



The
Treasury

March 2016

trp

16-01

Interstate Comparison of Taxes 2015-16

Research & Information Paper

Preface

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

There are, however, some qualifications:

- This publication is not intended as an exhaustive analysis. For a complete description of the operation of each tax, the relevant Acts of Parliament and/or regulations should be consulted.
- Some information is based on proposed or announced changes which at the time of publication may not have been legislated.
- All care has been taken in the preparation of this document. NSW Treasury, however, 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.

Rob Whitfield
Secretary
NSW Treasury
March 2016

Treasury Ref: TRP 16-01
ISBN: 978-0-7313-3718-7

Note

General inquiries concerning this document should be initially directed to: Revenue Analysis Branch, Fiscal and Economic Group, NSW Treasury.
Telephone: Alan Urquhart, 02 9228 3398; email: alan.urquhart@treasury.nsw.gov.au

This publication is issued in electronic format only and is available from the NSW Treasury website: http://www.treasury.nsw.gov.au/Treasury_Research_Papers

Details checked by state and territory treasuries 30 October 2015.

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Treasury Contacts

Inquiries regarding specific taxes should be directed to the relevant state or territory treasury -

New South Wales

Alan Urquhart
Tel: 02 9228 3398
E-mail: alan.urquhart@treasury.nsw.gov.au

Victoria

Yin Tham
Tel: 03 9651 5454
E-mail: yin.tham@dtf.vic.gov.au

Queensland

Helen Dogan
Tel: 07 3035 1808
E-mail: helen.dogan@treasury.qld.gov.au

Western Australia

Kirsty Laurie
Tel: 08 6551 2786
E-mail: kirsty.laurie@treasury.wa.gov.au

South Australia

Martin Sharp
08 8226 9620
E-mail: martin.sharp@sa.gov.au

Tasmania

Rhea Coleman
Tel: 03 6166 4261
E-mail: rhea.coleman@treasury.tas.gov.au

Northern Territory

Shaun Pearson
Tel: 08 8999 7988
E-mail: shaun.pearson@nt.gov.au

Australian Capital Territory

Hope Nguyen
Tel: 02 6207 0172
E-mail: hope.nguyen@act.gov.au

Recent Major Tax Initiatives

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

New South Wales

Stamp duty

From 1 July 2016 the Government will abolish the remaining Intergovernmental Agreement taxes – stamp duty on business mortgages, unlisted marketable securities, and transfer duty on non-real business assets such as goodwill, patents, trademarks and other intellectual property.

First home owner grant

From 1 July 2014, the limit on the value of new homes eligible for the First Home Owner Grant was increased to \$750,000. The grant reduced from \$15,000 to \$10,000 on 1 January 2016.

New home grant

From 1 July 2014, eligibility for the New Home Grant was restricted to Australian citizens and permanent residents and the number of grants limited to one per applicant per annum.

Victoria

Payroll tax

From 1 July 2015, employers who hire eligible employees (including long-term unemployed persons, young persons and retrenched workers) may be eligible to receive financial assistance under the Back to Work Scheme. This assistance may take the form of a cash transfer, or a rebate against any state liability, including payroll tax.

Congestion levy

From 1 January 2014, Victoria increased the Congestion Levy to \$1,300 per parking space in the inner city area, and extended the levy to off-street, short-stay parking spaces.

From 1 January 2015, the Congestion Levy area will be expanded to include a number of Melbourne's inner suburbs. The levy for this extended area will be \$950 per leviable parking space for the 2015 levy year, to be indexed each year thereafter.

Free casual parking, including 'visitor' spaces, residential parking, disabled parking, emergency vehicle parking, hospital visitor parking, and parking on Melbourne's CBD streets will remain exempt from the levy.

Fire services property levy

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

The Fire Services Property Levy applies to all real property (land and buildings) and includes a fixed component as well as a variable charge assessed on the capital improved value of the property. In 2015-16, a fixed charge of \$104 will apply to residential property, and a fixed charge of \$210 will apply to all other property (the fixed charges are indexed annually). There are different levy rates depending on the location of the property and the property type. These rates are published at www.firelevy.vic.gov.au

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

Land tax absentee landowner surcharge

The Victorian Government introduced a land tax surcharge on absentee landowners to ensure they contribute their fair share to government services and infrastructure, which supports growth in land value,

A landowner who does not ordinarily reside in Australia will be liable for a surcharge of 0.5 per cent of their land value in addition to any other land tax payable.

The surcharge will apply from the 2016 land tax year.

Land transfer duty surcharge on foreign buyers of residential properties

The Victorian Government introduced a land transfer duty surcharge on foreign buyers of residential properties to ensure they contribute their fair share to government services and infrastructure, which supports growth in property prices.

Foreign buyers of residential property will pay a surcharge of 3 per cent on the greater of the purchase price or the market value of the property, in addition to any other stamp duty payable.

The surcharge will apply to contracts entered into on or after 1 July 2015 and payable at settlement.

Stamp duty exemption on mobile plant registration

Motor vehicles duty

From 1 July 2015, all vehicles classified as mobile plant (under 4.5 tonnes) and plant-based special purpose vehicles (over 4.5 tonnes) are exempt from motor vehicle stamp duty. These vehicles include body types such as backhoes, excavators, bulldozers, headers, scrapers, tractors and off road water sprayers.

Queensland

The Queensland Government did not introduce any new taxes, fees or charges as part of its 2015-16 Budget.

Payroll tax rebate on the wages of apprentices and trainees

From 1 July 2015, the Payroll Tax Act 1971 provides for a payroll tax rebate on the wages of apprentices and trainees. The rebate is available for qualifying wages paid or payable by an employer for the 2015-16, 2016-17 and 2017-18 financial years.

The rebate, which is in addition to the exemption for wages paid to an apprentice or trainee, is for 25 percent of the amount calculated by applying the payroll tax rate to the exempt apprentice and trainee wages. The rebate amount is then applied in reduction of the tax otherwise payable on the employer's taxable wages in an eligible period.

Advance Queensland

The 2015-16 State Budget also provided for a three year payroll tax exemption for new companies established in Queensland as part of the Advance Queensland research programs.

Deferral of the increase in the payroll tax threshold

In the 2015-16 State Budget, the Queensland Government deferred implementation of planned increases in the payroll tax threshold by \$100,000 on 1 July 2015 and each year thereafter until the threshold reached \$1.6 million on 1 July 2019.

Maintaining the current payroll threshold was a component of the Government's commitment to fully funding its election commitments, including the payroll tax rebate on apprentice and trainee wages and a range of initiatives under the Working for Queensland plan.

Transfer duty concession for farm-in transactions in the resource sector

The 2012-13 State Budget adopted an announcement in the 2011-12 Mid-Year Fiscal and Economic Review that direct and indirect transfers of exploration authorities would be subject to duty from 10.30am on 13 January 2012 (start time). However, it was also announced that certain farm-in agreements would not be subject to duty to the extent that the consideration under the agreement comprised an exploration amount. Farm-in agreements occur in the mineral and petroleum resource sectors and are used to share the risk associated with exploration activity.

The concession relating to farm-in agreements for exploration authorities and transfers of interests in exploration authorities under farm-in agreements was originally managed under an administrative arrangement, which operated from start time. In June 2015, the Duties Act 2001 was amended to provide a transfer duty concession for resource sector in-farm agreements as defined, giving retrospective legislative effect to the administrative arrangement.

Western Australia

Payroll tax

From 1 July 2015 a gradually diminishing payroll tax exemption threshold was introduced for payrolls between the current exemption threshold of \$800,000 up to \$7.5 million. For payrolls of \$7.5 million and above, payroll tax will be payable (at the current rate of 5.5%) on an employer's entire payroll with no exemption threshold.

From 1 July 2016, the payroll tax exemption threshold is scheduled to increase to \$850,000.

Land tax

From 1 July 2015, the land tax scale was revised to apply a flat dollar amount of \$300 to taxable land with an unimproved value above the exemption threshold of \$300,000 and up to \$420,000; and impose a new land tax scale with higher land tax rates, except for the top rate which remains unchanged.

The land tax scale for the 2015-16 land tax year is shown following.

LAND TAX SCALE

Taxable Value of Land	Land Tax Payable
\$0 – \$300,000	Nil
\$300,001 – \$420,000	\$300
\$420,001 - \$1,000,000	\$300 and 0.25 cents per \$1 above \$420,000
\$1,000,001 – \$1,800,000	\$1,750 and 0.90 cents per \$1 above \$1,000,000
\$1,800,001 – \$5,000,000	\$8,950 and 1.80 cents per \$1 above \$1,800,000
\$5,000,001 – \$11,000,000	\$66,550 and 2.00 cents per \$1 above \$5,000,000
Over \$11,000,000	\$186,550 and 2.67 cents per \$1 above \$11,000,000

Transfer duty

To facilitate the restructuring of incorporated associations under the proposed Associations Incorporation Act, the Government intends to introduce a transfer duty exemption for certain restructures of incorporated associations. The exemption will apply to incorporated associations transferring to another piece of legislation (either State or Commonwealth), amalgamating to form one association, winding-up or having their registration cancelled. The measure will apply from a date after the commencement of the proposed Associations Incorporation Act.

First home owner grant

From 3 October 2015, the \$3,000 First Home Owner Grant for established homes was abolished. The \$10,000 grant for new homes will continue.

Metropolitan region improvement tax

The 2015-16 Budget announced that the MRIT would no longer be expanded State-wide from 1 July 2015. Instead the MRIT will be expanded from 1 July 2016 to regional areas where a region scheme is in place. This will encompass areas within the Peel Region Scheme and the Greater Bunbury Region Scheme.

Casino tax

From December 24 2015, the rate of casino tax on electronic gaming is due to increase from 12.27% to 12.42%.

Perth parking levy

From 1 July 2015, the Perth Parking Levy was increased by \$182.50 per bay across all Perth Parking Management Area parking bays.

Landfill levy

From 1 January 2015, the landfill levy rate was increased from \$28 per tonne to \$55 per tonne for putrescible waste, and from \$8 per tonne to \$40 per tonne for inert waste. Further increases to the landfill levy rate are scheduled each year until 2019-20.

Loan guarantee fees

From 1 July 2015, local governments, public universities and Keystart are required to pay a Loan Guarantee Fee of 70 basis points on all borrowings through the Western Australian Treasury Corporation.

Other

A no-fault catastrophic injury compulsory third party (CTP) insurance scheme is to commence from 1 July 2016 to provide care and support to all people catastrophically injured in motor vehicle accidents in Western Australia. To fund the scheme, from 1 July 2016 motor vehicle owners will be charged a maximum of \$99 per annum (inclusive of GST and insurance duty) when their vehicle registration is renewed. The charge will be in addition to the existing CTP scheme's premium.

South Australia

Share duty

From 18 June 2015, stamp duty on non-quoted marketable securities was abolished. The duty applied to the purchase or gift of shares not listed on a recognised stock exchange.

Conveyance duty

Non-real property

From 18 June 2015, stamp duty on non-real property transfers was abolished. Non-real property comprises of property that is not land or buildings. Examples include non-fixed plant and equipment, receivables, goodwill, business assets, statutory licences, intellectual property and aquaculture leases.

Non-residential real property

Stamp duty on non-residential real property transfers will be phased out starting from 1 July 2016. Duty rates will be reduced by a third from 1 July 2016, a further third from 1 July 2017, before the duty is completely abolished from 1 July 2017. As primary production land is generally exempt from land tax, conveyance duty will continue to apply to non-exempt transfers of production land.

Unit trusts

From 1 July 2018, stamp duty will be abolished on the issue, redemption and transfer of units in a unit trust.

Hindmarsh Island Bridge Levy

From 1 July 2015, the Hindmarsh Island Bridge Levy was abolished. The levy was paid by property owners when new allotments are created on Hindmarsh Island.

Save the River Murray Levy

From 1 July 2015, the Save the River Murray Levy was abolished. The levy was paid by all SA Water customers that are able to be supplied with River Murray water. The specific measures funded by the Save the River Murray Levy continue to be provided.

Special Disability Trusts

From 18 June 2015, properties transferred into Special Disability for no consideration and used as the principal place of residence for the beneficiary will be exempt from conveyance duty. All such properties will also be exempt from land tax from 1 July 2015.

Eligibility for corporate reconstruction relief

From 18 June 2015, an expansion of existing eligibility criteria for corporate reconstructions was provided.

The eligibility criteria was expanded to:

- remove the requirement for substantially all assets to transfer in the reconstruction;
- adopt a corporate group definition that is more consistent with that used by other jurisdictions; and
- remove the three year pre and post association tests.

Stamp duty concession for mining exploration licences to include mining tenements

From 18 June 2015, transfers of retention tenements receive the same concessional stamp duty arrangements that apply to transfers of exploration tenements. No stamp duty will be payable on transfers of mining exploration licences and mining tenements from 1 July 2018.

Payroll tax concession for small businesses (extension)

The small business payroll tax rebate introduced in the 2013-14 Budget will be extended an additional year to 2015-16.

The payroll tax concession is targeted at employers with taxable payrolls less than or equal to \$1.2 million. The concession is determined by applying concessional tax rates to eligible employers' 2014-15 taxable payrolls. Eligible employers receive the concession following finalisation of the relevant annual payroll tax reconciliation process.

The concessional tax rates include a maximum payroll tax rate reduction of 2.45 percentage points for employers with taxable payrolls up to \$1 million. The payroll tax rate reduction will progressively phase out for employers with taxable payrolls between \$1 million and \$1.2 million – see following table.

Annual payroll [^]	Statutory tax rate	Concessional tax rate reduction	Concessional tax rate*
(\$)	(%)	(percentage points)	(%)
600 000 to 1 000 000	4.95	2.45	2.50
1 000 001 to 1 050 000	4.95	1.95	3.00
1 050 001 to 1 100 000	4.95	1.45	3.50
1 100 001 to 1 150 000	4.95	0.95	4.00
1 150 001 to 1 200 000	4.95	0.45	4.50
Above 1 200 000	4.95	—	4.95

[^] Australian taxable payrolls.

* Rate payable on the value of wages above \$600 000.

Landholder model threshold

From 1 July 2018, the \$1 million landholder threshold will be removed. The landholder model ensures that if control of an entity changes and that entity holds South Australian land assets above the threshold, conveyance rates of duty apply to the South Australian land assets being transferred.

Natural Resource Management levy

From 1 July 2016, the Natural Resource Management water levy will apply to co-produced water extracted by the gas and petroleum industry in the Far North Prescribed Wells Area.

Other changes to tax legislation

A number of legislative changes are to be made to the *Stamp Duties Act 1923*, the *Land Tax Act 1936*, the *Motor Vehicles Act 1959* and the *Taxation Administration Act 1999*. For further details please reference *2015-16 Budget Measures Statement* (pages 9-10).

Tasmania

Payroll tax

A fourth Employment Incentive Scheme (Payroll Tax Rebate) provides for a two year payroll tax rebate for new jobs created from 30 June 2014 up until 30 June 2015, provided these positions are maintained continuously until 30 June 2016.

Rebates under the third EISPR will expired on 30 June 2015.

Home purchase assistance

The First Home Builder Boost was announced in December 2012 and applied to contracts entered into between 1 January 2013 and 30 June 2014. The funding, which is tied to eligibility for the First Home Owner Grant, provided an additional \$8,000 boost for first home owners purchasing a newly built home or who are owner/builders. Approved applicants were eligible for a combined Grant and Boost of up to \$15,000. On 7 November 2013, the combined amount of the FHOG and the Boost was increased to \$30,000 for contracts entered into between 7 November 2013 and 31 December 2014. From 1 January 2015, to 31 December 2015, approved applicants will be eligible for a total of \$20,000 in first home owner assistance; this will reduce to \$10,000 from 1 January 2016 ongoing.

The First Home Owner Grant (FHOG) for purchasers of established dwellings ceased from 30 June 2014. FHOG is now only available to eligible first home buyers who purchase or construct a new dwelling.

Northern Territory

Home purchase assistance

From 28 April 2015, the stamp duty senior pensioner and carer concession (SPCC) increased to \$10 000, from \$8 500.

In addition, changes have been made to the residency requirements for the Territory's home incentive schemes. From 28 April 2015, the first home owner grant, the stamp duty principal place of residence rebate and the SPCC require only one, rather than all of the applicants to satisfy the occupancy requirements of the home incentive schemes. That is, one applicant must occupy the home as their principal place of residence for a continuous period of six months, commencing, in the case of the purchase of a home, within 12 months after being entitled to possession, or in the case of building a home, the earlier of five years after being entitled to possession of the land or 12 months after construction is completed.

