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New South Wales
TREASURY

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**Interstate Comparison of Taxes
2008-09**

Office of Financial Management
Research & Information Paper

Preface

This Research and Information Paper the *Interstate Comparison of Taxes 2008-09* is produced annually by New South Wales Treasury with the assistance of agencies in New South Wales and the other states and territories. It is produced after the delivery of state and territory budgets and 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.

Michael Schur
Secretary
NSW Treasury
March 2009

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Note

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This publication can be accessed from the Treasury's Office of Financial Management Internet site [<http://www.treasury.nsw.gov.au/>].
For printed copies contact the Publications Officer Tel: 02 9228 4426.

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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.

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.

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 Contracts and Conveyances Duty)

Levied on the transfer of property. The duty is usually paid by the purchaser and based on the sale price (or 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

Previously announced

Lease duty – abolished from 1 January 2008.

2008-09 Budget

Payroll Tax – changes include:

- Annual indexation of the tax threshold in line with movements in the Sydney Consumer Price Index (CPI) from 1 July 2008.
- The threshold from 1 July 2008 increased from \$600,000 to \$623,000.
- The payroll tax rate will be reduced from 6 per cent to 5.75 per cent from 1 January 2009, with further reductions to 5.65 per cent from 1 January 2010 and to 5.5 per cent from 1 January 2011.

November 2008 Mini-Budget

Land Tax - From the 2009 land tax year, a marginal rate of 2 per cent will apply to land tax payers with total taxable land holdings above \$2.25 million. The higher rate will only apply to the land holding in excess of \$2.25 million. The land holding below this amount will remain subject to the 1.6 per cent rate.

This threshold will also be varied in line with movements in the tax free threshold.

Principal place of residence and rural properties remain exempt from land tax.

Land Holder Duty - Currently, the purchase of a large share of a private company or private trust that owns \$2 million or more of land and where 60 per cent or more of the assets are land is subject to transfer duty as if the land was being purchased directly. This tax is known as “land rich” duty.

Complex structures have increased the difficulty and reduced the transparency of these provisions. A simpler set of provisions has been introduced in some states, known as the landholder model.

Under these provisions, the purchase of a significant parcel of shares or units in an entity that owns land above a threshold value is subject to transfer duty as if there was a direct purchase of land. Western Australia, the Northern Territory, the ACT and Queensland (for trusts only) have already moved to replace the “land rich” approach with the “landholder” model.

The change to a “landholder” model will eliminate the need for complex valuations and calculations regarding the proportion of assets represented by land. Changing to a “landholder” model also gives increased tax harmonisation between New South Wales and other jurisdictions that use the “landholder” model and provides for a more robust revenue base in future.

Introducing this change will take some time and will require consultation with the industry so the new provisions will not start until 1 July 2009.

Nominal Duties - The Office of State Revenue (OSR) must stamp a range of documents such as duplicates of contracts on which ad valorem duty has been paid, duplicates of trust documents on which ad valorem duty has been paid, a change of trustees of a trust and transfers of property pursuant to a will. A nominal duty of between \$2 and \$10 is imposed on most documents and \$200 on dutiable trust deeds.

These charges have not increased for up to 20 years. From 1 January 2009 these duties will be increased from \$2 to \$10, \$10 to \$50 and \$200 to \$500 (for trust deeds).

Parking Space Levy - From 1 July 2009, the parking space levy will increase from \$950 to \$2,000 a year per off-street, non-residential parking space in the Sydney, North Sydney and Milsons Point business districts; and from \$470 to \$710 a year in the business areas of St Leonards, Chatswood, Parramatta and Bondi Junction.

Existing exemptions will remain including parking spaces used exclusively for retail, hotel, motel, club, restaurant and medical centres in the business areas of St Leonards, Chatswood, Parramatta and Bondi Junction.

Unquoted Marketable Securities Duty – to be abolished from 1 July 2012.

Mortgage Duty – New South Wales abolished mortgage duty on owner-occupied residential properties from 1 September 2007 and on residential investment properties from 1 July 2008.

Mortgage duty on non-residential property will be abolished from 1 July 2012.

Transfer Duty - transfer duty on non-land business assets will be abolished from 1 July 2012.

A specific exemption from transfer duty will also be provided to allow property trusts to restructure. Australian property trusts aligning their structures to real estate investment trusts in other markets will allow them to access a wider range of investment opportunities.

Victoria

Land tax - from the 2009 land tax year, land tax thresholds will be adjusted upwards by 10 per cent. The top land tax rate will be further reduced from 2.5 per cent to 2.25 per cent from the 2009 land tax year.

The current land tax exemption for aged care facilities, supported residential care services and rooming houses announced in the 2005-06 Budget will be extended to include facilities which cater for young people with disabilities from the 2009 land tax year.

Payroll tax - the already scheduled reduction in the payroll tax rate from 5.05 per cent to 5 per cent, was increased by a further 0.05 percentage point cut to 4.95 per cent, effective from 1 July 2008.

Transfer duty - for all contracts entered into on or after 6 May 2008, the stamp duty on land transfer thresholds was adjusted upwards by 10 per cent.

First homebuyers will be able to receive both the First Home Bonus and the principal place of residence land transfer duty concession for the first time, for all contracts entered into on or after 6 May 2008.

The pensioner and concession cardholder land transfer duty concession was revised. A full land transfer duty concession now applies to eligible pensioner and concession cardholder property purchases valued up to \$330,000. A partial concession will apply to purchases valued over \$330 000 up to \$440 000. These revised thresholds apply to all contracts entered into on or after 6 May 2008.

A land transfer duty exemption for homes transferred into special disability trusts was also introduced for contracts entered into on or after 1 July 2008.

A corporate reconstruction exemption was introduced for listed property trusts in circumstances that are consistent with the Commonwealth Government's arrangements concerning capital gains tax rollover relief for contracts entered into on or after 1 July 2008.

An additional First Home Bonus for regional new home first homebuyers was announced.

For contracts entered into on or after 6 May 2008, an additional \$3,000 will be available to first homebuyers purchasing newly constructed homes valued up to \$500,000 in regional Victoria until 30 June 2009. The Regional Bonus is on top of the \$7,000 First Home Owners Grant and the \$5,000 Bonus for newly constructed homes. Eligible first homebuyers in regional Victoria are entitled to receive \$15,000 in cash-grant assistance toward their first newly constructed home.

Queensland

Transfer duty

First home buyers - From 1 July 2008, the transfer duty exemption threshold for first home buyers increased from \$320,000 to \$350,000. From 1 September 2008, the first home buyer transfer duty exemption threshold was further increased to \$500,000.

Principal place of residence concession - From 1 July 2008, the principal place of residence concession threshold for homebuyers increased from \$320,000 to \$350,000. This concession provides a 1% rate to the first \$350,000 of the value of the home.

The abolition of transfer duty on core business assets will now occur from 1 July 2012.

Revised transfer duty rate structure -

The new transfer duty rate structure from 1 July 2008 is presented in the table below.

| Dutiable value | Previous | Dutiable value | New |
|-----------------------|------------------|-----------------------|------------------|
| up to \$20,000 | 1.50% | up to \$5,000 | Nil |
| \$20,001 - \$50,000 | \$300 + 2.25% | \$5,001 - \$75,000 | 1.50% |
| \$50,001 - \$100,000 | \$975 + 2.75% | \$75,001 - \$540,000 | \$1,050 + 3.50% |
| \$100,001 - \$250,000 | \$2,350 + 3.25% | \$540,001 - \$980,000 | \$17,325 + 4.50% |
| \$250,001 - \$500,000 | \$7,225 + 3.50% | above \$980,000 | \$37,125 + 5.25% |
| \$500,001 - \$700,000 | \$15,975 + 4.00% | | |
| above \$700,000 | \$23,975 + 4.50% | | |

Note: Rates are marginal rates unless otherwise specified.

Mortgage duty - was abolished from 1 July 2008, in advance of the previously scheduled date of 1 January 2009.

Land tax - new schedules have been established for 2008-09.

This table below shows the new land tax schedule for resident individuals.

| Unimproved land value | Previous | Unimproved land value | New |
|---------------------------|-----------------------------|---------------------------|-----------------------------|
| \$600,000 - \$749,999 | \$1,200 + rate of 0.70% | \$600,000 - \$999,999 | \$500 + rate of 1.00% |
| \$750,000 - \$1,249,999 | \$2,250 + rate of 1.45% | \$1,000,000 - \$2,999,999 | \$4,500 + rate of 1.65% |
| \$1,250,000 - \$1,999,999 | \$9,500 + rate of 1.50% | | |
| \$2,000,000 - \$2,999,999 | \$20,750 + rate of 1.675% | | |
| \$3,000,000 and above | 1.25% on full taxable value | \$3,000,000 and above | 1.25% on full taxable value |

Note: Rates are marginal rates unless otherwise specified.

The following table shows the new land tax schedule for companies, trustees and absentees.

| Unimproved Land Value | Previous | Unimproved Land Value | New |
|---------------------------|-----------------------------|-------------------------|-----------------------------|
| \$350,000 - \$749,999 | \$2,250 + rate of 1.50% | \$350,000 - \$2,249,999 | \$1,450 + rate of 1.70% |
| \$750,000 - \$1,249,999 | \$8,250 + rate of 1.65% | | |
| \$1,250,000 - \$1,999,999 | \$16,500 + rate of 1.80% | | |
| \$2,000,000 and above | 1.50% on full taxable value | \$2,250,000 and above | 1.50% on full taxable value |

Note: Rates are marginal rates unless otherwise specified.

From 1 July 2009, a 0.5 per cent surcharge will apply where the aggregate value of all land (for land tax purposes) exceeds \$5 million. The surcharge will apply only to the portion of the value exceeding \$5 million.

Payroll tax - from 1 July 2008 the \$1 million payroll tax deduction has been extended so that it phases out at a rate of \$1 in every \$4 of taxable wages above the threshold, rather than \$1 in every \$3. This will reduce the payroll tax payable for all businesses with taxable wages between \$1 million and \$5 million.

The Queensland Government has also announced a policy decision to review the rate at which the deduction phases out in subsequent Budgets.

Casino gaming machines – the tax rate on gaming machine win on casino gaming machines will increase by 10 per cent from 1 July 2009, to 20 per cent at the Breakwater Island (Jupiters Townsville) and Reef (Cairns) casinos and 30 per cent at the Conrad Jupiters (Gold Coast) and Conrad International Treasury (Brisbane) casinos. At the same time, the concessional tax rate applicable to premium play at the Breakwater Island and Reef casinos will be removed.

Motor vehicle registration – fees will increase from 1 July 2009. The annual total registration fee for an average four cylinder vehicle, including compulsory third party insurance premium, will increase by around 6.5% on the 2008-09 fee. The actual increase will depend on increases in the consumer price index and compulsory third party premiums.

Western Australia

Land Tax – A new land tax scale applies as follows:

| Land Tax Scale for 2008-09 | |
|------------------------------------|---|
| Unimproved Value of Land \$'000 | Land Tax Payable |
| Less than 300 | Nil |
| 300 – 1,000 | 0.09 cents per \$1 above \$300,000 |
| 1,000 – 2,200 | \$630+0.47 cents per \$1 above \$1,000,000 |
| 2,200 – 5,500 | \$6,270+1.22 cents per \$1 above \$2,200,000 |
| 5,500 – 11,000 | \$46,530+1.46 cents per \$1 above \$5,500,000 |
| Over 11,000 | \$126,830+2.16 cents per \$1 above \$11,000,000 |

MRIT (Metropolitan Region Improvement Tax) - exemption threshold for MRIT has been increased from \$250,000 to \$300,000. The marginal tax rate for MRIT has been reduced from 0.18% to 0.14%.

Transfer Duty - a concessional transfer duty for residential properties was introduced from 1 July 2008. The scale applies to principal places of residence, rental properties and land on which the building of a residence is subsequently commenced within five years.

The existing first home owner concessions will remain unchanged. The existing 1.5% rate concession for low value principal places of residence up to \$100,000 will continue until its abolition in 1 July 2010.

Stamp duty on Motor Vehicles - scale thresholds for motor vehicles were increased by \$5,000 to \$25,000 and \$50,000 from 1 July 2008, with tax rates remaining unchanged.

Payroll Tax - from 1 July 2008, many aspects of payroll tax in Western Australia will be brought in line with the other jurisdictions as part of a harmonisation program. From 1 July 2009, the Commissioner of State Revenue will have the discretion to de-group commonly controlled businesses that operate independently of each other.

South Australia

Payroll Tax – threshold was increased from \$504 000 to \$552 000 from 1 July 2008 and will be further increased to \$600 000 from 1 July 2009. As previously announced, the payroll tax rate was cut from 5.25 per cent to 5.0 per cent from 1 July 2008. The rate will be further reduced to 4.95 per cent from 1 July 2009.

A number of changes to payroll tax legislation and associated administrative arrangements to improve inter-jurisdictional consistency also took effect from 1 July 2008.

Conveyance Duty concession (first home buyers) – for first home contracts entered into on or after 5 June 2008 the first homebuyer stamp duty concession will be replaced with a \$4000 first home bonus grant for first home purchases valued up to \$400,000. The grant phases out for first home purchases valued between \$400,000 and \$450,000. The first home bonus grant is in addition to the \$7000 First Home Owners Grant.

Eligibility conditions for the first home bonus grant are the same as those applying to the First Home Owners Grant.

