



Treasury

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Research and Information Paper

## Interstate Comparison of Taxes 2016-17

## Preface:

This Research and Information Paper, the Interstate Comparison of Taxes, is produced annually by 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 as at 31 October 2016 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
- Best endeavours have been taken in the preparation of this document. However, NSW Treasury takes no responsibility for any errors in the information provided.

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

Michael Pratt AM  
Secretary  
NSW Treasury  
December 2017

Treasury Ref: TRP 17-01

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### Note

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[www.treasury.nsw.gov.au](http://www.treasury.nsw.gov.au)

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## Recent Major Tax Initiatives

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The following is a summary of taxation changes and announcements by States and Territories up to October 2016:

### New South Wales

#### Foreign investor transfer duty surcharge

A 4.0 per cent stamp duty surcharge on the purchase of residential real estate by foreign purchasers commenced on 21 June 2016. Furthermore, foreign investors will no longer be entitled to the 12 month deferral for the payment of stamp duty for off-the-plan purchases of residential property.

#### Foreign investor land tax surcharge

A 0.75 per cent land tax surcharge on residential real estate owned by foreign persons will commence in the 2017 land tax year. Furthermore, foreign persons will not be provided with a tax-free threshold for the land tax surcharge.

#### Emergency Services Property Levy

The 2016-17 Budget included the abolition of the insurance-based Emergency Services Levy (ESL) and introduction of the Emergency Services Property Levy (ESPL) from 1 July 2017, which was later named the Fire and Emergency Services Levy (FESL). However, on 30 May 2017, the Government announced the decision to defer the introduction of the FESL.

#### Levy on point to point transport services

To help fund the \$250 million industry adjustment package for taxi and hire car licence plate owners that was established as part of a reform package that legalised ride-sharing, a \$1 levy on all point-to-point transport trips paid by the taxi or booking company, for up to five years commencing in 2016-17.

#### Stamp duty

From 1 July 2016 the NSW Government abolished mortgage duty, share transfer duty and non-real transfer duty. Abolition of these taxes completed NSW obligations to repeal taxes set out in the 2008 Intergovernmental Agreement on Federal Financial Relations.

#### Wagering tax parity

From 1 July 2015 NSW wagering tax rates will be progressively reduced to achieve racing tax parity with Victoria by 2020-21.

#### BlueScope Steel payroll tax deferral

The NSW Government is providing payroll tax relief to BlueScope Steel to help secure its Port Kembla operations and to support the local steel industry and its workers. From 1 January 2016, BlueScope Steel was provided with a structured deferral of payroll tax, of up to \$60.0 million over three years through a defined payment schedule.

For the period 1 January 2016 to 31 December 2018, the payroll tax deferral will be:

- 1 January 2016: deferral of up to \$25.0 million
- 1 January 2017: deferral of up to \$20.0 million
- 1 January 2018: deferral of up to \$15.0 million.

## Victoria

### Payroll tax-free threshold increases

From 1 July 2016, the tax-free threshold for payroll tax is \$575,000 (increased from \$550,000). The threshold will further increase to \$600,000 from 1 July 2017, \$625,000 from 1 July 2018 and \$650,000 from 1 July 2019.

### Payroll tax exemption for employers of displaced apprentices and trainees

From 1 July 2016, any wages paid by an employer to an apprentice or trainee who has been displaced during their apprenticeship/traineeship by another employer on or after 1 July 2016 will be exempt from payroll tax, for the remainder of the apprenticeship/traineeship.

### Fire services property levy

From 1 July 2013, the Victorian Government introduced a 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 2016-17, a fixed charge of \$105 will apply to residential property, and a fixed charge of \$213 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. In 2016-17, the variable rate fell for residential properties. For metropolitan Melbourne the rate fell from 8.6 cents (per \$1000 capital improved value) to 5.9 cents, while the CFA area fell from 14.4 cents to 12.8 cents. The FSPL variable rate for primary production properties also decreased. All rates are published at [www.firelevy.vic.gov.au](http://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 from the 2016 land tax year 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 the surcharge in addition to any other land tax payable.

The surcharge will increase from 0.5 per cent to 1.5 per cent of the absentee landowner's land value from the 2017 land tax year.

### Land tax exemption for primary production land in urban zones

To receive the land tax exemption for primary production land in urban zones, certain ownership requirements must be fulfilled. The exemption for primary production land in an urban zone will be extended to land owned by certain family superannuation trusts.

### Land transfer duty surcharge on foreign buyers of residential properties

In 2015 the Victorian Government introduced a land transfer duty surcharge of 3 per cent on foreign buyers of residential properties to ensure they contribute their fair share to government services and infrastructure, which supports growth in property prices.

For contracts from 1 July 2016, the surcharge for foreign buyers of residential property has been increased to 7 per cent (from 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.

Further, the definition of residential property has been clarified to exclude commercial residential premises (as defined by the GST Act), retirement villages, residential care facilities and supported residential accommodation.

### Queensland

#### Payroll tax

##### *Rebate on the wages of apprentices and trainees*

For the 2016-17 financial year, the 25 per cent payroll tax rebate on wages paid to apprentices and trainees has been increased to 50 per cent. The rebate is applied at the current payroll tax rate of 4.75% and reduces the payroll tax otherwise payable on an employer's taxable wages in an eligible period. The rebate is in addition to the exemption for wages paid to apprentices and trainees.

#### Duties

##### *Family Farm Transfer Duty Concession*

The existing transfer duty concession for interfamilial transfers of family primary production businesses was amended by removing the requirement that the transfer be by way of gift. The concession will now also apply when consideration is paid for the transfer. The amendments commenced on 1 July 2016.

##### *Additional Foreign Acquirer Duty*

A 3 per cent additional foreign acquirer duty was introduced and will impose an additional amount of transfer duty, landholder duty or corporate trustee duty calculated on the dutiable value of the transaction (to the extent of the foreign acquirer's interest), where a foreign person acquires certain residential land in Queensland either directly or indirectly. This measure will apply from 1 October 2016.

#### Queensland First Home Owners' Grant

A 12-month boost to the Queensland First Home Owners' Grant was introduced. The grant was increased from \$15,000 to \$20,000, and is available for contracts signed between 1 July 2016 and 30 June 2017 for new houses, units or townhouses valued at less than \$750,000.

### Western Australia

#### Payroll tax

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

#### 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 Associations Incorporation Act.

#### Casino tax

From 24 December 2015, the rate of casino tax on electronic gaming increased to 12.42%.

##### *Perth parking levy*

From 1 July 2016, the Perth Parking Levy was increased by \$10 (or 1%) per bay for short stay public and on street bays, by \$26.60 (or 2.5%) for long stay public bays and by \$38.30 (or 3.5%) for tenant bays across all Perth Parking Management Area parking bays.

#### Landfill levy

From 1 July 2016, the landfill levy rate was increased from \$55 per tonne to \$60 per tonne for putrescible waste, and from \$40 per tonne to \$50 per tonne for inert waste. Further increases to the landfill levy rate are scheduled each year until 2019-20.

## Motor vehicle registration fees

From 1 July 2017, the 100% motor vehicle licence fee concession available to Australian Defence Force, Commonwealth Government and local authority vehicles will be removed.

A no-fault catastrophic injury compulsory third party (CTP) insurance scheme commenced 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 is in addition to the existing CTP scheme's premium.

## South Australia

### Conveyance Duty

#### *Non-residential real property*

Stamp duty on non-residential real property transfers are being phased out starting from 1 July 2016. Duty rates were to be reduced by a third from 1 July 2016, a further third from 1 July 2017, before being completely abolished from 1 July 2018. As part of the 2015-16 Mid-Year Budget Review, the first reduction of one-third of stamp duty on transfers of non-residential real property was brought forward from 1 July 2016 to 7 December 2015. The remaining two-third reduction and the full non-residential real stamp duty abolition are still scheduled for 1 July 2017 and 1 July 2018 respectively. 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.

#### *Off-the-plan concession (extension and expansion)*

The previous stamp duty concession for purchases of off-the-plan apartments that was due to expire on 30 June 2016 was extended for a further 12 months until 30 June 2017. The eligibility area was also expanded from the inner-metropolitan area, to the whole of the state for eligible contracts entered into between 20 June 2016 and 30 June 2017.

### Payroll tax concession for small businesses (extension)

The small business payroll tax rebate introduced in the 2013-14 Budget will be extended an additional four years to 2019-2020.

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' taxable payrolls, up to the 2018-19 financial year. 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.

**Table: Payroll tax rate reduction**

Annual payroll <sup>^</sup>		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

<sup>^</sup> Australian taxable payrolls.

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



### **Job Accelerator Grant Scheme**

As part of the 2016-17 budget, a Job Accelerator Grant Scheme was established to encourage South Australian businesses to employ additional full-time, part-time and casual employees, and maintain them for at least 12 months.

A Job Accelerator Grant of up to \$10 000 (\$5000 each year for two years) per new full-time equivalent (FTE) job created is available for businesses liable for payroll tax in South Australia with total Australian wages of \$5 million or less.

A Job Accelerator Grant for Small Business & Start-ups of up to \$4000 (\$2000 each year for two years) per new job created is available for most businesses that are not liable for payroll tax.

### **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.

### **Land tax exemptions**

#### *Principle place of residence (expansion)*

The Land Tax Act 1936 will be amended to allow a principle place of residence (PPR) land tax exemption to continue to be claimed for up to two land tax years where the residence is unoccupied while being substantially renovated or rebuilt.

Individuals will still only be able to claim one PPR exemption. In instances where an owner ceases to occupy the PPR and moves into another property they own during the renovations, the owner can elect which property receives the exemption.

Relief will also be available when a person buys a new property, whether vacant land or other unoccupied property, with the intention to build a PPR, but does not currently receive the PPR exemption.

#### *Sporting and racing clubs (expansion)*

The land tax exemption for sporting and racing associations will be expanded to include all non-residential and non-vacant land owned by an association. Previously, land owned by sporting and racing associations, but not used for sporting or racing purposes, was not eligible for an exemption.

The exemption will apply to land held from 30 June 2016. Sporting and racing clubs will also be eligible for ex-gratia relief for 2015-16 land tax liabilities.

### **Natural Resource Management levy**

The 2015-16 budget initiative to apply the Natural Resource Management water (NRM) levy to co-produced water extracted by the gas and petroleum industry in the Far North Prescribed Wells Area has been amended. The Minister for Mineral Resources and Energy, as holder of the licenses, will pay the levy to the South Australian Arid Lands NRM Board, but will not seek to recover this contribution from industry licensees.

### **Place of consumption wagering tax**

It has been announced that a wagering tax of 15 per cent on net wagering revenue received from persons located in South Australia, by all Australian wagering operators, will be introduced from 1 July 2017.

This includes, but is not limited to, bets on horses, harness and greyhound racing, bets on sports (such as AFL, cricket and soccer), as well as other contingencies (such as bets on the winner of the Academy Awards).

A tax-free threshold of \$150,000 net wagering revenue per year will apply for all operators.

An amount of \$500,000 per annum from the revenue raised under this wagering tax will be provided to the Gamblers Rehabilitation Fund.

### Tasmania

#### Home purchase assistance

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.

From 1 January 2015 to 30 June 2017, approved applicants will be eligible for a total of \$20,000 in first home owner assistance; this will reduce to \$10,000 from 1 July 2017 ongoing. The Government is making additional payments of \$10,000 by way of grant deeds for eligible transactions commencing between 1 January 2016 and 30 June 2016, where those transactions would have previously been entitled to \$10,000 only. The grant deeds impose the same conditions faced by other applicants.

### Northern Territory

#### First Home Owner Assistance

From 24 May 2016, first home buyers of established homes are eligible for the First Home Owner Discount.

For established homes purchased on or after 24 May 2016 until 1 September, the First Home Owner Discount is a reduction of 50 per cent of the stamp duty otherwise payable on the conveyance, up to a maximum discount of \$10 000.

From 1 September 2016, the First Home Owner Discount increased from \$10 000 to \$23 928.60 for established homes valued at \$650 000 or less. This equates to a full stamp duty concession on the initial \$500 000 value of the home.

For established homes valued at more than \$650 000, the \$10 000 First Home Owner Discount continues to be available until 31 December 2016.

From 1 October 2016, grants of up to \$10 000 will also be available to first home buyers of established homes to assist in undertaking renovation projects. First home buyers of new homes will also be eligible for grants of up to \$2000 for the purchase of household goods from local suppliers.

#### Gambling Tax

From 1 July 2016 a new Betting Exchange Licence is available, with an annual licence fee of 200 000 revenue units.

A Licenced Betting Exchange operator will be subject to a tax liability of 10% of gross monthly profit. The tax is capped at 500 000 revenue units per year.

