 at 4,500kg.</p>	<p>Registration fee as for private motor vehicles.</p>	<p>Registration fee as for private motor vehicles. Refer to table above for vehicles purpose of use other than private.</p>	<p>Standard Vehicles <u>Motor Car</u> \$18.02 per 100kg tare weight. <u>Motor Wagon</u> \$18.02 per 100kg tare weight.</p>	<p><u>Light Commercial Vehicles</u> (i.e. do not have a GVM or GCM greater than 4,500 kg). <i>Based on number of cylinders for vehicles with a Tare Mass not exceeding 1,000 kg</i> 1 to 4 cyl: \$109.00 5 or 6 cyl: \$224.00 7 and over: \$324.00</p> <p><u>Rotary or electric:</u> \$109.00 Based on Tare Mass for vehicles over 1,000 kg 1001-1500kg: \$241.00 >1500kg: \$413.00</p>	<p><u>Trailer, caravan or horse float with GVM of between 500kg and 4.5 tonnes:</u> \$22.00 <u>Non-agricultural machinery:</u> \$114.00</p> <p><u>Tractors (agricultural):</u> exempt.</p> <p><u>Other Light Vehicles</u></p> <p><u>A truck with a GVM of 3.0 tonne or more:</u> <4: \$229.00 5 to 6: \$266.00 7 to 8: \$305.00 >8: \$343.00</p> <p><u>A bus with 10 adult seats including the driver's seat:</u> \$151.00 <u>A bus with more than 10 adult seats including the driver's seat:</u> \$266.00</p>	<p>Registration fee as for private motor vehicles.</p>	<p>Registration of Vehicles. <u>Fixed Load Trailer</u> 250kg or less: \$65.70 251-764: \$167.20 765-975: \$255.70 976-1154: \$280.80 1155-1504: \$315.60 <u>Motor Tractors</u> 2000kg or less: \$125.80 2001-4000: \$210.20 4000 & over: \$478.30 <u>Motor Implements</u> 975kg or less: \$93.50 976-1154: \$98.40 1155-1504: \$104.30 1505-4500: \$128.10</p>
<p>Heavy Vehicles:</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. An additional bridge levy of \$136.00 applies to Omnibus, Tourist vehicles and Coaches with a tare weight of 3,565kg upwards but not exceeding 4.5tGVM. (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.) (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: Heavy vehicles are charged according to the <i>Transport Operations (Road Use Management – Vehicle Registration) Regulation 2010</i>. These are nationally agreed charges. The nationally agreed charges apply, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use where they are not otherwise entitled to a concession, i.e. primary producers). (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).</p>	<p>Motor vehicles of more than 4.5 tonnes GVM: (Gross vehicle mass over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i>. These are nationally agreed charges. (See Appendix A).</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Cycles:	Flat Tax: \$55.00 (Weight Tax)	Flat Tax: \$46.50	Flat Tax: \$ 98.70 for all purpose of use	Up to 250cc: \$36.04 Over 250cc: \$54.06	Flat tax: \$36.00	Flat tax: \$17.00	Up to 600cc: \$10.00 Over 600cc: \$15.00	Up to 300 cc \$233.40 for 12 months Over 300cc \$638.10 for 12 months
TRANSFER FEE:								
Transfer Fee:	Private Transfer Car: \$30.00 Cycle: \$30.00 Lorry: \$30.00 Motor Dealer Transfer: \$30.00	Private Transfer (vehicle): \$34.50 Motor Car Dealer Transfer (vehicle): \$17.50 Cycle and/or Trailer: \$5.80	Car: \$22.80 Cycle: \$22.80 Lorry: \$22.80	Car: \$16.00 Cycle: \$16.00 Lorry: \$16.00	Car: \$22.00 Cycle: \$22.00 Lorry: \$22.00	Car: \$25.90 Cycle: \$25.90 Trailer: \$25.90	Car: \$15.00 Cycle: \$15.00 Lorry: \$15.00	Flat charges of \$34.50 apply. Car: \$34.50 Cycle: \$34.50 Lorry: \$34.50
DRIVER'S LICENCE FEE:								
Driver's Licence Fee:	1 Year: \$ 52.00 3 Years: \$122.00 5 Years: \$162.00 Includes \$2.00 Drug Testing Levy <u>Note:</u> From 14 May 2012, unrestricted licence holders whose licence expire on or after 1 July 2012, will have their licence renewal fees halved for drivers who have no relevant offences recorded on their NSW licence for five years prior to the date they renew their licence. Replacement fee: \$24.00 Replacement fee for learner licence is \$20.00 and all other licences \$24.00	3 years: \$50.00 10 years: \$170.00	<u>New Queensland Driver's Licence</u> 1 Year: \$64.20 2 Years: \$89.50 3 Years: \$110.75 4 Years: \$128.15 5 Years: \$143.75 Replacement: \$61.55 Additional fee for grant of licence with licence code 'I' (alcohol ignition interlock): \$254.25 Application fee for – <ul style="list-style-type: none"> exemption from logbook requirements: \$34.95 exemption from high-powered vehicle restriction: \$34.95 exemption from late night driving restriction: \$34.95 exemption from alcohol ignition interlock: \$33.75 Application fee for release of information – about a person's Queensland driver licence: \$19.55	1 Year: \$37.00 5 Years: \$119.00	1 year: \$38.00 or multiply \$38.00 by number of years up to 10 years: \$380.00 <u>Note:</u> In addition to the above fees an Administration Fee of \$17.00 applies.	<u>Standard</u> 1 year: \$29.85 2 years: \$48.60 3 years: \$67.30 4 years: \$86.05 5 years: \$103.30	1 year: \$25.00 2 years: \$37.00 3 years: \$50.00 4 years: \$63.00 5 years: \$75.00	<u>Standard</u> 1 Year: \$31.40 5 Years: \$157.00

