

ATTACHMENT G

STATE TAXATION 2007-08

- 1 This attachment outlines the major State taxes and announced changes to these taxes commencing in 2007-08. Tables G-2 to Table G-15 are based on *Interstate Comparison of Taxes 2007–2008*¹ produced by the New South Wales Treasury. Table G-16 is based on information supplied by State Treasuries and from budget documents.
- 2 A number of the taxes were affected by the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* (IGA) signed in June 1999 as part of the introduction of the goods and services tax (GST). Under the IGA, from 1 July 2000 when the GST came into effect, gambling taxes were reduced and bed taxes were abolished. From 1 July 2001, financial institutions duty and stamp duty on quoted marketable securities were abolished.
- 3 The IGA required States to review by 2005 the need for certain other taxes, including stamp duty on non-quotable securities, leases, mortgages, bonds, debentures and other loan instruments; credit arrangements, instalment purchase arrangements and rental arrangements; cheques, bills of exchange and promissory notes; and non-residential conveyances. All States have agreed to remove certain taxes at a time to suit each, commencing in 2005-06 and ending by July 2012. A timetable for the abolition of State taxes is given in Table G-5.
- 4 The following sections outline changes that were made to duties and other revenue raising measures or were due to commence during 2007-08.

Payroll tax

- 5 Payroll tax is paid by employers and levied on wages paid to employees. Wages include any employer superannuation contributions, commissions, bonuses, allowances, eligible

¹ The Commission thanks New South Wales for permission to reproduce the information in its publication. Other sources of information include budget documents and publications of States with comparative information on State taxes, including *Overview of State Taxes, Western Australia, 2007-08* by the Department of Treasury and Finance, Western Australia.

termination payments and the grossed-up value of fringe benefits. All States have a tax-free threshold, but only Queensland phases it out as the size of the employer's payroll increases.

- 6 From 1 July 2007, **New South Wales** and **Victoria** introduced harmonised payroll tax legislation and administrative designed to simplify and reduce red tape. Rates and threshold levels were still determined separately. Effective from 6 December 2007 the ACT introduced five amendments to the Payroll Tax Act to be more consistent with New South Wales and Victorian legislation.
- 7 South Australia reduced the payroll tax rate from 5.5 per cent to 5.25 per cent from 1 July 2007.

Stamp duties

- 8 ***Stamp duty on conveyances (also known as transfer duty)***. Conveyances stamp duty is levied mainly on the transfer of real property. Duty is usually paid by the purchaser and is based on the greater of the consideration paid or the unencumbered value of the property.
- 9 In Victoria there were increases to all thresholds in the general duty rate scale (and for both the principal place of residence and eligible pensioner concession scales) by approximately 10 per cent from 6 May 2008, but all tax rates were left unchanged. Additionally, first home buyers are no longer required to elect to receive either the concessional rate of duty for principal place of residence (PPR) land transfers or the additional grant under the *First Home Owners Grant Act 2000*, and are eligible for both the PPR duty concession and the bonus.
- 10 Victoria also introduced a duty exemption for homes transferred into special disability trusts, for transactions occurring on or after 6 May 2008.
- 11 In the Northern Territory, the duties legislation was amended so that from 1 July 2007 anything that is physically fixed to the land will be regarded as 'land' for the purpose of the land holder provisions (irrespective of whether it would be regarded as a fixture at common law).
- 12 Amendments effective from 1 July 2007 were made to clarify that
 - stamp duty is imposed on the full value and best use of the land, which includes having regard to information that enhances the value of the land;
 - mining information will be taken into account when valuing a mine to assess the stamp duty payable on the conveyance of that mine, irrespective of whether the mine is or is not subject to the *Mining Act*; and
 - a person who has previously owned a home interstate under a long term lease cannot qualify for the stamp duty first home owner concession for a subsequent home purchase.
- 13 ***Stamp duty on unlisted shares and marketable securities***. Stamp duty is levied on the greater of the sale paid or the unencumbered value of unlisted shares and other marketable securities. It is usually levied on the buyer.

- 14 In 2007-08, only three States, New South Wales, South Australia and ACT, imposed the duty on unlisted shares and marketable securities.
- 15 **Stamp duty on registrations and transfers of registrations of motor vehicles.** Stamp duty is payable by the buyer on the application to register motor vehicles or on the application to transfer ownership of used motor vehicles. The duty is based on the value of the vehicle. For new vehicles, some States levy duty on the list price of the vehicle including additional optional equipment, but other States use the market value. For used cars, the market value or consideration is generally used.
- 16 From 1 January 2008, the duty rates have varied in **Queensland** depending on vehicle type:
- 1 to 4 cylinders or 2 rotors or steam vehicles 3.0%;
 - 5 or 6 cylinders 3.5%;
 - 7 or more cylinders 4.0%;
 - Hybrids or electric 2.0%;
 - Conditional registered or tractor based mobile machinery \$25 flat fee.
- 17 From 1 July 2007, the motor vehicle stamp duty scale thresholds in **Western Australia** were increased by \$5000; the single flat 3% stamp duty rate for new heavy vehicles was extended to used heavy vehicles, and caravans and trailers were exempt from stamp duty.
- 18 The rate of duty payable on the transfer of heavy vehicle registrations in **Tasmania** was reduced from 3% to 1% from 1 October 2007.
- 19 **Stamp duty on insurance.** Stamp duty is levied on a variety of insurance policies. These include life insurance and those under the general insurance heading such as private motor vehicles, occupational indemnity and house contents. The duty is generally based on the annual premium.

Financial transaction taxes

- 20 **Stamp duty on mortgages and loan securities.** Stamp duty is levied on the value of a secured loan.
- 21 **New South Wales** began to abolish mortgage duty 2¼ years earlier than originally scheduled, commencing from 1 September 2007 with the abolition of duty for new housing finance commitments to owner-occupiers for the purpose of buying or renovating their own home.
- 22 **Queensland** reduced mortgage duty by 50 per cent from 1 January 2008 with full abolition from 1 July 2008.
- 23 From 1 July 2007 the rate of duty on dutiable mortgage transactions in **South Australia** was reduced by one third, with further equal reductions due over the following two years..
- 24 **Tasmania** abolished the duty from 1 July 2007.

- 25 **Stamp duty on leases.** Stamp duty is levied on the rental value of tenancy agreements. Residential leases are exempt. **New South Wales** abolished the duty from 1 January 2008. In **Northern Territory** duty on the grant of a lease for nil or nominal consideration was abolished,
- 26 **Hiring arrangements duty, sometimes called rental duty.** Duty is levied on the rent paid for the hire of goods, including consumer and producer goods. **New South Wales, ACT and Northern Territory** abolished hire of goods duty the duty from 1 July 2007. **South Australia** is phasing out rental duty in three stages between 1 July 2007 and 1 July 2009.

Other duties and levies

- 27 Other duties and levies include those applied to parking spaces, health insurance and emergency services. The Commission treats these as user charges for assessment purposes, rather than as taxes.
- 28 **Victoria** increased the health benefit levy on each electronic gaming machine from \$3033.33 to \$4333.33 for 2007-08.

Land taxation

- 29 Land tax is levied on the unimproved value or site value of selected categories of land.
- 30 In **New South Wales**, the land tax rate for the 2008 land tax year, commencing 1 January 2008, was reduced from 1.7 per cent to 1.6 per cent.
- 31 In **Victoria**, the land tax threshold has been increased from \$200 000 to \$225 000 for the 2008 land tax year. Cuts have been made to the middle land tax rates for landholdings valued between \$1.19 million and \$1.62 million from 1.2 per cent to 0.8 per cent, thereby allowing the amalgamation of this threshold with the \$900 00 to \$1.19 million threshold; the rate for land valued between \$1.62 million and \$2.7 million has been cut from 1.8 per cent to 1.3 per cent; with the top marginal rate of 3 per cent (which applies over \$2.7 million) being reduced to 2.5 per cent.
- 32 The special land tax payable where land ceases to be exempt primary production land (and is wholly or partly in the metropolitan area) has been abolished
- 33 For 2007-08, the land tax tax-free threshold for resident individuals in **Queensland** was increased from the \$500 000 to \$600 000. Commencing 1 July 2007, the increase in averaged land values is to be capped at 50% each year for three years for the purposes of calculating land tax liabilities.
- 34 From 2007-08, the land tax tax-free threshold for companies, trustees and absentees has been increased from \$300,000 to \$350,000. In addition, commencing 1 July 2007, the increase in averaged land values will be capped at 50% each year for three years for the purposes of calculating land tax liabilities.