### Australian Capital Territory

#### General Rates

Rating factors that apply in 2016-17 are as follows:

- Residential Fixed Charge of \$765 (increased from \$730 in 2015-16);
- Commercial Fixed Charge of \$2,235 (increased from \$2,130 in 2015-16);
- Rural Fixed Charge of \$150 (unchanged from 2015-16);
- Rural Rating Factor of 0.1468 per cent (unchanged from 2015-16); and

The marginal rating factors for residential and commercial properties are as follows:

**Table: General Rates Marginal Rates – Residential**

<b>Threshold</b>	<b>Marginal Rates</b>
0 to \$150,000	0.2746%
\$150,001 to \$300,000	0.3900%
\$300,001 to \$450,000	0.4800%
\$450,001 to \$600,000	0.5400%
<b>\$600,001 and over</b>	<b>0.5750%</b>

**Table: General Rates Marginal Rates – Commercial**

<b>Threshold</b>	<b>Marginal Rates</b>
0 to \$150,000	2.8000%
\$150,001 to \$275,000	3.3000%
\$275,001 to \$600,000	4.6600%
<b>\$600,001 and over</b>	<b>4.7700%</b>

There are new, additional marginal rating factors for both residential and commercial land for Average Unimproved Values over \$600,000.

### **Upfront Payment Discount**

- The discount rate applies to the property owners who pay their Rates and Fire and Emergency Service Levy assessment in full by the first due date of the year.
- As part of the 2016-17 Budget, from 1 July 2016 the discount rate was reduced to 2 per cent per annum from 3 per cent per annum the previous financial year.

### **Canberra Airport**

The *Rates Amendment Act 2015* introduced a new rating regime for Canberra Airport.

### **Safer Families Levy**

As part of the 2016-17 Budget, the ACT Government introduced a Safer Families Levy to fund important initiatives in the ACT to address family violence. From 1 July 2016, a dedicated \$30 Safer Families Levy applied to all residential and rural properties.

### **Rates (Pensioner Rebate) Amendment Act 2016**

Effective 18 August 2016, this Act implemented two initiatives from the 2016-17 Budget to freeze rate rebates for some pensioners.

## Conveyance Duty

From 8 June 2016, new conveyance duty rates apply. The highest threshold remains at \$1.455 million and the flat rate applied reduces from 5.25 per cent to 5.09 per cent. The new rates reflect the commitment to abolish conveyance duty over a 20-year period.

**Table: conveyance rates from 8 June 2016**

Value of Property	Duty Payable - transaction dates from 8 June 2016
up to \$200,000	\$20 or \$1.48 per \$100 or part thereof, whichever is greater
\$200,001 to \$300,000	\$2,960 plus \$2.50 per \$100 or part thereof by which the value exceeds \$200,000
\$300,001 to \$500,000	\$5,460 plus \$4.00 per \$100 or part thereof by which the value exceeds \$300,000
\$500,001 to \$750,000	\$13,460 plus \$5.00 per \$100 or part thereof by which the value exceeds \$500,000
\$750,001 to \$1,000,000	\$25,960 plus \$6.50 per \$100 or part thereof by which the value exceeds \$750,000
\$1,000,001 to \$1,454,999	\$42,210 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 \$5.09 per \$100 applied to the total transaction value

## Insurance Duty

Duty on general and life insurance was fully abolished on 1 July 2016 as part of the ACT's taxation reform measures.

For premiums paid on or after 1 July 2016, the rate of duty is nil.

## Pensioner Duty Concession Scheme (PDCS)

The PDCS is continuing from 8 June 2016 with updated thresholds and rates. The PDCS has been extended for a further two years as part of the 2016-17 Budget, and is now due to cease on 30 June 2018.

## Over 60s Home Bonus Scheme (Over 60s scheme)

The Over 60s scheme was announced as part of the 2014-15 Budget. When announced the scheme was to run for two years, over 2014-15 and 2015-16. As part of the 2016-17 Budget, the scheme was extended for six months, and will now cease on 31 December 2016.

## Disability Duty Concession Scheme (DDCS)

As part of the 2016-17 Budget, the ACT Government announced the DDCS. The DDCS provides a full exemption from conveyance duty for individuals who have a long-term and permanent disability, and who wish to purchase a home to be used as their principal place of residence. The DDCS commenced on 1 July 2016.

## Motor Vehicle Registration Fees

A 2% discount will be applied for the payment of a full 12 months registration for a light vehicle. With effect from 1 July 2015 the surcharge for people who register their vehicle for less than 12 months has been decreased from \$15 to \$10.

## First Home Owners 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.

From 1 January 2017, the grant will be decreased from \$10,000 to \$7,000

### Other changes

#### *Revenue (Charitable Organisations) Legislation Amendment Act 2015*

This Act, effective 25 November 2015, amended the Duties Act 1999, Payroll Tax Act 2011, Rates Act 2004 and the Taxation Administration Act 1999. The amendments exclude four types of organisation from charitable tax exemptions in relation to rates, duty and payroll tax:

- political parties;
- industrial organisations;
- organisations that promote trade, industry or commerce; and
- professional organisations.

As a safeguard against the risk of inadvertently excluding a more traditional charity, the Commissioner is able to make a beneficial organisation determination (BOD) to re-grant tax-exempt status to some organisations. To do so the Commissioner must be satisfied that the organisation has a predominantly charitable purpose, and that its excluded objects or activities are not significant to its overall purpose.

The Act also limits the scope of reassessments and refunds for excluded organisations that have not received a BOD to reinforce its revenue protection purpose.

#### *Revenue Legislation Amendment Act 2015*

Effective 25 November 2015, this Act simplified and clarified processes, reduced red tape, harmonised legislation with other jurisdictions and aligned legislation with the original policy intent.

Significant amendments included:

- introduction of a pro-rata concession for transfer of deceased estates not in complete conformity with a will under the *Duties Act 1999*;
- replacement of the 95 per cent duty relief on corporate reconstruction transactions with a full exemption;
- amendment of the definition of “new home” in the *First Home Owner Grant Act 2000* to exclude homes previously occupied on a short-term or intermittent basis (such as serviced apartments);
- removing impediments that prevented taxpayers from objecting to interest imposed on rates or land tax;
- amending the owner-driver exemption under the *Payroll Tax Act 2011* to address the *Smith's Snackfood Company Ltd v Chief Commissioner of State Revenue (NSW)* case; and
- consolidating the sale of land in arrears process for unpaid rates and land tax into the *Taxation Administration Act 1999* — requiring the Commissioner for ACT Revenue to issue public notice of proposed sales, and decreasing the waiting period for a court order to sell property from one year to 90 days.

### *Revenue Legislation Amendment Act 2016*

Effective 1 September 2016, this Act improved the Territory's revenue collection administration. Significant amendments included:

- changes to the *Rates Act 2004* to make the timing of annual unimproved value determinations easier to understand, and to remove ambiguous terminology;
- clarifying the application process for division 5.2 of the *Rates Act 2004* where a parcel of land will be subject to mixed residential and commercial development;
- allowing the Commissioner to appoint "authorised valuers" under the *Taxation Administration Act 1999* with dedicated powers of entry and inspection and to align with the independent powers of government valuers in other jurisdictions; and
- removal of obsolete provisions of the *Duties Act 1999* concerning recognised stock exchanges and declared affordable house and land packages.

# Tax schedules

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Payroll Tax:</b>								
<b>Basic Flat Rate:</b>	5.45%	4.85%	4.75%	5.50%	4.95%	6.10%	5.50%	6.85%
<b>Method of calculation of Tax:</b>	Single marginal rate.	Single marginal rate.	Deduction System.	Deduction System	Single marginal rate.	Single marginal rate.	Deduction System.	Single marginal rate.
<b>Tax Scale and Small Business Concession:</b>	First \$750,000 exempt.	First \$575,000 exempt.  (The tax free threshold will increase to \$600,000 in 2017-18; \$625,000 in 2018-19; and \$650,000 in 2019-20).	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 \$850,000 exempt. For payrolls \$850,000 up to \$7,500,000, deduction of \$850,000 reducing by \$1.00 for every \$7.82 payroll exceeds \$850,000 No deduction for payrolls of \$7,500,000 or more.	First \$600,000 exempt.	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 \$1,850,000 exempt (up to 30 June 2016).  From 1 July 2016, first \$2,000,000 exempt.
Employer payments included in the tax base	Employer superannuation contributions. Employment termination payments. Grossed up value of fringe benefits. Termination payments to non-executive directors. Share plans and share options. Various exemptions apply.	Employer superannuation contributions. Eligible termination payments. Grossed up value of fringe benefits.  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. Eligible termination payments. Eligible leave payments. Bonuses. Commissions. Shares and options. Allowances. Eligible employee benefits. Death benefit employment termination payments. Part of such payments may be income tax free in the hands of the recipient and this income tax exempt part is exempt from payroll tax.  <u>Not included:</u> Apprentices / trainees wages performing services as an apprentice/trainee. Not for profit and government wages.	Employer superannuation contributions. Eligible termination payments. Grossed up value of fringe benefits. Various exemptions apply, primarily for charitable and religious institutions, government departments and public hospitals and schools.	Employer superannuation contributions. Eligible termination payments. Grossed up value of fringe benefits. From 2013-14, a payroll tax rebate was introduced for employers with taxable payrolls less than or equal to \$1.2 million. This small business payroll tax rebate was then extended for a further four years to 2019-20. The rebate is determined by applying concessional tax rates to eligible employers' 2012-13 to 2018-19 taxable payrolls respectively. Eligible employers will receive the concession following finalisation of the relevant annual payroll tax reconciliation process.	Employer superannuation contribution. Eligible termination payments Grossed-up value of fringe benefits. Wages are exempt if they are paid or payable by any of the following: Religious institution; a public benevolent institution (but not including an instrumentality of the State); a non-profit organisation having as its sole or dominant purpose a charitable, benevolent, philanthropic or patriotic purpose; 14 weeks of eligible maternity or adoption leave payments; in respect of wages in any period when an employee was taking part in bushfire-fighting activities as a volunteer member of a fire brigade; or wages in respect of any period when he or she was	Employer superannuation contribution. Eligible termination payments. Grossed up value (type 2 grossed-up rate) of fringe benefits.	Employer superannuation contributions. Eligible termination payments. Grossed up (Type 2 factor) value of fringe benefits. Employer contributions to employee share schemes if the corporation is registered in the ACT or the share or option is made in relation to services performed wholly in the ACT.  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.



Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Payroll tax (continued):			50% rebate on wages paid to apprentices and trainees. The rebate is applied at the current payroll tax rate of 4.75% and reduces the payroll tax otherwise payable on an employer's taxable wages in an eligible period. The rebate is in addition to the exemption for wages paid to apprentices and trainees.		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%.	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.		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.
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). The June return payable in July includes an annual adjustment.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	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:**