With respect to the SPCC, the requirement will remain that one of the occupiers must be at least 60 years of age, or the holder of a Northern Territory Pensioner and Carer Concession Card.

Life Insurance

From 1 July 2015, stamp duty on life insurance is abolished. Life insurance policy riders however remain dutiable property and continue to be taxed as general insurance.

Payroll Tax

Charities

From 1 July 2015, the Payroll Tax Act was amended to limit the class of organisations and activities that may receive the payroll tax non-profit exemption following Commissioner of Taxation of the Commonwealth of Australia v Word Investments Pty Ltd [2008] HCA 55 and Chamber of Commerce and Industry of Western Australia (Inc.) and Commissioner of State Revenue [2012] WASAT 146.

To address the outcomes of these court cases, the non-profit payroll tax exemption was tightened to specifically exclude wages paid to persons engaging in commercial work or work performed in competition with the private sector; and to ensure the exemption is not available for professional associations or entities that promote trade, industry or commerce. The amendments to the payroll tax non-profit exemption also confirm that consistent with current practice, industrial associations and political parties continue to be ineligible to receive the exemption.

A new discretion has also been introduced to enable the Commissioner of Territory Revenue to deem an entity that would otherwise be excluded as a 'trade, industry or commerce entity'; or a 'professional association' to be a non-profit entity. This discretion has been introduced to ensure entities unintentionally captured by the terms 'trade, industry or commerce entity' or 'professional association' as a result of these amendments can still access the exemption.

Relevant contract exclusions

From 1 July 2015, 'insurance sellers' and 'door-to-door salespersons' relevant contract exclusions are no longer available. The removal of these exclusions does not affect payments to a genuine independent business of an insurance seller or door-to-door salesperson which is not subject to payroll tax.

Apprentices and trainees

The payroll tax exemption for wages payable for apprentices and trainees was removed from 1 July 2015. The exemption was ceased to resolve inefficiencies with the scheme and remove a source of tax avoidance.

Gambling Tax

From 1 July 2015, Territory casinos will be required to pay a gaming machine Community Benefit Levy at a rate of 10 per cent of the casino's gross monthly profit.

The imposition of a levy on casinos is to ensure casinos contribute to the Community Benefit Fund in the same way that other for-profit gaming venues are required to, and to ensure casinos make appropriate contributions to support the community and problem gambling.

Australian Capital Territory

Land tax

Generally, land tax applies to all residential properties that are rented. Residential properties owned by a trust or a corporation are also liable for land tax, even if they are not rented.

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

Land tax on Commercial properties was abolished on 1 July 2012. From 1 July 2015, a fixed charge of \$945 will apply to all land taxable properties, along with marginal rates based on the Average Unimproved Value of the land. Prior to 1 July 2014, there was no fixed charge and land tax was calculated based only on the AUV and the marginal rating factor.

The fixed charge of \$945 will help to ensure equity within the land tax system and more appropriately spread the burden between houses (with generally higher AUVs) and units (with generally lower AUVs).

First Home Owner Grant

As part of the 2015-16 Budget, it was announced that the First Home Owner Grant will be gradually reduced over the next 2 years. The grant, currently \$12,500 and only available on the purchase of a new or substantially renovated home, will be reduced to \$10,000 for eligible transactions on or after 1 January 2016 and to \$7,000 from 1 January 2017.

Motor Vehicle Registration Fees

From 1 September 2014 a 2% discount will be applied for the payment of a full 12 months registration for a light vehicle. The surcharge for people who register their vehicle for less than 12 months has been decreased from \$25 to \$15.

Vehicle Emission Reduction Scheme

The ACT Government is the only jurisdiction in Australia to have a differential duty scheme for new cars, utes and light commercial vehicles to provide an incentive for the purchase of lower operating emission vehicles and a disincentive against the purchase of vehicles with higher operating emissions.

Green Vehicle Ratings were introduced in the ACT in 2008 to assist consumers with making environmentally conscious new vehicle purchases. Green Vehicle Performance of A, B, C or D were based on fuel consumption, air pollution, noise and fuel lifecycle emissions.

A new Vehicle Emission Reduction Scheme was introduced in June 2015. Under the scheme, all new light vehicles will continue to have performance ratings of A, B, C or D. The scheme allocates vehicles a performance rating based on their CO₂ emissions, using grams (g) emitted per kilometre (km).

New vehicles that emit up to 130g of CO₂ per km will achieve a rating of A and pay no duty. Vehicles with a B rating will receive a 50% discount compared to the previous scheme. Vehicles with C and D ratings will continue to pay the same rates as under the previous scheme.

ACT tax reform

Building on the 2012-13, 2013-14 and 2014-15 Budget

The 2015-16 Budget continues the reforms to abolish conveyance duty and duty on insurance policies first announced in the 2012-13 Budget. The reforms included in the 2015-16 Budget form part of the next step towards achieving the long-term objectives of tax reform for the ACT as outlined in the following:

- There will be a further accelerated reduction in Conveyance Duty for properties valued over \$1.455 million. Properties valued below \$1.455 million will continue to use the progressive rates system.
- From 1 July 2015, duty rates on general insurance reduced from 4% to 2%. Duty rates on life insurance reduced from 2% to 1%. Duties on insurance will be abolished by 1 July 2016, and as such, from 2016-17 onwards, general rates on commercial and residential properties will no longer need to include a revenue replacement component for insurance taxes.

- On average, General Rates on residential properties will increase by an average of around 9% in 2015-16 continuing the tax reform program by replacing inefficient taxes on conveyancing and insurance with an efficient land tax base.
- An increase to the residential Fire and Emergency Services Levy (FESL) charge and progressive rating factors for commercial FESL.
- General Rates on commercial properties will increase overall by around 9% in 2015-16.

Land and improvement duty payable

As part of taxation reform in the ACT, conveyance duty is being abolished over a 20-year period, which commenced with a 5 year plan in 2012-13. From 3 June 2015 and as part of the 2015-16 Budget, the conveyance rates are again being reduced, with a further reduction applied to the flat rate of \$5.17 for all transactions over \$1.455 million (for the period from 3 June 2014 to 2 June 2015, the flat rate of \$5.25 applied to all transactions over \$1.455 million).

Transaction dates from 3 June 2015

Value of Property	Duty Payable - transaction dates from 3 June 2015
up to \$200,000	\$20 or \$1.80 per \$100 or part thereof, whichever is greater
\$200,001 to \$300,000	\$3,600 plus \$3.00 per \$100 or part thereof by which the value exceeds \$200,000
\$300,001 to \$500,000	\$6,600 plus \$4.00 per \$100 or part thereof by which the value exceeds \$300,000
\$500,001 to \$750,000	\$14,600 plus \$5.00 per \$100 or part thereof by which the value exceeds \$500,000
\$750,001 to \$1,000,000	\$27,100 plus \$6.50 per \$100 or part thereof by which the value exceeds \$750,000
\$1,000,001 to \$1,454,999	\$43,350 plus \$7.00 per \$100 or part thereof by which the value exceeds \$1,000,000
\$1,455,000 and over	A flat rate of \$5.17 per \$100 applied to the total transaction value

Tax schedules

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll Tax:								
Basic Flat Rate:	5.45%	4.85%	4.75%	5.50%	4.95%	6.10%	5.50%	6.85%
Method of calculation of Tax:	Single marginal rate.	Single marginal rate.	Deduction System.	Deduction System	Single marginal rate.	Single marginal rate.	Deduction System.	Single marginal rate.
Tax Scale and Small Business Concession:	First \$750,000 exempt. (From 1 July 2013) Annual indexation of the threshold ceased from 1 July 2013.	First \$550,000 exempt.	First \$1,100,000 exempt. For payrolls \$1,100,000 up to \$5,500,000, deduction of \$1,100,000 reducing by \$1.00 for every \$4.00 payroll exceeds \$1,100,000. No deduction for payrolls of \$5,500,000 or more.	First \$800,000 exempt. (Threshold scheduled to increase to \$850,000 from 1 July 2016). For payrolls \$800,000 up to \$7,500,000, deduction of \$800,000 reducing by \$1.00 for every \$8.38 payroll exceeds \$800,000 No deduction for payrolls of \$7,500,000 or more.	First \$600,000 exempt.	From 1 July 2013, first \$1,250,000 exempt.	Deduction of \$1,500,000. For payrolls \$1,500,000 up to \$7,500,000, deduction of \$1,500,000 reducing by \$1.00 for every \$4.00 payroll exceeds \$1,500,000. No deduction for taxable wages of \$7,500,000 or more.	First \$1,750,000 exempt (up to 30 June 2013). From 1 July 2014, first \$1,850,000 exempt.
	Employer superannuation contributions included in the tax base. Employment termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002. Termination payments to non-executive directors and share plans and share options included in the tax base from 1 July 2003. Various exemptions apply.	Employer superannuation contributions included in the tax base. Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2001. From 1 January 2005, employment agencies are liable for payroll tax for their on-hired workers. An exemption from payroll tax applies to wages paid in respect of workers on-hired to a client that is exempt under Part 4 of the <i>Payroll Tax Act 2007</i> (other than under Division 4 or 5 of that Part, section 50 or clause 16 of Schedule 2).	Employer superannuation contributions included in the tax base. Eligible termination payments (not including death benefit eligible termination payments) included in tax base from 1 July 2002. Death benefit employment termination payments included in the tax base from 1 July 2008. A death benefit employment termination payment is an employment termination payment made as consequence of an employee's death. Part of such payments may be income tax free in the hands of the recipient and this income tax exempt part is exempt from payroll tax'. For death benefit employment termination payments, the ATO website advises - how	Employer superannuation contributions included in the tax base. Eligible termination payments included in the tax base from 1 July 2003. Grossed up value of fringe benefits included in the tax base from 1 January 2002. Various exemptions apply, primarily for charitable and religious institutions, government departments and public hospitals and schools.	Employer superannuation contributions included in the tax base. Eligible termination payments (as defined for income tax purposes) and the grossed up value of fringe benefits included in the tax base from 1 July 2002. Various exemptions apply. On 1 July 2009, a new Payroll Tax Act commenced. The new Act is largely harmonised with the legislation of other States. From 2013-14, a payroll tax concession for employers with taxable payrolls less than or equal to \$1.2 million will be provided for three years from 2013-14. The concession was determined by applying concessional tax rates to eligible employers' 2012-13, 2013-14 and	Employer superannuation contribution included in the tax base. Eligible termination payments and the grossed-up value of fringe benefits included in the tax base from 1 July 2003. Wages are exempt wages if they are paid or payable by any of the following: Religious institution; a public benevolent institution (but not including an instrumentality of the State); a non-profit organisation having as its sole or dominant purpose a charitable, benevolent, philanthropic or patriotic purpose; 14 weeks of eligible maternity or adoption leave payments; in respect of wages in any period when an employee was taking part in bushfire-fighting activities as a volunteer member of a	Employer superannuation contribution included in the tax base. Eligible termination payments included in the tax base from 1 July 2002. Grossed up value (type 2 grossed-up rate) of fringe benefits included in the tax base from 1 July 2002. From 1 July 2008 the NT Payroll Tax Act is harmonised with every other state and territory in relation to the following areas: lodgement and payment dates, motor vehicle allowances, accommodation allowances, a range of fringe benefits, work performed in another country, superannuation contributions, employee share acquisition scheme and grouping of employers. On 1 July 2009 a new Payroll Tax Act	Employer superannuation contributions included in the tax base. Eligible termination payments and the grossed up (Type 2 factor) value of fringe benefits included in the tax base. From 1 July 2005 eligible maternity, adoption and/or primary carer leave is exempt. From 1 July 2005 tax base includes employer contributions to employee share schemes, and eligible termination payments. From 1 July 2008, employee share schemes are taxable if the corporation is registered in the ACT or the share or option is made in relation to services performed wholly in the ACT.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll Tax (continued):			the payment is taxed depends on whether or not the beneficiary is a dependent of the deceased person, and the total amount of payments received		2014-15 taxable payrolls. Eligible employers will receive the concession following finalisation of the relevant annual payroll tax reconciliation process. The concessional tax rates are as follows: <u>Annual payroll</u> <u>Tax rate</u> \$600k - \$1m: 2.50%, \$1m - \$1.05m: 3.00%, \$1.05m - \$1.1m: 3.50%, \$1.1m - \$1.15m: 4.00%, \$1.15m - \$1.2m: 4.50%, Above \$1.2m: 4.95%.	fire brigade; or wages in respect of any period when he or she was engaging in emergency management or rescue and retrieval operations as a volunteer emergency management worker. In certain circumstances wages relating to: school and educational services and training; community development employment project; or health care service providers are exempt.	commenced. The new Act rewrites the previous Payroll Tax Act to largely harmonise it with the legislation of the states in other remaining areas.	From 1 June 2006 approved not-for-profit Group Training Organisations are exempt from paying payroll tax on the wages of trainees and apprentices for the full term of an approved training contract, which can be up to four years. Since 1 January 2015 the 'genuine employer' exemption in the calculation of payroll tax for employment agents is no longer available.
Reference Period:	Receipts relate to the previous month's payroll. The July return includes an annual reconciliation.	Receipts relate to the previous month's payroll.	Receipts relate to the previous return period's payroll (usually monthly, sometimes annually).	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll. The June return, payable in July, includes an annual adjustment.	Receipts relate to the previous month's payroll. The June return, payable in July, includes an annual adjustment.

Transaction Taxes:

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

Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified. Rate for the highest value range is <u>underlined</u> .	<p><u>General duty rates</u> \$0-\$14,000: 1.25% (min \$2.00), \$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>.</p> <p><u>For Residential Property</u> The general duty rate schedule applies except for properties valued at over \$3,000,000 where duty is charged as follows: \$150,490+<u>7.00%</u> is</p>	<p><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.</p> <p><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%,</p>	<p><u>Effective 21 September 2012</u> <u>General duty rates</u> Nil \$5,000.01-\$75,000: 1.50% \$75,000.01-\$540,000: \$1,050+3.50% \$540,000.01-\$1,000,000: \$17,325+4.50% Over \$1,000,000: <u>\$38,025+5.75%</u></p>	<p><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>.</p> <p><u>Duty rates for residential property</u> \$0 - \$120,000: 1.90%, \$120,001 - \$150,000: \$2,280+2.85%, \$150,001 - \$360,000: \$3,135+3.80%, \$360,001 - \$725,000</p>	<p>\$0-\$12,000: 1.00%, \$12,001-\$30,000: \$120+2.00%, \$30,001-\$50,000: \$480+3.00%, \$50,001-\$100,000: \$1,080+3.50%, \$100,001-\$200,000: \$2,830+4.00%, \$200,001-\$250,000: \$6,830+4.25%, \$250,001-\$300,000: \$8,955+4.75%, \$300,001-\$500,000: \$11,330+5.00%, Over \$500,000: \$21,330+<u>5.50%</u>.</p>	<p>\$0-\$3,000: \$50, \$3,001-\$25,000: \$50+1.75%, \$25,001-\$75,000: \$435+2.25%, \$75,001-\$200,000: \$1,560+3.50%, \$200,001-\$375,000: \$5,935+4.00%, \$375,001-\$725,000: \$12,935+4.25%, Over \$725,000: \$27,810+<u>4.50%</u>.</p>	<p>\$0-\$525,000: Duty calculated by the formula: $D = (0.06571441V^2) + 15V$ Where D = duty payable in \$ V = 1/1000 dutiable value \$525,000 - under \$3,000,000: <u>4.95%</u> of dutiable value. \$3,000,000 and over: <u>5.45%</u> of dutiable value.</p>	<p>From 3 June 2015 \$0 to \$200,000: \$20.00 or \$1.80 per \$100 whichever is greater. \$200,001 to \$300,000: \$3,600 plus \$3.00 per \$100 or part thereof. \$300,001 to \$500,000: \$6,600 plus \$4.00 per \$100 or part thereof. \$500,001 to \$750,000: \$14,600 plus \$5.00 per \$100 or part thereof. \$750,001 to \$1,000,000: \$27,100 plus \$6.50 per \$100 or part thereof. \$1,000,001 to \$1,454,999: \$43,350 plus \$7.00 per \$100 or part thereof.</p>
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Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer Duty (continued):	charged.	\$550,001-\$960,000: \$28,070+6.00%, Over \$960,000: 5.50% of total value. <u>Foreign purchases of residential properties:</u> 3% of the greater of market value and purchase price.		\$11,115+4.75%, Over \$725,000 \$28,453+5.15%.				\$1,455,000 and over: A flat rate of \$5.17 per \$100 applied to the total transaction value.
Non-Real Business Property:	This tax will be abolished on 1 July 2016.		Duty on the transfer of core business assets will be abolished when budget circumstances allow.	Duty on non-real business property will be abolished when budget circumstances allow.	Stamp duty for non-real property was abolished on 18 June 2015.	<u>Non-Real Business Property</u> Conveyance duty on non-real-property business conveyances abolished from 1 July 2008.	<u>Non-Real Business Property</u> Conveyance duty on non-real property business conveyances to be abolished when budget circumstances allow. Stamp duty is payable at conveyance rates for certain lease and franchise transactions that are similar to conveyances of dutiable property, including the transfer of a lease or franchise and the grant of a lease where a premium is paid.	<u>Non-Real Business Property</u> From 1 July 2006: duty on non-real business property was abolished.
					<u>Gaming Machine Surcharge</u> Abolished from 1 July 2012.	Duty on agreements for sale abolished from 1 July 2009. Transfers of dutiable property remain dutiable.		
Reference Period:	Payment is due within 3 months of the transfer of dutiable property or, where the transfer is effected by written instrument, within 3 months of execution of the instrument. For off-the-plan purchases, payment may be delayed by up to a further 12 months, pending completion or sale of the property.	Payments are due within 30 days of execution of instrument.	Payments are generally due within 30 days of the date of assessment.	Documents to be lodged within 2 months of execution and payment required within 1 month of the issue of the assessment notice.	Payments due within 2 months of execution of instrument.	Payments due within 3 months after the liability to pay the duty arises.	Payments due within 60 days of instrument being executed, except for eligible conditional agreements where payment is due from the earliest of: (a) 60 days upon which all relevant conditions are satisfied; (b) 60 days from date conveyee has right to possession of property; (c) 60 days from a sub-sale; (d) date specified by	Documents to be lodged and payment required within 90 days of the liability arising. Duty for an 'off the plan' purchase agreement is payable within 14 days after 1 of the following events happens: (a) the agreement is completed; (b) the whole, or any part, of the purchaser's interest under the agreement is assigned; (c) the following period,