- 35 In **Western Australia**, land tax for 2007-08 has been cut across the board by reducing the tax rates and/or increasing the ranges to which the new tax rates apply. The tax free threshold has been increased to \$250 000, with the tax ranges changed to \$250000 to \$875 000 with a rate of 0.15 per cent, \$875 000 to \$2 million at 0.75 per cent, \$2 - 5 million at 1.30 per cent, \$5 - 10million at 1.55 per cent, and over \$10 million at 2.3 per cent.
- 36 The Metropolitan Region Improvement Tax (MRIT) exemption threshold was increased from \$150 000 to \$250 000. At the same time, the marginal tax rate was also increased from 0.15 per cent to 0.18 per cent, and only applied to the value in excess of the threshold (rather than the full value).
- 37 Western Australia also introduced an exemption for private aged care facilities, with private aged care providers being exempt from land tax from 1 July 2007.

Gambling taxation

- 38 **Racing.** Taxes are levied on the value of investments (bets) placed with bookmakers and totalisators.
- 39 From 1 July 2007, tax in Western Australia was levied on the gross margin of totalisators.
- 40 **Sports betting.** Taxes are levied on the value of investments (bets) placed with bookmakers and totalisators.
- 41 **Lotto, lotteries and soccer pools.** Taxes are levied mostly on the value of investments (net of certain deductions) in lotteries, lotto and soccer pools. In **New South Wales**, taxes are levied on player loss. **Western Australia** levied taxes on net subscriptions (sales net of any add-on commission less prize liability — effectively player loss).
- 42 **Poker machines.** Tax on poker (gaming) machines in licensed clubs and hotels is generally based on gross profit (equal to gross gambling revenue less prizes paid) except for some turnover based levies on draw card machines in the Northern Territory.
- 43 **Casinos (including online casino).** Taxes are levied on the gross gaming revenue (player loss) of casinos.
- 44 **Other gambling.** This includes taxes levied on footy TAB, soccer TAB, sweepstakes, Keno, and Heads and Tails.
- 45 The Keno licence in **New South Wales** was amended to allow Keno to be played in hotels from 11 September 2007. Prior to this, Keno was only played in registered clubs and the casino in New South Wales. The tax rates and threshold for Keno played in hotels are 8.91 per cent on an annual player loss up to \$37.7 million and 14.91 per cent above that threshold.

Motor taxation

- 46 **Registration fees.** The owner must pay a flat annual registration fee before a vehicle can be driven on public roads.

- 47 **Motor vehicle weight / engine capacity tax.** Owners of motor vehicles pay a levy based on the weight or engine capacity of the vehicle. Some States index weight / engine capacity tax rates using CPI movements.
- 48 The rate of motor tax payable on light vehicles in **Tasmania** was reduced by 21 per cent, effective 1 October 2007. .
- 49 **Drivers' licence fees.** A flat fee is imposed on those who wish to drive motor vehicles on public roads. Some States index fees by CPI. The Commission treats these fees as user charges for roads assessments.
- 50 **Surcharge on motor vehicle third party insurance.** From 1 October 2001, **Queensland** introduced a \$5 levy on compulsory third party insurance in response to the collapse of HIH Insurance.

Public authority income

- 51 State government-owned trading enterprises and corporations contribute to State revenues by making payments of dividends, or Australian Government and/or State tax equivalent payments.
- 52 In April 1995, as part of national competition policy reforms, States agreed to implement uniform tax equivalent regimes applying to wholly owned State trading enterprises, levying income tax and wholesale sales tax equivalents on State enterprises. Under the IGA, the Australian Government abolished wholesale sales tax from 1 July 2000, and States abolished State wholesale sales tax equivalent regimes.

STATE TAXES 2007-08

Table G-1	Timetable for the abolition of State taxes
Table G-2	Payroll tax
Table G-3	Stamp duty on contracts and conveyances (also known as transfer duty)
Table G-4	Stamp duties on shares and marketable securities
Table G-5	Stamp duty on motor vehicle registrations
Table G-6	Stamp duties on insurance
Table G-7	Financial transaction taxes
Table G-8	Other duties and levies
Table G-9	Land taxation
Table G-10	Gambling — Racing and sports betting taxes
Table G-11	Gambling — Lotteries tax, soccer pool and levies
Table G-12	Gambling — Poker machine tax
Table G-13	Gambling — Casino tax
Table G-14	Gambling — Other taxes
Table G-15	Motor taxes
Table G-16	Income from public authorities

Table G-1 Timetable for the abolition of State taxes

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
2000-01	Accommodation tax 1.07.00	Lease duty 26.04.01						Accommodation tax 1.07.00
2001-02	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01 Debits tax 1.01.02	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01	Quoted marketable securities duty 1.07.01	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01	Financial institutions duty 1.07.01 Quoted marketable securities duty 1.07.01
2002-03		Non-quoted marketable securities duty 1.07.02				Rental duty Lease duty 1.07.02 Non-quoted marketable securities duty 1.07.02		
2003-04				Non-quoted marketable securities duty 1.01.04 Cheque duty 1.01.04 Lease duty 1.01.04	Mortgage duty for eligible first homebuyers 27.05.04			
2004-05		Mortgage duty 1.07.04	Credit card duty 1.08.04		Lease duty 1.07.04 Cheque duty 1.07.04			
2005-06		Debits tax 1.07.05	Debits tax 1.07.05 100% Lease duty – 1.01.06 100% Credit Business Duty – 1.01.06	Debits tax 1.07.05	Debits tax 1.07.05 100% Mortgage duty on owner occupied homes – 1.07.05	Debits tax 1.07.05	Debits tax 1.07.05	Debits tax 1.07.05 100% of Electronic debit transaction duty - 1.07.05
2006-07:		100% of Rental duty – 1.01.07.	100% of Hire duty – 1.01.07 Non-listed Marketable Securities duty – 1.01.07	50% of Mortgage duty – 1.07.06 100% of Rental duty – 1.01.07	100% of Other minor duties (a) – 1.07.06	50% of Mortgage duty – 1.07.06	100% of Non-real non-residential property conveyances – 1.07.06	100% of Stamp duty on unquoted marketable securities and grants and Renewals of leases and franchisees – 1.07.06

Table G-1 Timetable for the abolition of State taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
2007-08	100% Hire of goods duty – 1.07.07. 100% Mortgage duty on owner occupied residences 1.09.07 100% Lease duty – 1.01.08		50% of Mortgage duty – 1.01.08		33% cut in Rental duty, and Business mortgage duty – 1.07.07	100% of Mortgage duty – 1.07.07	100% of Rental duty – 1.07.07	100% of Rental duty – 1.07.07
2008-09	100% Mortgage duty for individuals on non- owner occupied residences - 1.07.08		100% of Mortgage duty – 1.01.09	100% of Mortgage duty – 1.07.08	67% cut in Rental duty, and Business mortgage duty – 1.07.08	100% of Non-real non-residential property conveyances – 1.07.08		
2009-10					100% cut in Rental duty, and Business mortgage duty – 1.07.09		100% of Lease duty – 1.07.09	100% of Non-real non-residential property conveyances – 1.07.09
2010-11 and beyond	Mortgage duty business loans Non-real non-residential property conveyances (a) and Non-listed marketable securities duty – All 1.07.12		100% of Non-real non-residential property conveyances – 1.07.12	100% of Non-real non-residential property conveyances 1.07.10	100% of Non-real non-residential property conveyances and Non-listed marketable securities duty – 1.07.12		100% of Non-listed marketable securities duty – 1.07.10	
Taxes abolished or were never in place	Cheque duty	Accommodation tax Cheque duty Non-real non-residential property conveyances	Accommodation tax	Accommodation tax	Accommodation tax	Accommodation tax Cheque Duty (abolished 1 January 1985)	Accommodation tax Cheque duty Mortgage duty	Mortgage duty

(a) Includes non-land business assets, statutory licences or permissions, and poker machine entitlements.