TAB Wagering Tax – on SA TAB race betting operations was halved on 1 July 2008 and will be fully phased out over the next few years with the tax to be eliminated from 1 July 2012.

Stamp duty on transfers of gaming machine entitlements – when amendments to gaming machine legislation take effect during 2008-09, transfers of gaming machine entitlements will be exempt from stamp duty.

Mortgage Duty – from 1 July 2008, remaining mortgage duty will be further reduced by a third (based on pre 1 July 2007 levels). It will be abolished from 1 July 2009.

Rental Duty – from 1 July 2008, remaining rental duty will be further reduced by a third (based on pre 1 July 2007 levels). It will be abolished from 1 July 2009.

Conveyance Duty (also known as Transfer Duty) – on non-realty property transfers will be abolished from 1 July 2012.

Non-quoted Marketable Securities – stamp duty on non-quoted marketable securities will be abolished from 1 July 2012.

Tasmania

Transfer Duty - duty on non-real property business conveyances abolished from 1 July 2008.

Payroll Tax - the *Payroll Tax Act 2008* harmonised Tasmania's payroll tax with applicable arrangements in New South Wales and Victoria.

Motor Vehicle Duty - duty on the transfer of heavy vehicle registrations was reduced by two-thirds from 1 October 2007.

Motor Tax - on light vehicles was reduced by 21 per cent from 1 October 2007.

Northern Territory

Payroll Tax – rate was reduced from 6.2 per cent to 5.9 per cent from 1 July 2008.

On 1 July 2008, changes were implemented to align the Northern Territory's payroll tax legislation with other states and the ACT in several agreed areas including:

- Motor vehicle and accommodation allowances
- Employee share acquisition schemes
- Grouping of employers

Conveyance Duty (also known as Transfer Duty in some jurisdictions) – from 6 May 2008 the conveyance stamp duty rates were reduced on all types of conveyances. The new minimum rate is 1.5 per cent (previously 2.1 per cent). The new maximum rate is 4.95 per cent (previously 5.4 per cent) and applies to conveyances with a dutiable value of more than \$525 000 (previously \$500 000).

Also from 6 May 2008, the stamp duty first home owner concession was increased from the first \$350 000 of a property's value to the first \$385 000 of a property's value (a concession of up to \$15 515.50).

On 1 July 2008, the definition of 'land' for conveyance stamp duty purposes was extended to cover rights to explore for resources, including exploration licences and exploration retention licences under the *Mining Act*. As a result, a conveyance or an agreement to convey these rights is treated in the same way as a conveyance of land and other mining interests.

Similarly an acquisition of a significant or further interest in a land-holding corporation or unit trust now takes into account the value of any exploration rights in determining the value of the land to which the corporation or trust is entitled. A stamp duty concession is also provided when exploration licences and exploration retention licences are conveyed pursuant to a farm-in agreement.

Conveyance duty on core business assets, which excludes land, is proposed to be abolished from 1 July 2009.

Agreements Duty – from 1 July 2008, nominal \$20 stamp duty on deeds only applies to deeds that constitute a trust, vary a trust in any way, deal with actual, potential or contingent interests or entitlements under a trust or extinguish a trust. All other deeds are no longer required to be stamped unless they are subject to duty on another basis (e.g. as a conveyance of dutiable property).

Australian Capital Territory

Payroll Tax - the Payroll Tax Act 1987 was amended on 1 July 2008 to ensure that the ACT complies with the agreed outcomes of the National Payroll Tax Harmonisation Project. Amendments include the following measures:

- exemption for wages paid in the ACT for services performed by employees in another country for a period of six months or more
- motor vehicle allowance exemptions linked to the ATO 'large car' rate
- accommodation allowance exemptions linked to the ATO 'lowest salary band/lowest capital city' rate
- fringe benefits calculation adopts a single Type 2 gross-up factor
- grouping provisions the same as NSW and Victoria inserted into the Payroll Tax Act 1987 and removed from the Taxation Administration Act 1999; and
- employee share acquisition schemes now only taxable if the corporation is registered in the ACT.

On 1 July 2008, the annual threshold for payroll tax increased to \$1,500,000. The monthly threshold increased to \$125,000. The payroll tax rate remains the same at the rate of 6.85% for wages that exceed the threshold.

Minor Tax Reform - on 1 July 2008, the *Duties Act 1999* was amended to abolish duty on the establishment and variation of trust instruments over non dutiable property.

Conveyance Duty

- **Homebuyer Concession Scheme** - On 1 January 2008 and 1 July 2008 the property and vacant land thresholds were adjusted. As a part of the 2008/09 ACT Budget Measures, the Treasurer announced on the 6 May 2008, the income threshold increased to \$120,000 from \$100,000 effective immediately.
- **Pensioner Duty Concession Scheme** - This scheme began on 1 July 2008 to assist eligible pensioners who own property to move to more appropriate property, by charging duty at a concessional rate when they purchase a residential home or residential vacant land, conditions apply.

New Legislation- The Land Rent Act 2008 commenced on 1 July 2008.

- **Land Rent Scheme** - Provides households with the option of renting land rather than purchasing the land to build a home. Under the scheme, purchasers of a single dwelling residential block (previously unleased land) sold by the Land Development Agency (LDA) have the option of applying for the crown lease to be issued as a land rent lease. As well as the payment of the annual land rent charge, the lessee will be liable for rates and, if applicable, land tax.

Republished Revenue Circulars - On 1 July 2008, all revenue circulars and practice notes published by the Commissioner for ACT Revenue were withdrawn. Current revenue circulars were republished on 1 July 2008 and will be republished progressively with minor amendments. Minor amendments include updating, renumbering, reformatting and editorial changes.