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>  <b>\$0-\$14,000:</b> 1.25% (min \$2.00),  <b>\$14,001-\$30,000:</b> \$175+1.50%,  <b>\$30,001-\$80,000:</b> \$415+1.75%,  <b>\$80,001-\$300,000:</b> \$1,290+3.50%,  <b>\$300,001-\$1,000,000:</b> \$8,990+4.50%,  <b>Over \$1,000,000:</b> \$40,490+<u>5.50%</u>.</p> <p><u>For Residential Property</u>                      The general duty rate schedule applies except for properties valued above <b>\$3,000,000</b> where a premium rate of duty of:</p>	<p><u>General duty rates</u>  <b>\$0-\$25,000:</b> 1.40%,  <b>\$25,001-\$130,000:</b> \$350+2.40%,  <b>\$130,001-\$960,000:</b> \$2,870+6.00%,  <b>Over \$960,000:</b> <u>5.50%</u> of total value.</p> <p><u>Duty rates for principal place of residence purchases</u>  <b>\$0-\$25,000:</b> 1.40%,  <b>\$25,001-\$130,000:</b> \$350+2.40%,  <b>\$130,001-\$440,000:</b> \$2,870+5.00%,  <b>\$440,001-\$550,000:</b> \$18,370+6.00%,</p>	<p><u>General duty rates</u>  <b>\$0-\$5,000:</b> Nil  <b>\$5,000.01-\$75,000:</b> 1.50%  <b>\$75,000.01-\$540,000:</b> \$1,050+3.50%  <b>\$540,000.01-\$1,000,000:</b> \$17,325+4.50%  <b>Over \$1,000,000:</b> <b>\$38,025+<u>5.75%</u></b></p> <p><u>Additional foreign acquirer duty</u>                      Additional 3% of the dutiable value of the relevant transaction (in relation to interest of foreign acquirer) where</p>	<p><u>General duty rates</u>  <b>\$0-\$80,000:</b> 1.90%,  <b>\$80,001-\$100,000:</b> \$1,520+2.85%,  <b>\$100,001-\$250,000:</b> \$2,090+3.80%,  <b>\$250,001-\$500,000:</b> \$7,790+4.75%,  <b>Over \$500,000:</b> \$19,665+<u>5.15%</u>.</p> <p><u>Duty rates for residential property</u>  <b>\$0 - \$120,000:</b> 1.90%,  <b>\$120,001 - \$150,000:</b> \$2,280+2.85%,  <b>\$150,001 - \$360,000:</b> \$3,135+3.80%,</p>	<p><b>\$0-\$12,000:</b> 1.00%,  <b>\$12,001-\$30,000:</b> \$120+2.00%,  <b>\$30,001-\$50,000:</b> \$480+3.00%,  <b>\$50,001-\$100,000:</b> \$1,080+3.50%,  <b>\$100,001-\$200,000:</b> \$2,830+4.00%,  <b>\$200,001-\$250,000:</b> \$6,830+4.25%,  <b>\$250,001-\$300,000:</b> \$8,955+4.75%,  <b>\$300,001-\$500,000:</b> \$11,330+5.00%,  <b>Over \$500,000:</b> \$21,330+<u>5.50%</u>.</p>	<p><b>\$0-\$3,000:</b> \$50,  <b>\$3,001-\$25,000:</b> \$50+1.75%,  <b>\$25,001-\$75,000:</b> \$435+2.25%,  <b>\$75,001-\$200,000:</b> \$1,560+3.50%,  <b>\$200,001-\$375,000:</b> \$5,935+4.00%,  <b>\$375,001-\$725,000:</b> \$12,935+4.25%,  <b>Over \$725,000:</b> \$27,810+<u>4.50%</u>.</p>	<p><b>\$0-\$525,000:</b>                      Duty calculated by the formula:  <math>D = (0.06571441V^2) + 15V</math>                      Where                      D = duty payable in \$                      V = 1/1000 dutiable value  <b>\$525,000 - under \$3,000,000:</b> <u>4.95%</u> of dutiable value.  <b>\$3,000,000 and over:</b> <u>5.45%</u> of dutiable value.</p>	<p><b>From 8 June 2016</b>  <b>\$0 to \$200,000:</b> \$20.00 or \$1.48 per \$100 whichever is greater.  <b>\$200,001 to \$300,000:</b> \$2,960 plus \$2.50 per \$100 or part thereof.  <b>\$300,001 to \$500,000:</b> \$5,460 plus \$4.00 per \$100 or part thereof.  <b>\$500,001 to \$750,000:</b> \$13,460 plus \$5.00 per \$100 or part thereof.  <b>\$750,001 to \$1,000,000:</b> \$25,960 plus \$6.50 per \$100 or part thereof.  <b>\$1,000,001 to \$1,454,999:</b> \$42,210 plus \$7.00 per \$100 or part thereof.</p>
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NSW Treasury

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Transfer duty(continued):	\$150,490+ <u>7.00%</u> applies.  <u>Foreign purchases of residential properties:</u> Surcharge of 4% of the value of residential property purchased by a foreign person.	<b>\$550,001-\$960,000:</b> \$28,070+6.00%, <b>Over \$960,000:</b> 5.50% of total value.  <u>Foreign purchases of residential properties:</u> 7% of the greater of market value and purchase price.	liability arises on or after 1 Oct 2016.	<b>\$360,001 – \$725,000</b> \$11,115+4.75%, <b>Over \$725,000</b> \$28,453+ <u>5.15%</u> .				<b>\$1,455,000 and over:</b> A flat rate of \$5.09 per \$100 applied to the total transaction value.
<b>Non-Real Business Property:</b>	Abolished on 1 July 2016.	Nil.	Will be abolished when budget circumstances allow.	Will be abolished when budget circumstances allow.	Abolished on 18 June 2015.	Abolished on 1 July 2008.	Will be abolished when budget circumstances allow.	Abolished on 1 July 2006.
<b>Reference Period:</b>	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. From 21 June 2016 this concession is no longer available to foreign persons.	Payments are due within 30 days of execution of instrument.	Payments are generally due within 30 days of the date of assessment.	Documents to be lodged within 2 months of execution and payment required within 1 month of the issue of the assessment notice.	Payments due within 2 months of execution of instrument.	Payments due within 3 months after the liability to pay the duty arises.	Payments due within 60 days of instrument being executed, except for eligible conditional agreements where payment is due from the earliest of: (a) 60 days upon which all relevant conditions are satisfied; (b) 60 days from date conveyee has right to possession of property; (c) 60 days from a sub-sale; (d) date specified by written notice by the Commissioner; (e) (i) 24 months after execution for off-the-plan or subdivision agreement; or (ii) 12 months after agreement first executed.	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, 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.
<b>HOME PURCHASE ASSISTANCE:</b>								
<b>Home Purchase Assistance:</b>	<b>First Home – New Home (FHNH) Scheme</b> From 1 July 2012, no transfer duty is payable	First home buyers Stamp Duty Concession For contracts settled from 1 September 2014,	For <b>Homes (not first)</b> (Effective 1 July 2012) Concessional rate of 1% for values up to	The purchaser of a <b>principal place of residence</b> valued at less than \$100,000 is	<b>Off-the-plan apartment concession</b>	<b>First Home Builder Boost</b>	<b>First Home Owner Discount</b> For first home buyers who purchase	<b>First Home Owner Grant</b> From 1 September 2013 only available on the

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):	<p>by eligible first home owners on the purchase of:</p> <ul style="list-style-type: none"> <li>a <b>new home</b> (including off-the-plan purchases) valued up to \$550,000 (with the concession phasing out at \$650,000)</li> <li><b>vacant land</b> intended as the site of a new home valued up to \$350,000 (with the concession phasing out at \$450,000).</li> </ul> <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><b>First Home Owner Grant</b> The FHOG, \$10,000 from 1 January 2016, is available for the construction or purchase of a newly built home valued up to \$750,000 (land and building). The grant is available to Australian citizens and permanent residents and is subject to a 6 months principal place of residence requirement.</p> <p><b>New Home Grant</b> \$5,000 grant is available to non-first homebuyers for the purchase of a newly built dwelling valued up to \$650,000 or vacant land for homebuilding up to a value of \$450,000.</p>	<p>first home buyers purchasing a home worth up to \$600,000 will receive a 50% cut in stamp duty.</p> <p><b>Concession/Exemptions:</b> 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><b>Principal Place of Residence Concession:</b> 6% marginal tax rate 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><b>First Home Owner Grant</b> 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>\$350,000 plus scheduled transfer duty on the excess.</p> <p>From 1 July 2012 <b>For First Homes</b> In addition to the homes concession: Where the unencumbered value of home is \$504,999.99 or less: up to \$8,750 rebate. Where the unencumbered value of home is \$505,000-\$549,999.99 and consideration not less than the unencumbered value: \$7,875 rebate which reduces by \$875 for every \$5,000 above \$505,000. Where unencumbered value is \$550,000 or more: no additional concession beyond home concession.</p> <p><b>First Home Vacant Land</b> (Effective 1 August 2011) 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><b>Queensland First Home Owners' Grant</b> From 12 September 2012 a \$15,000 grant for the purchase of eligible new homes valued up to \$750,000. From 1 July 2016, an additional \$5,000 will be provided for a 12 month period, increasing the grant to \$20,000.</p>	<p>entitled to a concessionary rate of duty of 1.50%. The concessional rate phases out between \$100,000 and \$200,000. Concessional rates of duty apply to purchases of residential property, including principal places of residence, rental homes and other qualifying property.</p> <p><b>First Home buyers are exempt from transfer duty on the purchase of homes valued below \$430,000</b> 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><b>First Home Owner Grant</b> A \$10,000 grant is available for the purchase or construction of a new home. The grant is capped at a value of \$750,000 for homes below the 26<sup>th</sup> parallel or \$1,000,000 above the 26<sup>th</sup> parallel.</p>	<p>For contracts entered into from 1 July 2014 (to 30 June 2017), a partial stamp duty concession applies to the purchases of off-the-plan apartments. For contracts entered into between 20 June 2016 and 30 June 2017 (inclusive), the concession applies to purchases of off-the-plan apartments located anywhere in South Australia. For contracts entered into between 28 October 2013 and 19 June 2016, the concession applied to off-the-plan apartments located within the inner-metropolitan area.</p> <p>Purchases of apartments with market value over \$500,000 are eligible for a stamp duty concession of up to \$15,500. The level of concession varies depending on the value of the apartment and the stage of completion of the residential development.</p> <p><b>First Home Owner Grant</b> From 15 October 2012, the FHOG was increased to \$15,000 for purchases of eligible new homes.</p>	<p>From 1 January 2016, the FHOG payment is set at \$20,000 for eligible purchasers of new homes (for example a spec home), homes off the plan and owner/builder homes. The payment will revert to \$10,000 for transactions entered into from 1 July 2017</p>	<p>established homes on or after 24 May 2016 until 1 September 2016, the FHOD provides a reduction of 50 per cent of the stamp duty otherwise payable on the conveyance, up to a maximum discount of \$10 000. For purchases on or after 1 September 2016, the FHOD is increased to \$23 928.60 for established homes valued at \$650 000 or less. The discount equates to a stamp duty exemption on the initial \$500,000 value of the home. For established homes valued more than \$650,000 the \$10 000 FHOD continues to be available until 31 December 2016.</p> <p><b>Senior, Pensioner and Carer Concession</b> 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. In order to be eligible for the senior, pensioner and carer concession, at the date of the conveyance the value of the property must not exceed; \$750 000 for a home; and \$385 000 for vacant land.</p> <p><b>Principal Place of Residence Rebate</b></p>	<p>purchase of a new or substantially renovated property. A grant of \$12,500 per eligible application with a property cap of \$750,000. From 1 January 2016, the grant was decreased from \$12,500 to \$10,000. From 1 January 2017, the grant will be decreased from \$10,000 to \$7,000.</p> <p><b>Home Buyer Concession Scheme</b> Only available on new or substantially renovated properties (from 1 September 2012). <u>8 June 2016 – 31 December 2016:</u> \$20.00 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$455,000. Graduated concession where value of property falls between \$455,000 but less than \$585,000 – rate of duty is \$13.60 for each \$100 or part thereof by which value exceeds \$455,000.</p> <p><b>Vacant Land Buyers</b> \$20.00 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$272,200. Graduated concession where value of property falls between \$272,200 &amp; \$317,600 – rate of duty is \$13.55 for each \$100 or part</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):	<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>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.</p> <p>Where an applicant may be eligible for more than one stamp duty concession, the applicant will only be able to obtain the concession of the greatest value.</p> <p><b>First Home Owner Grant</b> 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.</p> <p>The first home owner grant for established homes ceased from 1 January 2015.</p> <p>From 1 October 2016, grants of up to \$10 000 will also be available to first home buyers of established homes to assist in undertaking renovation projects. First home buyers of new homes will also be eligible for grants of up to \$2000 for the purchase of household goods from local suppliers.</p>	<p>thereof by which value exceeds \$272,200.</p> <p><b>Income threshold</b> Total gross household income on new or renovated residential properties, or vacant land, is \$160,000 p.a.</p> <p>The threshold increases by \$3,330 p.a. for each dependent child to a maximum of \$176,650.</p> <p><b>Pensioner Duty Concession Scheme</b> The Scheme was due to expire on 30 June 2016, however, it has been extended for a further two years until 1 30 June 2016).</p> <p><u>8 June 2016 to 31 December 2016</u> <b>Home Buyers</b> \$20.00 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$660,000.</p> <p>Graduated concession where value of property falls between \$660,000 &amp; \$865,000 – rate of duty is \$16.30 for each \$100 or part thereof by which value exceeds \$660,000.</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 \$350,800.</p> <p>Graduated concession where value of property falls between \$350,800 &amp; \$391,700 – rate of duty is \$14.80 for each \$100 or part</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):								<p>thereof by which value, exceeds \$350,800.</p> <p><b>Over 60s Home Bonus Scheme</b> The Scheme was due to expire on 30 June 2016, however, it has been extended for a further six months until 31 December 2016).</p> <p>The duty payable and property thresholds (between 8 June 2016 and 31 December 2016) 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><b>Disability Duty Concession Scheme (DDCS)</b> As part of the 2016-17 Budget, the ACT Government announced the DDCS provides a full exemption from conveyance duty for individuals who have a long-term and permanent disability, and who wish to purchase a home to be used as their principal place of residence.</p> <p><b>Land Rent Scheme</b> 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%</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):								<p>and is only available to lessees who obtained a block before 1 October 2013.</p> <p><b><u>Income Threshold – Land Rent</u></b></p> <p>For 2015-16: Gross lessee income less than \$97,900 p.a. for all lessees on a pre-1 October 2013 lease. The threshold increases by \$3,330 p.a. for each dependent child to a maximum of \$114,550. 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><b><u>For 2016-17:</u></b> Gross lessee income less than \$98,800 p.a. for all lessees on a pre-1 October 2013 lease. The threshold increases by \$3,330 p.a. for each dependent child to a maximum of \$115,450. Household Income threshold for leases first granted on or after 1 October 2013 is the same as in 2015-16.</p> <p><b><u>Duty Deferral</u></b> 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</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance (continued):								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.
<b>LAND RICH / LANDHOLDER DUTY:</b>								
Applies to the acquisition of an interest in a company or trust with landholdings exceeding a specified value threshold, where that acquisition gives the acquirer an interest in the landholdings exceeding a specified proportion.	Threshold land value: \$2,000,000 unimproved land value. Acquisition threshold: 50% for a private company; 90% for a public company. Rate: the same as transfer duty, except for public companies which are charged at 10% of the transfer duty rate.	Threshold land value: \$1,000,000 unencumbered land value. Acquisition threshold: 20% for private unit trusts schemes, 50% for private 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.	Threshold land value: \$2,000,000 unencumbered land value. Land rich proportion: not applicable. Landholder duty will apply on acquisitions of: <ul style="list-style-type: none"> <li>50% or more of an unlisted company holding land in Queensland worth \$2m or more,</li> <li>90% or more of a listed company or listed unit trust holding land in Queensland worth \$2m or more.</li> </ul> Rate: the same as transfer duty except for acquisitions in listed entities which are generally subject to 10% of the standard transfer duty rates. <u>Additional foreign acquirer duty</u> Additional 3% of the dutiable value of the relevant acquisition (relating to the foreign acquirer and residential land) where liability arises on or after 1 Oct 2016.	Threshold land value: \$2,000,000 unimproved land value. Land rich proportion: Not applicable. Rate: general rate of transfer duty. Landholder duty applies on acquisitions of: <ul style="list-style-type: none"> <li>50% or more of an unlisted company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more,</li> <li>90% or more of a listed company or unit trust scheme holding land in Western Australia worth \$2,000,000 or more.</li> </ul>	Land rich model applied to 30 June 2011; Landholder model applies from 1 July 2011. Threshold land value: \$1,000,000 unencumbered land 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.	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. Rate: the same as transfer duty.	Threshold land value: unencumbered land value of \$500,000. Landholder model applies. Rate: the same as transfer duty. Applies to a 'relevant acquisition' which is: <ul style="list-style-type: none"> <li>an acquisition of a significant interest</li> <li>an acquisition that when aggregated with other interests constitutes a significant interest</li> <li>an acquisition of any further interest.</li> </ul> A significant interest in a listed corporation or listed unit trust scheme is: <ul style="list-style-type: none"> <li>for a merger vesting of shares – an entitlement to 50% or more of the corporation's or unit trust scheme's property</li> <li>otherwise – an entitlement to 90% or more of the corporation's or unit trust scheme's property.</li> </ul> A significant interest in all other corporations or unit trust schemes is: an entitlement to 50% or more of the corporation's or unit	A significant interest in a landholder (any land in the ACT - no threshold) – if entitled to property distribution of at least 50%. Landholding entitlements are private companies or private unit trust schemes. Land rich proportion not applicable. Rates: same as transfer duty rates.
Land Rich/Landholder Duty								