Table G-2 Payroll tax

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Basic flat rate:	6.0%	5.05% from 1.01.07	4.75%	5.5%	5.25%	6.1%	6.85%	6.2%
Method of calculation of tax:	Single marginal rate.	Single marginal rate.	Deduction system.	Single marginal rate.	Single marginal rate.	Single marginal rate.	Single marginal rate.	Single marginal rate.
Tax scale and small business concession:	First \$600 000 exempt.	First \$550 000 exempt.	First \$1 000 000 exempt. For payrolls between \$1 000 000 and \$4 000 000, deduction of \$1m reducing by \$1 for every \$3 payroll exceeds \$1m. No deduction for payrolls in excess of \$4 000 000.	First \$750 000 exempt.	First \$504 000 exempt.	First \$1 010 000 exempt.	First \$1 250 000 exempt.	First \$1 250 000 exempt.
Inclusions in the tax base:	Employer superannuation contributions included in the tax base. Eligible termination payments and the grossed up value of fringe benefits included in the base from 1.7.02. Termination payments to non-executive directors and share options included in the base from 1.7.03.	Employer superannuation contributions included in the tax base. Non-monetary superannuation contributions included from 1.07.07 Employment termination payments. Termination payments to non-employee directors and deemed employees included from 1.7.07. From 1.07.07, the grossed up value of fringe benefits (type 2 gross-up rate) and the grant of a share or option. Payments by employment agents to on-hired workers (other than payments to workers on-hired to certain exempt clients). From 1.7.07, an exemption applies for wages paid to an aboriginal person employed under a Community Development Employment project.	Employer superannuation contributions included in the tax base. Eligible termination payments (not including death benefit eligible termination payments) and the grossed up value of fringe benefits included in the base from 1.7.02.	Employer superannuation contributions included in the tax base. Grossed up value of fringe benefits included in the tax base from 1.1.02. Eligible termination payments included in the base from 1.7.03.	Employer superannuation contributions included in the tax base. Eligible termination payments and the full grossed up value of fringe benefits included in the base from 1.7.02.	Employer superannuation contributions and grossed up value of fringe benefits tax included in the tax base. Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1.7.03.	Employer superannuation contributions included in the tax base. Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1.7.02. From 1.7.05, eligible maternity, adoption and/or primary carer leave is exempt. From 1.7.05, base includes employer contributions to employee share schemes and ETPs. From 1.6.06 approved training bodies are exempt from paying payroll tax on the wages of trainees and apprentices.	Employer superannuation contributions and fringe benefits included in the tax base. Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1.7.02. Grossed up value (type 2 grossed-up rate) of fringe benefits included in the tax base from 1.7.02.

Table G-2 Payroll tax (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
		From 1.11.06, an exemption applies to wages paid to employees participating in voluntary work for bush fires or emergency relief.						
Reference period:	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, including superannuation and non-remote fringe benefits.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.

Table G-3 Stamp duty on contracts and conveyances (also known as transfer duty)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Tax scale: Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified.	<p>For non-residential property</p> <p>\$0-\$14 000: 1.25% (min. \$2)</p> <p>\$14 001-\$30 000: \$175 + 1.5%</p> <p>\$30 001-\$80 000: \$415 + 1.75%</p> <p>\$80 001-\$300 000: \$1 290 + 3.5%</p> <p>\$300 001-\$1m: \$8 990 + 4.5%</p> <p>Over \$1m: \$40 490 + 5.5%</p> <p>For residential property</p> <p>\$0-\$14 000: 1.25% (min. \$2)</p> <p>\$14 001-\$30 000: \$175 + 1.5%</p> <p>\$30 001-\$80 000: \$415 + 1.75%</p> <p>\$80 001-\$300 000: \$1 290 + 3.5%</p> <p>\$300 001-\$1m: \$8 990 + 4.5%</p> <p>\$1m-\$3m: \$40 490 + 5.5%</p> <p>Over \$3m: \$150 490 + 7.0%</p> <p>Liability includes contents of buildings.</p> <p>Various exemptions are available.</p>	<p>From 1.07.07 to 5.05.08</p> <p>Transfer of real property</p> <p>\$0-\$20 000:1.4%</p> <p>\$20 001-\$115 000: \$280 + 2.4%</p> <p>\$115 001-\$870 000: \$2 560 + 6.0%</p> <p>Over \$870 000: 5.50% of total value.</p> <p>Principal place of residence</p> <p>\$0-\$20 000:1.4%</p> <p>\$20 001-\$115 000: \$280 + 2.4%</p> <p>\$115 001-\$400 000: \$2 560 + 5.0%</p> <p>\$400 001-\$500 000: \$16 810 + 6.0%</p> <p>\$500 001-\$870 000: \$25 660 + 6.0%</p> <p>Over \$870 000: 5.50% of total value.</p> <p>From 6.05.08</p> <p>Transfer of real property</p> <p>\$0-\$25 000:1.4%</p> <p>\$25 001-\$130 000: \$350 + 2.4%</p> <p>\$130 001-\$960 000: \$2 870 + 6.0%</p> <p>Over \$960 000: 5.50% of total value</p>	<p>Rates on dutiable transactions and relevant acquisitions for land rich and corporate trustee duty</p> <p>\$0-\$20 000: 1.50%</p> <p>\$20 001-\$50 000: \$300 + 2.25% of dutiable value exceeding \$20 000</p> <p>\$50 001-\$100 000: \$975 + 2.75% of dutiable value exceeding \$50 000</p> <p>\$100 001-\$250 000: \$2 350 + 3.25% of dutiable value exceeding \$100 000</p> <p>\$250 001-\$500 000: \$7 225 + 3.50% of dutiable value exceeding \$250 000</p> <p>\$500 001-\$700 000: \$15 975 + 4.0% of dutiable value exceeding \$500 000</p> <p>Above \$700 000: \$23 975 + 4.5% of dutiable value exceeding \$700 000</p>	<p>\$0-\$80 000: 2.0%</p> <p>\$80 001-\$100 000: \$1 600 + 3.0%</p> <p>\$100 001-\$250 000: \$2 200 + 4.0%</p> <p>\$250 001-\$500 000: \$8 200 + 5.0%</p> <p>Above \$500 000: \$20 700 + 5.4% of dutiable value exceeding \$500 000.</p>	<p>\$0-\$12 000: 1.0%</p> <p>\$12 001-\$30 000: \$120 + 2.0%</p> <p>\$30 001-\$50 000: \$480 + 3.0%</p> <p>\$50 001-\$100 000: \$1 080 + 3.5%</p> <p>\$100 001-\$200 000: \$2 830 + 4.0%</p> <p>\$200 001-\$250 000: \$6 830 + 4.25%</p> <p>\$250 001-\$300 000: \$8 955 + 4.75%</p> <p>\$300 001-\$500 000: \$11 330 + 5.0%</p> <p>Over \$500 000: \$21 330 + 5.5%</p> <p>Gaming Machine Surcharge applies to the transfer of ownership of a gaming business.</p> <p>Surcharge rate: 5% of annual net gambling revenue of the gaming venue.</p>	<p>\$0-\$1 300: \$20</p> <p>\$1 301-\$10 000: 1.5% of dutiable value</p> <p>\$10 001-\$30 000: \$150 + 2.0% of dutiable value exceeding \$10 000</p> <p>\$30 001-\$75 000: \$550 + 2.5% of dutiable value exceeding \$30 000</p> <p>\$75 001-\$150 000: \$1 675 + 3.0% of dutiable value exceeding \$75 000</p> <p>\$150 001-\$225 000: \$3 925 + 3.5% of dutiable value exceeding \$150 000</p> <p>Over \$225 000: \$6 550 + 4.0% of dutiable value exceeding \$225 000</p>	<p>\$0-\$100 000: \$20 or \$2.00 per \$100 whichever is greater</p> <p>\$100 001-\$200 000: \$2 000 plus \$3.50 per \$100 or part thereof</p> <p>\$200 001-\$300 000: \$5 500 plus \$4.00 per \$100 or part thereof</p> <p>\$300 001-\$500 000: \$9 500 plus \$5.50 per \$100 or part thereof</p> <p>\$500 001-\$1 000 000: \$20 500 plus \$5.75 per \$100 or part thereof</p> <p>Over \$1 000 000: \$49 250 plus \$6.75 per \$100 or part thereof.</p>	<p>Up to 5 May 2008:</p> <p>\$0-\$500 000: Duty calculated by the formula: $D = (0.065V^2) + 21V$ where D = duty payable in \$ V = total value/1000</p> <p>Above \$500 000: 5.4% of dutiable value.</p> <p>On and from 6 May 2008:</p> <p>\$0-\$525 000: Duty calculated by the formula: $D = (0.06571441V^2) + 15V$ D = duty payable in \$ V = total value/1000</p> <p>Above \$525 000: 4.95% of dutiable value.</p>