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer Duty (continued):							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.	beginning on the date of the agreement, ends: (i) for a purchase agreement for a declared affordable house and land package—2 years; (ii) for any other 'off the plan' purchase agreement—1 year; (d) a certificate of occupancy has been issued.
HOME PURCHASE ASSISTANCE:								
Home Purchase Assistance:	<p>First Home – New Home (FHNH) Scheme From 1 July 2012, no transfer duty is payable by eligible first home owners on the purchase of:</p> <ul style="list-style-type: none"> a new home (including off-the-plan purchases) valued up to \$550,000 (with the concession phasing out at \$650,000) vacant land intended as the site of a new home valued up to \$350,000 (with the concession phasing out at \$450,000). <p>FHNH benefits are available to Australian citizens and permanent residents only and are subject to a 6 months principal place of residence requirement. For vacant land, building must commence within 26 weeks of the purchase.</p> <p>First Home Owner Grant From 1 July 2014, the value cap for the \$15,000 FHOG for new homes was lifted to \$750,000. The grant</p>	<p>For contracts settled from 1 July 2011, first home buyers purchasing a home worth up to \$600,000 will receive a 20% cut in stamp duty. This cut will rise to 30% from 1 January 2013, 40% from 1 July 2013, and 50% from 1 September 2014.</p> <p>Concession Card Holders Concession / Exemption: For contracts entered into from 1 July 2011, full exemption for properties valued up to \$330,000 and a partial exemption for properties valued between \$330,000 and \$750,000 is available for eligible concession card holders.</p> <p>Principal Place of Residence Concession: From 6 May 2008, the 6% marginal tax rate was reduced to 5% for home purchases valued between \$130,000 and \$440,000. In addition, purchases of homes valued between \$440,000 and \$550,000 will receive a \$3,100 flat reduction in duty.</p>	<p>For Homes (not first) (Effective 1 July 2012) Concessional rate of 1% for values up to \$350,000 plus scheduled transfer duty on the excess.</p> <p>From 1 July 2012 For First Homes In addition to the homes concession: Where the unencumbered value of home is \$504,999.99 or less: up to \$8,750 rebate. Where the unencumbered value of home is \$505,000-\$549,999.99 and consideration not less than the unencumbered value: \$7,875 rebate which reduces by \$875 for every \$5,000 above \$505,000. Where unencumbered value is \$550,000 or more: no additional concession beyond home concession.</p> <p>First Home Vacant Land (Effective 1 August 2011)</p>	<p>The purchaser of a small business or principal place of residence valued at less than \$100,000 is entitled to a concessional rate of duty of 1.50%. The concessional rate phases out between \$100,000 and \$200,000.</p> <p>Concessional rates of duty apply to purchases of residential property, including principal places of residence, rental homes and other qualifying property.</p> <p>First Home buyers are exempt from transfer duty on the purchase of homes valued below \$430,000 The exemption phases out between \$430,000 and \$530,000. First home buyers who buy vacant land valued at \$300,000 or less are exempt from transfer duty. The exemption phases out between \$300,000 and \$400,000.</p> <p>First Home Owner Grant A \$10,000 grant is</p>	<p>First Home Owner Grant From 15 October 2012, the FHOG has been increased to \$15,000 for purchases of eligible new homes. The FHOG for eligible established homes has been reduced to \$5,000. From 1 July 2014, the \$5,000 FHOG for established homes was abolished.</p> <p>From 17 September 2010, a property value cap of \$575,000 applies for properties otherwise eligible for the FHOG.</p> <p>Housing Construction Grant Between 15 October 2012 and 31 December 2013 (inclusive), a Housing Construction Grant of \$8,500 applied to all eligible homebuyers who entered into a contract to purchase or build a new home (or to eligible owner builders who commenced construction of a home) prior to 1 January 2014. The \$8,500 grant was</p>	<p>First Home Builder Boost In addition to the \$7,000 FHOG, a First Home Builder Boost of up to \$8,000 was available to eligible first home buyers who entered into a contract to purchase or build a new dwelling in the period 1 January 2013 to 30 June 2014. A further boost of \$23,000 was available to first home buyers who built or bought a new home in the period 1 July 2014 to 31 December 2014. From 1 January 2015 to 31 December 2015, the total assistance available to eligible first home buyers will be \$20,000 and from 1 January 2016 ongoing, eligible first home buyers will receive total assistance of \$10,000. The first home owner grant for first home buyers of established homes ceased on 30 June 2014.</p>	<p>First Home Owner Concession The first home owner concession ceased from 4 December 2012.</p> <p>Until 3 December 2012, first homes received a concession of duty on the first \$540,000 of value where the value/consideration of the home is less than \$750,000.</p> <p>Where a first home is to be built on vacant land the value/consideration for the land needed to be \$385,000 or less. A home had to be built on the land within 5 years.</p> <p>Senior, Pensioner and Carer Concession The senior, pensioner and carer concession is available to non-first home buyers who are at least 60 years of age or the holder of a Northern Territory Pensioner and Carer Concession Card. The senior, pensioner and carer concession provides a duty concession of up to \$10,000.</p>	<p>First Home Owner Grant From 1 September 2013 only available on the purchase of a new or substantially renovated property. A grant of \$12,500 per eligible application with a property cap of \$750,000.</p> <p>The value of the grant will decrease from \$12,500 to \$10,000 from 1 January 2016 and then \$10,000 from 1 January 2017.</p> <p>Home Buyer Concession Scheme Only available on new or substantially renovated properties (from 1 September 2012). 3 June 2015 – 31 December 2015: \$20.00 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$442,500. Graduated concession where value of property falls between \$442,500 but less than \$560,000 – rate of duty</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):	<p>reduced to \$10,000 from 1 January 2016.</p> <p>The grant is available to Australian citizens and permanent residents and is subject to a 6 months principal place of residence requirement.</p> <p>New Home Grant From 1 July 2012, a \$5,000 grant is available to non-first homebuyers for the purchase of a new home valued up to \$650,000 or vacant land for homebuilding up to a value of \$450,000.</p> <p>From 1 July 2014, eligibility for the grant was restricted to Australian citizens and permanent residents and the number of grants limited to one per applicant per annum.</p> <p>There is no requirement for the applicant to occupy the premises. For vacant land, building must commence within 26 weeks of the purchase.</p>	<p>First Home Owner Grant From 1 July 2013, first home buyers of new homes are entitled to a \$10,000 grant on purchases valued up to \$750,000.</p>	<p>Concession for the purchase of vacant land to build a first home. An exemption applies on land up to the value of \$250,000 with a partial concession up to and including \$399,999.99.</p> <p>Great Start Grant From 12 September 2012 a \$15,000 grant for the purchase of eligible new homes valued up to \$750,000.</p>	<p>available for the purchase or construction of a new home. The grant is capped at a value of \$750,000 for homes below the 26th parallel or \$1,000,000 above the 26th parallel. From 3 October 2015, the \$3,000 grant previously available for the purchase of established homes was abolished, restricting the grant to new homes.</p>	<p>available for properties valued up to \$400,000 (phasing out between \$400,000 and \$450,000).</p> <p>Off-the-plan apartment concession For contracts entered into between 31 May 2012 and 30 June 2014, a full stamp duty exemption is available on apartments purchased off-the-plan in the Adelaide City Council area and nominated developments closely aligned to the Riverbank precinct development, capped at a market value of \$500,000 (\$21,330 maximum exemption). Purchases of apartments with market value over \$500,000 are eligible for a stamp duty concession of \$21,330.</p> <p>From the 15 October 2013, the scheme was extended to the 'inner metropolitan' region. This region is defined as the area bounded by Regency Road, Marion Road, Holbrooks Road, East Avenue, Kilkenny Road, Cross Road, Portrush Road and Hampstead Road.</p> <p>For contracts entered into from 1 July 2014 (to 30 June 2016), stamp duty is payable on the notional land value (assumed 35% of the market value) and value of the construction work completed at the contract date for apartments purchased</p>		<p>The same value limits that applied to the first home owner concession also apply to the senior, pensioner and carer concession.</p> <p>Principal Place of Residence Rebate The principal place of residence rebate reduces duty by \$7,000 for the purchase of a new home or vacant land on which a new home will be built. It is available to persons not eligible for the first home owner grant or senior pensioner and carer concession.</p> <p>First Home Owner Grant From 13 May 2014, the first home owner grant is increased to \$26,000 for new homes, and the value cap is removed for new homes. The first home owner grant for established homes ceased from 1 January 2015.</p>	<p>is \$14.95 for each \$100 or part thereof by which value exceeds \$442,500.</p> <p>Vacant Land Buyers \$20.00 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$264,700. Graduated concession where value of property falls between \$264,700 & \$303,800 – rate of duty is \$17.25 for each \$100 or part thereof by which value exceeds \$264,700.</p> <p>Income threshold Total gross household income on new or renovated residential properties, or vacant land, is \$160,000 p.a. The threshold increases by \$3,330 p.a. for each dependent child to a maximum of \$176,650.</p> <p>Pensioner Duty Concession Scheme The Scheme was due to expire on 30 June 2015, however, it has been extended for another year (until 30 June 2016) to be in-line with the Over 60s Home Bonus Scheme. <u>3 June 2015 to 31 December 2015 Home Buyers</u> \$20.00 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$625,000. Graduated concession where value of property falls between \$625,000 & \$807,000 – rate of</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):					off-the-plan in the same areas eligible for the first stage of the scheme, with a market value of \$500,000 (\$15,500 maximum concession). Purchases of apartments with market value over \$500,000 are eligible for a stamp duty concession of \$15,500.			<p>duty is \$16.90 for each \$100 or part thereof by which value exceeds \$625,000.</p> <p><u>Vacant Land Buyers</u> \$20.00 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$332,100.</p> <p>Graduated concession where value of property falls between \$332,100 & \$391,700 – rate of duty is \$17.20 for each \$100 or part thereof by which value, exceeds \$332,100.</p> <p>Over 60s Home Bonus Scheme Announced as part of the 2014-15 Budget the Scheme runs for period of two years (2014-15 and 2015-16). The duty payable and property thresholds (between 3 June 2015 and 31 December 2015) are the same as those of the Pensioner Duty Concession Scheme (above).</p> <p>Property threshold values for all these schemes are updated biannually to reflect changes in the market.</p> <p>Land Rent Scheme Allows lessees to rent land rather than purchase outright. Rent is charged at the discount rate of 2% of unimproved land value for eligible applicants. The standard rate is 4% and is only available to lessees who obtained a block before 1 October</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):								<p>2013.</p> <p><u>Income Threshold – Land Rent</u></p> <p>Gross lessee income less than \$97,900 p.a. for all lessees on a pre-1 October 2013 lease.</p> <p>The threshold increases by \$3,330 p.a. for each dependent child to a maximum of \$114,550.</p> <p>Household Income threshold for leases first granted on or after 1 October 2013 is \$160,000 increasing by \$3,330 per dependent child up to \$176,650.</p> <p><u>Duty Deferral</u></p> <p>Conveyance duty on eligible properties may be deferred. Applicants must be eligible for either the Home Buyer Concession Scheme or First Home Owner Grant (except for the fact that the subject property could be an established property) and the property purchased must be at or below the upper threshold for the Home Buyer Concession Scheme. The Scheme allows the deferral for up to 10 years, with the duty and interest on it being repayable over that period. Duty payable must be at least \$1,000.</p>
LAND RICH / LANDHOLDER DUTY:								
Applies to the acquisition of an interest in a company or trust with landholdings exceeding a specified value threshold, where that acquisition gives the acquirer an	Threshold land value: \$2,000,000 unimproved land value. Acquisition threshold: 50% for a private company; 90% for a public company.	Threshold land value: \$1,000,000 unencumbered land value. Acquisition threshold: 20% for private unit trusts schemes, 50% for private	Threshold land value: \$2,000,000 unencumbered land value. Land rich proportion: not applicable. Landholder will apply on acquisitions of:	Threshold land value: \$2,000,000 unimproved land value. Land rich proportion: Not applicable. Rate: general rate of transfer duty. Landholder duty applies	Land rich model applied to 30 June 2011; Landholder model applies from 1 July 2011. Threshold land value: \$1,000,000 unencumbered land	Threshold Land Value: \$500,000 unimproved land value and its land holdings in all places, whether within or outside Australia, comprise 60% or more of the unencumbered value of all its property.	Threshold land value: unencumbered land value of \$500,000. Landholder model (land rich proportion not applicable). Rate: the same as transfer duty.	A significant interest in a landholder (any land in the ACT - no threshold) – if entitled to property distribution of at least 50%. Landholding entitles are private companies or private unit trust