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
(continued):							trust scheme's property.	
<b>MOTOR VEHICLE REGISTRATION DUTY:</b>								
Based on the dutiable value of the vehicle being the greater of the consideration given or the market value of vehicle:	<p><u>Passenger Vehicles</u>  <b>\$0 – \$44,999:</b>                      \$3 for every \$100 (or part of \$100).  <b>\$45,000 and over:</b>                      \$1,350 plus \$5 for every \$100 (or part of \$100) over \$45,000.</p> <p><u>Heavy Vehicles (mass &gt;4.5 tonnes)</u></p> <p>\$3 per \$100, whatever the market value. Various exemptions apply.</p>	<p><u>New Passenger Cars*</u>  <b>\$0-\$64,132:</b>                      \$6.40 per \$200 (or part of \$200).  <b>Over \$64,132:</b>                      \$10.40 per \$200 (or part of \$200)</p> <p><u>Other New Vehicles</u>                      (Including Non Passenger)                      \$5.40 per \$200 (or part of \$200).</p> <p><u>Previously Registered Vehicles</u>                      \$8.40 per \$200 or part.</p> <p>* Threshold indexed in line with Commonwealth luxury car tax threshold.</p>	<p><b>1 to 4 cylinders or 2 rotors or steam vehicles:</b>                      \$3.00 for each \$100 (or each part of \$100.)  <b>5 or 6 cylinders or 3 rotors:</b>                      \$3.50 for each \$100 (or each part of \$100.)  <b>7 or more cylinders:</b>                      \$4.00 for each \$100 (or each part of \$100.)</p> <p><u>Hybrid/Electric:</u>                      \$2.00 for each \$100 (or each part of \$100.)</p> <p><u>Special vehicles (as defined e.g. forklifts, tractors, graders etc.)</u>                      Flat rate of \$25.00.</p>	<p><u>New and Used Heavy Vehicles:</u>                      3.00%.                      Max duty: \$12,000.</p> <p><u>Other Vehicles:</u>  <b>\$0-\$25,000:</b>                      2.75%.  <b>\$25,001-\$50,000:*</b>                      2.75%-6.50%.  <b>Over \$50,000:</b>                      6.50%.</p> <p>*A sliding rate scale applies for vehicles valued between \$25,000 and \$50,000.</p>	<p><b>Passenger Vehicles:</b>  <b>\$0-\$1,000:</b>                      \$1.00 per \$100 (min \$5) or part \$100.  <b>\$1,001-\$2,000:</b>                      \$10.00+\$2.00 per \$100 or part \$100 above \$1,000.  <b>\$2,001-\$3,000:</b>                      \$30.00+\$3.00 per \$100 or part \$100 above \$2,000.  <b>Over \$3,000:</b>                      \$60.00+\$4.00 per \$100 or part \$100 above \$3,000.</p> <p><b>Commercial Vehicles:</b>  <b>\$0-\$1,000:</b>                      \$1.00 per \$100 (min \$5.00) or part \$100.  <b>\$1,001-\$2,000:</b>                      \$10.00+\$2.00 per \$100 or part \$100 above \$1,000.  <b>Over \$2,000:</b>                      \$30.00+ \$3.00 per \$100 or part \$100 above \$2,000.</p>	<p><u>Passenger vehicles</u>  <b>Under \$600:</b>                      \$20.00.  <b>\$600-\$34,999:</b>                      \$3.00 per \$100  <b>\$35,000-\$40,000:</b>                      \$1,050+\$11.00 per \$100 (or part) in excess of \$35,000.  <b>Over \$40,000:</b>                      \$4.00 for each \$100 (or part of \$100 of the value of the vehicle.)</p> <p><u>Vehicles subject to manufacturers fleet discount</u>                      Minimum \$20.00 or \$3.50 per \$100 or part of \$100 of the value of the vehicle – whichever is the greater.</p> <p><u>Heavy Vehicles (mass &gt;4.5 tonnes)</u>  <b>Under \$2,000:</b>                      \$20.00.  <b>Over \$2,000:</b>                      \$1.00 per \$100 or part of the value of the vehicle.</p>	<p><u>All Vehicles:</u>                      \$3.00 per \$100 or part thereof.</p>	<p><b>Motor vehicles valued \$45,000 or less with a Green Vehicle Rating:</b>  <b>A-rated</b> - NIL,  <b>B-rated</b> - \$1.00 for each \$100, or part of \$100,  <b>C-rated and non-rated vehicle</b> - \$3.00 for each \$100, or part of \$100,  <b>D-rated</b> - \$4.00 for each \$100, or part of \$100.  <b>Motor vehicles valued over \$45,000:</b>  <b>A-rated</b> - NIL,  <b>B-rated</b> - \$450, plus \$2.00 for each \$100, or part of \$100 in excess of \$45,000,  <b>C-rated and non-rated vehicle</b>- \$1,350, plus \$5.00 for each \$100, or part of \$100,  <b>D-rated</b> - \$1,800, plus \$6.00 for each \$100, or part of \$100, in excess of \$45,000.</p> <p>Other miscellaneous motor vehicles-\$3.00 for each \$100 or part of \$100, of the dutiable value regardless if the dutiable value is more than \$45,000.</p> <p><b>Motorcycles (New and Demonstration)</b>                      1% or (\$1 for every \$100, or part of \$100, of the relevant amount).</p> <p>Duty on purchases and transfers of caravans and camper trailers exempt from 1 July 2010.</p>
<b>Reference Period:</b>	Duty is payable at the time the motor vehicle is	Payments are due at the time of application or	Payments are usually made at the time of application to register, or	Payments are due within 28 days of exchange.	Payments are due at time of application for	Duty is payable at the time the motor vehicle is	Payments are due within 14 days of transfer or issue.	Due at time of application for



Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
	first registered or transferred.	transfer of vehicle registration.	transfer registration of, a vehicle. Payment due within 30 days of the date of transfer/agreement.		registration or transfer of registration.	registered or transferred.		registration or transfer of registration.
<b>SHARE TRANSFER (MARKETABLE SECURITY) DUTY:</b>								
<b>Share Transfer (Marketable Security) Duty:</b>	<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> Abolished from 1 July 2016.	<u>Off Market Transactions</u> 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> Abolished.	<u>Off Market Transactions</u> Abolished from 1 July 2006.	<u>Off Market Transactions</u> Abolished from 1 July 2010.
<b>MORTGAGES &amp; LOAN SECURITY DUTY:</b>								
<b>Mortgages &amp; Loan Security Duty:</b> (Based on sum secured)	<u>General duty rate:</u> Abolished 1 July 2016.	Abolished from 1 July 2004.	Abolished from 1 July 2008.	Abolished from 1 July 2008.	Abolished from 1 July 2009.	Abolished.	Abolished.	Abolished.
<b>Transfer of Mortgage Duty:</b>	Abolished.	Not imposed.	\$5.00 where: (a) transfer of mortgage solely over land in Qld or (b) where on transfer relates to multiple mortgages, the transfer of each mortgage.	Abolished.	Abolished.	Abolished.	Abolished.	Abolished.
<b>DEEDS OF SETTLEMENT:</b>								
<b>Deeds of Settlement:</b>	Declarations of Trust over property that is not dutiable property – \$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.	\$50.00 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
<b>INSURANCE DUTY:</b>								
<b>Life Insurance:</b> (Based on sum insured, except in SA):	<b>\$0-\$2,000:</b> \$1.00 <b>Over \$2,000:</b> \$1.00+20c per \$200 or part thereof in excess of \$2,000.	Abolished duty payable on life insurance policies from 1 July 2014.	<b>\$0-\$2,000:</b> 0.05% <b>Over \$2,000:</b> 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.	<b>Up to \$2,000:</b> 10c per \$200 or part. <b>Over \$2,000:</b> \$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.	As part of the ACT's taxation reform measures, duty on life insurance was fully abolished on 1 July 2016.  For premiums paid on or after 1 July 2016, the rate of duty is nil.
<b>Term / Riders / Disability:</b>	<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 including GST.	<u>Term or Temporary:</u> 5% of first year premium.  Life insurance riders: 10% of premiums	Nil.
<b>General Insurance:</b>	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 <sup>rd</sup> 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).	As part of the ACT's taxation reform measures, duty on general insurance was fully abolished on 1 July 2016.  For premiums paid on or after 1 July 2016, the rate of duty is nil.
Exemptions	Annuities, workers compensation, compulsory 3rd party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of certain non-profit organisations and medical benefit insurance.	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.	Insurance premiums for hull of commercial vessel, goods in transit, health insurance and reinsurance between insurers. Premiums paid for policies of public liability insurance by "not for profit organisations" (note that exemption is provided under an administrative arrangement). Premiums for general insurance for property or	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.	Premiums for reinsurance; under a private guarantee fidelity insurance scheme; for workers compensation for workers under 25; by registered medical benefits organisation; for commercial marine hull or goods carried by railway, road, air or sea or freight on such goods.  Where a company, person or firm does not	Insurance covering property of the Crown; workers compensation; medical benefits insurance by a registered medical benefits organisation; insurance taken out by proprietor of medical establishment; freight of goods; reinsurance; insurance taken out by a self-insurer to indemnify themselves from liability; insurance effected by a separate policy in a	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 are exempt.	Nil.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
General Insurance (continued):			undertaking of a charitable institution.		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.	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. \$50.00 is chargeable on an annuity issued by a life company, or purchased by a person from a life company.		
<b>Reference Period:</b>	Payments relate to the previous month's premiums received. Due and payable by 21 <sup>st</sup> of each month.	Payments relate to the previous month's transactions. Due and payable by the 14 <sup>th</sup> of the next month for life and the 21 <sup>st</sup> 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 premiums received and are due by the 21 <sup>st</sup> of the following month.	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 <sup>st</sup> of each month.	Payments relate to the previous month's transactions.	NA