Table G-3 Stamp duty on contracts and conveyances (also known as transfer duty) (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
		Principal place of residence \$0-\$25 000: 1.4% \$25 001-\$130 000: \$350 + 2.4% \$130 001-\$440 000: \$2 870 + 5.0% \$440 001-\$550 000: \$18 370 + 6.0% \$550 001-\$960 000: \$28 070 + 6.0% Over \$960 000: 5.50% of total value.						
Reference period:	Payments are due within three months of when a transfer of dutiable property occurs or within three months of execution of transferring dutiable property.	Payments are due within three months of execution of instrument.	Documents must be lodged within 30 days of liability arising and payments are generally due within one month of the date of assessment notice.	Documents to be lodged within three months of execution and payment required within three months of the issue of the assessment notice.	Payments due within two months of execution of instrument.	Payments are due three months after the liability to pay duty arises.	Documents to be lodged and payment required within 90 days of the liability arising.	Payments are due within 60 days of execution of instrument.

Table G-3 Stamp duty on contracts and conveyances (also known as transfer duty) (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Home purchase assistance:	<p>First Home Plus Scheme</p> <p><i>For first homes:</i> Up to \$500 000: nil \$500 001-\$600 000: 22.49% less \$112 450</p> <p><i>For vacant land:</i> Up to \$300 000: nil \$300 001-\$450 000: 10.49% less \$31 470</p> <p>Full tax rates apply above the threshold.</p>	<p>For Concession Card Holders – full exemption for properties valued up to \$300 000 and a partial exemption for properties valued between \$300 000 and \$400 000.</p> <p>From 1.01.01, first homebuyers who qualify for the \$7000 First Home Owners Grant qualify for a \$5000 First Home Bonus for the purchase of a new home and \$3000 for the purchase of an established home (subject to a price cap of \$500,000).</p> <p>From 6.05.08, first homebuyers who qualify for the \$7000 First Home Owners Grant may also qualify for a ‘regional bonus’ available for first homebuyers purchasing a newly constructed home in regional Victoria.</p>	<p>For first homes In addition to the homes concession (below): Where the unencumbered value of home is \$320,000 or less – up to \$3 200 rebate.</p> <p>Where the unencumbered value of home is \$320 001-\$500 000 and consideration not less than the unencumbered value: \$3 200 rebate which reduces by \$100 for every \$10 000 above \$320 000.</p> <p>Where unencumbered value above \$500 000 – no additional concession beyond home concession.</p>	<p>The purchaser of a small business or principal place of residence valued at less than \$100 000 is entitled to a concessionary rate of duty of 1.5%. The concessional rate of duty phases out between \$100 000 and \$200 000.</p> <p>First home buyers whose purchases are below \$500 000 are exempt from conveyance duty. The exemption phases out between \$500 000 and \$600 000.</p> <p>First homebuyers who buy vacant land valued at \$300 000 or less are exempt from conveyance duty. The exemption phases out between \$300 000 and \$400 000.</p>	<p>For first homes: No duty payable on the purchase of a home up to \$80 000.</p> <p>For first home purchase between \$80 000 and \$100 000 the concession rate reduced by 2.5% for each \$1 000 increase in property value above \$80 000.</p> <p>For first home purchases between \$100 000 and \$150 000 the concession rate is 50%.</p> <p>The concession then reduces by \$24 for each \$1 000 of property value in excess of \$150 000 and phases out completely above \$250 000.</p> <p>A rebate of up to \$1 500 is available for home units in the City of Adelaide, regardless of the underlying nature of the title, but is restricted to new dwellings on allotments of 350 square metres or less.</p>	<p>From 20.05.04, first home owners that qualify for assistance under the First Home Owner Grant Scheme (FHOGS):</p> <p>In relation to the purchase of a property up to the value of \$350 000, will qualify for duty relief on transfer duty up to a maximum of \$4,000; or</p> <p>In relation to the construction of a first home upon land purchased with a dutiable value of up to \$175,000, may apply for a duty refund of \$2,400.</p> <p>Land owners have two years to complete the construction of the first home from the date of agreement to purchase the land and a subsequent three months to apply for the duty refund.</p>	<p>1.07.07-31.12.07</p> <p><i>Home buyers:</i> \$20 duty for eligible homebuyers where purchase price or value of property, whichever is the greater, does not exceed \$290 000. Graduated concession where the value of the property is between \$290 000 and \$365 000 – rate of duty is \$17.40 for each \$100 or part thereof by which value exceeds \$290 000.</p> <p><i>Land buyers:</i> \$20 duty for eligible homebuyers where purchase price or value of land, whichever is the greater, does not exceed \$161 300. Graduated concession where value of the land is between \$161 300 and \$201 500 – rate of duty is \$13.80 for each \$100 or part thereof by which value exceeds \$161 300.</p>	<p>Up to 5 May 2008:</p> <p>All <i>first</i> homes (regardless of value) receive a concession on the first \$350 000.</p> <p>For principal place of residence (not first home), duty is reduced by a maximum of \$2 500.</p> <p>On and from 6 May 2008:</p> <p>All <i>first</i> homes (regardless of value) receive a concession on the first \$385 000 for contracts executed on or after 6.05.08.</p> <p>For principal place of residence (not first home), duty is reduced by a maximum of \$2 500.</p>

Table G-3 Stamp duty on contracts and conveyances (also known as transfer duty) (continued)

NSW	Vic	Qld	WA	SA	Tas	ACT	ACT (cont)
	<p>This is in addition to the existing \$5000 with the extra requirement that the purchase involves new residential premises in 'regional' Victoria.</p>	<p><i>For Homes (not first)</i> Concessional rate of 1% for values up to \$320,000 plus scheduled transfer duty on the excess.</p> <p><i>For first home, vacant land</i> Concession is available for the purchase of vacant land to build a first home. An exemption applies on land up to the value of \$150,000 with a partial concession of \$4000 for land valued at % 150,000 reducing to zero for land valued at \$300,000.</p>			<p>This assistance is in addition to the \$7,000 grant available under the FHOGS.</p>	<p>01/01/08-30/06/08</p> <p><i>Home buyers:</i> \$20 duty for eligible homebuyers where purchase price or value of property, whichever is the greater, does not exceed \$310 000. Graduated concession where the value of the property is between \$310 000 and \$390 000 – rate of duty is \$18.05 for each \$100 or part thereof by which value exceeds \$310 000.</p> <p><i>Land buyers:</i> \$20 duty for eligible homebuyers where purchase price or value of land, whichever is the greater, does not exceed \$172 500. Graduated concession where value of the land is between \$172. 500 and \$215 400 – rate of duty is \$14.25 for each \$100 or part thereof by which value exceeds \$172 500</p>	<p>From 01.07.07 To enhance the accessibility of the Home Buyer Concession Scheme, the upper property threshold for house and land purchases will be increased to the median price for those properties from 1 July 2007.</p> <p>The sliding scale for the concession will be adjusted to facilitate the upper threshold for the property range equalling the median price of properties based on ACT Planning and Land Authority sales data in the preceding two full quarters.</p> <p>Conveyance duty on properties may also be deferred for up to 5 years for those eligible for the Home Buyers Concession Scheme.</p> <p>Income threshold: Gross household income less than \$100,000 pa for all applicants. The threshold increases by \$3,330 pa for each dependent child to a maximum of \$116,650.</p>

Table G-4 Stamp duties on shares and marketable securities

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Unless otherwise stated the purchaser is liable for off-market transactions.								
On-market transactions:	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.
Off-market transactions:	Listed companies	Listed transactions	Listed companies	Listed transactions	Listed companies	Listed companies	Quoted on a stock exchange	Quoted securities
	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.	Abolished 1.07.01.
	Unlisted companies	Unlisted companies	Unlisted companies	Unlisted companies	Unlisted companies	Unlisted companies	Not quoted on a stock exchange	Unlisted companies
	60c/\$100 or part thereof.	Abolished 1.07.02.	Abolished 1.01.07	Abolished 1.01.04.	60c/\$100 or part thereof.	Abolished 1.07.02.	60c/\$100 or part thereof (unless land rich provisions apply). Minimum duty \$20.	Abolished 1.07.06
Reference period:	Payments are due within three months of execution of instrument.				Off market transactions of unlisted companies: payments are due within two months of execution of instrument.		Documents are to be lodged and payment received within 90 days of the liability arising.	