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
interest in the landholdings exceeding a specified proportion.	Rate: the same as transfer duty, except for public companies which are charged at 10% of the transfer duty rate.	companies and wholesale units trust schemes, 90% for listed entities. Rate: the same as transfer duty except for acquisitions in listed entities, which are subject to 10% of the standard duty rates.	<ul style="list-style-type: none"> 50% or more of an unlisted company holding land in Queensland worth \$2m or more, 90% or more of a listed company or listed unit trust holding land in Queensland worth \$2m or more. Rate: the same as transfer duty except for acquisitions in listed entities which are generally subject to 10% of the standard transfer duty rates.	on acquisitions of: <ul style="list-style-type: none"> 50% or more of an unlisted company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more, 90% or more of a listed company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more. 	value. The \$1 million dollar threshold will be removed from 1 July 2018. Acquisition threshold: When a 'prescribed interest' acquired, or a prescribed interest' increases. 'Prescribed interest' is: 50% or more of interest in private company or private unit trust scheme; 90% or more interest in listed company or public unit trust scheme. Rate: the same as transfer duty. Duty for listed entities will be applied at a concessional rate of 10% of duty that is payable by unlisted entities.	Rate: the same as transfer duty.	Applies to a 'relevant acquisition' which is: <ul style="list-style-type: none"> an acquisition of a significant interest an acquisition that when aggregated with other interests constitutes a significant interest an acquisition of any further interest. A significant interest in a listed corporation or listed unit trust scheme is: <ul style="list-style-type: none"> for a merger vesting of shares – an entitlement to 50% or more of the corporation's or unit trust scheme's property otherwise – an entitlement to 90% or more of the corporation's or unit trust scheme's property. A significant interest in all other corporations or unit trust schemes is: an entitlement to 50% or more of the corporation's or unit trust scheme's property.	schemes. Land rich proportion not applicable. Rates: same as conveyance rates.
MOTOR VEHICLE REGISTRATION DUTY:								
(Based on the dutiable value of the vehicle being the greater of the consideration given or the market value of vehicle):	<u>Passenger Vehicles</u> \$0 – 44,999: \$3 for every \$100 (or part of \$100). \$45,000 and over: \$1,350 plus \$5 for every \$100 (or part of \$100) over \$45,000. <u>Heavy Vehicles (mass >4.5 tonnes)</u> \$3 per \$100, whatever the market value. Various exemptions	<u>New Passenger Cars*</u> \$0-\$63,184: \$6.40 per \$200 or part. Over \$63,184: \$10.40 per \$200 or part. <u>Other New Vehicles</u> (Including Non Passenger) \$5.40 per \$200 or part. <u>Previously Registered Vehicles</u> \$8.40 per \$200 or part. * Threshold indexed in	1 to 4 cylinders or 2 rotors or a steam vehicle: \$3.00 for each \$100 or each part of \$100. 5 or 6 cylinders or 3 rotors: \$3.50 for each \$100 or each part of \$100. 7 or more cylinders: \$4.00 for each \$100 or each part of \$100. Hybrid/Electric: \$2.00 for each \$100 or each part of \$100.	<u>New and Used Heavy Vehicles:</u> 3.00%. Max duty: \$12,000. <u>Other Vehicles:</u> 2.75%. \$25,001-\$50,000:* 2.75%-6.50%. Over \$50,000: 6.50%. *A sliding rate scale applies for vehicles valued between \$25,000	\$0-\$1,000: \$1.00 per \$100 (min \$5) or part \$100. \$1,001-\$2,000: \$10.00+\$2.00 per \$100 or part \$100 above \$1,000. \$2,001-\$3,000: \$30.00+\$3.00 per \$100 or part \$100 above \$2,000. Over \$3,000: \$60.00+\$4.00 per \$100 or part \$100 above \$3,000.	<u>Passenger vehicles Under \$600:</u> \$20.00. \$600-\$34,999: \$3.00 per \$100 or part in excess of \$600. \$35,000-\$40,000: \$1,050+\$11.00 per \$100 or part in excess of \$35,000. Over \$40,000: \$4.00 for each \$100 or part of \$100 of the value of the vehicle. <u>Vehicles subject to</u>	\$3.00 per \$100 or part.	Motor vehicles valued at \$45,000 or less with a Green Vehicle Rating: A-rated vehicle with CO ₂ emissions up to 130g per km - NIL, B-rated vehicle with CO ₂ emissions from 131g to 175g per km - \$1.00 for each \$100, or part of \$100, C-rated vehicle with CO ₂ emissions from 176g to 220g per km and non-rated vehicle -

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Registration Duty (continued):	apply.	line with Commonwealth luxury car tax threshold.	Special vehicles (as defined) Flat rate of \$25.00.	and \$50,000.	Except for commercial vehicles where the rate is: \$0-\$1,000: \$1.00 per \$100 (min \$5.00) or part \$100. \$1,001-\$2,000: \$10.00+\$2.00 per \$100 or part \$100 above \$1,000. Over \$2,000: \$30.00+ \$3.00 per \$100 or part \$100 above \$2,000.	<u>manufacturers fleet discount</u> Minimum \$20.00 or \$3.50 per \$100 or part of \$100 of the value of the vehicle – whichever is the greater. <u>Heavy Vehicles (mass >4.5 tonnes)</u> Trucks, utilities, buses and heavy trailers Under \$2,000: \$20.00. Over \$2,000: \$1.00 per \$100 or part of the value of the vehicle. <u>All Other Vehicles (except caravans and camper trailers, which are exempt)</u> Under \$600: \$20.00. Over \$600: \$3.00 per \$100 or part.		\$3.00 for each \$100, or part of \$100, D-rated vehicle with CO ₂ emissions over 220g per km - \$4.00 for each \$100, or part of \$100. Motor vehicles valued over \$45,000: A-rated vehicle with CO ₂ emissions up to 130g per km - NIL, B-rated vehicle with CO ₂ emissions from 131g to 175g per km - \$450, plus \$2.00 for each \$100, or part of \$100 in excess of \$45,000, C-rated vehicle with CO ₂ emissions from 176g to 220g per km and non-rated vehicle - \$1,350, plus \$5.00 for each \$100, or part of \$100, D-rated vehicle with CO ₂ emissions over 220g per km - \$1,800, plus \$6.00 for each \$100, or part of \$100, in excess of \$45,000. A motor vehicle that is any of the following: a motor cycle (with or without a side car), large bus (seating 10 or more people), hearse or invalid conveyance, trailer, a vehicle with a gross vehicle mass more than 4.5 tonne, plant or equipment, a vehicle prescribed by regulation, the rate is \$3.00 for each \$100 or part of \$100, of the dutiable value regardless if the dutiable value is more than \$45,000. Duty on purchases and transfers of caravans and camper trailers exempt from

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Registration Duty (continued):								1 July 2010.
Reference Period:	Duty is payable at the time the motor vehicle is first registered or transferred.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due at the time of application to register, or transfer registration of, a vehicle.	Payments are due within 28 days of exchange.	Payments are due at time of application for registration or transfer of registration.	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due within 14 days of transfer or issue.	Due at time of application for registration or transfer of registration.
SHARE TRANSFER (MARKETABLE SECURITY) DUTY:								
Share Transfer (Marketable Security) Duty:	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished.	<u>On Market Transactions</u> Abolished 1 July 2001.	<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). This duty will be abolished from 1 July 2016.	<u>Off Market Transactions</u> Listed transactions Abolished. Unlisted Companies Abolished.	<u>Off Market Transactions</u> Abolished 1 January 2007.	<u>Off Market Transactions</u> Abolished from 1 January 2004.	<u>Off Market Transactions</u> Abolished from 18 June 2015.	<u>Off Market Transactions</u> Listed Companies Abolished. Unlisted Companies Abolished.	<u>Off Market Transactions</u> Quoted securities Abolished. Unlisted Companies Abolished from 1 July 2006.	<u>Off Market Transactions</u> Quoted on a stock exchange Abolished. Not unquoted on a stock exchange Abolished from 1 July 2010.
Reference Period:	Payments are due within 3 months of execution of instrument.							Duty on the acquisition of unquoted marketable securities ceased on transactions where the agreement to transfer or the transfer (whichever is earlier) occurred on and after 1 July 2010. Unquoted marketable securities transactions after 30 June 2010 are not liable to duty, unless landholder provisions are triggered.
MORTGAGES & LOAN SECURITY DUTY:								
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	Abolished from 1 July 2004.	Abolished from 1 July 2008.	Abolished from 1 July 2008.	Abolished from 1 July 2009.	Abolished.	Abolished.	Abolished.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Mortgage & Loan Security Duty (continued):	<p>amount originally secured with the existing lender. Loans refinanced through a different lender are exempt up to the first \$1m of a loan.</p> <p><u>The duty has been/ will be abolished as follows:</u> <u>1 September 2007:</u> abolished for new housing finance commitments to owner-occupiers. <u>1 July 2008:</u> abolished for new housing finance commitments to individuals for the purpose of residential property investment. <u>1 July 2016:</u> remaining provisions (business mortgages) abolished.</p>							
Reference Period:	Payments are due weekly based on the previous week's transactions.							
Transfer of Mortgage Duty:	Abolished.	Not imposed.	\$5.00 where: (a) transfer of mortgage solely over land in Qld or (b) another mortgage 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:								
Deeds of Settlement:	Declarations of Trust over property that is not dutiable property – \$500 per declaration.	Declarations of Trust over property that is not dutiable property – \$200 per declaration.	Duty imposed at transfer duty rates on trust creations where trust holds dutiable property.	Not imposed.	Abolished 1 July 2006.	\$20.00 or transfer duty rates if applicable.	\$20.00 or transfer duty rates if applicable.	Abolished on and from 1 July 2008. Duty remains imposed at transfer duty rates on trust creations where trust holds dutiable property.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
INSURANCE DUTY:								
Life Insurance: (Based on sum insured, except in SA):	\$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.	Abolished duty payable on life insurance policies from 1 July 2014.	\$0-\$2,000: 0.05% Over \$2,000: 0.05% of the first \$2,000 + 0.10% of balance.	No duty on life insurance policies.	1.50% of premium subject to duty. Exemptions: Premiums for reinsurance; for investment and not in respect of a risk insured by the policy under which the premium is paid; providing for the payment of an annuity.	Up to \$2,000: 10c per \$200 or part. Over \$2,000: \$1.00+20c per \$200 or part in excess of \$2,000.	From 1 July 2015 duty on life insurance policies is abolished. Policies entered into before 1 July 2015 remain liable for stamp duty at the rate of 10c per \$100 or part thereof the sum insured.	Other than a temporary or term insurance policy, or disability income insurance: From 1 July 2015 \$0-\$2,000: \$0.20 Over \$2,000: \$0.20 plus \$0.08 per \$200 or part thereof in excess of \$2,000.
Term / Riders / Disability:	<u>Term or Temporary:</u> 5% of first year's premium. <u>Life insurance riders:</u> 5% of first year's premium. <u>Trauma or disability:</u> 5% of premium paid.	Life insurance riders: 10% of previous month's premiums.	<u>Term or Temporary insurance:</u> 5% of first year premium.	<u>Life insurance riders:</u> Treated as general insurance (10% of gross premiums).	<u>Life insurance riders:</u> Treated as general insurance (11% of premium subject to duty).	<u>Term or Temporary policy:</u> 5% of first year premium.	<u>Term or Temporary:</u> 5% of first year premium. Life insurance riders: 10% of premiums	<u>Term or Temporary insurance policy</u> From 1 July 2015 1% of the first year premium. <u>Life insurance rider:</u> From 1 July 2015 1% of the first year premium. <u>Annuities exempt.</u> Duty on life insurance will be reduced by 20% each year until 1 July 2016, when insurance duty will be abolished.
General Insurance:	9% of the premium. Concessional 5% of premium payable on aviation, disability, hospital and ancillary health benefits, motor vehicle, occupational indemnity. Concessional 2.50% of premium paid on crop and livestock.	10% of previous month's premiums.	9% of the premium for contracts of general insurance not mentioned below. 5% of net premium for workers compensation. 10c flat on compulsory 3rd party motor vehicle.	10% of gross premiums. 10% of premiums on compulsory 3 rd party insurance for motor vehicles.	11% of premium subject to duty.	Effective from 1 October 2012, 10.0% of premiums.	10% of premiums (including indemnity insurance).	From 1 July 2015 2% of net premiums received. Duty on general insurance will be reduced by 20% each year until 1 July 2016, when insurance duty will be abolished.
	<u>Exemptions:</u> Annuities, workers compensation, compulsory 3rd party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of certain non-profit organisations and medical benefit	<u>Exemptions:</u> No duty on workers compensation, insurance for hospital or medical benefits; goods and merchandise, or the freight thereof, carried by land, sea and air; hulls of floating commercial vessels; and damage by hail to cereal or fruit crops.	<u>Exemptions:</u> Insurance premiums for hull of commercial vessel, goods in transit, health insurance and reinsurance between insurers. Premiums paid for policies of public liability insurance by "not for profit organisations" (note that exemption is	<u>Exemptions:</u> Policies covering transport of goods, commercial marine hulls, health insurance, workers' compensation insurance, life insurance, re-insurance, offshore risk insurance and insurance under the Defence Service Homes Insurance Scheme.	<u>Exemptions:</u> Premiums for reinsurance; under a private guarantee fidelity insurance scheme; for workers compensation for workers under 25; by registered medical benefits organisation; for commercial marine hull or goods carried by railway, road, air or sea	<u>Exemptions:</u> Insurance covering property of the Crown; workers compensation; medical benefits insurance by a registered medical benefits organisation; insurance taken out by proprietor of medical establishment; freight of goods; reinsurance;	<u>Exemptions:</u> Policies covering reinsurance, workers compensation, residential building insurance policies and fidelity certificates required under the Building Act, health insurance, transport of goods and commercial marine hulls exempt.	<u>Exemptions:</u> Amateur sporting and community not-for-profit bodies exempt from duty on public liability insurance and other prescribed general insurance required to hold a public event; third-party insurance; insurance under a territory law insuring an

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
General Insurance (continued):	insurance.		provided under an administrative arrangement). Premiums for general insurance for property or undertaking of a charitable institution.		or freight on such goods. Where a company, person or firm does not carry on any insurance business in SA, but insures risks, contingencies or events in SA, stamp duty in relation to those risks, contingencies or events must be paid at the general insurance rate.	insurance taken out by a self-insurer to indemnify themselves from liability; insurance effected by a separate policy in a distinct sum against loss by fire on the tools, implements of work or labour wounded by any working mechanic, artificer, handcrafter or labourer; compulsory third party insurance (MAIB); insurance taken out by the University of Tasmania; insurance taken out by the Commission for the Conservation of Antarctic Marine Living Resources; and hull of a floating commercial vessel. No duty on workers compensation. No duty on public liability insurance. Mortgage: 2% of the premium on the policy. \$20.00 is chargeable on an annuity issued by a life company, or purchased by a person from a life company.		employer against liability to employees; general insurance for the provision of benefits by a friendly society or trade union for its members or their dependants; medical benefits insurance issued by a private health insurer registered under the <i>Private Health Insurance Act 2007</i> (Cwth), part 4.3 and that provides hospital benefits or medical benefits (or both); insurance by, or on property of, a prescribed authority of the Commonwealth or of a State or Territory; insurance on property of, or property held in trust for, a hospital, school or charitable organisation, or other general insurance taken out by a hospital, school or charitable organisation; international trade insurance; an annuity issued, created or sold by a life company or purchased by someone from a life company; or reinsurance.
Reference Period:	Payments relate to the previous month's premiums received. Due and payable by 21 st of each month.	Payments relate to the previous month's transactions. Due and payable by the 14 th of the next month for life and the 21 st for general insurance.	The time it is payable may vary according to the type of insurance: General insurance – duty is payable when a premium is paid and the premium is received either in full or in part by the insurer. Life insurance – duty is payable each time a life insurer writes a contract of life insurance. Accident insurance – duty is payable each time net premiums are charged.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions (for general insurance) and the previous calendar year's transactions (for life insurance).	Payments relate to the previous month's transactions. Due on or before the 21 st of each month.	Payments relate to the previous month's transactions.	Payments relate to the previous month's transactions. Due and payable by 21 st of each month.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LEASES OF LAND OR PREMISES DUTY (TENANCIES):								
Leases of Land or Premises Duty - (Tenancies): (Residential leases are tax exempt.):	Abolished from 1 January 2008.	Abolished.	Abolished.	Abolished from 1 January 2004.	Abolished.	Abolished.	Stamp duty on rent paid for the grant, renewal of leases and franchises was abolished from 1 July 2006.	Abolished from 1 July 2009 on short term commercial leases and from 28 April on long-term leases.
Transfer of Lease:	Transfer duty is payable at the general rate on any lease premium paid or agreed to be paid in connection with the making, transfer or novation of a lease of land in NSW.		Transfer duty applies to the transfer, surrender or grant of lease – For the transfer of a lease, on the consideration or unencumbered value, whichever is greater. For the surrender of a lease, on the total value of any premium, fine or other consideration payable. For the grant of a lease, generally on the value of any premium, fine or other consideration payable for the grant and the consideration paid for, or the value of, chattels taken over. Exempt: Grant of lease over private dwelling or site agreement, provided that no premium, fine or other consideration is payable for the grant and the premises is not used for a business/commercial venture. Surrender of lease where there is no premium, fine or other consideration paid or payable or where any premium, fine or other consideration is paid or payable by the lessor.	Lease of land – transfer duty is payable only when there is consideration (a premium) paid for the grant of the lease.	Transfer duty applies on the value of the lease.		Transfer duty is only payable on the grant of a lease, if in addition to or instead of rent payable for the lease, valuable consideration is given for the lease or for an option under which the lease is granted.	From 29 April 2014 conveyance duty payable on commercial lease agreement where a premium is paid for the lease (irrespective of the lease term). A premium is any consideration (whether monetary or non-monetary) that is paid or agreed to be paid for the lease. The premium will attract duty if the value exceeds 25 per cent of the market rent over the term of the lease.
Reference Period:	Payments are due within 3 months after duty becomes liable.		Grant, transfer or surrender of lease – as for transfer duty.	Payments relate to the previous month's transactions.	Payment is due within 60 days of execution of instrument.		Payments are due within 60 days of execution of instrument.	Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
HEALTH INSURANCE LEVY:									
Health Insurance Levy:	From 1 April 2014, \$1.38 per individual (single) per week and \$2.76 per week for families for policies written by Health Insurance Funds.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	
Reference Period:	Payments due on the 15 th day of the month.								
PARKING SPACE LEVY:									
Parking Space Levy:	<p>From 1 July 2015: \$2,310 per annum on liable spaces within the prescribed areas of City of Sydney and the Municipality of North Sydney.</p> <p>\$820 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.</p> <p>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.</p>	<p>From 1 January 2014, the Levy was increased to \$1,300 per parking space and extended to off-street, short-stay parking spaces (Category 1 area).</p> <p>From 1 January 2015, the Levy area will be expanded to include a number of inner Melbourne suburbs. The Levy for the expanded area (Category 2) will be \$950 per leivable parking space for the 2015 levy year, to be indexed each year thereafter.</p> <p>From 1 January 2015 the levy for the Category 1 area will be \$1340, also to be indexed each year thereafter.</p>	Not imposed.	<p>From 1 July 2015: \$1093.70 per annum per bay for non-residential parking (including tenant) within the Perth Parking Management Area (PPMA).</p> <p>\$1062.00 per annum per bay for long stay public parking within the PPMA.</p> <p>\$995.80 per annum per bay for short stay public parking (including on streets) within the PPMA.</p> <p>Motorcycle bays are exempt. Other exemptions also apply.</p>	Not imposed	Not imposed.	Not imposed.	Not imposed.	Not imposed.
FIRE AND EMERGENCY SERVICES FUNDING:									
Fire and Emergency Services Funding:	<p><u>Fire and emergency services funding</u></p> <p>In NSW funding is provided by statutory contributions from the following sources:</p> <p>Insurance industry: 73.70%,</p>	<p><u>Fire Services Property Levy</u></p> <p>From 1 July 2013, the insurance-based funding system was replaced with a Fire Services Property Levy. In 2015-16, a \$104 fixed</p>	<p><u>Emergency Management, Fire and Rescue Levy</u></p> <p>From 1 January 2014, Emergency Management Queensland and the Qld Fire and Rescue Service Authority will be funded through a levy that is</p>	<p><u>Emergency Services Levy</u></p> <p>The Emergency Services Levy replaced the fire services levy from 1 July 2003. The levy is property-based and collected by the local government</p>	<p><u>Fixed Property</u></p> <p>Fixed fee \$50.00 (\$20.00 for special community use category and \$0 if outside Local Govt. Areas) plus variable Levy rate based on capital value adjusted for location and land use as follows:</p>	<p><u>Fire Service Levy</u></p> <p><u>Insurance</u></p> <p>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other: 28% of gross premium.</p> <p>Marine and cargo:</p>	Not imposed.	<p><u>Fire and Emergency Services Levy (FESL)</u></p> <p>Residential and rural properties fixed charge \$196.00 per annum. Pensioners provided with a 50% concession</p> <p>Commercial properties: FESL for commercial</p>	