Interstate comparison of taxes 2008-09

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|--|---|--|---|--|--|--|--|--|
| PAYROLL TAX | | | | | | | | |
| Basic Flat Rate: | 5.75% (5.65 % from 1 January 2010 and 5.5% from 1 January 2011) | 4.95% | 4.75% | 5.50% | 5.0% (4.95% from 1 July 2009) | 6.10% | 5.9% | 6.85% |
| Method of calculation of Tax: | Single marginal rate. | Single marginal rate. | Deduction System. | Single marginal rate. | Single marginal rate. | Single marginal rate. | Single marginal rate. | Single marginal rate. |
| Tax Scale and Small Business Concession: | First \$623,000 exempt. (From 1 July 2008) Threshold will be indexed annually to the Sydney CPI from 1 July each year. | First \$550,000 exempt. | First \$1,000,000 exempt. For payrolls \$1,000,000 up to \$5,000,000, deduction of \$1,000,000 reducing by \$1 for every \$4 payroll exceeds \$1,000,000. No deduction for payrolls of \$5,000,000 or more. | First \$750,000 exempt. | First \$552,000 exempt. (Threshold \$600,000 from 1 July 2009) | First \$1,010,000 exempt. | First \$1,250,000 exempt. | First \$1,500,000 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. NSW and Victoria have implemented identical Payroll Tax Acts from 1 July 2007. Differences in the Acts appear in Schedules 1,2 and 3 due to 2007-08 NSW Budget announcement changes to thresholds and rates and references to State based legislation. From 1 July 2008, | 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 section 10 of the Pay-roll Tax Act 1971. | 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. | 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. | 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. | 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 | 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 employee share schemes, and eligible termination payments. From 1 July 2008, employee share schemes are only taxable if the corporation is registered in the ACT. Commencing on 1 June 2006 approved not-for-profit Group |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|--|--|---|--|---|---|--|--|--|
| PAYROLL TAX (continued) | Tasmania introduced a new Payroll Tax Act based on the NSW/VIC Act. | | | | | | and grouping of employers. | Training Organisations are exempt from paying payroll tax on the wages of trainees and apprentices for the full term of an approved training contract, which can be up to four years. |
| 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, including superannuation and non-remote fringe benefits. | 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 Contracts & 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> . | <u>General duty rates</u> \$0-\$14,000: 1.25% (min \$2) \$14,001-\$30,000: \$175+1.50% \$30,001-\$80,000: \$415+1.75% \$80,001-\$300,000: \$1,290+3.50% \$300,001-\$1,000,000: \$8,990+4.50% Over \$1,000,000: \$40,490 + <u>5.50%</u> | <u>General duty rates</u> \$0-\$25,000: 1.40% \$25,001-\$130,000: \$350 + 2.40% \$130,001-\$960,000: \$2,870 + 6.00% Over \$960,000: <u>5.50%</u> of total value. <u>Duty rates for principal place of residence purchases</u> \$0-\$25,000: 1.40% \$25,001-\$130,000: \$350 + 2.40% \$130,001-\$440,000: \$2,870 + 5.00% \$440,001-\$550,000: \$18,370 + 6.00% \$550,001-\$960,000: \$28,070 + 6.00% | <u>General duty rates</u> \$0-\$5,000: Nil \$5,001-\$75,000: 1.50% \$75,001-\$540,000: \$1,050+3.50% \$540,001-\$980,000: \$17,325+4.50% Over \$980,000: \$37,125+<u>5.25%</u> <u>For Homes (not first)</u> (Effective 1 July 2008) Concessional rate of 1% for values up to \$350,000 plus scheduled transfer duty on the excess. | <u>General duty rates</u> \$0-\$80,000: 1.90% \$80,001-\$100,000: \$1,520+2.85% \$100,001-\$250,000: \$2,090+3.80% \$250,001-\$500,000: \$7,790+4.75% Over \$500,000: \$19,665+ <u>5.15%</u> <u>Duty rates for principal place of residence purchases</u> \$0 - \$120,000: 1.90% \$120,000 - \$150,000: \$2,280 + 2.85% \$150,000 - \$360,000: \$3,135 + 3.80% | <u>General duty rates</u> \$0-\$12,000: 1.00% \$12,001-\$30,000: \$120+2.00% \$30,001-\$50,000: \$480+3.00% \$50,001-\$100,000: \$1,080+3.50% \$100,001-\$200,000: \$2,830+4.00% \$200,001-\$250,000: \$6,830+4.25% \$250,001-\$300,000: \$8,955+4.75% \$300,001-\$500,000: \$11,330+5.00% Over \$500,000: \$21,330+ <u>5.50%</u> | \$0-\$1,300: \$20 \$1,301-\$10,000: 1.50% \$10,001-\$30,000: \$150+2.00% \$30,001-\$75,000: \$550+2.50% \$75,001-\$150,000: \$1,675+3.00% \$150,001-\$225,000: \$3,925+3.50 Over \$225,000: \$6,550+ <u>4.00%</u> | \$0-\$525,000: Duty calculated by the formula: $D=(0.06571441V^2)+15V$ Where D = duty payable in \$ V = (total value/1000) Over \$525,000: <u>4.95%</u> of total value. | \$0-\$100,000: \$20 or \$2.00 per \$100 whichever is greater. \$100,001-\$200,000: \$2,000+\$3.50 per \$100 or part thereof. \$200,001-\$300,000: \$5,500+\$4.00 per \$100 or part thereof. \$300,001-\$500,000: \$9,500+\$5.50 per \$100 or part thereof. \$500,001-\$1,000,000: \$20,500+\$5.75 per \$100 or part thereof. Over \$1,000,000: \$49,250+ <u>\$6.75</u> per \$100 or part thereof. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT | |
|---------------------------|--|---|---|--|---|---|---|---|--|
| TRANSFER DUTY (continued) | <p>From 1 June 2004</p> <p><u>For Residential Property</u></p> <p>\$0-\$14,000: 1.25% (min \$2)</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>\$1,000,000-\$3,000,000: \$40,490 + 5.50%</p> <p>Over \$3,000,000: \$150,490 + 7.00%</p> | <p>Over \$960,000: 5.50% of total value.</p> | | <p>\$360,000 – \$725,000 \$11,115 + 4.75%</p> <p>Over \$725,000 \$28,453 + 5.15%</p> | | | | | |
| | <p>Liability includes contents of buildings.</p> <p>Various exemptions are available.</p> <p><u>Non-Real Business Property:</u></p> <p>Transfer duty on non-land (non-real property) business conveyances to be abolished from 1 July 2012.</p> | | <p>Transfer duty on core business assets to be abolished from 1 July 2012</p> | <p>Duty on non-real business property will be abolished from 1 July 2010.</p> | <p><u>From 1 July 2012</u></p> <p>Stamp duty abolished for non-real property transfers.</p> | <p><u>Non-Real Business Property</u></p> <p>Conveyance duty on non-real-property business conveyances to be abolished from 1 July 2008.</p> | <p><u>Non-Real Business Property</u></p> <p>Conveyance duty on non-real property business conveyances to be abolished from 1 July 2009</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 conveyance of a lease or franchise and the grant of a lease where a premium is paid.</p> | <p><u>Non-Real Business Property</u></p> <p>Commencing 1 July 2006, duty will no longer be chargeable on transfers and transactions involving the goodwill of a business, intellectual property and a statutory licence or permission under Commonwealth and Territory law.</p> <p>Up to 30 June 2006: If the value of business assets is \$1m or more then the duty rate is \$6,000 + \$5.50 per \$100 or part thereof over \$1m.</p> <p>Up to 30 June 2006: If the value of business assets is less than \$1m, then the rate of duty is \$0.60 per \$100 or part thereof.</p> | |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|----------------------------------|--|--|--|---|---|--|--|--|
| TRANSFER DUTY (continued) | | | | | <p><u>Gaming Machine Surcharge</u></p> <p>Effective from 28 November 2002:</p> <p>Gaming Machine Surcharge applies to the transfer of ownership of a gaming business.</p> <p>Surcharge rate: 5% of annual net gambling revenue of the gaming venue.</p> <p>When amendments to gaming machine legislation take effect during 2008-09, transfers of gaming machine entitlements will be exempt from stamp duty.</p> | | | |
| Reference Period: | 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. | Payments are due within 3 months of execution of instrument. | Payments are generally due within 30 days of the date of assessment. | Documents to be lodged within 3 months of execution and payment required within 3 months of the issue of the assessment notice. | Payments due within 2 months of execution of instrument. | Payments due within 3 months after the liability to pay the duty arises. | Payments due within 60 days of instrument being executed, except for eligible conditional agreements where payment is due from the earliest of: a) 60 days upon which all relevant conditions are satisfied; b) 60 days from date conveyee has right to possession of property; c) 60 days from a sub sale; d) date specified by written notice by the Commissioner; e) i) 24 months after execution for off the plan or subdivision agreement; or ii) 12 months after agreement first executed. | Documents to be lodged and payment required within 90 days of the liability arising. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| <p>Home Purchase Assistance:</p> <p>(This assistance is generally in addition to the original \$7,000 grant available under the First Home Owners Grant Scheme (FHOGS) where applicable).</p> <p>From 14 October 2008 until 30 June 2009 the Commonwealth will provide an additional First Home Buyer Boost. This scheme will provide an extra \$7,000 for first home buyers purchasing existing homes and an extra \$14,000 for newly-constructed homes. This is in addition to the original \$7,000 First Home Owners Scheme grant.</p> | <p>First Home Plus Scheme</p> <p>Transfer Duty payable:</p> <p>For first homes</p> <p>Up to \$500,000: Nil</p> <p>\$500,001-\$600,000: duty payable on a sliding scale according to the following formula: 22.49% of purchase price less \$112,450</p> <p>For vacant land</p> <p>Up to \$300,000: Nil</p> <p>\$300,001-\$450,000: duty payable on a sliding scale according to the following formula: 10.49% of purchase price less \$31,470.</p> <p>Full transfer duty rates apply above the upper threshold.</p> <p>First Home Plus One Scheme (Effective from 1 May 2007)</p> <p>First home buyers purchasing a home in conjunction with equity partners who take 50% or less interest will be eligible for proportional transfer duty concessions under First Home Plus One.</p> <p><u>First Home Owners Scheme Grant</u></p> <p>From 1 July 2009 the \$7,000 grant will only be available for the purchase of eligible homes to \$750,000.</p> | <p>For Concession Card Holders – from 6 May 2008, full exemption for properties valued up to \$330,000 and a partial exemption for properties valued between \$330,000 and \$440,000.</p> <p>First homebuyers who qualify for the \$7,000 First Home Owner Grant, will qualify for a \$3,000 First Home Bonus (subject to a price cap of \$500,000).</p> <p>The value of the Bonus increases to \$5,000 for purchases of newly constructed homes in Melbourne and \$8,000 for purchases of newly constructed home purchases in Regional Victoria until 30 June 2009. The \$3,000 and \$5,000 Bonuses apply to eligible transactions made on or after 1 January 2007, while the \$8,000 Bonus applies to eligible transactions made on or after 6 May 2008.</p> <p>Principal Place of Residence Concession</p> <p>From 6 May 2008, the 6 per cent marginal tax rate was reduced to 5 per cent 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 \$3,100 flat reduction in duty.</p> <p>Eligible first home buyers are able to receive both the First</p> | <p>For first homes (Effective 1 September 2008)</p> <p>In addition to the homes concession (below):</p> <p>Where the unencumbered value of home is \$504,999.99 or less – up to \$8,750 rebate.</p> <p>Where the unencumbered value of home is \$505,000-\$549,999.99 and consideration not less than the unencumbered value: \$7,875 rebate which reduces by \$875 for every \$10,000 above \$505,000.</p> <p>Where unencumbered value is \$550,000 or more – no additional concession beyond home concession.</p> <p>First Home Vacant Land (Effective 1 July 2008)</p> <p>Concession for the purchase of vacant land to build a first home. An exemption applies on land up to the value of \$150,000 with a partial concession up to and including \$299,999.99.</p> | <p>The purchaser of a small business or principal place of residence valued at less than \$100,000 is entitled to a concessionary rate of duty of 1.5%. The concessional rate phases out between \$100,000 and \$200,000.</p> <p>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.</p> <p>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.</p> | <p>For first home contracts entered into on or after 5 June 2008.</p> <p>First homebuyers who qualify for the \$7,000 First Home Owners Grant will qualify for a \$4,000 first home bonus grant (subject to a price cap).</p> <p>A \$4,000 bonus is available in respect of first home purchases with a market value up to \$400,000. The \$4,000 bonus phases out for first home purchases with market values between \$400,000 and \$450,000.</p> <p>A rebate of up to \$1,500 is available in respect of home units in the City of Adelaide, regardless of the underlying nature of the title, but is restricted to new dwellings on allotments of 350 square metres or less.</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>From 20 May 2004, first home owners that qualify for the First Home Owner Grant Scheme (FHOGS):</p> <p>In relation to the purchase of a property up to the maximum value of \$350 000, will qualify for duty relief on transfer duty up to a maximum of \$4,000;</p> <p>or</p> <p>In relation to the construction of a first home upon land purchased with a dutiable value of up to \$175,000, may apply for a duty refund of \$2,400.</p> <p>Land owners have two years to complete the eligible transaction, either the construction of the first home on vacant land or enter into a comprehensive home building contract to have a home built on the land, from the date of agreement to purchase the land and a subsequent three months to apply for the duty refund.</p> | <p>All first homes (regardless of value) receive concession of duty on first \$385,000 of value.</p> <p>For principal place of residence (not first home), duty is reduced by maximum of \$2,500.</p> <p>or</p> <p>In relation to the construction of a first home upon land purchased with a dutiable value of up to \$175,000, may apply for a duty refund of \$2,400.</p> <p>Land owners have two years to complete the eligible transaction, either the construction of the first home on vacant land or enter into a comprehensive home building contract to have a home built on the land, from the date of agreement to purchase the land and a subsequent three months to apply for the duty refund.</p> | <p>Home Buyers:</p> <p>\$20 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$333,000.</p> <p>Graduated concession where value of property falls between \$333,000 & 412,000– rate of duty is \$19.80 for each \$100 or part thereof by which value exceeds \$333,000.</p> <p>Land Buyers:</p> <p>\$20 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$185,300.</p> <p>Graduated concession where value of property falls between \$185,300 & \$227,600– rate of duty is \$15.60 for each \$100 or part thereof by which value, exceeds \$185,300.</p> <p>Income threshold:</p> <p>Gross household income less than \$120,000 pa for all applicants.</p> <p>The threshold increases by \$3,330 pa for each dependent child to a maximum of \$136,650.</p> <p>Pensioner Duty Concession Scheme.</p> <p>Home Buyers</p> <p>\$20 duty for eligible home buyers where purchase price or value</p> |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|--|--|---|------------|-----------|-----------|------------|-----------|---|
| <p>Home Purchase Assistance: (Continued)</p> | <p><u>Additional First Home Owners Scheme Grant</u></p> <p>An additional grant of \$3,000 is available for purchases of newly constructed homes, until 10 November 2009.</p> | <p>Home Bonus and the principal place of residence (PPR) stamp duty on land transfers concession.</p> | | | | | | <p>of property, whichever is the greater, does not exceed \$412,000.</p> <p>Graduated concession where value of property falls between \$412,000 & \$516,000 – rate of duty is \$20.60 for each \$100 or part thereof by which value exceeds \$412,000.</p> <p><i>Land Buyers</i></p> <p>\$20 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$185,300.</p> <p>Graduated concession where value of property falls between \$185,300 & \$227,600 – rate of duty is \$15.60 for each \$100 or part thereof by which value, exceeds \$185,300.</p> <p><i>Land Rent Scheme</i></p> <p>Rent is charged at the discount rate of 2% of unimproved land value. The standard rate is 4%.</p> <p><i>Income Threshold.</i></p> <p>Gross lessee income less than \$75,000 pa for all lessees.</p> <p>The threshold increases by \$3,330 pa for each dependent child to a maximum of \$91,650.</p> |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| Home Purchase Assistance (continued) | | | | | | | | <p><u>From 1 July 2008</u></p> <p>To enhance the accessibility of the Home Buyer Concession Scheme, the upper property threshold for house and land purchases will be increased to the median price for those properties from 1 July 2008. The sliding scale for the concession will be adjusted to facilitate the upper threshold for the property range equalling the median price of properties based on ACT Planning and Land Authority sales data in the preceding two full quarters.</p> <p>Conveyance duty on properties may also be deferred for up to 5 years for those eligible for the Home Buyers Concession Scheme.</p> |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|--|---|--|--|--|--|---|---|--|
| 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 Passenger Vehicles*</p> <p>\$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:</p> <p>a) with a dutiable value of not less than \$45,000, and</p> <p>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,</p> <p>but not including:</p> <p>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><u>Passenger Vehicles</u></p> <p>\$0-\$57,009: \$5.00 per \$200 or part.</p> <p>Over \$57,010: \$10.00 per \$200 or part.</p> <p><u>Other Vehicles</u> (Including Non Passenger)</p> <p>\$5.00 per \$200 or part.</p> <p><u>Previously Registered Vehicles</u></p> <p>\$8.00 per \$200 or part.</p> | <p>From 1 January 2008</p> <p>1 to 4 cylinders or 2 rotors and a steam vehicle: \$3 for each \$100 and each part of \$100</p> <p>5 or 6 cylinders or 3 rotors: \$3.50 for each \$100 and each part of \$100</p> <p>7 or more cylinders: \$4 for each \$100 and each part of \$100</p> <p>Hybrid/Electric: \$2 for each \$100 and each part of \$100</p> <p><u>Special vehicles (as defined)</u></p> <p>Flat rate of \$25</p> | <p><u>New and Used Heavy Vehicles</u></p> <p>3.0%</p> <p>Max duty \$12,000</p> <p><u>Other Vehicles</u></p> <p>\$0-\$25,000: 2.75%</p> <p>\$25,001-\$50,000: 2.75%-6.50%</p> <p>Over \$50,000: 6.50% flat.</p> <p>*There is a sliding rate scale between \$25,000 and \$50,000.</p> | <p>\$0-\$1,000: \$1 per \$100 (min \$5) or part \$100.</p> <p>\$1,001-\$2,000: \$10+\$2 per \$100 or part \$100 above \$1,000.</p> <p>\$2,001-\$3,000: \$30+\$3 per \$100 or part \$100 above \$2,000.</p> <p>Over \$3,000: \$60+\$4 per \$100 or part \$100 above \$3,000.</p> <p>Except for commercial vehicles where the rate is:</p> <p>0-\$1,000: \$1 per \$100 (min \$5) or part \$100.</p> <p>\$1,001-\$2,000: \$10+\$2 per \$100 or part \$100 above \$1,000.</p> <p>Over \$2,000: \$30+ \$3 per \$100 or part \$100 above \$2,000.</p> | <p><u>Passenger vehicles</u></p> <p>Under \$600: \$20.00</p> <p>\$600-\$34,999: \$3.00 per \$100 or part in excess of \$600.</p> <p>\$35,000-\$40,000: \$1,050+\$11 per \$100 or part in excess of \$35,000.</p> <p>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></p> <p>\$3.50 per \$100</p> <p><u>Heavy Vehicles</u></p> <p>Under \$2,000: \$20.00</p> <p>Over \$2,000: <i>1 July – 30 September 2007</i> \$3.00 per \$100 or part.</p> <p><i>1 October 2007 onward</i> \$1.00 per \$100 or part.</p> <p>(as stated in 2007-08 Budget Papers)</p> <p><u>All Other Vehicles</u></p> <p>Under \$600: \$20.00</p> <p>Over \$600: \$3.00 per \$100 or part.</p> | <p>\$3.00 per \$100 or part.</p> | <p><u>Passenger Vehicles*</u></p> <p>Under \$45,000: \$3.00 per \$100 or part thereof.</p> <p>\$45,000 or over: \$1,350+\$5 for each \$100 or part thereof in excess of \$45,000.</p> <p><u>All Other Vehicles</u></p> <p>\$3.00 per \$100 or part thereof.</p> <p>* a passenger vehicle:</p> <p>a) with a dutiable value of not less than \$45,000, and</p> <p>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,</p> <p>but not including:</p> <p>a motor cycle (with or without a side car), large bus (seating more than 9 persons, including a driver), hearse or invalid conveyance.</p> |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| Reference Period: | Duty is payable at the time the motor vehicle is first registered or transferred. | Payments are due at the time of application or transfer of vehicle registration. | Payments are due at the time of application to register, or transfer registration of, a vehicle. | Payments are due within 14 days of exchange. | Payments are due within 14 days of exchange. | 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. |
| CREDIT CARD TRANSACTION DUTY | Not imposed. | Not imposed. | Abolished 1 August 2004. | Not imposed. | Not imposed. | Abolished 1 July 2005. | Not imposed. | Not imposed. |
| SHARE TRANSFER DUTY (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 2012. | <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. | <u>Off Market Transactions</u> Listed Companies Abolished. Unlisted Companies 60 cents/\$100 or part thereof. <u>From 1 July 2012</u> Abolished. | <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 quoted on a stock exchange 60 cents/\$100 or part thereof (unless land rich provisions apply). Minimum duty \$20. To be 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. | | Payments are due within 60 days of execution of instrument. | Documents are to be lodged and payment received within 90 days of the liability arising. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| MORTGAGES & LOAN SECURITY DUTY (Based on sum secured) | General duty rate: \$0-\$16,000: \$5.00 Above \$16,000: \$5.00 plus \$4.00 per \$1,000 or part of excess. 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 \$1 million of a loan. | Abolished from 1 July 2004. | Abolished from 1 July 2008 | Abolished from 1 July 2008 | <u>Mortgage for owner occupation homes</u> Exempt from 1 July 2005 <u>Refinance mortgages</u> Exempt from 1 July 2005 <u>Other Mortgages</u> \$0-\$400: Exempt \$401-\$6,000: \$10.00 Over \$6,000: \$10+15c/\$100 or part of excess. | Abolished from 1 July 2007. | Abolished. | Abolished. |
| | <u>From 1 September 2007:</u> Duty abolished for new housing finance commitments to owner-occupiers for the purposes of buying or renovating their own home. <u>From 1 July 2008:</u> Duty abolished for new housing finance commitments to individuals for the purpose of residential property investment. <u>From 1 July 2012:</u> Full abolition. | | | | To be abolished from 1 July 2009. | | | |
| Reference Period: | Payments are due weekly based on the previous week's transactions. | | | | Payments are due within 2 months of execution of the instrument. | | | |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|--|---|--|--|-------------------------------------|---|---|---|--|