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Driver's Licence Fee (continued):			–about a person's traffic history: \$19.55 NOTE: The transition to the new Queensland driver licence commenced in late 2010. Both laminate and new licences are recognised, but laminate licences are no longer issued					
	Pensioner Concession card holders and certain Department of Veteran Affairs (DVA card holders are exempt from licence fees).		No concession applies to driver licensing in Queensland.		Concession fee: 1 year: \$19.00 or multiply \$19.00 by number of years up to 10 years: \$190.00 Note: In addition to the above fees an Administration Fee of \$17.00 applies.	<u>Pensioner</u> 1 year: \$19.80 2 years: \$28.45 3 years: \$38.50 4 years: \$47.15 5 years: \$54.34 Persons who are 65 years or older are exempt from the licence renewal fee but must pay a fee of \$9.70 for a drivers licence photo.		
OTHER:								
Riders Licence:	As above, or free if car or lorry licence is held.	As above, or free if car or lorry licence is held & visa versa.	As above. Only one type of licence issued.	As above.	As above for Driver Licence, or free if car or lorry licence is held.	As above.	As above.	As above. No additional fee payable if holder of licence for both Motor Cycle and Motor Vehicle.
Learners Permit:	Car: \$22.00 Cycle: \$22.00 Includes \$2.00 Drug Testing Levy	Motor Car: \$21.30 (Valid for a period of 10 years). Motor Cycle: \$21.30 (Valid for a period of 15 months).	New Queensland driver learner licence: \$139.85 (3 years – or part of a 3 year period including logbook fee of \$17.55). \$17.55	Light Vehicle: \$70.00 (Valid for 3 years). Heavy Combination Vehicles: \$158.30 (Includes application fee and 1 practical driving test) Multi Combination Class: \$37.00 (assessment conducted by approved service providers)	\$38.00 plus an administration fee of \$17.00 (issued for a period of 24 months)	L1 & L2: \$29.85 Motorcycle: \$29.85	Cars: \$18.00 (24 months) Cycles: \$18.00 (24 months)	<u>Valid for two years:</u> \$48.50