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>LEASES OF LAND OR PREMISES DUTY (TENANCIES):</b>								
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.	Abolished from 1 July 2006.	Abolished from 28 April 2009.
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
<b>HEALTH INSURANCE LEVY:</b>								
<b>Health Insurance Levy:</b>	From 1 April 2016, \$1.43 per individual (single) per week and \$2.8 6 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.
<b>Reference Period:</b>	Payments due on the 15 <sup>th</sup> day of the month.							
<b>PARKING SPACE LEVY:</b>								
<b>Parking Space Levy:</b> Parking Space Levy (continued):	From 1 July 2016: \$2,350 per annum on liable spaces within the prescribed areas of City of Sydney and the Municipality of North Sydney. \$840 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.	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).  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.  From 1 January 2015 the levy for the Category 1 area will be \$1340, also to be indexed each year thereafter.	Not imposed.	From 1 July 2016: \$1132.00 per annum per bay for non-residential parking (including tenant) within the Perth Parking Management Area (PPMA).  \$1088.60 per annum per bay for long stay public parking within the PPMA.  \$1005.80 per annum per bay for short stay public parking (including on streets) within the PPMA.  Motorcycle bays are exempt. Other exemptions also apply.	Not imposed	Not imposed.	Not imposed.	Not imposed.
<b>FIRE AND EMERGENCY SERVICES FUNDING:</b>								
<b>Fire and Emergency Services Funding:</b>	<u>Fire and emergency services funding</u> In NSW funding is provided by statutory contributions from the following sources:	<u>Fire Services Property Levy</u> From 1 July 2013, the insurance-based funding system was replaced with a Fire Services Property Levy. In 2016-	<u>Emergency Management, Fire and Rescue Levy</u> From 1 January 2014, Emergency Management Queensland and the Qld Fire and Rescue Service Authority will be funded	<u>Emergency Services Levy</u> The Emergency Services Levy replaced the fire services levy from 1 July 2003. The levy is property-based and collected by	<u>Fixed Property</u> Fixed fee \$50.00 (\$20.00 for special community use category and \$0 if outside Local Govt. Areas) plus variable Levy rate based on capital value	<u>Fire Service Levy Insurance</u> <b>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other:</b> 28% of gross premium.	Not imposed.	<u>Fire and Emergency Services Levy (FESL)</u> Residential and rural properties fixed charge \$252.00 per annum. Pensioners provided with a 50% concession.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Fire and Emergency Services Funding (continued):	<p><b>Insurance industry:</b> 73.70%, <b>Local Government:</b> 11.70%, <b>State Government:</b> 14.60%.</p> <p>The 2016-17 Budget included the abolition of the insurance-based Emergency Services Levy (ESL) and introduction of the Emergency Services Property Levy (ESPL) from 1 July 2017, which was later named the Fire and Emergency Services Levy (FESL). However, on 30 May 2017, the Government announced the decision to defer the introduction of the FESL.</p>	<p>17, a \$105 fixed charge applies to residential properties while a \$213 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 <a href="http://www.firelevy.vic.gov.au">www.firelevy.vic.gov.au</a></p>	<p>through a levy that is collected on behalf of the State Government through local government authorities. The levy varies according to property type and location class.</p>	<p>the local government authorities.</p> <p>The levy rates vary by property type and by region. Owners of Perth metropolitan property are levied \$0.0127 per \$1 of the Gross Rental Value (GRV) of the property. The minimum fee payable is \$71 and the maximum is \$375 for residential property, and \$213,000 for commercial property. Pensioners and seniors who receive a rebate on their council rates can receive the same level of rebate on their levy charge.</p>	<p>adjusted for location and land use as follows:</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.</p>	<p><b>Marine and cargo:</b> 2% of gross premium. <b>Aviation:</b> 14% of gross premium.</p> <p><u>Local Council</u> Minimum levy of \$38.00 applies. Rates are based on assessed annual value (AAV) of properties.</p> <p><u>Motor Vehicles</u> <b>Registration of motor vehicle:</b> \$17.00 per vehicle (\$11.00 per vehicle for pensioners).</p>		<p>Commercial properties: FESL for commercial properties is a valuation based charge applied to the AUV at marginal rating factors in 2016-17 as follows: AUV of \$1 to \$300,000 at 0.6984 per cent. AUV of \$300,001 to \$2,000,000 at 0.8198 per cent. AUV of \$2,000,001 and above at 0.8511 per cent.</p> <p><u>Ambulance Levy Charged to Health Insurance providers</u> From 1 January 2016 to 31 December 2016 the levy is calculated at the rate of \$2.42 per person per week and \$4.84 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 15<sup>th</sup> 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):					<p>Smaller capacity motor cycles (less than 50cc): \$12.00.</p> <p>Commercial fishing vessels: \$12.00.</p> <p>Historic vehicles: \$8.00 (conditions apply).</p> <p><u>Goods carrying vehicles:</u> \$32.00 unless primary producer which is \$12.00.</p> <p><u>Public passenger vehicles:</u> \$32.00.</p> <p>(Certain variations for country based mobile property apply.)</p>			<p><b>Safer Families Levy</b></p> <p>From 1 July 2016, the ACT Government has introduced a \$30 Safer Families Levy which applies to every household in the ACT. The Levy will fund reforms that will address family violence.</p>
<b>Land Tax:</b>								
<p><b>Land Tax Tax Scale:</b></p> <p>Marginal rates apply to excess above the lower limit of the range unless explicitly specified.</p>	<p>The tax 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><b>For 2016 land tax year From 1 Jan 2016-</b></p> <p><b>\$0-\$482,000:</b> Nil, <b>\$482,001 – 2,947,000:</b> \$100 + 1.6%,</p>	<p><b>For 2016 land tax year-</b></p> <p><u>General:</u> <b>Less than \$250,000:</b> Nil, <b>\$250,000-\$599,999:</b> \$275+0.20%, <b>\$600,000-\$999,999:</b> \$975+0.50%, <b>\$1,000,000-\$1,799,999:</b> \$2,975+0.80%, <b>\$1,800,000-\$2,999,999:</b> \$9,375+1.30%, <b>\$3,000,000 and over:</b> \$24,975+2.25%.</p> <p><u>Trusts:</u> <b>Less than \$25,000:</b> Nil, <b>\$25,000-\$249,999:</b> \$82+0.375%, <b>\$250,000-\$599,999:</b> \$926+0.575%, <b>\$600,000-\$999,999:</b> \$2,938+0.875%, <b>\$1,000,000-\$1,799,999:</b> \$6,438+1.175%,</p>	<p><b>For 2016-17 land tax year-</b></p> <p><u>For resident individuals:</u> <b>Less than \$600,000:</b> Nil, <b>\$600,000 - \$999,999:</b> \$500+1%, <b>\$1,000,000-\$2,999,999:</b> \$4,500+1.65%, <b>\$3,000,000-\$4,999,999:</b> \$37,500+1.25%, <b>\$5,000,000 and over:</b> \$62,500+1.75%.</p> <p><u>For Companies, trustees and absentee:</u> <b>Less than \$350,000:</b> Nil, <b>\$350,000-\$2,249,999:</b> \$1,450+1.70%, <b>\$2,250,000-\$4,999,999:</b> \$33,750+1.50%, <b>\$5,000,000 and over:</b> \$75,000+2%.</p>	<p><b>For 2016-17 land tax year-</b></p> <p><b>\$0-\$300,000:</b> Nil, <b>\$300,001-\$420,000:</b> \$300 <b>\$420,001-\$1,000,000:</b> 300+0.25%, <b>\$1,00,001-\$1,800,000:</b> \$1,750+0.90%, <b>\$1,800,001-\$5,000,000:</b> \$8,950+1.80%, <b>\$5,000,001-\$11,000,000:</b> \$66,550+2.0%, <b>Over \$11,000,000:</b> \$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><b>For 2015-16 land tax Year-</b></p> <p><b>\$0-\$332,000</b> Nil, <b>\$332,001-\$609,000:</b> 0.50%, <b>\$609,001-\$886,000:</b> \$1,385+1.65%, <b>\$886,001-\$1,108,000:</b> \$5,955.50+2.40%, <b>Over \$1,108,000:</b> \$11,283+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><b>\$0-\$24,999:</b> Nil, <b>\$25,000-\$349,999:</b> \$50+0.55% above \$25,000. <b>\$350,000 or more:</b> \$1,837.50+1.50% above \$350,000.</p>	<p>Not imposed.</p>	<p><b>For 2016-17</b></p> <p>Land tax assessment for each property owner in 2016-17 is based on a fixed charge of \$1,090 and marginal tax rates that are applied to the Average Unimproved Value (which is a rolling three year average of the 2014, 2015 and 2016 unimproved land values).</p> <p><b>Up to \$75,000:</b> 0.41%, <b>\$75,001-\$150,000:</b> 0.48%, <b>\$150,001-\$275,000:</b> 0.61%, <b>Over \$275,000:</b> 1.23%.</p> <p><u>Commercial Properties Marginal Rates:</u> <b>Land Tax on Commercial Properties was abolished from 1 July 2012.</b></p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
Land Tax (continued):	<p><b>Over \$2,947,000:</b> \$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.</p> <p><b>For 2017 land tax year From 1 Jan 2017-</b> <b>\$0-\$549,000:</b> Nil, <b>\$549,001 – 3,357,000:</b> \$100 + 1.6%, <b>Over \$3,357,000:</b> \$45,028+ 2.0%.</p> <p>In the 2017 Land Tax Year: Non-concessional companies and special trusts will be taxed at the flat rate of 1.6% to \$3,357,000, plus 2.0% for value over \$3,357,000.</p> <p><u>Foreign Landowner Land Tax Surcharge:</u> From 2017 land tax year, a land tax surcharge of 0.75 per cent will apply to holdings of NSW residential land by foreign persons.</p> <p>No thresholds or exemptions are applicable to the surcharge for foreign land owners.</p>	<p><b>\$1,800,000-\$2,999,999:</b> \$15,838+0.7614% (a), <b>\$3,000,000 and over:</b> \$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> 1.5% 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.</p> <p>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>					
<b>EXEMPTIONS:</b>	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.	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	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 and primary production land exempt.  Exemption may apply to land used for various	Nil.	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):			use the land as their home. Partial exemption available where part of residence used for non-residential purposes. 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 of selling their old home and moving into a new one, where appropriate conditions are met.		principal place of residence after 30 June. Additional criteria apply where a business activity is conducted from the principal place of residence (full or partial exemption may apply). Extends to motels, hotels, services apartments and other similar accommodation (if conditions met).	purposes by a range of organisations:  Property owned by a religious body or charity and used for religious, charitable or educational purposes;  Property used as an eligible medical establishment.  Aboriginal land within the meaning of the Aboriginal Lands Act 1995 used principally for aboriginal cultural activities;		
<b>Primary Production Land:</b>	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.
<b>Other exemptions:</b> (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.	Exemption for certain caravan or residential parks where more than 50% of all sites occupied or available for occupation for residential purposes for periods of more than 6 weeks at a time. Various other exemptions apply with conditions including: - Aged care facilities - Retirement villages - Support accommodation - Societies, clubs, and associations..	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.	Nil.	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.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT																										
<b>Reference Period:</b>  Land Tax (continued):	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.	NA	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.																										
<b>Gambling Taxes:</b>																																		
<b>RACING &amp; SPORTS BETTING TAXES:</b>																																		
<b>Totalizator:</b> (where punters contribute funds to pari-mutuel pools, from which the betting operator takes a commission and returns the remaining funds to successful punters)	<p>Tax rates (per cent of commission) are being progressively reduced to reach parity with Victoria by 2020-21 as follows:</p> <p>2015-16: 16.2% 2016-17: 13.5% 2017-18: 13.5% 2018-19: 12.17% 2019-20: 10.7% 2020-21: 7.6%</p> <p>Maximum permitted commission deduction from any one pool varies according to bet type:</p> <p>Win, 14.5% Place, 14.25% Quinella*, 17.5% Exacta*, 20% Trifecta*, 21% Doubles*, 20% First 4*, 22.5% Quadrella*, 20% Duet*, 14.5% Other, 25%</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"> <li>• Racing: 11.91% of gross margin after GST</li> <li>• Sports betting: 5% of turnover.</li> </ul> <p>For sports betting, 25% of net return after tax is paid to the Sports &amp; Wagering Account for distribution by the WA Gaming &amp; 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%:</p> <p>Novelty Bets: Doubles, Quinella, Trifecta, Sweepstakes, Superfecta: 20.00%</p> <p>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: 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 2016-17 this equates to \$7,191,000.</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> <table border="0"> <tr><td>Win</td><td>14.5%</td></tr> <tr><td>Place</td><td>14.25%</td></tr> <tr><td>Quinella</td><td>14.75%</td></tr> <tr><td>Trifecta</td><td>21%</td></tr> <tr><td>Any2</td><td>14.5%</td></tr> <tr><td>Exacta</td><td>16.5%</td></tr> <tr><td>First4</td><td>22.5%</td></tr> <tr><td>Extra Double</td><td>17%</td></tr> <tr><td>Daily Double</td><td>17%</td></tr> <tr><td>Treble</td><td>20%</td></tr> <tr><td>Quadrella</td><td>20%</td></tr> <tr><td>Double Trio</td><td>25%</td></tr> <tr><td>FootyTAB</td><td>25%</td></tr> </table> <p>Totalizator pools for Qld, SA, NT and Tas are combined under individual betting services agreements.</p>	Win	14.5%	Place	14.25%	Quinella	14.75%	Trifecta	21%	Any2	14.5%	Exacta	16.5%	First4	22.5%	Extra Double	17%	Daily Double	17%	Treble	20%	Quadrella	20%	Double Trio	25%	FootyTAB	25%	<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"> <li>• In Australia: 20% of licensee's commission deducted less GST.</li> <li>• Outside Australia: 10% of licensee's commission deducted less GST.</li> </ul> <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>
Win	14.5%																																	
Place	14.25%																																	
Quinella	14.75%																																	
Trifecta	21%																																	
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FootyTAB	25%																																	