| Transfer of mortgage Duty: | Abolished. | Not imposed. | \$5.00 where: (a) transfer of mortgage solely over land in Qld or (b) another mortgage that is incidental to, and transferred in connection with (a) above, where that mortgage is principal security. | Abolished. | Abolished. | Abolished. | Abolished. | Abolished. |
| 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 or transfer duty rates if applicable. | \$20 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: (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. | \$200-\$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 + 0.1% of balance. | No duty on life insurance policies. | \$1.50 per \$100 or part thereof of net premiums of previous year paid as annual licence (Min \$100). | 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. | Life insurance (other than a temporary or term insurance policy, or disability income insurance) \$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000. |
| Term/Temporary: | Term or Temporary: 5% of first year premium. | Term insurance: 5% of first year premium. | Term or Temporary insurance: 5% of first year premium | | | Term or Temporary policy: 5% of first year premium. | Term or Temporary: 5% of first year premium. | Term or Temporary insurance policy: 5% of the first year premium. |
| Term/Temporary (Continued) | Life insurance riders: 5% of first year premium on the life insurance rider. | | | | | | | Life insurance rider: 5% of the first year premium. |
| | Insurance under which an amount is payable in the event of the disablement of the insured by accident or sickness. 5% of the premium paid. | | | | | | | Insurance in the event of the disablement of the insured by accident or sickness: 10% of the premium paid. Annuities exempt. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| General Insurance: | 9% of the premium. Concessional 5% of premium payable on aviation, consumer credit, disability, directors liability, motor vehicle, professional indemnity. Concessional 2.5% of premium paid on crop and livestock. | 10% of previous month's premiums. | 7.5% 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 per \$100 or part thereof of premiums. (Including compulsory 3 rd party premiums). | 8% of premiums. \$6 flat on 3 rd party motor vehicle insurance. | 10% of premiums (including indemnity insurance). | 10% of gross premium. |
| General Insurance: (Continued) | Exemptions: Annuities, workers compensation, compulsory 3rd party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of certain non-profit organisations and medical benefit insurance. | Exemptions: 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. | Exemptions: 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 | Exemptions: Policies covering transport of goods, commercial marine hulls, health insurance, workers' compensation insurance and life insurance. | Exemptions: No duty on workers compensation, commercial marine insurance, private guarantee fidelity insurance and policy of insurance by a registered medical benefits organisation | Exemptions: 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 taken out by a self-insurer to indemnify themselves from liability and hull of a floating commercial vessel. No duty on workers compensation. No duty on public liability insurance. Mortgage: 2% of the premium on the policy. \$20 is chargeable on an annuity issued by a life company, or purchased by a person from a life company | Exemptions: Policies covering workers compensation, transport of goods & commercial marine hulls exempt. | Exemptions: 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. No duty on workers compensation, compulsory 3rd party motor vehicle personal injury insurance and international trade insurance |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| Reference Period: | Payments relate to the previous month's transactions. 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. | 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. |
| INSURANCE PROTECTION TAX | From 1 July 2001 to assist meeting claims against HIH Insurance policies in relation to CTP and Home Owner Warranty Schemes. The tax consists of an annual levy of \$69m. General insurers registered with APRA contribute \$65m, based on an apportionment by market share of premiums. The balance is contributed by a 1% <i>ad valorem</i> tax imposed on brokers to overseas and domestic general insurers who are not APRA registered. | Not imposed. | Not imposed. | Not imposed. | Not imposed. | Not imposed. | Not imposed. | Not imposed. |
| AGREEMENTS DUTY | | | | | | | | |
| Under Hand: | Abolished. | Not imposed. | Not imposed. | Not imposed. | Not imposed unless specifically charged under another head of duty. | Abolished 1 July 2002. | Not imposed. | Not imposed. |
| Under Seal: | Abolished. | Abolished. | Not imposed. | \$20.00 | Abolished 1 July 2006. | Abolished 1 July 2002. | \$20.00 (if in deed form). | Not imposed. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| 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. | Equipment finance – includes commercial hire purchase and other equipment financing arrangements for terms greater than 9 months: Contracts written: <u>Prior to 1 October 2003</u> 1.8% of rental income. <u>From 1 October 2003</u> 0.75% of rental income <u>From 1 July 2007</u> 0.5% of rental income <u>From 1 July 2008</u> 0.25% of rental income To be abolished from 1 July 2009. All other types of rental arrangements: <u>Prior to 1 July 2003</u> 1.8% on general rental income in excess of \$52,000 per annum. <u>From 1 July 2003</u> 1.8% on general rental income in excess of \$6,000 per month or \$72,000 per annum. <u>From 1 July 2007</u> 1.2% of rental income in excess of \$6,000 per month or \$72,000 per annum. <u>From 1 July 2008</u> 0.6% of rental income in excess of \$6,000 per month or \$72,000 per annum. To be abolished from 1 July 2009 | Abolished from 1 July 2002. | Abolished from 1 January 2007. | Equipment finance arrangements: 0.75% of hiring charges. All other types of hiring arrangements: 1.5% of hiring charges. For hiring charges (excluding equipment finance arrangements) the first \$6,000 for each month is exempt. All hiring arrangements subject to a maximum \$10,000 duty for single arrangement. Abolished from 1 July 2007. |
| Reference Period: | | | | | Payments relate to the previous month's transactions. | | | Payments relate to the previous month's transactions. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| HEALTH INSURANCE LEVY (known as Ambulance Services Levy in ACT) | From 1 February 2009, \$1.19 per individual (single) per week and \$2.38 per week for families for policies written by Health Insurance Funds. | Not imposed. | Not imposed. | Not imposed. | Not imposed. | Not imposed. | Not imposed. | As of 1 January 2007, \$1.72 per single contributor per week, and \$3.44 per family policies written by Health Insurance Funds. |
| Reference Period: | Payments determined by total membership of the health fund on the 1 st of the month. Payments due on the 15 th of the same month. | | | | | | | Payments are monthly and are in relation to a period three months prior (i.e. April return is for January). |
| PARKING SPACE LEVY | From 1 July 2009 \$2,000 per annum on liable spaces within the prescribed areas of City of Sydney and the Municipality of North Sydney. \$710 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, including boundary of City of Sydney. 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 2008. (known as the Congestion Levy) \$820 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 \$400 for 2008. Exemptions and concessions apply. | Not imposed. | \$212.00 per annum per bay for long stay non-residential tenant parking within the prescribed Perth city area. \$183.00 per bay for short stay public parking. \$91.50 per bay for motor cycle parking. | Not imposed. | Not imposed. | Not imposed. | Not imposed. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| EMERGENCY SERVICES FUNDING | <p><u>Emergency Services Funding</u></p> <p>In NSW, fire fighting services are partly funded through a levy on the providers of certain types of insurance. From 1 July 2009, the State Emergency Service will be funded in the same way. Once the cost of operating the services is determined, the insurance industry, Local Councils and State Budget contribute in the following proportions:</p> | <p><u>Fire Services Levy</u></p> <p>In Victoria, fire fighting services are funded through the Fire Services Levy. Once the cost of operating the services is determined, the insurance industry, Local Councils and State Budget contribute in the following proportions:</p> | <p><u>Fire Levy</u></p> <p>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.</p> <p>The levy varies according to property type and location.</p> | <p><u>Emergency Services Levy</u></p> <p>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 authorities.</p> <p>The levy rates vary by property type and by region.</p> | <p><u>Fixed Property</u></p> <p>Fixed fee \$50 (\$20 for special community use category and \$0 if outside Local Govt. Areas) plus variable Levy rate based on capital value adjusted for location and land use as follows:</p> <p>\$50 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).</p> | <p><u>Fire Service Levy</u></p> <p><i>Insurance</i></p> <p>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other:</p> <p>28% of gross premium.</p> <p>Marine and cargo:</p> <p>2% of gross premium.</p> <p>Aviation:</p> <p>14% of gross premium.</p> | Not imposed. | <p><u>Fire and Emergency Services Levy</u></p> <p>Residential and rural properties: \$91.20 per annum.</p> <p>Commercial properties: The formula is - (AUV – 16,500) x 0.3859 .%. Where AUV is the 3 year average unimproved land value.</p> <p>Pensioners provided with a 50% concession.</p> |
| | <p>From 1 July 2009</p> <p><i>NSW Fire Brigades</i></p> <p>Insurance industry: 73.7%</p> <p>Local Government: 11.7%</p> <p>State Government: 14.6%</p> <p><i>Rural Fire Service</i></p> <p>Insurance industry: 73.7%</p> <p>Local Government: 11.7%</p> <p>State Government: 14.6%</p> <p>From 1 July 2009, the State Emergency Service (SES) will also be funded in the same proportions.</p> | <p><i>Melbourne Fire & Emergency Services Board</i></p> <p>Insurance Industry: 75.0%</p> <p>Local Government: 12.5%</p> <p>State Government: 12.5%</p> <p><i>Country Fire Authority</i></p> <p>Insurance Industry: 77.5%</p> <p>Local Government: 0.0%</p> <p>State Government: 22.5%</p> | <p><u>Community Ambulance Cover (CAC)</u></p> <p>CAC replaced the voluntary Queensland Ambulance Service Subscription Scheme and transport charges for non-subscribers. It is collected through a payment of 28.134 cents per day or \$102.69 per year on electricity accounts (for 2008-09). (Increased by CPI each year)</p> | | <p>Concessions: Up to \$40 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 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: \$24.00</p> <p>Smaller capacity motor cycles: \$12.00</p> <p>Commercial fishing vessels: \$12.00</p> | <p><i>Local Council</i></p> <p>Minimum levy of \$32.00 applies.</p> <p>Rates are based on assessed annual value (AAV) of properties.</p> <p><i>Motor Vehicles</i></p> <p>Registration of motor vehicle: \$14.00 per vehicle (\$9 per vehicle for pensioners).</p> | | <p><u>Ambulance Levy</u></p> <p><u>Charged to Health Insurance providers.</u></p> <p>From 1 January 2008 the levy is calculated at the rate of \$1.79 per person per week and \$3.58 per family per week. Contributions exempt from the levy are defined under the Emergencies Regulations 2004.</p> <p>Payments are monthly and 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 |
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| EMERGENCY SERVICES FUNDING (Continued) | | | | | <p>Historic vehicles: \$6.00 (conditions apply)</p> <p>Goods carrying vehicles: \$32 unless primary producer which is \$12.</p> <p>Public passenger vehicles: \$32 unless community which is not liable.</p> <p>(Certain variations for country based mobile property apply.)</p> | | | |
| SAVE THE RIVER MURRAY LEVY | Not imposed. | Not imposed. | Not imposed. | Not imposed. | <p>Charged at a flat rate to SA Water customers and indexed annually by movements in the Adelaide CPI.</p> <p>From 1 July 2008:</p> <p>\$34.40 p.a. residential customers.</p> <p>\$154.60 p.a. non-residential customers.</p> <p>Pensioners who are eligible for a concession on SA Water rates & charges are exempt.</p> | Not imposed. | Not imposed. | Not imposed. |
| EXEMPTIONS: | | | | | | | | |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| LAND TAX Tax Scale: Marginal rates apply to excess above the lower limit of the range unless explicitly specified. | For 2009 land tax year: \$0-\$368,000: Nil \$368,000 to \$2,249,999: \$100 + 1.6 % Over \$2,249,999: \$30,212 + 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 1.6%. Premium Property Tax was abolished from the 2005 land tax year | For 2009 land tax year: General: Less than \$250,000: Nil \$250,000-\$599,999: \$275 + 0.2% \$600,000-\$999,999: \$975 + 0.5% \$1,000,000-\$1,799,999: \$2,975 + 0.8% \$1,800,000-\$2,999,999: \$9,375 + 1.3% \$3,000,000 and over: \$24,975 + 2.25% Special trusts: Less than \$25,000: Nil \$25,000-\$249,999: \$82 + 0.375% \$250,000-\$599,999: \$926 + 0.575% \$600,000-\$999,999: \$2,938 + 0.875% \$1,000,000-\$1,799,999: \$6,438 + 1.175% \$1,800,000-\$2,999,999: \$15,838 + 0.7614% (a) \$3,000,000 and over: \$24,975 + 2.25% | For 2008-09 land tax year For resident individuals: Less than \$600,000: nil \$600,000 - \$999,999: \$500 + 1.0% \$1,000,000 - \$2,999,999: \$4,500 + 1.65% Over \$3,000,000 – 1.25% on full value For Companies, trustees and absentee: Less than \$350,000: nil \$350,000 to \$2,249,999: \$1,450 + 1.7% Over \$2,250,000 – 1.5% on full value For 2009-10 land tax year All rates will become marginal rates and a 0.5% surcharge will apply where the aggregate value of all land exceeds \$5 million. The surcharge will apply only to the portion of the value exceeding \$5 million. | For 2008-09 land tax year: \$0-\$300,000: Nil \$300,001-\$1,000,000: 0.1%. \$1,000,001-\$2,200,000: \$700+0.5%. \$2,200,001-\$5,500,000: \$6,700+1.3% \$49,600+1.55%. Over \$11,000,000: \$134,850+2.30%. The Metropolitan Region Improvement Tax is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.15c per \$1 for land valued at over \$300,000. | For 2008-09 land tax year: \$0-\$110,000: Nil Exceeding \$110,000-\$350,000: 0.30% Exceeding \$350,000-\$550,000: \$720 + 0.70% Exceeding \$550,000-\$750,000: \$2,120 + 1.65% Exceeding \$750,000-\$1,000,000: \$5,420 + 2.40% Over \$1,000,000: \$11,420 + 3.70% | Effective 1 July 2005: \$0-\$24,999: Nil \$25,000-\$349,999: \$50.00+0.55% \$350,000-\$749,999: \$1837.50+2% \$750,000 or more: \$9,837.50+2.50% | Not imposed | For 2008-09 <i>Residential Properties Marginal Rates</i> Up to \$75,000: 0.60% \$75,001-\$150,000: 0.89% \$150,001-\$275,000: 1.15% Over \$275,000: 1.40% Based on Average Unimproved Value, which includes the 2006, 2007 and 2008 Unimproved Land Values. Commercial Properties Marginal Rates Up to \$150,000: 0.89% \$150,001-\$275,000: 1.25% Over \$275,000: 1.59% Based on Average Unimproved Value, which includes the 2006, 2007 and 2008 Unimproved Land Values. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| LAND TAX (continued) | | (a) Surcharge on special trusts effectively phased out for land holdings valued above \$1.8 million; Above \$3.0 million, no surcharge applies | | | | | | |
| EXEMPTIONS: | | Since 1 July 2004 land tax has been payable on electricity transmission easements (from 2007, with a top rate of 5% instead of 3%) The Metropolitan Parks Charge is levied annually on all metropolitan properties via water bills. It is calculated by multiplying the property's 1990 Net Annual Valuation by a rate in the dollar. The minimum yearly Parks Charge in 2006-07 is \$53.84. | | | | | | |
| Primary Residence: | All principal places 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. | Exempt or deductible depending on circumstances. | Exempt, except principal places of residence owned by companies and trusts. | Principal place of residence exempt. Additional criteria apply where a business activity is conducted from the principal place of residence (full or partial exemptions may apply). | Exempt. | | Exempt, apart from parcels of land that are rented or owned by a corporation or trust. |
| Primary Production Land: | Exempt if rural/non-urban zoning, otherwise exempt if meet business test. | Exempt with conditions. | Deductible. | Exempt. | Exempt with conditions. | Exempt. | | Exempt. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| LAND TAX (continued) 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. | 50% concession for caravan parks. New exemption for private aged care providers from 1 July 2007. | Caravan parks are exempt, while retirement villages, supported residential facilities and re-locatable home parks are exempt with conditions. | | | |
| Reference Period: | Based on the three year average of unimproved land values at 30 June, 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% each year for three years from 1 July 2007. The land tax value is the lesser of the unimproved value at 30 June or the average of the unimproved values at 30 June over the last three years. | Based on value of land 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. |
| RACING TAXES: | Privatised entity. | Privatised entity. | Privatised entity. | | | | Privatised entity. | |
| ON-COURSE TOTALIZATOR TAX | | | | | | | Abolished. | |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| 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).</p> <p>Place, 14.25%</p> <p>Win, 14.50%</p> <p>Quinella, 14.75%</p> <p>Exacta, 16.50%</p> <p>Double, 17.00%</p> <p>Trifecta, 21.00%</p> <p>Quadella, 20.00%</p> <p>First 4, 22.50%</p> | <p>Maximum of 25% from any one pool and from 1 July 2007, commissions applying to wagering events specified as:</p> <p>Place, 14.25%</p> <p>Win, 14.50%</p> <p>Duet, 14.50%</p> <p>Quinella, 14.75%</p> <p>Exacta, 16.50%</p> <p>Double, 17.00%</p> <p>Quaddie, 20.00%</p> <p>Trifecta, 20.00%</p> <p>First 4, 22.50%</p> <p>Mystery 6, 25.00%</p> | <p>Maximum of 16% over the year.</p> <p>(Amount of deduction percentage can vary from type of bet and from time to time depending on policy.</p> <p>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.</p> <p>Win: 14.5%</p> <p>Place: 14.25%</p> <p>Non-combined win/place average of: 15.60%</p> <p>Novelty Bets:</p> <p>Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00%</p> <p>Favourite numbers: 25.00%</p> | <p>The deduction percentage is limited to a maximum of 25% from investment.</p> <p>Deduction percentage can vary according to type of bet.</p> | | <p>All Pools combined with TABQ.</p> <p>Maximum of 16% over the year.</p> <p>(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><u>Fixed Odds Betting</u> TABQ has rights to a licence from 1 January 2001.</p> | |
| Net percentage received by Government: | <p>From 1 July 2000 Parimutuel</p> <p>Tax rate: 19.11% of player loss (i.e. gross deduction).</p> <p>Subject to approval by the Treasurer, tax on 'domestic' non-TAB totalizator investments fully rebated to clubs.</p> | <p>Tax rate: 19.11% of player loss (i.e. gross deduction).</p> <p>(Average 84% returned to players).</p> <p>Payment of taxation is required within 14 days after the event.</p> | <p>20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>Quarterly licence fee \$174,300.</p> <p>Increases to \$174,300 on 1 October 2007.</p> <p>Increases on 1 October each year based on CPI.</p> | <p>11.91% of net of GST gross margin for off-course racing totalisator wagering.</p> <p>Fixed odds racing wagering remains unchanged at 2.0% of turnover.</p> <p>Note: State Government reimburses GST paid by racing clubs on their gross totalizator margin.</p> | Abolished 1 July 2005. | | <p><u>Totalizator</u></p> <p>40% of licensee's commission deducted less GST.</p> <p><u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held</u></p> <p>In Australia: 20% of licensee's commission deducted less GST.</p> <p>Outside Australia: 10% of licensee's commission deducted less GST.</p> | <p>Government receives:</p> <ul style="list-style-type: none"> ▪ Licence fee monthly of 10% of capital value divided by 12 less GST. ▪ Dividend and Tax Equivalent Payments (2000-01 = 3.6%). <p>In addition clubs receive 4% and RDF 0.5%.</p> |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| 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 of: 15.60% Novelty Bets: Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta:..... Favourite no.s 25.00% 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. | Abolished. | 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 totalisator wagering (equivalent to a tax rate of around 3.5% on turnover). Fixed odds racing wagering - 2.0% of turnover. <u>Sports</u> Parimutuel sports betting tax is set at 5% of turnover. Fixed odds sports betting is set at 0.5% of turnover. In addition, 25% of net return after tax is remitted to the Sports Wagering Account for disbursement by the Gaming and Wagering Commission on the direction of the Minister for Sport and Recreation. | The wagering tax on SATAB race betting operations will be phased out as follows: <u>1 July 2008</u> 3% of net wagering revenue (deductions). <u>1 July 2009</u> 2.1% of net wagering revenue (deductions). <u>1 July 2010</u> 1.2% of net wagering revenue (deductions). <u>1 July 2011</u> 0.6% of net wagering revenue (deductions). <u>1 July 2012</u> Abolished | | As for on-course Totalizators. | As for on-course Totalizators. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|--|---|---|---|--|---|---|--|---|
| BOOKMAKER'S TURNOVER TAX Net percentage received by Government Racing: | Abolished. | Abolished. | Abolished. | <u>All courses</u> Racing: 0.00% Note: State Govt reimburses GST paid by bookmakers on gross gambling margin. | Abolished. | <u>On Course</u> 1.0 % of turnover on horse racing & greyhound racing in either Tasmania or outside Tasmania Bookmakers can offset the amount of tax payable by GST amounts they have paid. | 0.33% of turnover on racing events (the rate is GST exclusive). | All courses Racing: 0.00% |
| Sports Betting: | <u>TAB</u> <u>Totalizator Sports Betting (FootyTAB)</u> Maximum deduction: 25.00% Note: Included in maximum commission average of 16% across parimutuel pools. Tax Rate: 19.11% of player loss. | <u>Totalizator Sports Betting</u> Maximum deduction: 25.00% Tax Rate: 19.11% of deduction. Payment of taxation is required within 14 days after the event. | From investments: <u>Totalizator</u> As for on-course and off-course Race Totalizator. | At a racecourse: 0.5%, of which half is retained by the race club and the balance is remitted to the Sports Wagering Account. At a sporting venue: 2.0%, of which all is remitted to the Sports Wagering Account. | Bets made by persons outside of Australia: 0.25% of turnover. Other Bets: Nil | The tax payable in relation to a month and the gaming business conducted in respect of a sports betting endorsement is 0.25% of the licensed provider's turnover for that month on wagers relating to sports events.) | Domestic sourced bets: reduced to Nil (Bets are subject to GST.) International sourced bets: 0.25% of turnover. (Bets are <u>not</u> subject to GST.) | 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. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|---|--|---|---|-----------|-----------|--|-----------|------------|