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Fire and Emergency Services Funding (continued):	<p>Local Government: 11.70%, State Government: 14.60%.</p>	<p>charge applies to residential properties while a \$210 fixed charge applies to other properties. In addition, all properties are subject to an ad valorem rate component based on the property's capital improved value. These rates are differentiated based on property type and location. The rates can be found at www.firelevy.vic.gov.au</p>	<p>collected on behalf of the State Government through local government authorities. The levy varies according to property type and location class.</p>	<p>authorities.</p> <p>The levy rates vary by property type and by region. Owners of Perth metropolitan property are levied \$0.0123 per \$1 of the Gross Rental Value (GRV) of the property. The minimum fee payable is \$68 and the maximum is \$360 for residential property, and \$204,000 for commercial property.</p> <p>Pensioners and seniors who receive a rebate on their council rates can receive the same level of rebate on their levy charge.</p>	<p><i>Non-pensioners</i> \$50.00 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).</p> <p><i>Pensioners</i> \$4.00 (including pensioner concession) + variable component (Capital Value x Area Factor x Land Use Factor x 'Effective' Levy Rate).</p> <p><u>Concessions / Remissions</u></p> <p>Available to eligible pensioners and low income earners.</p> <p>Pensioner's liabilities are calculated using an 'effective' rate of 0.00026. This lower rate is realised through a government contribution on the remainder of the levy otherwise payable. A \$46.00 concession applies to pensioners. Where properties are from a Contiguous (abutting) or form a Single Farming Enterprise group, the Fixed fee applies to only one property in the group (subject to additional criteria).</p> <p><u>Mobile Property:</u></p> <p><u>Levy rates net of remissions</u> Cars and larger capacity motor cycles: \$32.00. Smaller capacity motor cycles (less than 50cc): \$12.00.</p>	<p>2% of gross premium. Aviation: 14% of gross premium.</p> <p><u>Local Council</u> Minimum levy of \$35.00 applies. Rates are based on assessed annual value (AAV) of properties.</p> <p><u>Motor Vehicles</u> Registration of motor vehicle: \$17.00 per vehicle (\$11.00 per vehicle for pensioners).</p>		<p>properties is a valuation based charge applied to the AUV at marginal rating factors in 2015-16 as follows: AUV of \$1 to \$300,000 at 0.6773 per cent. AUV of \$300,001 to \$2,000,000 at 0.7990 per cent. AUV of \$2,000,001 and above at 0.8253 per cent.</p> <p><u>Ambulance Levy Charged to Health Insurance providers</u> From 1 January 2015 to 31 December 2015 the levy is calculated at the rate of \$2.26 per person per week and \$4.52 per family per week. Contributions exempt from the levy are defined under the Emergencies Regulations 2004. Private Health Insurers are required to lodge returns by the 15th of each month. Payments are in relation to a period three months prior (i.e. April return is for January).</p> <p>Road Rescue Fee used to assist funding of the road rescue services in the ACT such as the Ambulance and Fire Brigade services payable for any motor vehicle other than a veteran, vintage, or historical vehicle and vehicles registered to Jervis Bay residents. Annual Fee: \$25.00.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Fire and Emergency Services Funding (continued):					Commercial fishing vessels: \$12.00. Historic vehicles: \$8.00 (conditions apply). <u>Goods carrying vehicles:</u> \$32.00 unless primary producer which is \$12.00. <u>Public passenger vehicles:</u> \$32.00. (Certain variations for country based mobile property apply.)			
SAVE THE RIVER MURRAY LEVY:								
Save the River Murray Levy:	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Abolished from 1 July 2015.	Not imposed.	Not imposed.	Not imposed.
Land Tax:								
<p>Land Tax Tax Scale: Marginal rates apply to excess above the lower limit of the range unless explicitly specified.</p>	<p>The tax free threshold is calculated by averaging the past three annual thresholds. The annual threshold is indexed each year by growth in State-wide land values as determined by the independent Valuer-General. If aggregate land value growth is negative, the indexation factor is zero.</p> <p>Taxable land value is the average of the current year valuation and the previous two years. The minimum land tax payment is \$100.</p> <p>For 2015 land tax year From 1 Jan 2015- \$0-\$432,000: Nil, \$432,001 - \$2,641,000: \$100 + 1.6%, Over \$2,641,000: \$35,444 + 2.0%.</p>	<p><u>For 2016 land tax year-</u></p> <p><u>General:</u> Less than \$250,000: Nil, \$250,000-\$599,999: \$275+0.20%, \$600,000-\$999,999: \$975+0.50%, \$1,000,000-\$1,799,999: \$2,975+0.80%, \$1,800,000-\$2,999,999: \$9,375+1.30%, \$3,000,000 and over: \$24,975+2.25%.</p> <p><u>Trusts:</u> Less than \$25,000: Nil, \$25,000-\$249,999: \$82+0.375%, \$250,000-\$599,999: \$926+0.575%, \$600,000-\$999,999: \$2,938+0.875%, \$1,000,000-\$1,799,999: \$6,438+1.175%,</p>	<p><u>For 2015-16 land tax year-</u></p> <p><u>For resident individuals:</u> Less than \$600,000: Nil, \$600,000 - \$999,999: \$500+1%, \$1,000,000-\$2,999,999: \$4,500+1.65%, \$3,000,000-\$4,999,999: \$37,500+1.25%, \$5,000,000 and over: \$62,500+1.75%.</p> <p><u>For Companies, trustees and absentee:</u> Less than \$350,000: Nil, \$350,000-\$2,249,999: \$1,450+1.70%, \$2,250,000-\$4,999,999: \$33,750+1.50%, \$5,000,000 and over: \$75,000+2%.</p>	<p><u>For 2015-16 land tax year-</u> \$0-\$300,000: Nil, \$300,001-\$420,000: \$300 \$420,001-\$1,000,000: 300+0.25%, \$1,000,001-\$1,800,000: \$1,750+0.90%, \$1,800,001-\$5,000,000: \$8,950+1.80%, \$5,000,001-\$11,000,000: \$66,550+2.0%, Over \$11,000,000: \$186,550+2.67%.</p> <p><u>The Metropolitan Region Improvement Tax (MRIT)</u> is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.14% for land valued over \$300,000.</p>	<p><u>For 2015-16 land tax Year-</u> \$0-\$323,000 Nil, \$323,001-\$593,000: 0.50%, \$593,001-\$862,000: \$1,350+1.65%, \$862,001-\$1,078,000: \$5,788.50+2.40%, Over \$1,052,000: \$10,972.50+3.70%.</p> <p>From 1 July 2011, all tax thresholds are indexed annually in line with average site value increases as determined by the (South Australian) Valuer-General.</p>	<p>\$0-\$24,999: Nil, \$25,000-\$349,999: \$50+0.55%, \$350,000 or more: \$1,837.50+1.50%.</p>	<p>Not imposed.</p>	<p><u>For 2015-16</u> Land tax assessment for each property owner in 2015-16 is based on a fixed charge of \$945 and marginal tax rates that are applied to the Average Unimproved Value (which is a rolling three year average of the 2013, 2014 and 2015 unimproved land values). Up to \$75,000: 0.41%, \$75,001-\$150,000: 0.48%, \$150,001-\$275,000: 0.61%, Over \$275,000: 1.23%.</p> <p><u>Commercial Properties Marginal Rates:</u> Land Tax on Commercial Properties was abolished from 1 July 2012.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
Land Tax (continued):	<p>For 2016 land tax year From 1 Jan 2016- \$0-\$482,000: Nil, \$482,001 – 2,947,000: \$100 + 1.6%, Over \$2,947,000: \$39,540 + 2.0%.</p> <p>In the 2016 Land Tax Year: Non-concessional companies and special trusts will be taxed at the flat rate of 1.6% to \$2,947,000, plus 2.0% for value over \$2,947,000. (In 2015 Land Tax Year the premium threshold was \$2,641,000.)</p>	<p>\$1,800,000-\$2,999,999: \$15,838+0.7614% (a), \$3,000,000 and over: \$24,975+2.25%.</p> <p>(a) Surcharge on trusts effectively phased out for land holdings valued above \$1.8m; Above \$3m, no surcharge applies.</p> <p>Since 1 July 2004 land tax has been payable on electricity transmission easements (from 2007, with a top rate of 5% instead of 2.25%).</p> <p><u>Absentee:</u> 0.5% of site value in addition to any land tax payable.</p> <p><u>The Metropolitan Parks Charge</u> is levied annually on all metropolitan properties via water bills. It is calculated by multiplying the property's 1990 Net Annual Valuation by a rate in the dollar. The minimum yearly Parks Charge in 2015-16 is \$72.56.</p>			<p>A 50% cap on annual growth in land value applies for land tax and MRIT purposes.</p> <p>The MRIT will be expanded from 1 July 2016 to regional areas where a region scheme is in place. This includes areas within the Peel Region Scheme and the Greater Bunbury Region Scheme.</p>				
EXEMPTIONS: Primary Residence:	Principal place of residence exempt except if owned or part owned by a special trust or company.	Exempt, except if owned by a company or by certain trusts.	<p>Full exemption available for land owned by individuals who use it as a home and land owned by trusts where all beneficiaries of the trust use the land as their home.</p> <p>Partial exemption available where part of residence used for non-residential purposes.</p> <p>On and from midnight 30 June 2014, full exemption is available for land that does not receive a home exemption because the owner is in the process</p>	Exempt, except principal places of residence owned by companies and trusts.	Principal place of residence at 30 June exempt. A waiver or refund is also available in some circumstances where land becomes a principal place of residence after 30 June. Additional criteria apply where a business activity is conducted from the principal place of residence (full or partial exemption may apply). Extends to motels, hotels, services apartments and other similar accommodation	Exempt.		Exempt, apart from parcels of land that are rented or owned by a corporation or trust.	