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Licence Test Fee:	<p>\$50.00 (Valid for 1 practical driving or riding test).</p> <p><u>Driver Qualification Test</u> \$40.00</p> <p><u>Driver Knowledge Test</u> \$40.00</p>	<p><u>Motor Car Appointment Fee</u> \$15.90</p> <p><u>Learner Knowledge Test (Written)</u> \$20.80</p>	<p>Practical driving test \$47.15 (Valid for 1 practical driving or riding test).</p> <p><u>Road Rules Test</u> \$20.10</p> <p><u>Hazard Perception Test</u> \$16.65</p>	<p><u>Learner Knowledge Test (CTI)</u> \$17.90</p> <p>Subsequent knowledge test: \$17.90</p> <p>\$70.00 (valid 3 years) - for application fee which includes Learner's permit plus 1 practical driving test.</p> <p>Subsequent practical tests: \$73.70 each.</p> <p><u>Phase 2 Logbook</u> \$18.40</p> <p><u>Hazard Perception Test (HPT)</u> \$19.60</p> <p>Subsequent HPT: \$19.60</p>	<p><u>Written test</u> \$17.00</p> <p>Plus an administration fee of \$17.00 (practical test by private providers)</p>	<p><u>Car and motorcycle test</u> \$37.40</p> <p><u>L2 Novice driver test</u> \$61.45</p> <p><u>P1 Novice driver test</u> \$80.00</p> <p><u>Instructors licence test</u> \$72.00</p>	<p><u>Driving Test</u> \$27.50 (including GST)</p> <p><u>Riding test for provisional or open licence</u> \$25.00</p> <p><u>Instructors licence test</u> \$88.00</p>	<p><u>Driving Test</u> \$89.80 (including GST) (Up to 60 minutes)</p>
	<p><u>Hazard Perception Test</u> \$40.00</p>	<p><u>Learner Driving Test (Practical)</u> \$38.60</p> <p><u>Hazard Perception Test</u> \$15.90</p> <p><u>Motor Cycle</u> VicRoads no longer provides a motorcycle learner permit and licence testing service.</p> <p>Accredited motorcycle providers offer tests with an accompanying training service on a commercial basis.</p>		<p>\$158.30 – heavy vehicle combinations- application fee which includes Learner's permit plus 1 practical driving test.</p> <p>Subsequent tests \$165.00</p>	<p><u>Motor Cycle courses</u> Level 1: \$358.00 (Learners Permit) Level 2: \$317.00 (Full Licence) <u>Note:</u> In addition to the above fees, an Administration Fee of \$17.00 applies.</p> <p><u>Motor Vehicle Test</u> 40 minutes test: \$45.00 Greater than 40 minutes test: \$103.00 Booking fee: \$30.00 Administration fee: \$17.00.</p>			
		<p><u>Heavy Vehicle</u> VicRoads no longer provides a heavy vehicle testing service.</p> <p>Accredited heavy vehicle providers offer heavy vehicle licence testing services, and usually offer tests with an accompanying training service on a commercial basis.</p>						

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Surcharge/Levy on Motor Vehicle Third Party Vehicle Insurance:	Nil	10% stamp duty on insurance premium.	10 cents Stamp duty per policy. For a 12 month premium the total levies and fees excluding stamp duty range from \$15.50 - \$67.30 depending of the class.	10% stamp duty on insurance premium.	<p>Yearly policy: \$60.00</p> <p>9 monthly policy: \$45.00</p> <p>6 monthly policy: \$30.00</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 \$6.00 applies to all transactions involving compulsory third party insurance (including periodic transactions). From 1 October 2012, this levy will increase to \$20. This compulsory insurance relates to MAIB coverage which (in case of a motor accident) provides a range of benefits which include:</p> <ul style="list-style-type: none"> • Reasonable medical costs, including the services of doctors and health professionals; • Ambulance transport and hospital treatment; • Allowances for loss of income, and the inability to perform housekeeping duties; • Funeral Expenses; • Death Benefits; and • Reasonable travel costs to attend medical treatment. 	Nil	Nil

Appendix A: National Transport Commission Rates

Effective 1 July 2012

Truck Configurations**Rigid Truck (No Trailers over 4.5t GTMR)**

- **Type 1 (Lower GVM limit)**

Number of Truck axles	Gross Vehicle Mass (GVM) up to:	Configuration Code	Annual Charge
2	12.0t	1R2	\$542
3	16.5t	1R3	\$859
4+	20.0t	1R4	\$759

- **Type 2 (higher GVM limit)**

Number of Truck axles	Gross Vehicle Mass (GVM) over:	Configuration Code	Annual Charge
2	12.0t	2R2	\$859
3	16.5t	2R3	\$1,021
4+	20.0t	2R4	\$1,021

- **Short Combination Truck (up to and including 6 axles in combination)**

Number of Truck axles	Configuration Code	Annual Charge
2	SR2	\$859
3	SR3	\$1,021
4+	SR4	\$1,854

- **Medium Combination Truck (more than 6 axles in combination)**

Number of Truck axles	Configuration Code	Annual Charge
2	MR2	\$6,783
3	MR3	\$6,783
4+	MR4	\$7,326

- **Long Combination Truck (2+ trailers)***

Number of Truck axles	Configuration Code	Annual Charge
2	LR2	\$9,361
3	LR3	\$9,361
4+	LR4	\$9,361

* Victoria has no such classification.