| Sports Betting (continued): | <u>Fixed Odds Sports Betting</u> TAB Tax Rate: 10.91% of gross margin. <u>Bookmakers</u> Tax rate Abolished. | <u>Fixed Odds Sports Betting</u> Tax Rate: 10.91% of player loss. Payment of taxation is required monthly within 7 days of the end of the month. | <u>Fixed Odds Betting</u> Not applicable (based on gross revenue i.e. bets taken less payouts). Gross deductions Net percentage received by Government: <u>Totalizator</u> 20% of commission (gross deduction) of which 8.5% 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 8.5% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided. | | | | | |
| OTHER GAMBLING TAXES 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). | | |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|---------------|---|---|--|---------------------------|---|---|---|---|
| Clubs: | <p>From 1 September 2008. Levied on gross revenue (or player loss). Refer Table 1 Appendix B for full details of phased tax rates.</p> <p>Rate if annual gaming machine profit of between \$1M and \$1.8M: Up to \$1M: 0.0% >\$1M to \$1.8M: 29.5%</p> <p>Rate if annual gaming machine profit over \$1.8M Up to \$200,000: 0.0% \$200,001-\$1m: 10.00% \$1m-\$5m: 19.5% \$5m-\$10m: 24.5% \$10m - \$20m: 27.5% >\$20m: 29.4%</p> | <p>24.24% of gross profit (equates to player loss or gross margin of operator).</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-\$9,500: 0.0% \$9,501-\$75,000: 17.91% \$75,001-\$150,000: 20.91% \$150,001-\$300,000: 23.91%</p> | <p>No gaming machines</p> | <p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$75,000: Nil \$75,001-\$399,000: 21% of excess. \$399,001-\$945,000: \$68,040+28.5% of excess.</p> | <p>Tax based on annual net gambling revenue in a financial year.</p> <p><\$35m: 20.88% ≥\$35m: 25.88% of excess.</p> <p>In addition, a community support levy of 4% of gross profit is levied.</p> | <p>Based on monthly gross profits:</p> <p>\$0-\$5,000: 12.91% \$5,001-\$50,000: 22.91% \$50,001-\$150,000: 32.91% >\$150,000: 42.91%</p> | <p>Tax is levied on gross monthly gaming machine revenue (player loss) as follows:</p> <p><\$15,000: 0.0% \$15,000<\$25,000: 15% \$25,000<\$50,000: 17% >\$50,000: 21% Unlawful: 100%</p> |
| | <p>(Under the Community Development and Support Expenditure Scheme, the marginal tax rate on clubs' earnings above \$1m will be increased by 1.5% if a club does not contribute 1.5% of gaming revenue in excess of \$1m to eligible community projects).</p> <p>Club tax rates will remain frozen from 1 September 2007 until 31 August 2012. (see Table 1, Appendix B)</p> <p>GST rebate payments will continue to be provided to all clubs on the first \$200,000 of gaming profits from 2004-05.</p> | | <p>\$300,001-\$1,400,000: 25.91% Over \$1,400,000: 35.91% (includes a levy of 8.5% for the Community Investment Fund).</p> <p>Note: These tax rates are Post-GST.</p> | | <p>\$945,001-\$1.5m: \$223,650+30.91% of excess. \$1.5m-\$2.5m: \$395,200.50+37.5% of excess. \$2.5m-\$3.5m: \$770,200.50+47% of excess. Over \$3.5m: \$1,240,200.50+55% of excess.</p> <p>These rates apply to all clubs and other not-for profit licensees.</p> | | | |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|--------------------------|---|--|--|---------------------|--|--|--|--|
| Reference Period: | Payments are quarterly, relating to the previous 3 months' transactions. | Payment of taxation is required weekly within 7 days of the end of the week. | 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 monthly and relate to transactions in the previous month. |
| Hotel: | <p>From 1 July 2008</p> <p>Levied on gross revenue (or player loss) derived from gaming machines.</p> <p>Up to \$25,000: 5.3%</p> <p>\$25,001-\$200,000: 15.3%</p> <p>\$200,001-\$400,000: 22.4%</p> <p>\$400,001-\$1m: 28.8%</p> <p>\$1m-\$5m: 33.8%</p> <p>>\$5m: 44.5%</p> <p>Hotel tax rates changes are being phased in up until 1 July 2010 (see Table 2 Appendix B)</p> | <p>32.57% of gross profit of which 8.33% is allocated to a Community Support Fund.</p> <p>In addition, Tattersalls is required to pay additional tax equal to 7% of its gross gaming revenue at clubs and hotels (in lieu of a licence fee payment).</p> | <p>35.91% of monthly metered win (i.e. amount bet less payout to players).</p> <p>(Includes 8.5% levy for the Community Investment Fund).</p> <p>In addition, hotels are required to contribute to the Health Services Fund.</p> <p>Based on monthly metered win (i.e. amount bet less payout to players).</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: 27.5% of excess.</p> <p>\$399,001-\$945,000: \$89,100+37% of excess.</p> | As for clubs. | 42.91% of gross profit plus a Community Benefit Levy at 10% of gross profit. | 25.9% of gross monthly gaming machine revenue. |
| Reference Period: | <p>\$1m-\$5m: 33.80%</p> <p>>\$5m: 44.50%</p> <p>Hotel tax rates changes are being phased in up until 1 July 2010 (see Table 2 Appendix B)</p> | | <p>Monthly Metered Win</p> <p>\$0-\$100,000: 0.0%</p> <p>\$100,001-\$140,000: 3.5%</p> <p>\$140,001-\$180,000: 5.5%</p> <p>\$180,001-\$220,000: 7.5%</p> <p>\$220,001-\$260,000: 13.5%</p> <p>over \$260,000: 20.0%</p> <p>Note: These tax rates are Post-GST.</p> | | <p>\$945,001-\$1.5m:</p> <p>\$291,120+40.91% of excess.</p> <p>\$1.5m-\$2.5m:</p> <p>\$518,170.50+47.5% of excess.</p> <p>\$2.5m-\$3.5m:</p> <p>\$993,170.50+57% of excess.</p> <p>Over \$3.5m:</p> <p>\$1,563,170.50+65% of excess.</p> | | | |
| Reference Period: | Payments are quarterly, relating to the previous 3 months' transactions. | Payment of taxation is required weekly within 7 days of the end of the week. | Payments are made monthly relating to previous month's activity. | | Tax payments are made monthly relating to previous month's activity. | Payments are made monthly relating to previous month's activity on or before 7 th . | Payments are made monthly relating to previous month's activity. | Payments are monthly and relate to transactions in the previous month. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|-----------------------------|---|--|--|---|---|--|---|---|
| Gaming Machine Levy: | | Health Benefit Levy: From 2007-08: \$4,333.33 per annum for each operating machine. The levy is payable by the two gaming operators and the casino operator in two equal instalments by 15 December and 15 June each year. | | | | | | |
| | | | | | A stamp duty surcharge applies to the transfer of a gaming machine business. See transfer duty. | | | |
| CASINO | | | | | | | | |
| Licence fee: | Exclusivity agreement extended for 12 years from November 2007 for a fee of \$100 million. | \$358.4 million (fully paid). | \$183,000 per quarter. Increases on 1st July each year based on CPI. | \$2.28 million (2008). (indexed annually according to CPI) | Nil | For 2008-09, \$129 600 per month (amount is indexed annually). | Not imposed. | Annual fee \$733,821 for 2007-08 CPI linked. |
| Tax rate: | From 1 July 2008 13.04% of gross revenue from combined table gaming and slots plus <u>super tax</u> on revenue above \$600m p.a. at 1% per each \$5m to a maximum of 38.04%. Tax bands are indexed annually to the CPI and rounded to the nearest \$1,000. Tax rates will increase each year until 2012-13 to a maximum of 16.41% for gross revenue up to \$663.3m plus a maximum super tax of 38.91% for gross revenue above \$1 billion. | <u>Regular Players</u> 21.25% of gross gaming revenue from table games and gaming machines plus a super tax. Super tax: 1% for each \$20m of gross gaming revenue above \$500m (CPI adjusted from 1994) up to maximum of 20% on gross gaming revenue over \$880m (CPI adjusted from 1994). The maximum total tax on marginal revenue for regular players is 42.25%, inclusive of the Community Benefit Levy (discussed below). | 20% of monthly gross revenue for Gold Coast and Brisbane casinos and 10% of gross revenue for Townsville and Cairns casinos. Junkets (Premium players): 10% of monthly gross gaming revenue for Gold Coast and Brisbane casinos and 8% for Cairns and Townsville casinos. (Gross gaming revenue equates to amount bet less amount won by players.) Taxes are collected monthly in arrears. GST credit provided. | <u>International Commission Business (ICB)</u> 12% Dec'04 – Dec'06 11% Dec'06 onwards <u>EGMs & Trackside</u> 20% Dec'04 onwards <u>Table Games & Keno</u> 17% Dec'04 – Dec'06 18% Dec'06 onwards. | <u>Table games</u> at 0.91% of net gambling revenue. plus <u>gaming machines</u> at 34.41% of net gambling revenue. | The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1 July 2003. At the conclusion of this period, the licence converts to a rolling five year licence renewable annually. The tax is based on gross profit earned in a financial year. | Lasseters Casino <u>Table Games</u> 8% of gross profit (effective rate is 0% after GST). <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). | General Gaming Operations: 10.90% of gross revenue. Commission-based Operations: 0.90% of gross revenue. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|---------------------------|---|---|--|----|----|--|---|---|
| CASINO (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 \$6 million paid in two non-refundable instalments of \$3million in January and July each year.</p> | <p><u>Commission-based Players</u></p> <p>9% of gross gaming revenue from dedicated gaming tables plus a super tax.</p> <p>Super tax: 1% for each \$20m of gross gaming revenue over \$160m (CPI adjusted from 1994) up to a maximum of 12.25% on gross gaming revenue over \$380m (CPI adjusted from 1994).</p> <p>The maximum total tax on marginal revenue for commission-based players is 22.25%, inclusive of the Community Benefit Levy (discussed below).</p> | <p>From 1 July 2009, the tax rate on gaming machines will increase to 30% of monthly metered win for Gold Coast and Brisbane casinos and 20% for Townsville and Cairns casinos.</p> <p><i>The tax rate for junket play will be 10% for all casinos from 1 July 2009.</i></p> | | | <p><u>Keno & Table Gaming</u></p> <p>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></p> <p><\$35m: 20.88% ≥\$35m: 25.88% of excess.</p> <p><i>From 1 July 2013, a single flat tax rate of 25.88% will apply to all gross profit.</i></p> | <p><u>Internet Casino</u></p> <p>Australian sourced bets are not permitted.</p> <p>International sourced bets: 4% of gross profit. (Bets are <u>not</u> subject to GST).</p> <p>Skycity Darwin Casino</p> <p><u>In-house Keno & Table Games</u></p> <p>12% of gross profit less GST.</p> <p><u>Commission-based Games</u></p> <p>9.09% of gross profit less GST.</p> | <p><u>Interactive Gaming</u></p> <p>Licence Fee:</p> <ul style="list-style-type: none"> \$200,000 on the day licence is granted; \$100,000 on each anniversary of that day. <p>Tax rate:</p> <p>Tax payable is 20% of gross profit each month. This drops to 10% in the month after total profit for the year exceeds \$10m. The month after profits first exceeds \$20m, the rate drops to 5% until the end of the financial year.</p> <p><i>Not subject to GST.</i></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>There are no dedicated gaming machines for commission-based players. Where commission-based players play on gaming machines, the 21.25% tax rate applying to regular players applies.</p> <p>GST credit provided.</p> <p>Payment of taxation is required monthly within 7 days of the end of the month.</p> <p>Super tax is calculated annually and payment is required by 7 July of the following financial year.</p> | | | | | <p>Poker Machine Tax</p> <p>20% of gross profit.</p> <p>(Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.)</p> | |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|---|--|--|---|---|---|---|---|---|
| CASINO (continued) Other State Charges: | Responsible Gambling Levy of 2% of gross gaming revenue. | 1% of gross revenue of both regular and commission- based players (Community Benefit Levy). | 1% of monthly gross revenue to Community Benefit Fund (will no longer apply, from 1 July 2009). | From 1 January 2007, 1.5% of gross gambling machine revenue will be for Swan/Canning River conservation and upkeep of Burswood Park. This rate will increase further to 2% from 1 January 2008. | | | | |
| LOTTERIES | 66.1% of player loss (i.e. subscriptions less outgoings for the public lottery). | 79.4% of player loss where GST is payable. 90.0% of player loss where GST is not payable. (The minimum return to players is 60%) (Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Health Fund.) Payment of taxation is required within 7 days of the determination of the lottery. Footy Tipping: This licence expired in December 2007. Previous tax arrangements shown below. 58.41% of player loss where GST is payable. 67.50% of player loss where GST is <u>not</u> payable. (The minimum return to players is 60%) Payment of taxation is required within 7 days of the determination of the lottery. | 62% of monthly gross revenue for declared lotteries of which 8.5% is allocated to the Community Investment Fund. 55% of monthly gross revenue for Instant Scratch-its of which 8.5% is allocated to the Community Investment Fund. 45% of monthly gross revenue for Golden Casket of which 8.5% is allocated to the Community Investment Fund. 59% of monthly gross revenue for Soccer Pools of which 8.5% is allocated to the Community Investment Fund. (Monthly gross revenue equates to total receipts less prizes.) Taxes are collected monthly in arrears. GST credit provided. | Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instants Under the Lotteries Commission Act 1990: 40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sport and 12.5% 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. | Northern Territory receives a share of duty paid to the Victorian Government for NT subscriptions to Tattersall's Lotteries. The Australian Territory Company, Global Players Network Pty Ltd, DK Marketing Pty Ltd and CMS Pty Ltd have licences to conduct a mail order lottery. | Victoria: ACT receives 79.4% 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. <u>NSW:</u> ACT receives 66.1% of the proportion of player loss on all tickets sold in the ACT for all games. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| LOTTERIES (continued) Soccer Pools: Licence Fee: | As per above. | 57.52% of player loss where GST is payable. 68.0% of player loss where GST is <u>not</u> payable. (The minimum return to players is 50%) Payment of taxation is required within 7 days of the determination of the lottery. | As above. \$177,100 per quarter payable by Golden Casket Lottery Corporation. \$7,300 per quarter payable by QLD Lottery Corporation. . Increases on 1 October of each year based on CPI. | 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. | 57.52% of player loss. | As above. |
| OTHER GAMBLING TAXES | Fixed Odds (Futures) Racing Betting 10.91% of monthly gross profit (i.e. sales less payments). Fixed Odds Sports Betting | Nil | 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: | Australian Rules, Football and Cricket TAB betting Gross Commission: 25.0% Tax to Government: 5.0% | Fixed Odds Sports Betting conducted by TAB State Tax: 6.0% of net wagering revenue. | Taxes related to minor gaming activities including lucky envelopes; bingo; instant draw bingo; sweepstakes; raffles and gratuitous gaming abolished from 1 July 2004. | Nil | Interactive Gaming Licence Fee <ul style="list-style-type: none"> \$200,000 on the day licence is granted. \$100,000 on each anniversary of that day. Tax Rate: Tax Payable is 20% of gross profit each month. This drops to 10% in the month after total profit for the year exceeds \$10m. The month after profits first exceed \$20m, the rate drops to 5% until the end of the financial year. Not subject to GST. |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|--|--|--|---|---|---|---|---|---|
| OTHER GAMBLING TAXES (continued) | 10.91% of monthly gross profit. (i.e. sales less payments). FootyTAB, Soccer TAB, SportsTAB 19.11% of player loss (commission). | | 50% of gross profit of which 8.5% is allocated to the Community Investment Fund. (Gross profit equates to the amount bet on a game less amount won by players.) The tax is collected monthly in arrears. GST credit provided. Quarterly licence fee of \$63,200. Increases on 1 October each year based on CPI. | 75% of sport betting receipts are paid out in dividends and the remainder (i.e. net of the sports betting tax and after the TAB has deducted its administrative expenses) is made available for allocation by the Minister for Sport and Recreation | | | | |
| Keno: | For Keno played in registered clubs and casino: For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5 million, and 14.91% of player loss thereafter. | Club Keno 24.24% of player loss subject to a minimum player return of 75%. Payment of taxation is required weekly in respect of the week ending Saturday and is payable on the following Tuesday. | Jupiters Keno (Statewide) 29.40% of monthly gross revenue, after deducting casino commissions, of which 8.5% is allocated to the Community Investment Fund. The tax is collected monthly in arrears. GST credit provided. Quarterly Licence Fee \$177,100. | | Keno (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. | TAS Keno 5.88% of gross profit. | NT Keno 20% on gross profit. (Tax payable is calculated at the prescribed rate and reduced by the GST amount.) | VIC Keno Refer to Victorian Keno under Lotteries. ACTTAB Keno: 2.53% of turnover. |
| Keno (continued) | For Keno played in hotels: For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$37.7 million, 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 21% (including a 1% Community Benefit Levy (CBL)) on commissions. <u>Townsville and Cairns Casinos</u> Receives 25% commission on sales of Jupiter Keno and pay 11% tax (including a 1% CBL) on commissions. | | | | | |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
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| Internet Gaming | | | | | | Sportsbetting Endorsement: 0.25% of turnover. Fixed Odds Wagering Endorsement: 1.0% of turnover. Simulated Gaming (Internet Gaming) Endorsement: | | |
| | | | | | | Within Australia for gross profit <\$10m: 20% \$10m-<\$20m: 17.5% of excess. | | |
| | | | | | | >\$20m: 15.0% of excess. <i>Outside Australia</i> 4.0% of total gross profits. <u>Major Lottery Endorsement</u> 35.55% of turnover | | |
| 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 2008-09 is \$448 000. | | |
| Tax | | | | | | 10% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly 15% of commission entitled to in respect of brokered wagering events within Australia, paid monthly | | |
| Product levy | | | | | | 20% of total commission received from Australian racing each month | | |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|--|---|--|--|--|---|--|--|---|
| MOTOR VEHICLE TAXES | | | | | | | | |
| Fee Implementation Date: | Effective from 1 July 2008. | Effective from 1 July 2007. | Effective from 1 July 2008. | Effective from 1 July 2007. | Effective from 1 July 2008. | Effective from 1 July 2008. | | Effective from 1 July 2008. |
| MOTOR VEHICLE REGISTRATION FEE | Car: \$52.00 Cycle: \$52.00 Lorry: \$52.00 Lorry mass 5 tonnes or more: \$229.00 Articulated: \$343.00 | Appointment and Inspection Fee: \$34.30 Standard Number Plate Fee: \$29.20 (2 plates) | Traffic Improvement fee: \$44.45 Plate fee: \$22.05 Charged on original registration | Recording fee: Car: \$12.15 Cycle: \$12.15 Lorry: \$12.15 Plate Fee: \$13.00 Charged on original registration. | <u>Administration Fees</u> <i>Renewal of Registration</i> Car: \$6.00 Cycle: \$6.00 Lorry: \$6.00 <i>New Registration</i> Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00 | Car: \$72.85 (includes motor vehicle fire levy) Cycle: \$58.85 Trailer, caravan or horse float: \$25.60 | For vehicles over 3 years old and < 4.5 tonnes GVM: \$8.40 surcharge plus inspection fee of \$38.50 (incl. GST). Inspection fee for heavy vehicles and trailers: \$77.00 (incl. GST) Upgrade/Temporary Upgrade of Con - figurations: \$18.00 | Establishment of Registration: \$69.30 Not charged separately in the ACT on renewal of registration. |
| MOTOR VEHICLE 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) (not Heavy Vehicles – see below and Appendix A) | Based on Vehicle Tare Weight. | 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). 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): Flat Fee: \$178.00 | Based on the number of cylinders for passenger vehicles: 1 July 2008. | Based on vehicle type and tare (unladen) weight with Gross Vehicle Mass (GVM). | Registration fees are not levied by the intended use of the vehicle. Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders. Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders. For vehicles with an unladen mass exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated according to the unladen mass. | Based on the number of cylinders or vehicle weight. Effective 1 July 2008. Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles. | Based on engine capacity. | Based on vehicle type and tare (unladen) weight. Road Rescue Fee 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. Annual Fee: \$16.00 |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|---|---|---------------------------|---|---|---|--|--|--|
| Motor Vehicles Private: (not Heavy Vehicles – see below and Appendix A) | 0-975Kg: \$166.00 976-1154Kg: \$187.00 1155-1504Kg: \$217.00 1505-2504Kg: \$331.00 | Flat Fee: \$178.00 | <u>No. of Cylinders</u> 1,2 & 3: \$171.80 4: \$218.55 5 & 6: \$335.90 7 & 8: \$470.35 9-12: \$551.65 <u>No. of Rotors</u> 2: \$218.55 3: \$335.90 <u>4.01t to 4.5t GVM</u> \$527.25 The amount of tax payable will increase by approximately 16 to 20 per cent, in addition to CPI increases, from 1 July 2009. | \$16.00 per 100kg. Discount for the registration of 'Family' vehicles \$60.00 for 12-month period or \$30.00 for a 6-month period. | For passenger carrying vehicles the fee is based on the number of cylinders. to 4 cyl.: \$95.00 5 to 6 cyl.: \$193.00 7 and over: \$280.00 Rotary or electric: \$95.00 | As at 1 July 2008 3 cyl. or less: \$77.00 4 cyl.: \$89.00 5 or 6 cyl.: \$112.00 7 or 8 cyl.: \$154.00 Over 8 cyl.: \$172.00 Rotary or electric: \$89.00 | <u>Engine Size</u> <u>Less than or equal to 4 cylinders</u> 0-500: \$15.00 501-1000: \$30.00 1001-1500: \$48.00 1501-2000: \$64.00 2001-3000: \$70.00 <u>Greater than 4 cylinders</u> 2001-2500: \$90.00 2501-3000: \$108.00 3001-3500: \$133.00 3501-4000: \$152.00 4001-4500: \$180.00 4501-5000: \$200.00 5001-5500: \$231.00 5501-6000: \$252.00 6001-7000: \$294.00 7001-8000: \$301.60 | <u>For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs</u> <i>For Business Use</i> 975kg or less: \$310.65 976-1154: \$344.00 1155-1504: \$396.15 1505-4500: \$579.60 <i>For Private Use</i> 975kg or less: \$205.35 976-1154: \$227.25 1155-1504: \$257.45 1505-2504: \$374.25 2505-2794: \$570.20 2795-4500: \$579.60 <u>Examination or Inspection of Vehicles</u> Trailers not exceeding 4.5 tonnes GVM: \$29.80* Motor Cycles: \$40.00* Motor Vehicles not exceeding 4.5 tonnes GVM: \$52.10* Trailers exceeding 4.5 tonnes GVM: \$72.55* Motor Vehicles exceeding 4.5 tonnes GVM: \$118.80* Follow up inspections all vehicles: \$12.80 |