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

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gambling Taxes:								
RACING & SPORTS BETTING TAXES:								
<p>Totalizator: (where punters contribute funds to pari-mutuel pools, from which the betting operator takes a commission and returns the remaining funds to successful punters)</p>	<p>Tax rate: 19.11% of player loss (commission deducted from pool).</p> <p>Maximum permitted commission deduction from any one pool varies according to bet type:</p> <p>Place, 14.25% Win, 14.50% Duet*, 14.50% Quinella*, 14.75% Exacta*, 16.50% Double*, 17.00% Quadrella*, 20.00% Trifecta*, 21.00% First 4*, 22.50% Other, 25.00%</p> <p>*Maximum deduction of 25% permitted when hosting international pools.</p>	<p>From 16 August 2012, tax rate under the new wagering and betting licence: 7.6% of player loss.</p> <p>The difference between the tax payable by the licensee under the former tax framework (i.e. 19.11%) and tax payable under the new framework is paid to the Victorian Racing Industry as a condition of the new licence.</p> <p>From 16 August 2012, maximum commission rates applying to specific bet types under the wagering and betting licence are:</p> <p>Place, 14.25% Win, 14.50% Duet, 14.50% Quinella, 17.50% Exacta, 20.00% Double, 20.00% Quadrella, 20.00% Trifecta, 20.00% First 4, 22.50% Other, 25.00%.</p>	<p>Tax rate: 14% of commission (gross deduction) less GST.</p> <p>Maximum commission from any one pool:</p> <p>Place, 14.25% Win, 14.50% Any 2, 14.50% Quinella, 14.75% Exacta (forecast), 16.50% Double, 17.00% Treble, 20.00% Quadrella, 20.00% Trifecta, 21.00% First 4, 22.50% Other, 25.00%</p> <p>Totalizator pools for Qld, SA, NT and Tas are combined under individual betting services agreements.</p>	<p>On course tax rates: Nil (abolished in 1996)</p> <p>Off-course tax rates:</p> <ul style="list-style-type: none"> Racing: 11.91% of gross margin after GST Sports betting: 5% of turnover. <p>For sports betting, 25% of net return after tax is paid to the Sports & Wagering Account for distribution by the WA Gaming & Wagering Commission on the direction of the Minister for Sports and recreation.</p> <p>Maximum permitted commission:</p> <p>Win: 14.50% Place: 14.25% Non-combined win/place average for losing bets method: 15.60% Novelty Bets: Doubles, Quinella, Trifecta, Sweepstakes, Superfecta: 20.00% First 4: 22.5% Favourite numbers: 25.00%.</p>	<p>On-course totalizator tax abolished 1 July 2005.</p> <p>Wagering tax on SATAB off-course race betting operations abolished from 1 July 2012.</p> <p>[Off-course] wagering tax on SATAB non-race betting operations: \$252,500 per month plus 6% of net betting revenue other than net betting revenue attributable to Racing.</p> <p>Maximum permitted commission: 25%</p> <p>Totalizator pools for Qld, SA, NT and Tas are combined under individual betting services agreements.</p>	<p>From 1 July 2009, Totalizator Wagering Levy of 4.7m fee units. In 2015-16 this equates to \$7,097,000.</p> <p>Totalizator commissions: up to a maximum of 25% for Australian Pooled and up to a maximum of 35% for International Pooled.</p> <p>Maximum commission by bet type:</p> <p>Win 14.5% Place 14.25% Quinella 14.75% Trifecta 21% Any2 14.5% Exacta 16.5% First4 22.5% Extra 17% Double 17% Daily 17% Double Treble 20% Quadrella 20% Double Trio 25% FootyTAB 25%</p> <p>Totalizator pools for Qld, SA, NT and Tas are combined under individual betting services agreements.</p>	<p>Tax rate: 40% of licensee's commission deducted less GST.</p> <p>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held:</p> <ul style="list-style-type: none"> In Australia: 20% of licensee's commission deducted less GST. Outside Australia: 10% of licensee's commission deducted less GST. <p>Maximum commission on the total amount invested in the totalizator must not exceed 25%.</p> <p>Totalizator pools for Qld, SA, NT and Tas are combined under individual betting services agreements.</p>	<p>For racing: Annual totalizator licence fee (from 2014): \$1m (exclusive of GST) in first year, indexed annually by Eight Capital Cities All Groups CPI.</p> <p>25% of the total amount bet on each totalisator can be deducted as a commission.</p> <p>Tax rate on pari-mutuel sports betting: 6.00% of player loss less GST credit.</p>
<p>Fixed Odds Betting: (where punters place bets with a betting operator, who agrees to pay specified amounts against specified contingencies)</p>	<p>NSW TAB tax rate:</p> <ul style="list-style-type: none"> 10.91% of player loss (bets placed less payouts) until 30 June 2034, no betting tax is payable on the first \$255m of player loss from computer simulated racing events in a financial year. 	<p>Vic TAB tax rate:</p> <ul style="list-style-type: none"> racing and sports betting: 4.38% of player loss. simulated racing ("Trackside") tax rate: 10.91% of player loss. <p>Other Bookmakers Tax: Nil</p>	<p>Qld TAB tax rate: 10% of player loss (gross revenue) less GST.</p> <p>Other Bookmakers Tax: Nil</p>	<p>RWWA tax rates:</p> <p>a) Paid to General Revenue:</p> <ul style="list-style-type: none"> Racing: 2% of turnover Sports Betting: 0.50% of turnover. <p>b) Paid to the Sports Wagering Account (SWA) for disbursement to Sport and Recreation</p>	<p>SA TAB tax rates:</p> <ul style="list-style-type: none"> Domestic sourced bets: As for pari-mutuel pools. International sourced bets: 0.25% of turnover. <p>Other Bookmakers Tax: Nil</p>	<p>Racing and sports betting: Nil</p> <p>Simulated Gaming:</p> <ul style="list-style-type: none"> Domestic sourced bets: Tax on gross profit: <ul style="list-style-type: none"> ≤ \$10m: 20% \$10-20m: \$2m + 17.5% 	<p>Registered (on-course) bookmakers:</p> <ul style="list-style-type: none"> Racing: 0.33% of turnover (excluding GST) Sports betting: 10% of gross profit on combined sports and racing betting, up to a maximum of \$575,000 	<p>Race Bookmakers Tax: Nil</p> <p>Tax on approved Fixed Odds Sports Betting Activities:</p> <p>Designated International Sports: 0.25% of turnover.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Fixed Odds Betting (continued):	Other Bookmakers Tax: Nil			<p>Bodies:</p> <ul style="list-style-type: none"> • 25% of net return after tax. <p>Other Bookmakers:</p> <p>Sports Betting:</p> <ul style="list-style-type: none"> • At a racecourse: 0.50% of turnover, split equally between the race club and the SWA. • At a sporting venue 1.50% of turnover, with all going to the SWA. 		<p>> \$20m: \$3.75m + 15%</p> <ul style="list-style-type: none"> • International sourced bets: 4% of gross profit. 	<p>per annum.</p> <p>Other Bookmakers:</p> <ul style="list-style-type: none"> • Domestic sourced bets: Nil. • International sourced bets: 10% of gross profit on combined sports and racing betting, up to a maximum of \$575,000 per annum. 	<p>Head to head bets</p> <ul style="list-style-type: none"> ≤\$15,000,000: 0.50% >\$15,000,000: 0.17% <p>Other fixed odds</p> <ul style="list-style-type: none"> ≤\$40,000,000: 1.00% >\$40,000,000: 0.60% <p>index betting: 6.75%.</p>
Betting Exchange: (where the operator conducts a betting market in which 'backs' and 'lays' offered by punters are matched and traded)	Not permitted.					<p>Holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement:</p> <ul style="list-style-type: none"> • Annual licence fee: 300,000 fee units (\$453 000) indexed annually. <p>5% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly</p> <p>5% of commission entitled to in respect of brokered wagering events within Australia, paid monthly.</p> <p>In addition, four per cent of Tasmanian monthly betting exchange commission, derived from brokered wager events held in Australia, is paid by the Treasurer into the Community Support Levy.</p>		Not permitted.
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).		<p>Gaming tax revenue incorporates gaming machine taxes and interactive gaming taxes.</p> <p>Gaming machines are taxed on the basis of monthly gross revenue, which is defined as</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gaming Machine Tax (continued):								monthly gaming machine revenue less amounts paid out in prize money.
Clubs:	<p>From 1 September 2011. Levied on gross revenue (or player loss).</p> <p>Up to \$200,000: 0.00% \$200,000-\$1m: 0.00% (for clubs with revenue <\$1m) \$200,000-\$1m: 10.00% (for clubs with revenue >\$1m) \$1m-\$5m: 19.90%, \$5m-\$10m: 24.40%, \$10m-\$20m: 26.40%, >\$20m: 28.40%.</p> <p>(the tax rates above do not take into account tax rebates under the ClubGRANTS scheme).</p> <p>From 1 September 2011, under the ClubGRANTS scheme (formerly known as the Community Development and Support Expenditure CDSE Scheme), the marginal tax rate on clubs' earnings above \$1m will be decreased by 1.85% if a club contributes 1.85% of gaming revenue in excess of \$1m to eligible community projects, for categories 1 and 2. The maximum rebate under category 1 is 0.75% and the maximum rebate under category 2 is 1.10%. From 1 September 2011, a third category was created, with a maximum rebate of 0.40%. GST rebate payments will continue to be</p>	<p>From 16 August 2012: Club venue operators pay tax monthly. Tax payable is the product of tax per gaming machine (calculated as below) and the average number of gaming machines.</p> <p>Tax per gaming machine is determined by a progressive rate scale applying to monthly average revenue per gaming machine.</p> <p>Marginal tax rates are: For average revenue < \$2,666: 0.00%, For average revenue >\$2,666 but <\$12,500: 46.70%, For average revenue >\$12,500: 54.20%.</p> <p>For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$3,424.97 =(\$10,000 - \$2,666) x 46.7%.</p>	<p>Based on monthly taxable metered win (i.e. amount bet less payout to players).</p> <p><u>Monthly Metered Win</u> \$0-\$9,500: 0.00%, \$9,501-\$75,000: 17.91%, \$75,001-\$150,000: 20.91%, \$150,001-\$300,000: 23.91%, \$300,001-\$850,000: 25.91%, \$850,001-\$1,400,000: 30.91%, Over \$1,400,000: 35.00%.</p> <p>Note: These tax rates are post-GST.</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$75,000: Nil \$75,001-\$399,000: 21.00% of excess. \$399,001-\$945,000: \$68,040+28.50% of excess. \$945,001-\$1.5m: \$223,650+30.91% of excess. \$1.5m-\$2.5m: \$395,200.50+37.50% of excess. \$2.5m-\$3.5m: \$770,200.50+47.00% of excess. Over \$3.5m: \$1,240,200.50+55.00% of excess.</p> <p>These rates apply to all clubs and other not-for profit licensees.</p>	<p>From 1 July 2013, a single flat tax rate of 25.88% applies to all gross profit on Electronic Gaming Machines (EGMs). In addition, a Community Support Levy of 4% of gaming revenues is levied.</p> <p>EGM taxes are paid by the single operator – Network Gaming (a subsidiary of Federal Hotels), and not individual venues.</p>	<p>Based on monthly gross profits:</p> <p>From 1 January 2009: \$0-\$10,000: 12.91%, \$10,001-\$100,000: 22.91%, \$100,001-\$200,000: 32.91%, >\$200,001: 42.91%.</p>	<p>Tax is levied on gross monthly gaming machine revenue (player loss) as follows:</p> <p><\$25,000: 0.00%, \$25,000-\$50,000: 17.00%, \$50,000-\$625,000: 21.00%, >\$625,000: 23.00%, Unlawful: 100%.</p> <p>In addition, a Problem Gambling Assistance Fund levy of 0.60% of gross monthly gaming machine revenue is applied.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gaming Machine Tax (continued):	provided to all clubs on the first \$200,000 of gaming profits.							
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payments relating to the previous calendar month's activity are made within 7 days of the end of the month.	Payments are made monthly relating to previous month's activity.		Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.
Hotels:	<p>From 1 July 2010</p> <p>Levied on gross revenue (or player loss) derived from gaming machines.</p> <p>Up to \$200,000: 0.00%</p> <p>\$200,001-\$1m: 33.00%</p> <p>\$1m-\$5m: 36.00%</p> <p>>\$5m: 50.00%.</p>	<p>From 16 August 2012:</p> <p>Pub venue operators pay tax monthly. Tax payable is the product of tax per gaming machine (calculated as below) and the average number of gaming machines.</p> <p>Tax per gaming machine is determined by a progressive rate scale applying to monthly average revenue per gaming machine.</p> <p>Marginal tax rates are:</p> <p>For average revenue < \$2,666: 8.33%,</p> <p>For average revenue >\$2,666 but <\$12,500: 55.03%,</p> <p>For average revenue >\$12,500: 62.53%.</p> <p>For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$4257.98</p> <p>= \$2,666 x 8.33% + (\$10,000 - \$2,666) x 55.03%.</p>	<p>35.00% of monthly taxable metered win (i.e. amount bet less payout to players).</p> <p>In addition, hotels are required to contribute to the Health Services Fund.</p> <p>Based on monthly taxable metered win (i.e. amount bet less payout to players).</p> <p><u>Monthly Metered Win</u></p> <p>\$0-\$100,000: 0.00%,</p> <p>\$100,001-\$140,000: 3.50%,</p> <p>\$140,001-\$180,000: 5.50%,</p> <p>\$180,001-\$220,000: 7.50%,</p> <p>\$220,001-\$260,000: 13.50%</p> <p>over \$260,000: 20.00%.</p> <p>Note: These tax rates are post-GST.</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$75,000: Nil.</p> <p>\$75,001-\$399,000: 27.50% of excess.</p> <p>\$399,001-\$945,000: \$89,100+37.00% of excess.</p> <p>\$945,001-\$1.5m: \$291,120+40.91% of excess.</p> <p>\$1.5m-\$2.5m: \$518,170.50+47.50% of excess.</p> <p>\$2.5m-\$3.5m: \$993,170.50+57.00% of excess.</p> <p>Over \$3.5m: \$1,563,170.50+65.00% of excess.</p>	As for clubs.	<p>Based on monthly gross profits:</p> <p>From 1 January 2009:</p> <p>\$0-\$10,000: 12.91%,</p> <p>\$10,001-\$100,000: 22.91%,</p> <p>\$100,001-\$200,000: 32.91%,</p> <p>>\$200,001: 42.91%.</p> <p>In addition, a Community Benefit Levy of 10% of gross profits is payable.</p>	<p>25.90% of gross monthly gaming machine revenue.</p> <p>In addition, a Problem Gambling Assistance Fund levy of 0.60% of gross monthly gaming machine revenue is applied.</p>
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payments relating to the previous calendar month's activity are made within 7 days of the end of the month.	Payments are made monthly relating to previous month's activity.		Payments are due on or before the 7 th day of the month for the previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 th day of the following month and relate to previous month's activity.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Gaming Machine Surcharge/Levy:					<u>Gaming Machine Surcharge:</u> Abolished from 18 June 2015.	<u>Community Support Levy</u> Four per cent of gross profit derived from gaming machines in hotels and clubs is paid into a Community Support Levy (CSL)		
CASINO TAXES:								
Licence fee:	Exclusivity agreement extended for 12 years from November 2007 for a fee of \$100m.		\$229,800 per quarter. Amount is indexed annually each year on 1 July.	\$2.73m (2015) - indexed annually according to CPI.	Nil.	For 2015-16, \$150,000 per month (amount is indexed annually).	Not imposed.	The sum of \$4,459,385 payable on or before 7 February 2015; and the sum of eight hundred and ninety one thousand eight hundred and seventy seven dollars (\$891,877.00) adjusted by movements in the Consumer Price Index weighted average of Eight Capital Cities All Groups (published by the Australian Bureau of Statistics) for the preceding five year period ending on 31 December 2019 payable on or before 7 February 2020.
Tax rate:	For 2015-16, a base rate of 16.41% applies to gross revenue (i.e. player loss) from table games and electronic gaming machines up to \$712.9m. For gross revenue between \$712.9m and \$837.8m, the tax rate increases progressively by one percentage point over 21 revenue bands. A top rate of 38.91% applies to revenue above \$837.8m. The revenue bands, which were set at \$5m intervals in 2008-09 starting at \$600m, are indexed annually using the Sydney (All Groups) CPI and rounded up to	From 1 July 2012 <u>Regular Players</u> 31.57% of gross gaming revenue (player loss) from gaming machines, plus a 1% Community Benefit Levy, plus super tax. 21.25% of gross gaming revenue from table games, plus a 1% Community Benefit Levy, plus super tax. <u>Super tax</u> A tax on gross gaming revenue (gaming machines plus table games) above the base amount. The 2014-15 base is \$933m. The base is adjusted annually to	From 1 July 2009 20% of monthly gross revenue on table games, Keno and fully automated versions of table games (FATGs) for Gold Coast and Brisbane casinos and 10% of gross revenue on table games, Keno and FATGs for Townsville and Cairns casinos. 30% of monthly gross revenue on gaming machines for Gold Coast and Brisbane casinos and 20% of gross revenue on gaming machines for Townsville and Cairns casinos	The rates have been lowered in return for the cessation of GST reimbursements to Crown Casino. <u>Gaming Machines:</u> 12.27% scheduled to increase to 12.42% on 24 December 2015 <u>Fully Automated Gaming Machines (FATG):</u> 12.92% <u>Table Games & Keno</u> Domestic 9.37% International Business: 1.75%	<u>Automated table games</u> at 10.91% of net gambling revenue. <u>Table games</u> (incl. automated) at 3.41% of net gambling revenue. <u>Gaming machines</u> at (maximum of) 41.0% 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. Table games at 0.88% of annual gross profit. Keno at 5.88% of annual gross profit EGM's at 25.88% of annual gross profit.	Casino taxes are calculated at the prescribed rate and are reduced by an amount equal to the GST <u>Skycity Darwin Casino:</u> <u>Table Games:</u> The GST rate. <u>Poker Machine Tax:</u> 15% of gross profit plus a 10% Community Benefit Levy. <u>Lasseters Casino:</u> <u>Table Games:</u> The GST rate. <u>Poker Machine Tax:</u> 11% of gross profit plus a	<u>General Gaming Operations</u> 10.90% of gross revenue. <u>Commission-based Operations</u> 0.90% of gross revenue.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Casino Taxes (continued):	the nearest \$100,000.	CPI. Tax rate is 1% for revenue up to \$20m over the base amount, rising in 1% increments for each \$20m bracket to a maximum of 20% on gross gaming revenue over \$380m above the base amount.					10% Community Benefit levy. Note: Lasseter's poker machine tax rate increases to: 13% from 1 July 2018; 15% from 1 July 2019; and 20% from 1 July 2022.	
Casino 'High-roller' / Premium Gaming:	The agreed tax rate is 10% with a minimum of \$6m paid in two non-refundable instalments of \$3m in January and July each year. The NSW Government is required to pay the casino a rebate on the gross amount of GST paid on the program.	<u>Commission-based Players (CBP)</u> 9% of CBP gaming revenue from dedicated gaming tables, plus a 1% Community Benefit.	<u>Junkets (Premium players)</u> 10% of monthly gross gaming revenue. (Gross gaming revenue equates to amount bet less amount won by players.) GST credit provided.	<u>International Commission Business (ICB):</u> 1.75%.	<u>Premium table games</u> (incl. automated) at 0.91% of net gambling revenue. <u>Premium gaming machines</u> at 10.91% of net gambling revenue (less approved deductions for costs to attract premium customers).	<u>Keno & Table Gaming</u> The tax rate applying to keno is 5.88% of gross profit. The gaming tax rate applying to casino table games is 0.88% of gross profit. <i>EGMs at 25.88% of annual gross profit.</i>	<u>Commission-based Games:</u> The GST Rate.	
Reference Period:	Payment of taxation is weekly.	Payment of taxation is required monthly within 7 days of the end of the month. Super tax is calculated annually and payment is required by 7 July of the following financial year.	Taxes are collected monthly in arrears.		Payments are due on or before the 7 th day of the month for the previous month's activity.	Payments are due on or before the 7 th day of the month for the previous month's activity.	Payments are made monthly within 10 days of end of the month relating to previous month's activity.	
Other State Charges:	Responsible Gambling Levy of 2% of gross gaming revenue (excluding <i>Rebate Player</i> revenue).	Community Benefit Levy of 1% of gross gaming revenue of both regular and commission-based players. <u>GST credit</u> A credit towards state taxation is provided for GST paid by the casino.		Burswood Park Levy : 1% of gross gaming revenue from Table Games, ICB and FATG taxable revenue; plus 2% of gross revenue from Electronic Gaming Machines.			From 1 July 2015, a Community Benefit Levy of 10% of gross profits is payable. <u>Internet Casino</u> Australian sourced bets are not permitted. International sourced bets: 4% of gross profit. (Bets are <u>not</u> subject to GST).	
LOTTERIES								
Lotteries:	76.918% of player loss (i.e. player subscriptions net of prize liability) less GST payable on subscriptions and sales	79.40% of player loss where GST is payable. 90% of player loss where GST is not payable.	73.48% of monthly gross revenue for declared lotteries. 55% of monthly gross revenue for Instant	Weekend Lotto, Oz Lotto, Powerball, Super 66, Set for Life and Instants Under the <i>Lotteries</i>	Lotto, Oz Lotto Powerball, Super 66 and Instant lotteries (Scratchies): 41% of net gambling	No State Lotteries. Under revenue sharing agreements, Tasmania receives 100% of duty paid to the Victorian and	Fees and taxes are set by way of agreement under the <i>Gaming Control Act</i> between a lottery licence holder	Victoria: ACT receives 79.40% 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
Lotteries (continued):	commissions. There is a required minimum return to players of 60% of subscriptions taken.	(The minimum return to players is 60%.)	Scratch-its. 67.60% of monthly gross revenue for <u>Soccer Pools</u> . (Monthly gross revenue equates to total receipts less prizes.) GST credit provided.	<i>Commission Act 1990</i> : 40% of net subscriptions paid to State Pool Account, 5% paid to Sports Lotteries Account, 5% paid to Arts Lotteries, 12.50% to eligible organisations and up to 5% to Festival of Perth and Australian Commercial Film Industry. (Net subscriptions = sales less prizes.)	revenue is paid into Hospitals Fund.	Queensland Governments for Tasmanian subscriptions to Tattersall's, Intralot and Golden Casket Lottery products.	and the Northern Territory. Agreements are commercial in confidence.	except Soccer Pools which is 57.52% of player loss. NSW: ACT receives 76.918% of the proportion of player loss less GST on all tickets sold in the ACT for all games.
Reference Period:	Payment of taxation is required by the 7 th day of the month relating to the previous month's activity.	Payment of taxation is required within 7 days of the determination of the lottery.	Taxes are collected monthly in arrears.		Taxes are collected monthly in arrears.		Payment of taxes is prescribed by way of agreement under the <i>Gaming Control Act</i> between a lottery licence holder and the Northern Territory.	
Soccer Pools:	As per above.	Soccer pools: 57.52% of player loss where GST is payable. 68% of player loss where GST is not payable. (The minimum return to players is 50%.) AFL footy tipping competitions: 58.41% of player loss where GST is payable. 67.50% of player loss where GST is not payable. (The minimum return to players is 60%.)	As above.	As above.	41% of net gambling revenue from soccer pools and the net proceeds of soccer pools are paid into the Recreation and Sport Fund.	Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.	As above.	As above.
Licence Fee:			Fees are set by way of agreement between lottery licence holders and the Queensland Government. Agreements are commercial in confidence.				Fees are set by way of agreement under the <i>Gaming Control Act</i> between a lottery licence holder and the Northern Territory. Agreements are commercial in confidence.	