Table G-5 Stamp duty on motor vehicle registrations

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Based on the dutiable value of the vehicle being the greater of the consideration given or the market value at the time the duty is payable.	<p>\$3.00 per \$100 or part except for:</p> <p><i>Passenger vehicles*:</i> \$1 350 + \$5.00 per \$100 or part of the dutiable value of the motor vehicle in excess of \$45 000</p> <p>* A vehicle is defined as : (a) with a dutiable value of not less than \$45 000; and (b) that is constructed primarily for the carriage of not more than 9 occupants including a sedan, station wagon, coupe, convertible, four wheel drive vehicle with seats and windows, two wheel drive panel van with seats and windows, three wheel car, forward control vehicle passenger vehicle, small bus (seating not more than 9 persons including the driver), motor home, and snow vehicle, but not including a motorcycle (with or without a side car), large bus (seating more than 9 passengers including a driver) hearse or invalid conveyance.</p>	<p><i>Passenger vehicles \$0-\$57 009:</i> \$5 per \$200 or part thereof. Over \$57 009: \$10 per \$200 or part thereof</p> <p><i>Other vehicles including non-passenger vehicles:</i> \$5.00 per \$200 or part thereof. <i>Previously registered vehicles:</i> \$8 per \$200 (or part thereof).</p>	<p>\$2 per \$100 or part thereof.</p> <p>Special vehicles (such as graders, harvesters and tractor based mobile machinery): Flat rate of \$25.</p> <p>From 1 01.08 1 to 4 cylinders or 2 rotors or steam vehicles: 3.0% 5 or 6 cylinders or 3 rotors: 3.5% 7 or more cylinders: 4.0% Hybrid/Electric: 2.0%</p> <p>Special vehicles (as defined) Flat rate of \$25</p>	<p><i>New and used heavy vehicles:</i> 3.0%; Max duty \$12 000</p> <p><i>Other vehicles:</i> \$0-\$20 000: 2.75% \$20 001-\$45 000: 2.75% - 6.50% according to the formula 2.75% + % of ((Market value - \$15 000)/6 666.6)</p> <p>Over \$45 000: 6.50% flat.</p>	<p>\$0-\$1 000: \$1 per \$100 (min \$5) or part</p> <p>\$1 001-\$2 000: \$10 + \$2 per \$100 or part of excess</p> <p>\$2 001-\$3 000: \$30 + \$3 per \$100 or part of excess</p> <p>Over \$3 000: \$60 + \$4 per \$100 or part of excess.</p> <p>Except for commercial vehicles where the rate is: \$0-\$1 000: \$1 per \$100 (min \$5) or part \$1 001-\$2 000: \$10 + \$2 per \$100 or part of excess above \$1000 Over \$2 000: \$30 + \$3 per \$100 or part of excess above \$2000.</p>	<p><i>Passenger vehicles:</i> Under \$600: \$20 \$600-\$34 999: \$3 per \$100 or part \$35 000-\$40 000: \$1 050 + \$11 per \$100 or part in excess of \$35 000 Over \$40 000: \$4 for each \$100 or part of \$100 of the value of the vehicle.</p> <p>Vehicles subject to manufacturers fleet discount \$3.50 per \$100 (minimum of \$20).</p> <p><i>Heavy Vehicles</i> Under \$600: \$20.00 Over \$600: 1 07.07 – 30 09.07 \$3.00 per \$100 or part. 1.10.07 onward \$1.00 per \$100 or part.</p> <p><i>All other vehicles:</i> Under \$600: \$20 Over \$600: \$3 per \$100 or part.</p>	<p><i>Passenger vehicles:</i> Under \$45 000: \$3 per \$100 or part thereof. \$45 000 or over: \$1 350 plus \$5 per \$100 or part thereof in excess of \$45 000.</p> <p><i>All other vehicles:</i> \$3 per \$100 or part thereof.</p>	\$3 per \$100 or part thereof.
Reference period:	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due at the time of lodging the application or transfer of vehicle registration.	Payments due at the time of application for registration or transfer of registration of vehicle.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Payments are due at time of application for registration or transfer of registration.	Payments are due within 14 days of transfer .

Table G-6 Stamp duties on insurance

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Life insurance: Based on sum insured, except in SA	\$0-\$2 000: \$1 Over \$2 000: \$1 + 20c per \$200 or part thereof in excess of the first \$2 000. Annuities exempt.	\$0-\$200: nil \$201-\$2000: 12c per \$200 or part thereof. Over \$2 000: \$1.20 + 24c per \$200 or part above \$2 000.	\$0-\$2 000: 0.05% Over \$2 000: \$1 and 0.1% of balance over \$2 000.	No duty on life insurance policies	\$1.50 per \$100 or part thereof of net premiums of previous year paid as annual licence.	Up to \$2 000: 10c per \$200 or part thereof. Over \$2 000: \$1 + 20c per \$200 or part thereof in excess of \$2 000.	Life Insurance (other than a temporary or term insurance policy, or disability income insurance). \$0-\$2 000: \$1 Over \$2 000: \$1 + 20c per \$200 or part thereof in excess of \$2 000.	10c per \$100 or part thereof the sum insured
Term or temporary:	Term or temporary insurance: 5% of first year premium. Life insurance riders: 5% of first year premium on the life insurance rider. Insurance under which an amount is payable in the event of the disablement of the insured by accident of sickness: 5% of the premium paid to effect the insurance.	Term insurance: 5% of first year premium.	Temporary or term insurance: 5% of first year premium.			Term or temporary policy: 5% of first year premium.	Temporary or term insurance: 5% of the first year's premium. Life insurance rider: 5% of first year's premium. Insurance in the event of disablement of the insured by accident or sickness: 10% of the premium paid. Annuities exempt.	Term or temporary insurance: 5% of first year premium.

Table G-6 Stamp duties on insurance (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
General:	<p>9% of premium.</p> <p>Concessional 5% of premium payable on aviation, consumer credit, disability, directors liability, motor vehicle, professional indemnity.</p> <p>Concessional 2.5% of premium paid on crop and livestock.</p> <p><i>Exemptions:</i> Annuities, workers compensation, compulsory third party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of not-for-profit organisations, and medical benefit insurance.</p>	<p>10% of previous month's premiums.</p> <p><i>Exemptions</i> 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.</p>	<p>7.5% of the premium for class 1 general insurance contracts. 5% of net premium for workers compensation.</p> <p>5% of premium for, motor vehicle (other than compulsory 3rd party), professional indemnity insurance, personal injury related to a person's travel on an aircraft, home mortgage that is a first mortgage, and life insurance riders.</p> <p>10 cents flat per compulsory 3rd party motor vehicle insurance policy.</p> <p><i>Exemptions:</i> Premiums paid for policies of public liability insurance by 'not for profit organisations'. Insurance premiums for hulls of commercial vessels, goods in transit, health insurance and reinsurance between insurers.</p>	<p>10% of gross premiums.</p> <p>10% of premiums on compulsory third party motor vehicle insurance premiums.</p> <p><i>Exemptions:</i> No duty on policies covering transport of goods, commercial marine hulls, health insurance, workers compensation insurance and life insurance.</p>	<p>\$11 per \$100 or part thereof of premiums (including compulsory 3rd party premiums).</p> <p><i>Exemptions:</i> No duty on workers compensation, commercial marine insurance, private guarantee fidelity insurance and policies of insurance by a registered medical benefits organisation.</p>	<p>8% of premiums. \$6 flat on 3rd party motor vehicle insurance.</p> <p><i>Exemptions:</i> No duty on workers compensation.</p> <p>No duty on public liability insurance.</p> <p>Mortgage: 2% of the premium on the policy.</p> <p>\$20 is chargeable on an annuity issued by a life company, or purchased by a person from a life company</p>	<p>10% of premium.</p> <p><i>Exemptions:</i> Duty on workers compensation, compulsory third party motor vehicle personal injury insurance, health insurance and international trade insurance.</p> <p>Amateur sporting and community not-for-profit bodies are exempt from duty on public liability insurance and other prescribed general insurance required to hold a public event.</p>	<p>10% of premiums (including indemnity insurance).</p> <p><i>Exemptions:</i> Policies covering workers compensation, transport of goods and commercial marine hulls.</p>
Reference period:	<p>Payments relate to the previous month's transactions.</p> <p>Due and payable by the 21st of each month.</p>	<p>Payments relate to the previous month's transactions.</p> <p>Due and payable by the 14th of the next month for life and the 21st for general insurance.</p>	<p>Payments relate to the previous month's transactions, due and payable the 14th day of the month following the return period.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p> <p>Due and payable by 21st of each month</p>	<p>Payments relate to the previous month's transactions.</p>