* Includes GST.

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|--|--|----------------------------------|---|--|---|--|--|---|
| <p>Motor Vehicles Business: (not Heavy Vehicles – see below and Appendix A)</p> | <p>0-975kg: \$269.00 976-1154kg: \$302.00 1155-1504kg: \$352.00 1505-2504kg: \$531.00</p> <p>The rate varies in many steps up to \$1,541 at 4,500kg.</p> | <p>Flat Fee: \$178.00</p> | <p><u>Registration fee</u> as for private motor vehicles.</p> | <p>Standard Vehicles <u>Motor Car</u> \$16.00 per 100kg tare weight. <u>Motor Wagon</u> \$16.00 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.: \$95.00 5 to 6 cyl.: \$193.00 7 and over: \$280.00 Rotary or electric: \$95.00 <i>Based on Tare Mass for vehicles over 1,000 kg</i> 1001-1500kg: \$209.00 >1500kg: \$356.00</p> | <p>Trailer with GVM of 4.5 tonnes or less: \$17 Non-agricultural machinery: \$86 Tractors (agricultural): exempt <u>Other Light Vehicles</u> A truck with a GVM of 3.0 tonne or more: 4: \$172.00 5 to 6: \$200.00 7 to 8: \$229.00 >8: \$258.00 A bus with 10 adult seats including the driver's seat: \$114.00 A bus with more than 10 adult seats including the driver's seat: \$200.00 <i>From 1 October 2007</i> A truck with a GVM of 3.0 tonne or more: 4: \$166.00 5 to 6: \$193.00 7 to 8: \$221.00 >8: \$249.00 A bus with 10 adult seats including the driver's seat: \$110.00 A bus with more than 10 adult seats including the driver's seat: \$193.00</p> | <p>Registration fee as for private motor vehicles.</p> | <p>Registration of Vehicles. <u>Fixed Load Trailer</u> 250kg or less: \$57.40 251-764: \$145.95 765-975: \$223.05 976-1154: \$244.95 1155-1504: \$275.20 1505-2499: \$391.95 2500-2504: \$599.40 2505 2794: \$945.50 2795-3054: \$1,068.55 3054-3304: \$1,165.50 3305-3564: \$1,261.40 3565-3814: \$1,351.05 3815-4064: \$1,450.10 4065-4324: \$1,541.85 4325-4500: \$1,638.80 <u>Motor Tractors</u> 2000kg or less: \$113.60 2001-4000: \$189.70 4000 & over: \$431.55 <u>Motor Implements</u> 975kg or less: \$84.50 976-1154: \$88.80 1155-1504: \$94.20 1505-4500: \$115.70</p> |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|-------------------------|---|--|---|---|---|--|---|---|
| Heavy Vehicles: | <p>Motor Vehicles of more than 4.5 tonnes GVM:</p> <p>The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>An additional bridge levy of \$125.00 applies to Omnibus, Tourist vehicles and Coaches with a tare weight of 3,565kg upwards.</p> <p>(See Appendix A).</p> | <p>Motor vehicles of more than 4.5 tonne GVM:</p> <p>The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.)</p> <p>(See Appendix A).</p> | <p>Motor vehicles of more than 4.5 tonne GVM:</p> <p>The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p> | <p>Motor vehicles of more than 4.5 tonne GVM:</p> <p>The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p> | <p>Motor vehicles of more than 4.5 tonne GVM:</p> <p>The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p> | <p>Motor vehicles of more than 4.5 tonne GVM:</p> <p>The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p> | <p>Motor vehicles of more than 4.5 tonne GVM:</p> <p>The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p> | <p>Motor vehicles of more than 4.5 tonne GVM:</p> <p>(Gross vehicle mass over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i>.</p> <p>These are nationally agreed charges.</p> <p>(See Appendix A).</p> |
| Motor Cycles: | <p>Flat Tax: \$49.00 (Weight Tax)</p> | <p>Flat Tax: \$35.60</p> | <p>Flat Tax: \$73.80</p> | <p>Up to 250cc: \$32.00 Over 250cc: \$48.00</p> | <p>Flat tax: \$32.00</p> | <p>Flat tax: \$12.00 As at 1 July 2008</p> | <p>Up to 600cc: \$10.00 Over 600cc: \$15.00</p> | <p>Up to 100cc: \$86.70 Over 100cc: \$86.70</p> |
| TRANSFER FEE | <p>Private Transfer</p> <p>Car: \$26.00 Cycle: \$26.00 Lorry: \$26.00 Motor Dealer Transfer: \$26.00</p> | <p>Private Transfer (vehicle): \$31.20 Motor Car Dealer Transfer (vehicle): \$15.90 Cycle and/or Trailer: \$5.40</p> | <p>Car: \$20.40 Cycle: \$20.40 Lorry: \$20.40</p> | <p>Car: \$12.20 Cycle: \$12.20 Lorry: \$12.20</p> | <p>Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00</p> | <p>Car: \$23.00 Cycle: \$23.00 Trailer: \$23.00</p> | <p>Car: \$14.40 Cycle: \$14.40 Lorry: \$14.40</p> | <p>Flat charges of \$30.30 apply. Car: \$30.30 Cycle: \$30.30 Lorry: \$30.30</p> |
| DRIVERS LICENCES | <p>1 Year: \$ 44.00 3 Years: \$106.00 5 Years: \$143.00</p> <p>Excludes \$2 Drug Testing Levy</p> <p>Pensioner Concession card holders and certain Department of Veteran Affairs (DVA card holders are exempt from licence fees).</p> | <p>3 years: \$45.30 10 years: \$154.00</p> | <p>1 Year: \$27.65 2 Years: \$38.50 3 Years: \$49.35 4 Years: \$60.20 5 Years: \$71.05 Replacement: \$26.50</p> | <p>1 Year: \$36.60 5 Years: \$116.00</p> | <p>1 year: \$26.00 10 years: \$260.00</p> <p>Note: In addition to the above fees an Administration Fee of \$15.00 applies.</p> | <p><u>Standard</u></p> <p>1 year: \$26.55 2 years: \$43.20 3 years: \$59.85 4 years: \$76.45 5 years: \$91.85</p> <p><u>Pensioner</u></p> <p>1 year: \$17.60 2 years: \$25.25 3 years: \$34.25 4 years: \$41.90 5 years: \$48.30</p> | <p>1 year: \$24.00 2 years: \$36.00 3 years: \$48.00 4 years: \$60.00 5 years: \$72.00</p> | <p>Standard</p> <p>1 Year: \$28.35 5 Years: \$141.90</p> |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|--|---|---|--|--|--|---|--|---|
| DRIVERS LICENCES (continued) | | | | | | Persons who have attained the age of 65 are exempt from the licence renewal fee but must pay a fee of \$8.65 for a drivers licence photo. | | |
| 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. | 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: \$18.00 Cycle: \$18.00 Excludes \$2 Drug Testing Levy | Motor Car: \$19.30 (Valid for a period of 10 years). Motor Cycle: \$19.30 (Valid for a period of 15 months). | \$68.40 (3 years – or part of a 3 year period including logbook fee of \$15.70). Logbook fee: \$15.70 Exemption from logbook requirements: \$31.40 Exemption from high-powered vehicle restriction: \$31.40 Exemption from late night driving restriction: \$31.40 | Light Vehicle: \$68.30 (Valid for 3 years). Heavy Combination Vehicles: \$154.30 (Includes application fee and 1 practical driving test) MC:\$36.20 (assessment conducted by approved service providers) | \$26.00 plus an administration fee of \$15.00 (issued for a period of 24 months) | \$26.55 | Cars: \$18.00 (12 months) Cycles: \$18.00 (3 months) | Valid for two years: \$33.25 |
| LICENCE TEST FEE | \$44.00 (Valid for 1 practical driving or riding test). Driver Qualification Test: \$36.00 Driver Knowledge Test: \$36.00 | <u>Motor Car</u> Appointment Fee: \$11.10 Learner Knowledge Test (Written): \$19.00 | \$42.35 (Valid until a driving test is conducted). \$18.05 (Road Rules Test). \$15.00 (Hazard Perception Test) | Learner Knowledge Test (CTT): \$17.40 Subsequent knowledge test: \$17.40 \$68.30 (valid 3 years) - for application fee which includes Learner's permit plus 1 practical driving test. Subsequent tests \$71.80 each. Phase 2 Logbook: \$18.40 Hazard Perception Test (HPT): \$19.30 Subsequent HPT: \$19.30 | Written test: \$10.00 Plus an administration fee of \$15.00 (practical test by private providers) | Car test: \$33.25 Novice driver test \$54.65 Instructors licence test: \$64.00 Motor Cycle and Heavy Vehicle practical testing are to be conducted by accredited external service providers | Driving Test: \$26.40 Riding test for provisional or open licence: \$26.40 Instructors licence test: \$92.40 (including GST) | Driving Test: \$78.40 (Up to 60 minutes) (including GST) |