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
KENO								
Keno:	<p><u>For Keno played in registered clubs and casino:</u> For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5m, and 14.91% of player loss thereafter.</p>	<p><u>Keno:</u> 24.24% of player loss, subject to a minimum player return of 75%.</p>	<p><u>Jupiters Keno:</u> (Statewide) 29.40% of monthly gross revenue, after deducting casino commissions. The tax is collected monthly in arrears. GST credit provided.</p>	<p><u>Keno (Only available at Crown Perth):</u> Domestic: 9.37% of player loss. International Business: 1.75% of player loss.</p>	<p><u>Keno:</u> (Operated by SA Lotteries) 41% of net gambling revenue is paid into the Hospitals Fund.</p>	<p><u>TAS Keno:</u> 5.88% of gross profit.</p>	<p><u>NT Keno:</u> 10% on gross profit. (Tax payable is calculated at the prescribed rate and reduced by the GST amount.)</p>	<p><u>Tabcorp Keno:</u> 2.53% of turnover.</p>
	<p><u>For Keno played in hotels:</u> For all games of Keno including Heads or Tails 8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$37.7m, and 14.91% of player loss thereafter. For all games of Keno, payment of taxation is required weekly and is payable on the following Monday.</p>							
OTHER GAMBLING TAXES:								
Other Gambling Taxes:			<p>Interactive Tax If the game is a game approved under a gaming Act – the rate of tax specified in that Act applies, otherwise the following arrangements apply: 50% of gross profit. (Gross profit equates to the amount bet on a game less amount won by players.) The tax is collected monthly in arrears. GST credit provided. There are no current holders of interactive</p>	<p><u>Racing Bets Levy:</u> A 1% rate applies to a betting operator's annual turnover up to and including \$3 million. A 1.5% rate applies to a betting operator's annual turnover above \$3 million except for thoroughbred racing conducted from 1 November to 1 January each year where a 2% rate applies A 2.5% rate applies to premium race meetings with over \$3 million in turnover.</p>		<p>Internet Gaming Sports betting tax abolished from 1 July 2009. Fixed odds wagering tax abolished from 1 July 2009. Simulated Gaming (Internet Gaming) Endorsement: Domestic sourced bets: Tax on monthly gross profit: • ≤ \$10m: 20% • \$10-20m: \$2m + 17.5% • \$20m: \$3.75m + 15%</p>		<p>Trackside Simulated Racing: 2.5% of turnover.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Other Gambling Taxes (continued):			gambling licences.	Fixed odd bets placed at non betting exchanges with over \$3 million in turnover are levied at 2% for standard race meetings and 3% at premium race meetings.		<ul style="list-style-type: none"> International sourced bets: 4% of monthly gross profit. <p>Major Lottery Endorsement 35.55% of turnover (excluding prescribed GST offset, effective tax rate of 31.91% of turnover)</p> <p>Minor Gaming Taxes related to minor gaming activities including lucky envelopes; bingo; instant draw bingo; sweepstakes; raffles and gratuitous gaming abolished from 1 July 2004.</p>		
Motor Vehicle Taxes:								
Fee Implementation Date:	Effective from 1 July 2015.	Effective from 1 July 2015.	Effective from 1 July 2015.	Effective from 1 July 2015.	Effective from 1 July 2015.	Effective from 1 July 2015.	Effective from 1 July 2015.	Effective from 1 July 2015.
MOTOR VEHICLE REGISTRATION FEE:								
Motor Vehicle Registration Fee:	<p>Car: \$63.00, Cycle: \$63.00, Lorry: \$63.00,</p>	<p><u>Appointment and Inspection Fee:</u> \$45.10. <u>Standard Number Plate Fee:</u> \$34.80 (2 plates).</p>	<p><u>Traffic Improvement fee:</u> \$50.55 for private purpose of use, \$54.90 for all other purpose of use.</p> <p><u>Plate fee:</u> \$27.25, charged on original registration. Same fee applies to a replacement of a standard number plate.</p>	<p><u>Recording fee</u> Car: \$12.85, Cycle: \$12.85, Lorry: \$12.85.</p> <p><u>Plate Fee:</u> \$24.70, charged on original registration.</p>	<p><u>Administration Fees</u> <i>Renewal of Registration</i> Car: \$7.00, Cycle: \$7.00, Lorry: \$7.00.</p> <p><i>New Registration</i> Car: \$22.00, Cycle: \$22.00, Lorry: \$22.00.</p>	<p>(Pensioner rate in parenthesis) Car (excludes motor vehicle component of fire service levy): \$69.46 (\$36.24), Cycle: \$69.46 (\$34.73), Trailer, caravan or horse float:\$30.20 (\$15.10), Road Safety Levy of \$25.00, or \$15.00 for pensioners, payable on registration.</p>	<p>For vehicles over 3 years old and < 4.5 tonnes GVM: \$10.00 administration fee plus inspection fee of \$48.40 (incl. GST). <u>Inspection fee for heavy vehicles and trailers:</u> \$101.20 (incl. GST)</p>	<p>Administration Fees associated with vehicle registration Surcharge on registration:-</p> <ul style="list-style-type: none"> All vehicles, other than trailers and motorbikes, if the vehicle has not previously been registered in the ACT - \$86.90 Trailers and motorbikes - \$52.50 Lapsed or cancelled registration - \$44.30 Short term registration – less than 12 months - \$10.00 Pensioner, Repatriation Health

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Registration Fee (continued):								and Health Care Card holders - \$10.00 Transfer of registration fees <ul style="list-style-type: none"> • Transfer of registration - \$38.10 • Late fee, additional to transfer of registration fees, for transfer of registration more than 14 days after acquisition of vehicle - \$101.90
MOTOR VEHICLE WEIGHT/ENGINE CAPACITY TAX:								
Motor Vehicle Weight/Engine Capacity Tax (charged annually, unless stated otherwise, on the basis of vehicle weight, or engine capacity or number of cylinders and the number of axles for heavy vehicles):	Based on vehicle tare weight. Effective from 1 January 2015. Weight tax is indexed from 1 January each year in line with the annual change in the Sydney CPI in the year to June of the previous year.	Victorian registration fees are 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).	Based on the number of cylinders for vehicles not over 4t GVM: 1 July 2015.	Based on vehicle type and tare (unladen) weight.	Registration fees are not levied by the intended use of the vehicle. Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders. Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders. For Commercial vehicles with an unladen mass exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated according to the unladen mass.	Based on the number of cylinders or vehicle weight. Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles.	Based on engine capacity.	Based on vehicle type and tare (unladen) weight.
Motor Vehicles Private: (not Heavy Vehicles – see below and Appendix A)	<u>Vehicles that are not lower taxed motor vehicles*</u> 0-975Kg: \$200.00, 976-1154Kg: \$232.00, 1155-1504Kg: \$284.00, 1505-2504Kg: \$433.00. <u>Lower taxed motor vehicles</u> 0-975Kg: \$200.00, 976-1154Kg: \$226.00, 1155-1504Kg: \$262.00,	<u>Hybrid and electric vehicles</u> \$177.70. <u>Other vehicles</u> \$277.70.	<u>No. of Cylinders</u> 1, 2, 3 & electric and steam: \$227.90 Private purpose of use, \$247.30 all other purpose of use. 4: \$289.85 Private purpose of use, \$314.60 all other purpose of use. 5 & 6: \$458.95 Private	\$19.99 per 100kg or part thereof.	For passenger carrying vehicles the fee is based on the number of cylinders. 4 cyl or less: \$118.00, 5 or 6 cyl: \$243.00, 7 and over: \$351.00. <u>Rotary or electric</u> \$118.00.	Effective 1 July 2015 3 cyl or less: \$107.00, 4 cyl: \$125.00, 5 or 6 cyl: \$156.00, 7 or 8 cyl: \$214.00, Over 8 cyl: \$240.00. <u>Rotary or electric</u> \$125.00.	<u>Engine Size</u> <u>Less than or equal to 4 cylinders</u> 0-500: \$34.00, 501-1000: \$69.00, 1001-1500: \$110.00, 1501-2000: \$147.00, 2001-3000: \$149.00. <u>Greater than 4 cylinders</u> 2001-2500: \$155.00, 2501-3000: \$186.00,	<u>For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes.</u> <i>For Business Use</i> 975kg or less: \$409.10, 976-1154 \$453.00, 1155-1504 \$521.80, 1505-4500: \$763.20. <i>For Private Use</i> 975kg or less: \$270.50, 976-1154: \$299.60,

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Weight/Engine Capacity Tax (continued):	<p>1505-2504Kg: \$399.00.</p> <p>*A lower taxed motor vehicle means a motor vehicle not exceeding 2,500 kg in weight that:</p> <p>(a) is used substantially for private purposes and has been modified in a manner or to an extent that is recognised as being solely or primarily for the transport of a wheelchair; or</p> <p>(b) is owned by at least one person who receives a carer allowance or carer payment; or</p> <p>(c) is an energy-efficient motor vehicle; or</p> <p>(d) is a trailer.</p> <p>Pensioners are exempt.</p> <p>Primary producers pay the private vehicle charge for cars and station wagons and 55% of the business rates for trucks, tractors and trailers.</p>		<p>purpose of use, \$498.00 all other purpose of use.</p> <p>7 & 8: \$642.70 Private purpose of use, \$697.40 all other purpose of use.</p> <p>9-12: \$753.75 Private purpose of use, \$817.85 all other purpose of use.</p> <p><u>No. of Rotors</u> 2: \$289.85 Private purpose of use, \$314.60 all other purpose of use.</p> <p>3: \$458.95 Private purpose of use, \$498.00 all other purpose of use.</p> <p>Motor vehicles other than caravan or bus with 4.01t to 4.5t GVM \$720.40 private purpose of use, \$781.80 all other purpose of use.</p>				<p>3001-3500: \$233.00, 3501-4000: \$266.00, 4001-4500: \$310.00, 4501-5000: \$345.00, 5001-5500: \$404.00, 5501-6000: \$441.00, 6001-7000: \$507.00, 7001-8000: \$524.00.</p>	<p>1155-1504: \$339.10, 1505-2505: \$492.90, 2505-2794: \$750.90, 2795-4500: \$763.20.</p> <p><u>Examination or Inspection of Vehicles</u> Trailers not exceeding 4.5 tonnes GVM: * \$37.60, <u>Motor Cycles:</u> * \$50.20, <u>Motor Vehicles not exceeding 4.5 tonnes GVM:</u> * \$65.40, <u>Trailers exceeding 4.5 tonnes GVM:</u> * \$91.00, <u>Motor Vehicles exceeding 4.5 tonnes GVM:</u> * \$148.80, <u>Follow up inspections all vehicles*</u> \$16.20. * Includes GST.</p>
<p>Motor Vehicles Business: (not Heavy Vehicles – see below and Appendix A)</p>	<p><u>Vehicles that are not lower taxed motor vehicles:</u> 0-975kg: \$324.00, 976-1154kg: \$369.00, 1155-1504kg: \$447.00, 1505-2504kg: \$674.00.</p> <p><u>Lower taxed motor vehicles:</u> 0-975Kg: \$324.00, 976-1154Kg: \$363.00, 1155-1504Kg: \$425.00, 1505-2504Kg: \$640.00.</p>	Registration fee as for private motor vehicles.	Refer to table above for vehicles purpose of use other than private.	As for private motor vehicles.	<p><u>Light Commercial Vehicles:</u> (i.e. do not have a GVM or GCM greater than 4,500 kg). Based on number of cylinders for vehicles with a Tare Mass not exceeding 1,000 kg 1 to 4 cyl: \$118.00, 5 or 6 cyl: \$243.00, 7 and over: \$351.00.</p> <p><u>Rotary or electric:</u> \$118.00. Based on Tare Mass for</p>	<p><u>Trailer, caravan or horse float with GVM of between 500kg and 4.5 tonnes:</u> \$23.00,</p> <p><u>Tractors (agricultural):</u> \$119.00.</p> <p><u>Other Light Vehicles</u></p> <p><u>A truck with a GVM of 3.0 tonne or more:</u> <4: \$240.00, 5 to 6: \$278.00, 7 to 8: \$319.00,</p>	Registration fee as for private motor vehicles.	Registration of Vehicles. <u>Fixed Load Trailer 250kg or less:</u> \$75.80, 251-764: \$192.30, 765-975: \$293.70, 976-1154: \$322.60, 1155-1504: \$362.50, 1505-2499: \$516.10, 2500-2504: \$786.40, 2505-2794: \$1,244.90, 2795-3054: \$1,407.10, 3055-3304: \$1,534.60,