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>Fixed Odds Betting:</b> (where punters place bets with a betting operator, who agrees to pay specified amounts against specified contingencies)</p> <p>Racing and sports betting taxes (continued):</p>	<p><b>NSW TAB tax rate:</b> Tax rates (per cent of player loss) are being progressively reduced to reach parity with Victoria by 2020-21 as follows:</p> <p>2015-16: 9.2% 2016-17: 7.43% 2017-18: 7.43% 2018-19: 6.6% 2019-20: 5.8% 2020-21: 4.38%</p> <p>For computer simulated racing events, the tax rate is 10.91% of player loss. However, until 30 June 2034, no betting tax is payable on the first \$255m of player loss in a financial year.</p> <p><b>Other Bookmakers Tax: Nil</b></p>	<p><b>Vic TAB tax rate:</b> • racing and sports betting: 4.38% of player loss. • simulated racing ('Trackside') tax rate: 10.91% of player loss.</p> <p><b>Other Bookmakers Tax: Nil</b></p>	<p><b>Qld TAB tax rate:</b> 10% of player loss (gross revenue) less GST.</p> <p><b>Other Bookmakers Tax: Nil</b></p>	<p><b>RWWA tax rates:</b> <b>a) Paid to General Revenue:</b> • Racing: 2% of turnover • Sports Betting: 0.50% of turnover. <b>b) Paid to the Sports Wagering Account (SWA) for disbursement to Sport and Recreation Bodies:</b> • 25% of net return after tax.</p> <p><b>Other Bookmakers: Sports Betting:</b> • 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>	<p><b>SA TAB tax rates:</b> • Domestic sourced bets: As for pari-mutuel pools. • International sourced bets: 0.25% of turnover.</p> <p><b>Other Bookmakers Tax: Nil</b></p>	<p><b>Racing and sports betting: Nil</b></p> <p><b>Simulated Gaming:</b> • Domestic sourced bets: Tax on gross profit: ≤ \$10m: 20% \$10-20m: \$2m + 17.5% &gt; \$20m: \$3.75m + 15% • International sourced bets: 4% of gross profit.</p>	<p><b>Registered (on-course) bookmakers:</b> • <b>Racing:</b> 0.33% of turnover (excluding GST) • <b>Sports betting:</b> 10% of gross profit on combined sports and racing betting, up to a maximum of \$575,000 per annum.</p> <p><b>Other Bookmakers:</b> • <b>Domestic sourced bets:</b> Nil. • <b>International sourced bets:</b> 10% of gross profit on combined sports and racing betting, up to a maximum of \$575,000 per annum.</p>	<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> <p>Head to head bets ≤\$15,000,000: 0.50% &gt;\$15,000,000: 0.17% Other fixed odds ≤\$40,000,000: 1.00% &gt;\$40,000,000: 0.60% index betting: 6.75%.</p>
<p><b>Betting Exchange:</b> (where the operator conducts a betting market in which 'backs' and 'lays' offered by punters are matched and traded)</p>	<p>Not permitted.</p>					<p>Holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement: • Annual licence fee: 300,000 fee units (\$459 000) indexed annually. 5% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly  5% of commission entitled to in respect of brokered wagering events within Australia, paid monthly.</p>	<p>Annual Licence fee is set at 200,000 revenue units. 10% of gross monthly profit is to be paid to the commission from Betting Exchange Operator. • Tax payable on gross monthly profit, capped at 500,000 revenue units per financial year.</p>	<p>Not permitted.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
						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.		
<b>GAMING MACHINE TAX:</b>								
<b>Clubs:</b>	<p>From 1 September 2011. Levied on gross revenue (or player loss).</p> <p><b>Up to \$1m:</b> 0.00%  <b>\$1m-\$1.8m:</b> 29.90%  <b>\$1.8m-\$5m:</b> 19.90%  <b>\$5m-\$10m:</b> 24.40%,  <b>\$10m-\$20m:</b> 26.40%,  <b>&gt;\$20m:</b> 28.40%.</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</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:  <b>For average revenue &lt; \$2,666:</b> 0.00%,  <b>For average revenue &gt;\$2,666 but &lt;\$12,500:</b> 46.70%,  <b>For average revenue &gt;\$12,500:</b> 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></p> <p><b>\$0-\$9,500:</b> 0.00%,  <b>\$9,501-\$75,000:</b> 17.91%,  <b>\$75,001-\$150,000:</b> 20.91%,  <b>\$150,001-\$300,000:</b> 23.91%,  <b>\$300,001-\$850,000:</b> 25.91%,  <b>\$850,001-\$1,400,000:</b> 30.91%,  <b>Over \$1,400,000:</b> 35.00%.</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><b>\$0-\$75,000:</b> Nil  <b>\$75,001-\$399,000:</b> 21.00% of excess.  <b>\$399,001-\$945,000:</b> \$68,040+28.50% of excess.  <b>\$945,001-\$1.5m:</b> \$223,650+30.91% of excess.  <b>\$1.5m-\$2.5m:</b> \$395,200.50+37.50% of excess.  <b>\$2.5m-\$3.5m:</b> \$770,200.50+47.00% of excess.  <b>Over \$3.5m:</b> \$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><u>Community Support Levy</u></p> <p>Four per cent of gross profit derived from gaming machines in hotels and clubs is paid into a Community Support Levy (CSL)</p>	<p>Based on monthly gross profits:</p> <p>From 1 January 2009:  <b>\$0-\$10,000:</b> 12.91%,  <b>\$10,001-\$100,000:</b> 22.91%,  <b>\$100,001-\$200,000:</b> 32.91%,  <b>&gt;\$200,001:</b> 42.91%.</p>	<p>Tax is levied on gross monthly gaming machine revenue (player loss) as follows:</p> <p><b>&lt;\$25,000:</b> 0.00%,  <b>\$25,000&lt;\$50,000:</b> 17.00%,  <b>\$50,000&lt;\$625,000:</b> 21.00%,  <b>&gt;\$625,000:</b> 23.00%,  <b>Unlawful:</b> 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
	maximum rebate of 0.40%. GST rebate payments will continue to be provided to all clubs on the first \$200,000 of gaming profits.							
<b>Reference Period:</b>	Payments are quarterly, relating to the previous 3 months' transactions.	Payments relating to the previous calendar month's activity are made within 7 days of the end of the month.	Payments are made monthly relating to previous month's activity.	NA	Payments are made monthly relating to previous month's activity.	Payments are made on or before the 7 <sup>th</sup> 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 <sup>th</sup> day of the following month and relate to previous month's activity.
<b>Hotels:</b>	From 1 July 2010 Levied on gross revenue (or player loss) derived from gaming machines. <b>Up to \$200,000:</b> 0.00% <b>\$200,001-\$1m:</b> 33.00% <b>\$1m-\$5m:</b> 36.00% <b>&gt;\$5m:</b> 50.00%.	From 16 August 2012: Pub venue operators pay tax monthly. Tax payable is the product of tax per gaming machine (calculated as below) and the average number of gaming machines. Tax per gaming machine is determined by a progressive rate scale applying to monthly average revenue per gaming machine. Marginal tax rates are: <b>For average revenue &lt; \$2,666:</b> 8.33%, <b>For average revenue &gt;\$2,666 but &lt;\$12,500:</b> 55.03%, <b>For average revenue &gt;\$12,500:</b> 62.53%.  For example, tax per gaming machine where monthly average revenue per machine is \$10,000 equals \$4257.98 = \$2,666 x 8.33% + (\$10,000 - \$2,666) x 55.03%.	35.00% of monthly taxable metered win (i.e. amount bet less payout to players). In addition, hotels are required to contribute to the Health Services Fund. Based on monthly taxable metered win (i.e. amount bet less payout to players).  <u>Monthly Metered Win</u> <b>\$0-\$100,000:</b> 0.00%, <b>\$100,001-\$140,000:</b> 3.50%, <b>\$140,001-\$180,000:</b> 5.50%, <b>\$180,001-\$220,000:</b> 7.50%, <b>\$220,001-\$260,000:</b> 13.50% <b>over \$260,000:</b> 20.00%. <b>Note:</b> These tax rates are post-GST.	No gaming machines.	Tax based on annual net gambling revenue in a financial year. <b>\$0-\$75,000:</b> Nil. <b>\$75,001-\$399,000:</b> 27.50% of excess. <b>\$399,001-\$945,000:</b> \$89,100+37.00% of excess. <b>\$945,001-\$1.5m:</b> \$291,120+40.91% of excess. <b>\$1.5m-\$2.5m:</b> \$518,170.50+47.50% of excess. <b>\$2.5m-\$3.5m:</b> \$993,170.50+57.00% of excess. <b>Over \$3.5m:</b> \$1,563,170.50+65.00% of excess.	As for clubs.	Based on monthly gross profits: From 1 January 2009: <b>\$0-\$10,000:</b> 12.91%, <b>\$10,001-\$100,000:</b> 22.91%, <b>\$100,001-\$200,000:</b> 32.91%, <b>&gt;\$200,001:</b> 42.91%. In addition, a Community Benefit Levy of 10% of gross profits is payable.	25.90% of gross monthly gaming machine revenue. In addition, a Problem Gambling Assistance Fund levy of 0.60% of gross monthly gaming machine revenue is applied.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>Reference Period:</b>	Payments are quarterly, relating to the previous 3 months' transactions.	Payments relating to the previous calendar month's activity are made within 7 days of the end of the month.	Payments are made monthly relating to previous month's activity.	NA	Payments are due on or before the 7 <sup>th</sup> day of the month for the previous month's activity.	Payments are made on or before the 7 <sup>th</sup> 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 <sup>th</sup> day of the following month and relate to previous month's activity.
<b>CASINO TAXES:</b>								
<b>Licence fee:</b>	Exclusivity agreement extended for 12 years from November 2007 for a fee of \$100m.		\$237,800 per quarter. Amount is indexed annually each year on 1 July.	\$2.79m (2016) - indexed annually according to CPI.	A one-off payment of \$20m was made in 2012 for a 23 year exclusivity right, expiring in 2035.	For 2016-17, \$152,200 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.
<b>Tax rate:</b>	For 2016-17, a base rate of 16.41% applies to gross revenue (i.e. player loss) from table games and electronic gaming machines up to \$722.2m. For gross revenue between \$722.2m and \$848.7m, the tax rate increases progressively by one percentage point over 21 revenue bands. A top rate of 38.91% applies to revenue above \$848.7m. 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 the nearest \$100,000.	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 2016-17 base is \$958.3m. The base is adjusted annually to CPI. Tax rate is 1% for revenue up to \$20m	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> 12.42% of player loss from 24 December 2015 <u>Fully Automated Gaming Machines (FATG):</u> 12.92% of player loss <u>Table Games &amp; Keno</u> Domestic 9.37% International Business: 1.75% of player loss.	<u>Automated table games</u> at 10.91% of net gambling revenue.  <u>Table games</u> 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 10% Community Benefit levy.	<u>General Gaming Operations</u> 10.90% of gross revenue.  <u>Commission-based Operations</u> 0.90% of gross revenue.