| TAX | NSW | VIC | QLD | WA | SA | TAS | NT | ACT |
|--|--|---|---|---|---|--|-----------|------------|
| LICENCE TEST FEE (continued) | Hazard Perception Test: \$36.00 | Learner Driving Test (Practical): \$35.00 Hazard Perception Test: \$14.50 <u>Motor Cycle</u> VicRoads no longer provides a motorcycle learner permit and licence testing service. Accredited motorcycle providers offer tests with an accompanying training service on a commercial basis. <u>Heavy Vehicle</u> Accredited heavy vehicle providers of heavy vehicle licence testing services, and offer tests with an accompanying training service on a commercial basis. VicRoads continues to provide a testing service. Heavy Vehicle Practical Test: \$38.30 (GST included) | | \$154.30 – heavy vehicle combinations-application fee which includes Learner's permit plus 1 practical driving test. Subsequent tests \$160.60 | <u>Motor Cycle courses</u> Level 1: \$313.00 (Learners Permit) Level 2: \$276.00 (Full Licence) Note: In addition to the above fees, an Administration Fee of \$15.00 applies. <u>Motor Vehicle Test</u> 40 minutes test: \$40.00 Greater than 40 minutes test: \$90.00 Booking fee: \$15.00 Administration fee: \$15.00 | | | |
| SURCHARGE/LEVY ON MOTOR VEHICLE THIRD PARTY VEHICLE INSURANCE | Nil | 10% stamp duty on insurance premium. | 10 cents duty per policy. Levies and Fees range from \$15.00 - \$62.80 depending on class. | 10% stamp duty on insurance premium. | Yearly policy: \$60.00 9 monthly policy: \$45.00 6 monthly policy: \$30.00 3 month policy: \$15.00 | \$6 per policy. Note: this refers to duty on the premium. A surcharge of 3% applies to periodic payments. | Nil | Nil |