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Weight/Engine Capacity Tax (continued):					vehicles over 1,000 kg 1001-1500kg: \$261.00, >1500kg: \$446.00.	>8: \$359.00. Propelled by a rotary engine or an electric motor \$240 A bus with 10 adult seats including the driver's seat: \$158.00. A bus with more than 10 adult seats including the driver's seat: \$278.00.		3305-3564: \$1,660.80, 3565-3814: \$1,779.10, 3815-4064: \$1,909.40, 4065-4324: \$2,030.30, 4325-4500: \$2,157.80, <u>Motor Tractors</u> 2000kg or less: \$149.80, 2001-3999: \$250.00, 4000 -4500 & over: \$568.30. <u>Motor Implements</u> 975kg or less: \$111.40, 976-1154: \$117.20, 1155-1504: \$124.30, 1505-4500: \$152.40.
Heavy Vehicles:	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.) (See Appendix A).	Motor vehicles of more than 4.5 tonnes GVM: Heavy vehicles are charged according to the <i>Transport Operations (Road Use Management – Vehicle Registration) Regulation 2010</i> . These are nationally agreed charges. The nationally agreed charges apply, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use where they are not otherwise entitled to a concession, i.e. primary producers). (See Appendix A).	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).	Motor vehicles of more than 4.5 tonnes GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A).
Motor Cycles:	Flat Tax: \$59.00 (Weight Tax).	Flat Tax: \$55.50.	Flat Rate: \$109.45 for all purpose of use.	Up to 250cc: \$39.98, Over 250cc: \$59.97.	Flat tax: \$39.00.	Flat tax: \$18.00.	Up to 600cc: \$23.00, Over 600cc: \$34.00.	Flat registration fee: \$114.30.
TRANSFER FEE:								
Transfer Fee:	Private Transfer Paid within 14 days of acquisition Car: \$32.00,	Private Transfer (vehicle): \$37.40. Motor Car Dealer Transfer (vehicle):	Car: \$25.30, Cycle: \$25.30, Lorry: \$25.30.	Car: \$16.75, Cycle: \$16.75, Lorry: \$16.75.	Car: \$22.00, Cycle: \$22.00, Lorry: \$22.00.	Car: \$27.18, Cycle: \$27.18, Trailer: \$27.18.	Car: \$17.00, Cycle: \$17.00, Lorry: \$17.00.	Flat charges of \$38.10 apply. Car: \$38.10, Cycle: \$38.10,

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer Fee (continued):	<p>Cycle: \$32.00 Lorry: \$32.00. Motor Dealer Transfer: \$32.00. Paid after 14 days of acquisition. \$144 (\$32 fee + \$112 late surcharge).</p>	<p>\$19.00. Cycle and/or Trailer: \$6.10.</p>						Lorry: \$38.10.
DRIVER'S LICENCE FEE:								
Driver's Licence Fee:	<p>1 Year: \$ 54.00, 3 Years: \$130.00, 5 Years: \$174.00.</p> <p><u>Note:</u> From 14 May 2012, unrestricted licence holders whose licence expire on or after 1 July 2012, will have their licence renewal fees halved for drivers who have no relevant offences recorded on their NSW licence for five years prior to the date they renew their licence.</p> <p>Replacement fee: \$25.00. Replacement fee for learner licence is \$22.00 and all other licences \$25.00.</p>	<p>3 years: \$76.00, 10 years: \$260.40.</p>	<p><u>Queensland Driver's Licence</u> 1 Year: \$71.20, 2 Years: \$99.25, 3 Years: \$122.80, 4 Years: \$142.10, 5 Years: \$159.40, Replacement: \$68.25.</p> <p>Additional fee for grant of licence with licence code 'I' (alcohol ignition interlock): \$281.90.</p> <p>Application fee for –</p> <ul style="list-style-type: none"> • exemption from logbook requirements: \$38.70, • exemption from high-powered vehicle restriction: \$38.70, • exemption from late night driving restriction: \$38.70, • exemption from alcohol ignition interlock: \$37.40. <p>Application fee for release of information – about a person's Queensland driver licence: \$21.70, –about a person's traffic history: \$21.70.</p> <p>NOTE: The transition to a smartcard Queensland driver's licence commenced in</p>	<p>1 Year: \$41.80, 5 Years: \$132.00.</p>	<p>1 year: \$41.00, or multiply \$41.00 by number of years up to 10 years: \$410.00.</p> <p><u>Note:</u> In addition to the above fees an Administration Fee of \$17.00 applies.</p>	<p><u>Standard</u> 1 year: \$31.34, 2 years: \$50.97, 3 years: \$70.60, 4 years: \$90.23, 5 years: \$108.35.</p>	<p>1 year: \$31.00, 2 years: \$47.00, 5 years: \$94.00, 10 years: \$162.00.</p>	<p><u>Standard</u> 1 Year: \$50.60, 5 Years: \$171.60.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Driver's Licence Fees (continued):			late 2010. Both laminate and smartcards are recognised, but laminate licences are no longer issued.					
	Pensioner Concession card holders and certain Department of Veteran Affairs (DVA card holders are exempt from licence fees).		No concession applies to driver licensing in Queensland.		Concession fee: 1 year: \$20.50, or multiply \$20.50 by number of years up to 10 years: \$205.00. <u>Note:</u> In addition to the above fees an Administration Fee of \$17.00 applies.	<u>Pensioner</u> 1 year: \$20.77, 2 years: \$29.83, 3 years: \$40.40, 4 years: \$49.46, 5 years: \$57.01. Persons who are 65 years or older are exempt from the licence renewal fee but must pay a fee of \$10.20 for a drivers licence photo.	Pensioner card holders receive a full concession on licence fees.	Pensioner concession: Centrelink concession card holders, DVA pensioner concession card holders, and Repatriation health card (gold card) (issued by DVA) holders are provided a 100% concession on a driver licence renewal. Long term unemployed (more than 6 months holding a Centrelink health care card are provided a 50% concession on a 1 year driver licence renewal.
OTHER:								
Rider's Licence:	As above, or free if car or lorry licence is held.	As above, or free if car or lorry licence is held & vice versa.	As above. Only one type of licence issued.	As above.	As above for Driver Licence, or free if car or lorry licence is held.	As above.	As above.	As above. No additional fee payable if holder of licence for both Motor Cycle and Motor Vehicle.
Learners Permit:	Car: \$24.00 Cycle: \$24.00	Motor Car: \$23.10 (Valid for a period of 10 years). Motor Cycle: \$23.10 (Valid for a period of 15 months).	\$155.05 (valid for three years)	Light Vehicle: \$74.10 (Valid for 3 years). Heavy Combination Vehicles: \$169.70 (Includes application fee and 1 practical driving test). Multi Combination Class: \$39.80. (assessment conducted by approved service providers).	\$41.00 plus an administration fee of \$17.00 (issued for a period of 24 months).	L1 & L2: \$31.34, Motorcycle: \$31.34.	Cars: \$23.00 (24 months), Cycles: \$23.00 (24 months).	<u>Valid for two years (one year for motorcycle):</u> \$41.90 \$21.10 for m/cycle).
Licence Test Fee:	\$54.00 (Valid for 1 practical driving or riding test). <u>Driver Qualification Test</u> \$43.00.	<u>Motor Car Appointment Fee</u> \$17.40.	Practical driving test \$52.25 (Valid for 1 practical driving or riding test).	<u>Learner Knowledge Test (CTT)</u> \$18.90. Subsequent knowledge test: \$12.60.	<u>Written test</u> \$17.00. Plus an administration fee of \$17.00 (practical test by private	<u>Car and motorcycle test</u> \$39.26, <u>L2 Novice driver test</u> \$64.47,	<u>Driving Test</u> Theory test \$20.00. Vehicle on-road test	<u>Driving Test</u> \$98.30 (including GST) (Up to 60 minutes).

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Licence Test Fee (continued):	<u>Driver Knowledge Test</u> \$43.00.	<u>Learner Knowledge Test (Written)</u> \$22.60.	<u>Road Rules Test</u> \$22.30. <u>Hazard Perception Test</u> \$18.45.	\$74.10 (valid 3 years) - for application fee which includes Learner's permit plus 1 practical driving test. Subsequent practical tests: \$70.80 each. <u>Phase 2 Logbook</u> \$18.80. <u>Hazard Perception Test (HPT)</u> \$20.40. Subsequent HPT: \$13.60.	providers). Hazard Perception Test \$29.00.	<u>P1 Novice driver test</u> \$83.94, <u>Instructor's licence test</u> \$75.50.	\$90.20.	
	<u>Hazard Perception Test</u> \$43.00.	<u>Learner Driving Test (Practical)</u> \$41.90. <u>Hazard Perception Test</u> \$17.30. <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.		\$169.70 – heavy vehicle combinations- application fee which includes Learner's permit plus 1 practical driving test. Subsequent tests \$161.70.	<u>Motor Cycle courses</u> Level 1: \$351.00 (Learners Permit). Level 2: \$312.00 (Full Licence). <u>Note:</u> In addition to the above fees, an Administration Fee of \$17.00 applies.			
		<u>Heavy Vehicle</u> VicRoads no longer provides a heavy vehicle testing service. Accredited heavy vehicle providers offer heavy vehicle licence testing services, and usually offer tests with an accompanying training service on a commercial basis.			<u>Lifetime Support Scheme Levy</u> Levy introduced from 2014-15 to fund the Lifetime Support Scheme. Based on CTP insurance premium class. Metro passenger vehicles: \$110.00. Goods carrying (light): \$130.00. Motorcycles (250-660mL): \$68.00.			

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>Surcharge/Levy on Motor Vehicle Third Party Vehicle Insurance:</p>	<p>The Medical Care and Injury Services (MCIS) levy is calculated as a percentage of the insurance premium as per the rates below. It varies according to vehicle class and geographic zone. Rates as effective from 1 February 2015.</p> <p>Motor cars Sydney metro - 26.15% Outer metro - 29.86% Newcastle/Central Coast - 31.76% Wollongong - 29.35% Country - 32.49%.</p> <p>Motor cycle (226-725cc) Sydney metro - 43.02% Outer metro - 46.44% Newcastle/Central Coast - 47.19% Wollongong - 47.36% Country - 46.37%.</p> <p>Light goods carrying vehicle (up to 4.5t GVM) Sydney metro - 32.98% Outer metro - 33.00% Newcastle/Central Coast - 32.16% Wollongong - 30.67% Country - 34.72%.</p>	<p>10% stamp duty on insurance premium.</p>	<p>10 cents Stamp duty per policy. For a 12 month premium the total levies and fees excluding stamp duty range from \$15.40 - \$69.40 depending on the class. This includes an administration fee of \$7.50.</p>	<p>10% stamp duty on insurance premium. A no-fault catastrophic injury compulsory third party (CTP) insurance scheme is to commence from 1 July 2016 to provide care and support to all people catastrophically injured in motor vehicle accidents in Western Australia. To fund the scheme, from 1 July 2016 motor vehicle owners will be charged a maximum of \$99 per annum (inclusive of GST and insurance duty) when their vehicle registration is renewed. The charge will be in addition to the existing CTP scheme premium.</p>	<p>Yearly policy: \$60.00, 9 monthly policy: \$45.00, 6 monthly policy: \$30.00, 3 month policy: \$15.00.</p> <p>No charge for historic vehicles and some concession card holders.</p> <p>11% stamp duty on insurance premium.</p>	<p>A premium duty levy of \$20.00 applies to all transactions involving compulsory third party insurance (including periodic transactions).</p>	<p>Nil.</p>	<p>Road Safety Contribution payable to the ACT Road Safety Fund - \$2.50</p> <p>CTPI Regulator Levy.- \$1.00</p> <p>The Lifetime Care and Support (Catastrophic Injuries) Levy \$34.00 for a 12 month CTP policy. \$17.00 for a 6 month CTP policy. \$8.50 for a 3 month CTP policy.</p>

Appendix A: National Transport Commission Rates

Effective 1 July 2014

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

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

Number of Truck axles	Gross Vehicle Mass (GVM) up to:	Configuration Code	Annual Charge
2	12.0t	1R2	\$566
3	16.5t	1R3	\$896
4+	20.0t	1R4	\$793

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

Number of Truck axles	Gross Vehicle Mass (GVM) over:	Configuration Code	Annual Charge
2	12.0t	2R2	\$896
3	16.5t	2R3	\$1,067
4+	20.0t	2R4	\$1,067

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

Number of Truck axles	Configuration Code	Annual Charge
2	SR2	\$896
3	SR3	\$1,067
4+	SR4	\$1,937

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

Number of Truck axles	Configuration Code	Annual Charge
2	MR2	\$7,085
3	MR3	\$7,085
4+	MR4	\$7,653

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

Number of Truck axles	Configuration Code	Annual Charge
2	LR2	\$9,778
3	LR3	\$9,778
4+	LR4	\$9,778

Prime Mover Configurations

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

Number of Mover axles	Configuration Code	Annual Charge
2	SP2	\$1,216
3	SP3	\$4,956
4+	SP4	\$5,254

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

Number of Mover axles	Configuration Code	Annual Charge
2	MC2	\$9,878
3	MC3	\$9,878
4	MC4	\$10,866
5+	MC5	\$10,866

Trailers

- **Pig Trailer**

Number of axles	Configuration Code	Annual Charge
1	TP1	\$574
2	TP2	\$1,148
3	TP3	\$1,722
4	TP4	\$2,296
5	TP5	\$2,870
6	TP6	\$3,444
7	TP7	\$4,018
8	TP8	\$4,592
9+	TP9	\$5,166

- **Dog Trailer**

Number of axles	Configuration Code	Annual Charge
1 at front and 1 in rear	TD11	\$1,148
1 at front and 2 in rear	TD12	\$1,722
1 at front and 3 in rear	TD13	\$2,296
2 at front and 2 in rear	TD22	\$2,296
2 at front and 3 in rear	TD23	\$2,870
3 at front and 3 in rear	TD33	\$3,444
3 at front and 4 in rear	TD34	\$4,018
4 at front and 4 in rear	TD44	\$4,592
4 at front and 5 in rear	TD45	\$5,166

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

Number of axles	Configuration Code	Annual Charge
1	TS1	\$574
2	TS2	\$1,148
3	TS3	\$1,722
4	TS4	\$2,296
5	TS5	\$2,870
6	TS6	\$3,444
7	TS7	\$4,018
8	TS8	\$4,592
9+	TS9	\$5,166

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

Number of axles	Configuration Code	Annual Charge
1	TL1	\$574
2	TL2	\$2,194
3	TL3	\$3,450
4	TL4	\$4,600
5	TL5	\$5,750
6	TL6	\$6,900
7	TL7	\$8,050
8	TL8	\$9,200
9+	TL9	\$10,350

• **Converter Dolly**

Number of axles	Configuration Code	Annual Charge
1	TY1	\$574
2	TY2	\$1,148
3	TY3	\$1,722
4	TY4	\$2,296
5	TY5	\$2,870
6	TY6	\$3,444
7	TY7	\$4,018
8	TY8	\$4,592
9+	TY9	\$5,166

Bus Configurations

• **Bus (Type 1 and 2)**

Number of axles	GVM	Configuration Code	Annual Charge
2 (Type 1)	Up to 12.0t	1B2	\$510
2 (Type 2)	Over 12.0t	2B2	\$510
3+ (Type 2)	Over 4.5t	2B3	\$2,537

• **Articulated Bus**

Number of axles	Configuration Code	Annual Charge
3+	AB3	\$510

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

Number of axles	Configuration Code	Annual Charge
Any (Type P - Plant)	PSV	No charge
Any (Type T - Truck)	TSV	\$305
1 (Type O - Overmass)	OSV1	\$381
2 (Type O - Overmass)	OSV2	\$381
3 (Type O - Overmass)	OSV3	\$762
4 (Type O - Overmass)	OSV4	\$1,143
5-12 (Type O - Overmass)	OSV5-12	\$381 + (\$381 x Number of axles greater than 2)