NSW Treasury

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Casino Taxes (continued):		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.					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.	
<b>Casino 'High-roller' / Premium Gaming:</b>	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 pays 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% of player loss.	<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 &amp; 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.	Nil.
<b>Reference Period:</b>	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.	Payment of taxation is required within 8 days after the end of the month.	Payments are due on or before the 7 <sup>th</sup> day of the month for the previous month's activity.	Payments are due on or before the 7 <sup>th</sup> 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.	Payments are made monthly within 10 days of end of the month relating to previous month's activity.
<b>Other State Charges:</b>	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.	Nil.	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.	Nil.	Nil.	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).	Nil.
<b>LOTTERIES</b>								

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>Lotteries:</b></p> <p>Lotteries (continued):</p>	<p>76.918% of player loss (i.e. player subscriptions net of prize liability) less GST payable on subscriptions and sales commissions.</p> <p>There is a required minimum return to players of 60% of subscriptions taken.</p>	<p>79.40% of player loss where GST is payable. 90% of player loss where GST is not payable.</p> <p>(The minimum return to players is 60%.)</p>	<p>73.48% of monthly gross revenue for declared lotteries.</p> <p>55% of monthly gross revenue for Instant Scratch-its.</p> <p>67.60% of monthly gross revenue for <u>Soccer Pools</u>.</p> <p>(Monthly gross revenue equates to total receipts less prizes.)</p> <p>GST credit provided.</p> <p>Licence fees apply.</p>	<p>Weekend Lotto, Oz Lotto, Powerball, Super 66, Set for Life and Instant</p> <p>Under the <i>Lotteries Commission Act 1990</i>:</p> <p>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 WA film industry.</p> <p>(Net subscriptions = sales less prizes.)</p>	<p>Lotto, Oz Lotto Powerball, Super 66 and Instant lotteries (Scratchies):</p> <p>41% of net gambling revenue is paid into Hospitals Fund.</p>	<p>No State Lotteries.</p> <p>Under revenue sharing agreements, Tasmania receives 100% of duty paid to the Victorian and Queensland Governments for Tasmanian subscriptions to Tattersall's and Golden Casket Lottery products.</p>	<p>Fees and taxes are set by way of agreement under the <i>Gaming Control Act</i> between a lottery licence holder and the Northern Territory.</p> <p>Agreements are commercial in confidence.</p> <p>License fees apply.</p>	<p>Victoria:</p> <p>ACT receives 79.40% of the proportion of player loss on all tickets sold in the ACT for all games except Soccer Pools which is 57.52% of player loss.</p> <p>NSW:</p> <p>ACT receives 76.918% of the proportion of player loss less GST on all tickets sold in the ACT for all games.</p>
<p><b>Reference Period:</b></p>	<p>Payment of taxation is required by the 7<sup>th</sup> day of the month relating to the previous month's activity.</p>	<p>Payment of taxation is required within 7 days of the determination of the lottery.</p>	<p>Taxes are collected monthly in arrears.</p>	<p>Payment required during each year.</p>	<p>Taxes are collected monthly in arrears.</p>	<p>NA</p>	<p>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.</p>	<p>NA</p>
<p><b>Soccer Pools:</b></p>	<p>As per above.</p>	<p>Soccer pools:</p> <p>57.52% of player loss where GST is payable.</p> <p>68% of player loss where GST is not payable.</p> <p>(The minimum return to players is 50%.)</p> <p>AFL footy tipping competitions:</p> <p>58.41% of player loss where GST is payable.</p> <p>67.50% of player loss where GST is not payable.</p> <p>(The minimum return to players is 60%.)</p>	<p>As above.</p>	<p>As above.</p>	<p>41% of net gambling revenue from soccer pools and the net proceeds of soccer pools are paid into the Recreation and Sport Fund.</p>	<p>Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.</p>	<p>As above.</p>	<p>As above.</p>



Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>KENO</b>								
<b>Keno:</b>	<p>For Keno played in <u>registered clubs and casino</u>:</p> <p>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><b>Keno:</b></p> <p>24.24% of player loss, subject to a minimum player return of 75%.</p>	<p><b>Jupiters Keno:</b> (Statewide)</p> <p>29.40% of monthly gross revenue, after deducting casino commissions.</p> <p>The tax is collected monthly in arrears. GST credit provided.</p>	<p><b>Keno (Only available at Crown Perth):</b></p> <p>Domestic: 9.37% of player loss. International Business: 1.75% of player loss.</p>	<p><b>Keno:</b> (Operated by SA Lotteries)</p> <p>41% of net gambling revenue is paid into the Hospitals Fund.</p>	<p><b>TAS Keno:</b></p> <p>5.88% of gross profit.</p>	<p><b>NT Keno:</b></p> <p>10% on gross profit. (Tax payable is calculated at the prescribed rate and reduced by the GST amount.)</p>	<p><b>Tabcorp Keno:</b></p> <p>2.53% of turnover.</p>
For Keno played in hotels:	<p>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.</p> <p>For all games of Keno, payment of taxation is required weekly and is payable on the following Monday.</p>			NA				
<b>OTHER GAMBLING TAXES:</b>								
<b>Other Gambling Taxes:</b>	Nil.	Nil.	<p><b>Interactive Tax</b></p> <p>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.)</p> <p>The tax is collected monthly in arrears. GST credit provided.</p> <p>There are no current holders of interactive gambling licences.</p>	<p><b>Racing Bets Levy:</b></p> <p>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</p> <p>A 2.5% rate applies to premium race meetings with over \$3 million in turnover.</p>	Nil.	<p><b>Simulated Gaming (Internet Gaming) Endorsement:</b></p> <p>Domestic sourced bets: Tax on monthly gross profit:</p> <ul style="list-style-type: none"> <li>• ≤ \$10m: 20%</li> <li>• \$10-20m: \$2m + 17.5%</li> <li>• \$20m: \$3.75m + 15%</li> </ul> <p>International sourced bets: 4% of monthly gross profit.</p> <p><b>Major Lottery Endorsement</b></p> <p>35.55% of turnover (excluding prescribed GST offset, effective tax</p>	Nil.	<p><b>Trackside Simulated Racing:</b></p> <p>2.5% of turnover.</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Other Gambling Taxes (continued):				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.		rate of 31.91% of turnover)		
<b>Motor Vehicle Taxes:</b>								
<b>MOTOR VEHICLE REGISTRATION FEE:</b>								
<b>Motor Vehicle Registration Fee:</b>	<p><b>Car:</b> \$64.00, <b>Cycle:</b> \$64.00, <b>Lorry:</b> \$64.00. Effective 1 January 2016.</p>	<p><u>Appointment and Inspection Fee:</u> \$46.20. <u>Standard Number Plate Fee:</u> \$35.60 (2 plates). Effective 1 July 2016.</p>	<p><u>Traffic Improvement fee:</u> \$52.30 for private purpose of use, \$56.80 for all other purpose of use.  <u>Plate fee:</u> \$28.20, charged on original registration. Same fee applies to a replacement of a standard number plate. Effective 1 July 2016.</p>	<p><u>Recording fee</u> <b>Car:</b> \$12.10, <b>Cycle:</b> \$12.10, <b>Lorry:</b> \$12.10.  <u>Plate Fee:</u> \$25.30, charged on original registration. Effective 1 July 2016.</p>	<p><u>Administration Fees</u> <i>Renewal of Registration</i> <b>Car:</b> \$7.00, <b>Cycle:</b> \$7.00, <b>Lorry:</b> \$7.00. <i>New Registration</i> <b>Car:</b> \$22.00, <b>Cycle:</b> \$22.00, <b>Lorry:</b> \$22.00. Effective 1 July 2016.</p>	<p>(Pensioner rate in parenthesis) <b>Car</b> (excludes motor vehicle component of fire service levy): \$70.38 (\$36.72), <b>Cycle:</b> \$70.38 (\$35.19), <b>Trailer, caravan or horse float:</b>\$30.60 (\$15.30), Road Safety Levy of \$25.00, or \$15.00 for pensioners, payable on registration. Effective 1 July 2016.</p>	<p><b>For vehicles over 3 years old and &lt; 4.5 tonnes GVM:</b> \$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). Effective 1 July 2016.</p>	<p><b>Administration Fees associated with vehicle registration</b> Surcharge on registration:-</p> <ul style="list-style-type: none"> <li>All vehicles, other than trailers and motorbikes, if the vehicle has not previously been registered in the ACT - \$88.20</li> <li>Trailers and motorbikes - \$53.30</li> <li>Lapsed or cancelled registration - \$45.00</li> <li>Short term registration – less than 12 months - \$10.00</li> <li>Pensioner, Repatriation Health and Health Care Card holders - \$10.00</li> </ul> <p><b>Transfer of registration fees</b></p> <ul style="list-style-type: none"> <li>Transfer of registration - \$38.70</li> <li>Late fee, additional to transfer of registration fees, for transfer of registration more than 14 days after acquisition of vehicle - \$103.50. Effective 1 July 2016.</li> </ul>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>MOTOR VEHICLE WEIGHT/ENGINE CAPACITY TAX:</b>								
<p><b>Motor Vehicle Weight/Engine Capacity Tax</b> (charged annually, unless stated otherwise, on the basis of vehicle weight, or engine capacity or number of cylinders and the number of axles for heavy vehicles):</p>	<p>Based on vehicle tare weight. Effective from 1 January 2016.</p> <p>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.</p>	<p>Victorian registration fees are based on Mass Rating Charges and are not classified by the intended use of the vehicle (i.e. private or business use).</p> <p>From 1 January 1996 Light Vehicles (motor vehicles with Mass Rating for Charges [MRC] not exceeding 4.5 tonne) and not otherwise entitled to be registered for a lesser fee (various exemptions).</p>	<p>Based on the number of cylinders for vehicles not over 4t GVM: 1 July 2016.</p>	<p>Based on vehicle type and tare (unladen) weight.</p>	<p>Registration fees are not levied by the intended use of the vehicle.</p> <p>Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders.</p> <p>Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders.</p> <p>For Commercial vehicles with an unladen mass exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated according to the unladen mass.</p>	<p>Based on the number of cylinders or vehicle weight.</p> <p>Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles.</p>	<p>Based on engine capacity.</p>	<p>Based on vehicle type and tare (unladen) weight.</p>
<p><b>Motor Vehicles Private:</b> (Heavy vehicle weight tax rates set by The Commonwealth in the National Transport Commission Rates)</p>	<p><u>Vehicles that are not lower taxed motor vehicles*</u></p> <p><b>0-975Kg:</b> \$204.00, <b>976-1154Kg:</b> \$236.00, <b>1155-1504Kg:</b> \$289.00, <b>1505-2504Kg:</b> \$441.00.</p> <p><u>Lower taxed motor vehicles</u></p> <p><b>0-975Kg:</b> \$204.00, <b>976-1154Kg:</b> \$230.00, <b>1155-1504Kg:</b> \$266.00, <b>1505-2504Kg:</b> \$407.00.</p> <p>*A lower taxed motor vehicle means a motor vehicle of one of the following specifications:</p> <p>a) Certain manufacturer designated petrol-electric hybrid, diesel-electric hybrid, plug-in hybrid, or electric vehicles, b) Vehicles modified for wheelchair access</p>	<p><u>Hybrid and electric vehicles</u> \$184.70</p> <p><u>Other vehicles</u> \$284.70</p>	<p><u>No. of Cylinders</u></p> <p><b>1, 2, 3 &amp; electric and steam:</b> \$235.90 Private purpose of use, \$255.95 all other purpose of use.</p> <p><b>4:</b> \$300.00 Private purpose of use, \$325.60 all other purpose of use.</p> <p><b>5 &amp; 6:</b> \$475.00 Private purpose of use, \$515.45 all other purpose of use.</p> <p><b>7 &amp; 8:</b> \$665.20 Private purpose of use, \$721.80 all other purpose of use.</p> <p><b>9-12:</b> \$780.15 Private purpose of use, \$846.45 all other purpose of use.</p>	<p>\$20.48 per 100kg or part thereof.</p>	<p>For passenger carrying vehicles the fee is based on the number of cylinders.</p> <p><b>4 cyl or less:</b> \$120.00, <b>5 or 6 cyl:</b> \$247.00, <b>7 and over:</b> \$357.00.</p> <p><u>Rotary or electric</u> \$120.00.</p>	<p>Effective 1 July 2016</p> <p><b>3 cyl or less:</b> \$108.00, <b>4 cyl:</b> \$126.00, <b>5 or 6 cyl:</b> \$158.00, <b>7 or 8 cyl:</b> \$216.00, <b>Over 8 cyl:</b> \$243.00.</p> <p><u>Rotary or electric</u> \$126.00.</p>	<p><u>Engine Size</u></p> <p><u>Less than or equal to 4 cylinders</u></p> <p><b>0-500:</b> \$34.00, <b>501-1000:</b> \$69.00, <b>1001-1500:</b> \$110.00, <b>1501-2000:</b> \$147.00, <b>2001-3000:</b> \$149.00.</p> <p><u>Greater than 4 cylinders</u></p> <p><b>2001-2500:</b> \$155.00, <b>2501-3000:</b> \$186.00, <b>3001-3500:</b> \$233.00, <b>3501-4000:</b> \$266.00, <b>4001-4500:</b> \$310.00, <b>4501-5000:</b> \$345.00, <b>5001-5500:</b> \$404.00, <b>5501-6000:</b> \$441.00, <b>6001-7000:</b> \$507.00, <b>7001-8000:</b> \$524.00.</p>	<p><u>For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes.</u></p> <p><i>For Business Use</i></p> <p><b>975kg or less:</b> \$420.90, <b>976-1154</b> \$466.00, <b>1155-1504</b> \$536.80, <b>1505-4500:</b> \$785.20.</p> <p><i>For Private Use</i></p> <p><b>975kg or less:</b> \$278.30, <b>976-1154:</b> \$308.20, <b>1155-1504:</b> \$348.80, <b>1505-2505:</b> \$507.10, <b>2505-2794:</b> \$772.60, <b>2795-4500:</b> \$785.20.</p> <p><u>Examination or Inspection of Vehicles</u></p> <p>Trailers not exceeding 4.5 tonnes GVM: * \$38.20, <u>Motor Cycles:</u> * \$51.00,</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Weight/Engine Capacity Tax (continued):	<p>c) Commonwealth Carer Allowance recipients</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><u>No. of Rotors</u></p> <p><b>2:</b> \$300.00 Private purpose of use, \$325.60 all other purpose of use.</p> <p><b>3:</b> \$475.00 Private purpose of use, \$515.45 all other purpose of use.</p> <p>Motor vehicles other than caravan or bus with 4.01t to 4.5t GVM</p> <p>\$745.60 private purpose of use, \$809.15 all other purpose of use.</p>					<p><u>Motor Vehicles not exceeding 4.5 tonnes GVM:</u> * \$66.40,</p> <p><u>Trailers exceeding 4.5 tonnes GVM:</u> * \$92.40,</p> <p><u>Motor Vehicles exceeding 4.5 tonnes GVM:</u> * \$151.10,</p> <p><u>Follow up inspections all vehicles*</u> \$16.40.</p> <p>* Includes GST.</p>
<p><b>Motor Vehicles Business:</b> (Heavy vehicle weight tax rates set by The Commonwealth in the National Transport Commission Rates)</p>	<p><u>Vehicles that are not lower taxed motor vehicles:</u></p> <p><b>0-975kg:</b> \$331.00, <b>976-1154kg:</b> \$376.00, <b>1155-1504kg:</b> \$456.00, <b>1505-2504kg:</b> \$687.00.</p> <p><u>Lower taxed motor vehicles:</u></p> <p><b>0-975Kg:</b> \$331.00, <b>976-1154Kg:</b> \$370.00, <b>1155-1504Kg:</b> \$433.00, <b>1505-2504Kg:</b> \$653.00.</p>	<p><u>Registration fee</u> as for private motor vehicles.</p>	<p>Refer to table above for vehicles purpose of use other than private.</p>	<p>As for private motor vehicles.</p>	<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</p> <p><b>1 to 4 cyl:</b> \$120.00, <b>5 or 6 cyl:</b> \$247.00, <b>7 and over:</b> \$357.00.</p> <p><u>Rotary or electric:</u> \$118.00. Based on Tare Mass for vehicles over 1,000 kg</p> <p><b>1001-1500kg:</b> \$265.00, <b>&gt;1500kg:</b> \$454.00.</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> \$2121.00.</p> <p><u>Other Light Vehicles</u></p> <p><u>A truck with a GVM of 3.0 tonne or more:</u> <b>&lt;4:</b> \$243.00, <b>5 to 6:</b> \$282.00, <b>7 to 8:</b> \$324.00, <b>&gt;8:</b> \$364.00.</p> <p>Propelled by a rotary engine or an electric motor \$243</p> <p>A bus with 10 adult seats including the driver's seat: \$160.00. A bus with more than 10 adult seats including the driver's seat: \$282.00.</p>	<p>Registration fee as for private motor vehicles.</p>	<p>Registration of Vehicles.</p> <p><u>Fixed Load Trailer 250kg or less:</u> \$77.90, <b>251-764:</b> \$197.80, <b>765-975:</b> \$302.10, <b>976-1154:</b> \$331.90, <b>1155-1504:</b> \$372.90, <b>1505-2499:</b> \$531.00, <b>2500-2504:</b> \$812.20, <b>2505-2794:</b> \$1,280.90, <b>2795-3054:</b> \$1,447.80, <b>3055-3304:</b> \$1,579.00, <b>3305-3564:</b> \$1,708.90, <b>3565-3814:</b> \$1,830.60, <b>3815-4064:</b> \$1,964.70, <b>4065-4324:</b> \$2,089.10, <b>4325-4500:</b> \$2,220.20,</p> <p><u>Motor Tractors 2000kg or less:</u> \$149.80, <b>2001-3999:</b> \$250.00, <b>4000 -4500 &amp; over:</b> \$568.30.</p> <p><u>Motor Implements 975kg or less:</u> \$111.40, <b>976-1154:</b> \$117.20,</p>