Prime Mover Configurations

- **Short Combination Prime Mover (1 Trailer only)**

Number of Mover axles	Configuration Code	Annual Charge
2	SP2	\$1,164
3	SP3	\$4,744
4+	SP4	\$5,030

- **Multi Combination Prime Mover (B-Double or Road Train)**

Number of Mover axles	Configuration Code	Annual Charge
2	MC2	\$9,457
3	MC3	\$9,457
4	MC4	\$10,402
5+	MC5	\$10,402

Trailers

- **Pig Trailer**

Number of axles	Configuration Code	Annual Charge
1	TP1	\$550
2	TP2	\$1,100
3	TP3	\$1,650
4	TP4	\$2,200
5	TP5	\$2,750
6	TP6	\$3,300
7	TP7	\$3,850
8	TP8	\$4,400
9+	TP9	\$4,950

- **Dog Trailer**

Number of axles	Configuration Code	Annual Charge
1 at front and 1 in rear	TD11	\$1,100
1 at front and 2 in rear	TD12	\$1,650
1 at front and 3 in rear	TD13	\$2,200
2 at front and 2 in rear	TD22	\$2,200
2 at front and 3 in rear	TD23	\$2,750
3 at front and 3 in rear	TD33	\$3,300
3 at front and 4 in rear	TD34	\$3,850
4 at front and 4 in rear	TD44	\$4,400
4 at front and 5 in rear	TD45	\$4,950

- **Semi-trailer/B-double/B-triple/AB-triple/Road train tail trailer**

Number of axles	Configuration Code	Annual Charge
1	TS1	\$550
2	TS2	\$1,100
3	TS3	\$1,650
4	TS4	\$2,200
5	TS5	\$2,750
6	TS6	\$3,300
7	TS7	\$3,850
8	TS8	\$4,400
9+	TS9	\$4,950

- **B-double lead trailer/B-triple lead trailer/B-triple middle trailer**

Number of axles	Configuration Code	Annual Charge
1	TL1	\$550
2	TL2	\$2,100
3	TL3	\$3,300
4	TL4	\$4,400
5	TL5	\$5,500
6	TL6	\$6,600
7	TL7	\$7,700
8	TL8	\$8,800
9+	TL9	\$9,900

- **Converter dolly**

Number of axles	Configuration Code	Annual Charge
1	TY1	\$550
2	TY2	\$1,100
3	TY3	\$1,650
4	TY4	\$2,200
5	TY5	\$2,750
6	TY6	\$3,300
7	TY7	\$3,850
8	TY8	\$4,400
9+	TY9	\$4,950

Bus Configurations

- **Bus (Type 1 and 2)**

Number of axles	GVM	Configuration Code	Annual Charge
2 (Type 1)	Up to 12.0t	1B2	\$488
2 (Type 2)	Over 12.0t	2B2	\$488
3+ (Type 2)	Over 4.5t	2B3	\$2,429

- **Articulated Bus**

Number of axles	Configuration Code	Annual Charge
3+	AB3	\$488

Special Purpose Vehicle Configurations (Type P, T and O)

Number of axles	Configuration Code	Annual Charge
Any (Type P - Plant)	PSV	No charge
Any (Type T - Truck)	TSV	\$292
1 (Type O - Overmass)	OSV1	\$365
2 (Type O - Overmass)	OSV2	\$365
3 (Type O - Overmass)	OSV3	\$730
4 (Type O - Overmass)	OSV4	\$1,095
5-12 (Type O - Overmass)	OSV5-12	Number of axles minus 1 x \$365

Appendix B: NSW Gaming Machine Rates

Table 1: Annual Club Gaming Machine Rates

Marginal Tax Rates from 1 September (%)	Annual Gaming Revenue ^(a) (\$)						
	Up to 200,000	2000,001 to 1,000,000	1,000,001 to 5,000,000	5,000,001 to 10,000,000	10,000,001 to 20,000,000	20,000,001 and above	
		Clubs earning up to 1,000,000	Clubs earning 1,000,001 and over(b)				
2011	0.0	0.0	10.0	19.9	24.4	26.4	28.4

(a) For gaming revenue higher than \$1,000,000, rates shown are before the deduction of tax rebates under the Community Development and Support Expenditure (CDSE) Scheme/ClubGRANTS scheme duty rate reduction.

(b) For clubs earning gaming revenue above \$1,000,000 a year from 1 September 2007 the benefit of the tax-free threshold in the \$200,000 to \$1,000,000 revenue range will be withdrawn dollar for dollar as gaming revenue exceeds \$1,000,000, with complete withdrawal when revenue reaches \$1,800,000.

Table 2: Annual Hotel Gaming Machine Rates

Annual Gaming Revenue (\$)	Rate (%)
Up to \$200,000	00.0
\$200,001 - \$1,000,000	33.0
\$1,000,001 - \$5,000,000	36.0
\$5,000,001 and above	50.0