Table G-7 Financial transaction taxes

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
BANK ACCOUNTS DEBIT TAX	Abolished 1.01.02.	Abolished 1.07.05.	Abolished 1.07.05.	Abolished 1.07.05.	Abolished 1.07.05.	Abolished 1.07.05.	Abolished 1.07.05.	Abolished 1.07.05.
DEBITS DUTY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Abolished 1.07.05.	Not imposed.	Not imposed.
ELECTRONIC BANKING DUTY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Abolished 1.07.05.
CREDIT CARD TRANSACTION DUTY	Not imposed.	Not imposed.	Abolished 1.08.04	Not imposed.	Not imposed.	Abolished 1.07.05.	Not imposed.	Not imposed.
DEEDS OF SETTLEMENT	Declarations of Trust over property that is not dutiable property - \$200 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 the trust holds dutiable property.	Not imposed.	Abolished 1.07.06.	\$20 or conveyance rates if applicable.	Declarations of Trust over property that is not dutiable property - \$200 per declaration.	\$20 or conveyance rates if applicable.
LOANS DUTY	Not imposed.	Not imposed.	Abolished 1.01.06	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
DISCOUNT TRANSACTIONS DUTY	Abolished 1.01.83.	Not imposed.	Abolished 1.01.06.	Abolished. 1.01.84.	Abolished 1.01.84.	Not imposed.	Not imposed.	Not imposed.
AGREEMENTS DUTY	Abolished.	Not imposed.	Not imposed.	Not imposed.	Not imposed unless specifically charged under another head of duty.	Abolished 1.07.02.	Not imposed.	Not imposed.
Under hand:								
Under seal:	Abolished.	Not imposed.	Not imposed.	\$20	Abolished 1.07.06.	Abolished 1.07.02.	\$20 (if in deed form).	Not imposed.

Table G-7 Financial transaction taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
<p>MORTGAGES AND LOAN SECURITY DUTY (Based on sum secured)</p>	<p>\$0-\$16 000: \$5 Above \$16 000: \$5 plus \$4 per \$1 000 or part of excess. Exemption for additional advances up to \$10 000 in any 12 month period. Exemption applies for the refinancing of loans up to the maximum amount originally secured with the existing lender. Loans refinanced through a different lender are exempt up to the first \$1 million of a loan. From 1.09.07: Duty abolished for new housing finance commitments to owner-occupiers for the purposes of buying or renovating their own home.</p>	<p>Abolished 1.07.04.</p>	<p>Prior to 1.01.08 40c for every \$100 or part thereof. <u>From 1 January 2008, the rate is 20c for each \$100, or part of \$100, of the amount secured.</u> <u>Full abolition occurs on 1 July 2008.</u> From 1.05.04, home exempt from mortgage duty on the lesser of the amount used to buy or build a principal place of residence and \$250 000 for first home buyers and \$70 000 for others, with mortgage duty payable on balance secured. Home exempt for refinancing of mortgages up to \$100 000, with mortgage duty payable on the balance.</p>	<p>Home Loans: 12.5c/\$100 Other loans: 20c/\$100. Refinancing by homeowners and small business exempt.</p>	<p>Mortgage for owner occupation, homes: exempt Refinancing mortgages: exempt Other mortgages. \$0-\$400: exempt \$401-\$6 000: \$10 Over \$6 000: \$10 plus 30c/\$100 or part of excess.</p>	<p>Abolished 1.07.07</p>	<p>Abolished.</p>	<p>Abolished.</p>
<p>Reference period:</p>	<p>Payments are due weekly based on the previous week's transactions.</p>		<p>Payments relate to the previous month's transactions, due and payable the 14th day of the month following the return period.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments are due within two months of execution of the instrument.</p>			
<p>TRANSFER DUTY</p>	<p>Abolished 1.01.83.</p>	<p>Not imposed.</p>	<p>\$5 where transfer of mortgage or loan is secured by land — otherwise charged at scheduled transfer duty rates.</p>	<p>\$20 where transfer after sale for full value. If the transfer is for less than the full market value of the mortgage, conveyancing duty applies.</p>	<p>Abolished 5.08.85.</p>	<p>Abolished 1.07.01.</p>	<p>Abolished 1.09.87.</p>	<p>Not imposed.</p>

Table G-7 Financial transaction taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
LEASES OF LAND OR PREMISES DUTY (TENANCIES) (Residential leases are tax exempt)	35c/\$100 of total cost of lease. Exemption for a lease whose total cost is no more than \$20 000. Movable dwelling sites used, or intended to be used as the principal place of residence of the lessee are also exempt. Duty on franchise agreements abolished on 1.07.01.	Abolished 26.04.01.	Abolished 1.01.06.	Abolished 1.01.04.	Abolished 1.07.04.	Abolished 1.07.02	50c/\$100 of total cost of the lease (minimum \$20). However, if the yearly cost of the lease (includes rent payable, any rates and taxes paid and the value of improvements made) is no more than \$10 000 and the yearly value of the lease (capital value of lease) is no more than \$10 000, no duty applies.	Abolished 1.07.06. Stamp duty will continue to be payable at conveyance rates for certain lease and franchise transactions that are similar to conveyances of dutiable property, including the conveyance of a lease or franchise and the grant of a lease where a premium or only nominal consideration is paid.
Transfer of lease:	Transfer duty payable.		Transfer duty applies to the transfer of lease — on the value of the consideration paid for the lease and the consideration paid for, or the value of, chattels taken over. Exempt: Grant of lease over private dwelling provided no premium, fine or other consideration payable for grant.				Liable as a transfer of an interest in land. Conveyance rates apply.	Liable as a transfer of an interest in land. Conveyance rates apply.
Reference period:	Payments are due within three months after duty becomes liable.		Documents must be lodged within 30 days of liability date and payments are generally due within 30 days of the date of assessment notice.				Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.	Payments are due within 60 days of the execution of the instrument.

Table G-7 Financial transaction taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
<p>HIRING ARRANGEMENTS DUTY</p> <p>Including motor vehicle leases. Sometimes called 'RENTAL DUTY'</p>	Abolished 1.07.07.	Abolished 1.07.07.	Abolished 1.07.07.	Abolished 1.07.07.	<p>Equipment finance — includes commercial hire purchase and other equipment financing arrangements for terms greater than 9 months.</p> <p>0.5% on rental income.</p> <p>All other types of rental arrangements:</p> <p>1.2% on rental income in excess of \$6 000 per month or \$72 000 per annum.</p>	Abolished 1.07.02.	Abolished 1.07.07.	Abolished 1.07.07.
Reference period:					Payments relate to the previous month's transactions.			
<p>HIRE PURCHASE ARRANGEMENTS DUTY</p>	Abolished 1.07.07.	Abolished 1.07.07.	Abolished 1.07.07.	Abolished 1.07.07.	See Hiring arrangements duty. (Equipment Financing Arrangements).	Abolished 1.07.02.	See Hiring Arrangements Duty.	Abolished 1.07.07.