Appendix A National Transport Commission Rates

Effective 1 July 2008

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 Ccharge |
|------------------------------|--|---------------------------|-----------------------|
| 2 | 12.0t | 1R2 | \$380 |
| 3 | 16.5t | 1R3 | \$652 |
| 4 | 20.0t | 1R4 | \$652 |
| 5+ | 20.0t | 1R5 | \$652 |

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

| Number of truck axles | Gross Vehicle Mass (GVM) over: | Configuration code | Annual charge |
|------------------------------|---------------------------------------|---------------------------|----------------------|
| 2 | 12.0t | 2R2 | \$652 |
| 3 | 16.5t | 2R3 | \$859 |
| 4 | 20.0t | 2R4 | \$859 |
| 5+ | 20.0t | 2R5 | \$859 |

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

| Number of truck axles | Configuration code | Annual charge |
|------------------------------|---------------------------|----------------------|
| 2 | SR2 | \$652 |
| 3 | SR3 | \$859 |
| 4+ | SR4 | \$1,593 |

Medium combination truck (more than 6 axles in combination)

| Number of truck axles | Configuration code | Annual charge |
|------------------------------|---------------------------|----------------------|
| 2 | MR2 | \$5,161 |
| 3 | MR3 | \$5,161 |
| 4+ | MR4 | \$5,574 |

- **Long combination truck (2+ trailers)***

| Number of truck axles | Configuration code | Annual charge |
|------------------------------|---------------------------|----------------------|
| 2 | LR2 | \$7,120 |
| 3 | LR3 | \$7,120 |
| 4+ | LR4 | \$7,120 |

* 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 | \$1,000 |
| 3 | SP3 | \$3,930 |
| 4+ | SP4 | \$4,322 |

- **Medium Combination Prime Mover (B-Double)**

| Number of mover axles | Configuration code | Annual charge |
|------------------------------|---------------------------|----------------------|
| 2 | MP2 | \$7,050 |
| 3 | MP3 | \$7,050 |
| 4+ | MP4 | \$7,755 |

- **Long combination prime mover (Road train)**

| <i>Number of mover axles</i> | <i>Configuration code</i> | <i>Annual charge</i> |
|------------------------------|---------------------------|----------------------|
| 2 | LP2 | \$7,050 |
| 3 | LP3 | \$7,050 |
| 4+ | LP4 | \$7,755 |

Trailers

| <i>Number of axles</i> | <i>Configuration code</i> | <i>Annual charge</i> |
|------------------------|---------------------------|----------------------|
| 1 | HT1 | \$380 |
| 2 | HT2 | \$760 |
| 3 | HT3 | \$1,140 |
| 4-9 | HT4-HT9 | \$1,520-\$3,420 |

Bus Configurations

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

| <i>Number of axles</i> | <i>GVM</i> | <i>Configuration code</i> | <i>Annual charge</i> |
|------------------------|-------------|---------------------------|----------------------|
| 2 (Type 1) | Up to 12.0t | 1B2 | \$380 |
| 2 (Type 2) | Over 12.0t | 2B2 | \$380 |
| 3 (Type 2) | Over 4.5t | 2B3 | \$2,087 |
| 4+ (Type 2) | Over 4.5t | 2B4 | \$2,087 |

Articulated bus

| <i>Number of axles</i> | <i>Configuration code</i> | <i>Annual charge</i> |
|------------------------|---------------------------|----------------------|
| 3 | AB3 | \$380 |
| 4+ | AB4 | \$380 |

Special purpose vehicle configurations (Type P, T and O)

| Number of axles | Configuration code | Annual charge |
|--------------------------|--------------------|-----------------|
| Any (Type P - Plant) | PSV | \$NIL* |
| Any (Type T - Truck) | TSV | \$248* |
| 1 (Type O - Overmass) | OSV1 | \$310 |
| 2 (Type O - Overmass) | OSV2 | \$310 |
| 3 (Type O - Overmass) | OSV3 | \$620 |
| 4 (Type O - Overmass) | OSV4 | \$930 |
| 5-12 (Type O - Overmass) | OSV5-12 | \$1,240-\$3,410 |

* In Western Australia, the annual charges for PSV and TSV are \$86.

Notes:**Vehicle configuration codes**

The first number/letter denotes configuration type (see definitions below) and the last number denotes the number of axles:

| | |
|-------|----------------------------------|
| 1R = | Rigid truck (type 1) |
| 2R = | Rigid truck (type 2) |
| SR = | Short combination truck |
| MR = | Medium combination truck |
| LR = | Long combination truck |
| SP = | Short combination prime mover |
| MP = | Medium combination prime mover |
| LP = | Long combination prime mover |
| HT = | Trailers |
| 1B = | Bus (type 1) |
| 2B = | Bus (type 2) |
| AB = | Articulated bus |
| PSV = | Special purpose vehicle (type P) |
| TSV = | Special purpose vehicle (type T) |
| OSV = | Special purpose vehicle (type O) |

Vehicle configuration definitions for charges

| | |
|---|---|
| Rigid truck types 1 and 2 | A truck nominated not to haul a trailer over 4.5 tonnes Gross Trailer Mass Rating (GTMR) at any time. The difference between the types is that Type 1 has lower Gross Vehicle Mass (GVM) limits. Includes truck-based plant that is not SPVs. |
| Short combination truck | A truck nominated to haul one trailer, where: (a) the combination has six axles or less and (b) the maximum total mass that is legally allowable for the combination is 42.5 tonnes or less. |
| Medium combination truck | A truck, other than a short combination truck nominated to haul one trailer, where the combination has more than 6 axles and is over 42.5 tonnes. |
| Long combination truck | A truck nominated to haul two or more trailers. |
| Short combination prime mover | A prime mover nominated to haul a maximum of one trailer only. |
| Medium combination prime mover (B-Double) | A prime mover nominated to haul two semi-trailers where the second semi-trailer is mounted on the rear of the first semi-trailer. |
| Long combination prime mover (Road train) | A prime mover nominated to haul two or more trailers, not including a medium combination prime mover. |
| Trailer | A load-carrying vehicle without motive power, with a GTMR or Aggregate Trailer Mass (ATM) over 4.5 tonnes, designed to be hauled by another vehicle. Includes plant trailers that are not SPVs. |
| Bus | For New South Wales registration, a vehicle currently fitted to carry more than nine seated adults including the driver. For Federal Interstate registration, a vehicle currently fitted to carry more than twelve seated adults including the driver. |
| Special Purpose Vehicle (SPV) | A vehicle whose primary purpose for which it was built, or permanently modified, is not the carriage of goods or passengers. |
| SPV - Type P (Plant) (all axles within mass limits) | Built, or permanently modified, primarily for: (a) off-road use; (b) use on a road related area; or (c) use on an area of road that is under construction or repair. Examples include: tractors, bulldozers, backhoes, graders and front end loaders. |
| SPV - Type T (Truck) (all axles within mass limits) | Built, or permanently modified, primarily for use on roads and that has no axle or axle group loaded in excess of the mass limits. Examples include: mobile cranes, cherrypickers, concrete pumps and boring plants. |
| SPV - Type O (Overmass) (1 or more axles over mass limits) | Built, or permanently modified, primarily for use on roads and that has at least one axle or axle group loaded in excess of the mass limits. Examples include: mobile cranes, concrete pumps and boring plants. |

Appendix B NSW gaming machine rates**Table 1: Annual Club Gaming Machine Rates**

| Annual Gaming Revenue ^(a) (\$) | | | | | | | |
|--|----------------------|--------------------------------------|---|-------------------------------|--------------------------------|---------------------------------|-----------------------------|
| <i>Marginal Tax Rates from 1 September (%)</i> | <i>Up to 200,000</i> | <i>200,001 to 1,000,000</i> | | <i>1,000,001 to 5,000,000</i> | <i>5,000,001 to 10,000,000</i> | <i>10,000,001 to 20,000,000</i> | <i>20,000,001 and above</i> |
| | | <i>Clubs earning up to 1,000,000</i> | <i>Clubs earning 1,000,001 and over^(b)</i> | | | | |
| 2007 | 0.0 | 0.0 | 10.0 | 21.0 | 26.0 | 29.0 | 30.9 |
| 2008 | 0.0 | 0.0 | 10.0 | 21.0 | 26.0 | 29.0 | 30.9 |
| 2009 | 0.0 | 0.0 | 10.0 | 21.0 | 26.0 | 29.0 | 30.9 |
| 2010 | 0.0 | 0.0 | 10.0 | 21.0 | 26.0 | 29.0 | 30.9 |
| 2011 | 0.0 | 0.0 | 10.0 | 21.0 | 26.0 | 29.0 | 30.9 |

- (a) For gaming revenue higher than \$1,000,000, rates shown are before the 1.5 percentage point Community Development and Support Expenditure (CDSE) Scheme duty rate reduction. Under the CDSE Scheme, marginal duty rates on gaming revenue above \$1,000,000 are reduced by 1.5 percentage points if clubs contribute 1.5 per cent of gaming revenue in excess of \$1 million to eligible community projects.
- (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 (\$) | | | | | | |
|------------------------------|---------------------|--------------------------|---------------------------|-----------------------------|-------------------------------|----------------------------|
| <i>Rates from 1 July (%)</i> | <i>Up to 25,000</i> | <i>25,001 to 200,000</i> | <i>200,001 to 400,000</i> | <i>400,001 to 1,000,000</i> | <i>1,000,001 to 5,000,000</i> | <i>5,000,001 and above</i> |
| 2007 | 5.4 | 15.4 | 21.1 | 28.2 | 33.2 | 41.8 |
| 2008 | 5.3 | 15.3 | 22.4 | 28.8 | 33.8 | 44.5 |
| 2009 | 5.1 | 15.1 | 23.7 | 29.4 | 34.4 | 47.3 |
| 2010 | 5.0 | 15.0 | 25.0 | 30.0 | 35.0 | 50.0 |