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicle Weight/Engine Capacity Tax (continued):								1155-1504: \$124.30, 1505-4500: \$152.40.
<b>Heavy Vehicles:</b>	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.)	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> Heavy vehicles are charged according to the <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).	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.	<b>Motor vehicles of more than 4.5 tonnes GVM:</b> The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.
<b>Motor Cycles:</b>	<b>Flat Tax:</b> \$61.00 (Weight Tax).	<b>Flat Tax:</b> \$56.90	<b>Flat Rate:</b> \$113.30 for all purpose of use.	<b>Up to 250cc:</b> \$40.96, per 100kg. <b>Over 250cc:</b> \$61.44 per 100kg.	<b>Flat tax:</b> \$40.00.	<b>Flat tax:</b> \$18.00.	<b>Up to 600cc:</b> \$23.00, <b>Over 600cc:</b> \$34.00.	<b>Flat registration fee:</b> \$114.30.
<b>TRANSFER FEE:</b>								
<b>Transfer Fee:</b>	<b>Private Transfer Paid within 14 days of acquisition</b> <b>Car:</b> \$32.00, <b>Cycle:</b> \$32.00 <b>Lorry:</b> \$32.00. If paid after 14 days of acquisition. \$147 (\$32 fee + \$115 late surcharge).	<b>Private Transfer (vehicle):</b> \$38.30. <b>Motor Car Dealer Transfer (vehicle):</b> \$19.50 <b>Cycle and/or Trailer:</b> \$6.20.	<b>Car:</b> \$26.20, <b>Cycle:</b> \$26.20, <b>Lorry:</b> \$26.20.	<b>Car:</b> \$16.40, <b>Cycle:</b> \$16.40, <b>Lorry:</b> \$16.40.	<b>Car:</b> \$22.00, <b>Cycle:</b> \$22.00, <b>Lorry:</b> \$22.00.	<b>Car:</b> \$27.54, <b>Cycle:</b> \$27.54, <b>Trailer:</b> \$27.54.	<b>Car:</b> \$17.00, <b>Cycle:</b> \$17.00, <b>Lorry:</b> \$17.00.	Flat charges of \$38.10 apply. <b>Car:</b> \$38.10, <b>Cycle:</b> \$38.10, <b>Lorry:</b> \$38.10.

Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<b>DRIVER'S LICENCE FEE:</b>								
<p><b>Driver's Licence Fee:</b></p>	<p><b>1 Year:</b> \$ 56.00, <b>3 Years:</b> \$132.00, <b>5 Years:</b> \$178.00, <b>10 Years:</b> \$330.00</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><b>Replacement fee:</b> \$26.00. <b>Replacement fee for learner licence:</b> \$22.00</p>	<p><b>3 years:</b> \$77.90 4 years: \$103.90 <b>10 years:</b> \$267.00</p>	<p><u>Queensland Driver's Licence</u> <b>1 Year: \$73.70,</b> <b>2 Years: \$102.70,</b> <b>3 Years: \$127.10,</b> <b>4 Years: \$147.05,</b> <b>5 Years: \$165.00,</b> <b>Replacement: \$70.65.</b></p> <p><b>Additional fee for grant of licence with licence code 'I' (alcohol ignition interlock): \$291.75.</b></p> <p><b>Application fee for –</b></p> <ul style="list-style-type: none"> <li>• exemption from logbook requirements: \$40.05,</li> <li>• exemption from high-powered vehicle restriction: \$40.05,</li> <li>• exemption from late night driving restriction: \$40.05,</li> <li>• exemption from alcohol ignition interlock: \$38.70.</li> </ul> <p><b>Application fee for release of information</b> – about a person's Queensland driver licence: \$22.45, –about a person's traffic history: \$22.45.</p> <p><b>NOTE: The transition to a smartcard Queensland driver's licence commenced in late 2010. Both laminate and smartcards are recognised, but laminate licences are no longer issued.</b></p>	<p><b>1 Year:</b> \$41.80, <b>5 Years:</b> \$132.00.</p>	<p><b>1 year:</b> \$41.00, or multiply \$41.00 by number of years up to <b>10 years:</b> \$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> <b>1 year:</b> \$31.76, <b>2 years:</b> \$51.65, <b>3 years:</b> \$71.54, <b>4 years:</b> \$91.43, <b>5 years:</b> \$109.79.</p>	<p><b>1 year:</b> \$31.00, <b>2 years:</b> \$47.00, <b>5 years:</b> \$94.00, <b>10 years:</b> \$162.00.</p>	<p><u>Standard</u> <b>1 Year:</b> \$36.00, <b>5 Years:</b> \$180.00.</p>

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Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Concessions Driver's Licence Fees (continued):	An exemption is provided for holders of Pensioner Concession Cards and certain cards issued by the Department of Veteran Affairs, subject to income and disability rate thresholds.		No concession applies to driver licensing in Queensland.	Pensioners and Seniors are eligible for a concession.	Concession fee: <b>1 year:</b> \$21.00, or multiply \$21.00 by number of years up to <b>10 years:</b> \$210.00.  <u>Note:</u> In addition to the above fees an Administration Fee of \$17.00 applies.	<u>Pensioner</u> <b>1 year:</b> \$21.05, <b>2 years:</b> \$30.23, <b>3 years:</b> \$40.94, <b>4 years:</b> \$50.12, <b>5 years:</b> \$57.77. Persons who are 65 years or older are exempt from the licence renewal fee but must pay a fee of \$10.34 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.
<b>OTHER:</b>								
<b>Rider's Licence:</b>	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.
<b>Learners Permit:</b>	<b>Car:</b> \$24.00 <b>Cycle:</b> \$24.00	<b>Motor Car:</b> \$23.70 (Valid for a period of 10 years). <b>Motor Cycle:</b> \$23.70 (Valid for a period of 15 months).	\$160.50 (valid for three years)	<b>Light Vehicle:</b> \$75.90 (Valid for 3 years). <b>Heavy Combination Vehicles:</b> \$173.90 (Includes application fee and 1 practical driving test). Multi Combination Class: \$40.70. (assessment conducted by approved service providers).	\$59.00 plus an administration fee of \$17.00 (issued for a period of 24 months).	<b>L1, L2, P1 &amp; P2:</b> \$31.76, <b>Motorcycle:</b> \$31.76.	<b>Cars:</b> \$23.00 (24 months), <b>Cycles:</b> \$23.00 (24 months).	Valid for two years (one year for motorcycle); \$43.90/\$22.10 for m/cycle).

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Tax	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p><b>Surcharge/Levy on Motor Vehicle Third Party Vehicle Insurance:</b></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><b>Motor cars</b>            Sydney metro - 26.15%            Outer metro - 29.86%            Newcastle/Central Coast - 31.76%            Wollongong - 29.35%            Country - 32.49%.</p> <p><b>Motor cycle (226-725cc)</b>            Sydney metro - 43.02%            Outer metro - 46.44%            Newcastle/Central Coast - 47.19%            Wollongong - 47.36%            Country - 46.37%.</p> <p><b>Light goods carrying vehicle (up to 4.5t GVM)</b>            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 term CTP insurance policy, the total levies and fees excluding stamp duty range from \$22.30 - \$704.40 depending on the class. This includes a Transport Administration fee of \$7.50 and the National Injury Insurance Scheme Queensland levy introduced as from 1 Oct 2016.</p>	<p>10% stamp duty on insurance premium.            A no-fault catastrophic injury compulsory third party (CTP) insurance scheme commenced 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 is in addition to the existing CTP scheme premium.</p>	<p><b>Yearly policy:</b> \$60.00,  <b>3-month policy:</b> \$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>Road Rescue Fee - \$25.00.</p> <p>The Lifetime Care and Support (Catastrophic Injuries) Levy            \$35.00 for a 12 month CTP policy.            \$17.50 for a 6 month CTP policy.            \$8.70 for a 3 month CTP policy.</p>