Table G-8 Other duties and levies

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
EMERGENCY SERVICES LEVY	<p>Fire Service Levy Fire fighting services are funded through the Fire Service Levy. Once the cost of operating the services are determined, the amount is allocated across insurance industry, Local Councils and State Budget in the following proportions: <i>NSW Fire Brigades</i> Insurance industry: 73.7%; Local councils: 12.3%; State Budget: 14.0%. <i>Rural Fire Services:</i> Insurance industry: 73.7%; Local councils: 13.3%; State Budget: 13.0%.</p>	<p>Fire Service Levy Fire fighting services are funded through the Fire Service Levy. Once the cost of operating the fire services is determined, the amount of the levy is allocated across the insurance industry, local councils and the State Government in the following proportions: <i>Melbourne Fire & Emergency Services Board</i> Insurance industry: 75% Local Government: 12.5%; State Government: 12.5%. <i>Country Fire Authority</i> Insurance industry: 77.5%; Local Government: 0.0%; State Government: 22.5%.</p>	<p>Fire Levy The Queensland Fire and Rescue Authority is funded through a fire levy that is collected on behalf of the State Government through municipal rates. The levy varies according to property type and location. Community Ambulance Cover (CAC) Levy The CAC levy replaced the voluntary Queensland Ambulance Service Subscription Scheme and transport charges for non-subscribers. It is collected through a payment of 26.773 cents per day or \$97.99 per year on electricity accounts. (The levy increases each year on 1 July by the CPI.)</p>	<p>The Emergency Services Levy replaced the fire services levy from 1.07.03. The new levy is property based and collected by the local government authorities. The levy rates vary by property type and by region.</p>	<p>Fixed Property: Flat fee \$50 (\$20 for special community use category and \$0 if outside local government areas) plus variable levy rate based on capital value adjusted for location and land use as follows: \$50 + variable component (capital value x area factor x land use factor x levy rate). Concessions: Up to \$40 concession applies to recipients of specified pensions and Government allowances and to qualifying self funded retirees. Mobile property: (Levy rates net of remissions). Cars and larger capacity motorcycles: \$24; Smaller capacity motorcycles: \$12; Commercial fishing vessels: \$12; Historical vehicles: \$6 (conditions apply). (Certain variations for country based mobile property apply.)</p>	<p>Fire Service levy Insurance Loss by fire, loss of profits, contractor's risk, boiler explosion and other: 28% of gross premium. Marine and cargo: 2% of gross premium. Aviation: 14% of gross premium. Local council Minimum levy of \$31 applies. Rates are based on assessed annual value (AAV) of properties. Motor vehicles Registration of motor vehicle: \$14 per vehicle (\$9 per vehicle for pensioners).</p>	<p>Fire and Emergency Services Levy Is levied on all rateable properties. Residential and rural properties: \$87.40 per annum. Commercial properties: The formula is - (AUV – 16 500) x 0.4262%, where AUV is the 3 year average unimproved land value. Pensioners provided with a 50% concession.</p>	Not imposed.

Table G-8 Other duties and levies (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
PARKING SPACE LEVY	<p>From 1.07.07 \$930 per annum on liable spaces within the City of Sydney and a prescribed area of the Municipality of North Sydney.</p> <p>\$460 per annum on liable spaces in St. Leonards, Chatswood, Parramatta and Bondi Junction.</p> <p>Since 2004-05, the levy has been indexed annually to movements in the Sydney CPI over the year to the previous March quarter.</p> <p>Exemptions and concessions apply.</p>	<p>Called 'Congestion Levy'</p> <p>From 1 01.07, \$800 per annum per liable car parking space in Melbourne CBD and the surrounding areas of Southbank, St. Kilda Road, Docklands and East Melbourne, although there is a temporary levy reduction to the 2006 rate for a discrete part of the levy area in 2007 and 2008.</p> <p>Exemptions and concessions apply.</p>	Not imposed.	<p>\$205.00 per annum per bay for long stay non-residential tenant parking within prescribed Perth city area.</p> <p>\$177.00 per bay for short stay public parking.</p> <p>\$88.50 per bay for motorcycle parking.</p>	Not imposed.	Not imposed.	Not imposed	Not imposed.
HEALTH INSURANCE LEVY	<p>As of 1.02.07: \$1.12 per individual (single) per week and \$2.24 per week for families for policies written by Health Insurance Funds.</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	<p>Referred to as the Ambulance Service Levy. As of 1.01.07, \$1.72 per single contributor per week, and \$3.44 per family, levied on policies written by Health Funds.</p>	Not imposed.
Reference period:	<p>Payments determined by total membership of the health fund on the first of the month.</p> <p>Payments due on the 15th of the same month.</p>						<p>Payments are monthly and are in relation to a period three months prior (that is, April return is for January).</p>	

Table G-8 Other duties and levies (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
INSURANCE PROTECTION TAX	Introduced on 1.07.01 to assist meeting claims against policies issued by HIH Insurance in relation to Compulsory Third Party (CTP) and Home Owner Warranty Schemes. The tax consists of a \$69m annual levy — \$65m on insurers registered with the Australian Prudential Regulation Authority (APRA), with apportionment among insurance companies based on their share of total NSW general and CTP insurance premium income and a 1% <i>ad valorem</i> tax imposed on premiums paid via brokers to overseas insurers and domestic general insurers not registered with APRA.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
SAVE THE RIVER MURRAY LEVY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Charged at a flat rate to SA Water customers and indexed annually by movements in the Adelaide CPI. From 1.07.07: \$32.80 p.a. residential properties. \$147.80 p.a. non-residential customers. Pensioners who are eligible for a concession on SA Water rates and charges are exempt from the levy.	Not imposed.	Not imposed.	Not imposed.

Table G-9 Land taxation

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Tax scale:	For 2008 land tax year:	For 2008 land tax year:	For 2007-08 land tax year	For 2007-08 land tax year	For 2007-08 land tax year	Effective 1 July 2005	For 2007-08	Not imposed.
Marginal rates apply to excess above the lower limit of the range unless stated.	\$0-\$359 000: Nil Over \$359 000: \$100 + 1.6% of value over \$359 000. Non-concessional companies and special trusts will be taxed at the flat rate of 1.6%. Premium Property Tax was abolished from the 2005 land tax year.	Less than \$225 000 : nil \$225 000-\$539 999: \$200 + 0.2% \$540 000-\$899 999: \$880 + 0.5% \$900 000-\$1 619 999: \$2 680 + 0.8% \$1 620 000-\$2 699 999: \$8 440 + 1.3% \$2 700 000 and over: \$22 480 + 2.5%. Special trusts: Less than \$20 000 : nil \$20 000-\$224 999: \$75 + 0.375% \$225 000-\$539 999: \$844 + 0.575% \$540 000-\$889 999: \$2 655 + 0.875% \$900 000-\$1 619 999: \$5 805 + 1.175% \$1 620 000-\$2 699 999: \$14 265 + 0.76% \$2 700 000 and over: \$22 480 + 2.5.0%. Electricity transmission easements: Less than \$225 000 : nil \$225 000-\$539 999: \$250 + 0.2% \$540 000-\$899 999: \$880 + 0.5% \$900 000-\$1 619 999: \$2 680 + 0.8% \$1 620 000-\$2 699 999: \$8 440 + 1.3% \$2 700 000 and over: \$22 480 + 5.0%	For resident individuals: Less than \$600 000: nil \$600 000-\$749 999: \$1 200 + 0.7% \$750 000-\$1 249 999: \$2 250 + 1.45% \$1 250 000-\$1 999 999: \$9 500 + 1.5% \$2 000 000-\$2 999 999: \$20 750 + 1.675% \$3 000 000 and over: 1.25% flat. For companies, trustees and absentees: Less than \$350 000: nil \$350 000-\$749 999: \$2 250 + 1.5% \$750 000-\$1 249 999: \$8 250 + 1.65% \$1 250 000-\$1 999 999: \$16 500 + 1.8% \$2 000 000 and over: 1.5% flat.	\$0-\$250 000: nil \$250 001-\$875 000: 0.15% of excess \$875 001-\$2 000 000: \$938 + 0.75% of excess \$2 000 001-\$5 000 000: \$9 375 + 1.30% of excess. \$5 000 001-\$10 000 000: \$48 375 + 1.55% Over \$10 000 000: \$125 875 + 2.30% of excess The Metropolitan Region Improvement Tax is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.18c per \$1 for land valued over \$250 000.	\$0-\$110 000: nil \$110 001-\$350 000: 0.3% \$350 001-\$550 000: \$720 + 0.7% \$550 001-\$750 000: \$2 120 + 1.65% \$750 001-\$1 000 000: \$5 420 + 2.4% Over \$1 000 000: \$11 420 + 3.7%	\$0-\$24 999: nil \$25 000-\$349 999: \$50 + 0.55% of value above \$25 000 \$350 000-\$749 999: \$1 837.50 + 2.0% of value above \$350 000 \$750 001 or more: \$9 837.50 + 2.5% of value above \$750 000	Residential properties marginal rates: Up to \$75 000: 0.6% \$75 001-\$150 000: 0.89% \$150 001-\$275 000: 1.15% Over \$275 000: 1.40% Commercial properties marginal rates: Up to \$150 000: 0.89% \$150 001-\$275 000: 1.25% Over \$275 000: 1.59% Based on average unimproved value which includes the 2005, 2006 and 2007 unimproved land values.	

Table G-9 Land taxation (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Exemptions^(a):								
Primary residence:	All principal places of residence exempt, unless owned by special trust or company.	Principal place of residence exempt, except if owned by a company or by certain trusts..	Exempt or deductible depending on circumstances.	Exempt, except principal place of residence owned by companies and trusts.	Exempt with conditions. Additional criteria apply where a business activity is conducted from the principal place of residence (full or partial exemptions may apply).	Exempt.	Exempt, apart from parcels of land that are rented or owned by a company or trust.	
Primary production land	Exempt if meet rural/non-urban zoning, otherwise exempt if meet business test.	Exempt with conditions.	Deductible.	Exempt.	Exempt with conditions.	Exempt.	Exempt.	
Reference period:	Based on the three year average of the unimproved land values at 30 June, if owned at midnight 31 December of the previous year.	Based on aggregate value of land owned as at midnight on 31 December of the previous year to the assessment year.	Based on value of land as at 30 June of the previous year. The land tax value is the lesser of the unimproved value at the 30 June and the average of the unimproved values at 30 June over the last three years.	Based on value of land as at 30 June of the previous year.	Based on value of land as at 30 June of the previous year.	Based on aggregate value of land as at 1 July of the assessment year.	Based on a rolling three-year average of property values. Liability is assessed quarterly on the liability dates of first of July, October, January and April.	

(a) Generally charitable, religious and educational bodies are exempt with conditions.

Table G-10 Gambling — Racing and sports betting taxes

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
RACING TAXES	Privatised entity.	Privatised entity.	Privatised entity.					Privatised entity.
ON-COURSE TOTALISATOR TAX Gross deduction from investment:	<p>Maximum, including FootyTAB, of 16% over the year. (Maximum commission from any one pool 25%.</p> <p>Fixed odds (Futures) Racing Betting Not applicable (Gross margin basis).</p>	<p>Maximum of 25% from any one pool and from 1 July 2007, commissions applying to wagering events specified as:</p> <p>Place, 14.25% Win, 14.50% Duet, 14.50% Quinella, 14.75% Exacta, 16.50% Double, 17.00% Quaddie, 20.00% Trifecta, 20.00% First 4, 22.50% Mystery 6, 25.00%</p>	<p>Maximum of 16% over the year. (Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in totalisators the percentage will not exceed 16%.)</p>	<p>Percentage of bets belonging to a race club.</p> <p>Win 14.5% Place: 14.25%</p> <p>Non-combined Win/Place average of 15.60%</p> <p>Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.0%</p> <p>Favourite numbers: 25.0%</p>	<p>The deduction percentage is limited to a maximum of 25%.</p> <p>Deduction percentage can vary according to type of bet.</p>	Abolished 1.08.2000.	<p>Win/Place 14.25% Quinella 15% Trifecta: 20% Exacta: 16.5% Next Doubles: 17% Quadrella: 20% Other: 15% All pools are linked with Supertab with the exception of Canberra Harness and Canberra Dog Meetings.</p>	<p>Abolished All Pools combined with TABQ. Maximum of 16% over the year. (Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalisators the percentage will not exceed 16%.) Fixed Odds Betting: TABQ has rights to a licence from 1.01.01.</p>
Net percentage received by government:	<p>Parimutuel Tax rate: 19.11% of player loss (i.e. gross deduction).</p> <p>Subject to approval by the Treasurer, tax on 'domestic' non-TAB totalisator investments fully rebated to clubs.</p>	<p>19.11% of player loss (gross deduction). (Average 84% returned to players). Payment of taxation is required within 14 days after the event.</p>	<p>20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund (CIF). Tax is collected monthly in arrears. GST credit provided. Quarterly licence fee \$174 900. Increased on 1 October 2007 to \$174 300 based on CPI increase.</p>	<p>Nil. State Government reimburses GST paid by racing clubs on their gross totalisator margin.</p>	Abolished 1 July 2005		<p>Government receives: Licence fee monthly of 10% of capital value divided by 12 less GST. Dividends and Tax Equivalent payments (2000-01 = 3.6%). In addition clubs receive 4% and Racing Development Fund (RDF) 0.5%.</p>	<p>Totalisator: 40% of licensee's commission deducted less GST. For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held: In Australia: 20% of licensee's commission deducted less GST. Outside Australia: 10% of licensee's commission deducted less GST.</p>

Table G-10 Gambling — Racing and sports betting taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
OFF-COURSE TOTALISATOR TAX Gross deductions from investments:	Parimutuel pools: As for on-course totalisators.	As for on-course totalisators.	As for on-course totalisators.	Percentage of bets belonging to Racing and Wagering Western Australia. Win: 14.50% Place: 14.25% Non-combined Win/Place average of: 15.60% Novelty Bets: Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00% Favourite numbers: 25.00% Some flexibility to move commission deductions to meet operational needs (but not to exceed prescribed amounts for non-combined pool operations).	As for on-course totalisators.	Abolished 1.08.2000.	As for on-course totalisators.	As for on-course totalisators.

Table G-10 Gambling — Racing and sports betting taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Net percentage received by government:	Parimutuel pools: As for on-course totalisators.	As for on-course totalisators.	As for on-course totalisators.	<p>Racing From 1 July 2007, tax will be levied at 11.91% of net of GST gross margin for off-course racing totalisator wagering (equivalent to a tax rate of around 3.5% on turnover).</p> <p>Fixed odds racing wagering remains unchanged at 2.0% of turnover.</p> <p>Note: State Government reimburses GST paid by TAB on gross gambling margin.</p> <p>Sports Parimutuel sports betting tax is set at 5% of turnover. Fixed odds sports betting is set at 0.5% of turnover. In addition, 25% of net return after tax is remitted to the Sports Wagering Account for disbursement by the Gaming and Wagering Commission on the direction of the Minister for Sport and Recreation.</p>	6% of net wagering revenue (deductions).		As for on-course pools.	As for on-course totalisators.

Table G-10 Gambling — Racing and sports betting taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
BOOKMAKER'S TURNOVER TAX Net percentage received by Government	Abolished 31.03.02.	Abolished.	Abolished 30.06.2000.	All courses: 0%	Abolished with effect from 2.12.01.	On course: On horse racing and greyhound racing in or outside Tasmania: 1.0%. On all other bets placed by persons in Australia or New Zealand: 0.5%. On all other bets placed by persons outside Australia or New Zealand: 0.25%. Bookmakers can offset the amount of tax payable by GST amounts they have paid.	All courses 0%	0.33% of turnover on racing events (the rate is GST exclusive).
Racing:				Note: State Government reimburses GST paid by bookmakers on gross gambling margin.				
Sports betting:	TAB Totalisator Sports Betting (FootyTAB) Maximum deduction : 25%. Note: Included in maximum commission average of 16% across parimutuel pools. Tax Rate: 19.11% of player loss. Fixed Odds Sports Betting Tax rate: 10.91% of gross margin. Bookmakers Tax rate abolished.	Totalisator sports betting: Maximum deduction: 25% Tax rate: 19.11% of deduction. Payment of taxation is required within 14 days after the event. Fixed odds sports betting: Tax rate: 10.91% of player loss. Payment of taxation is required within 7 days of the end of the month.	From investments: Totalisator: As for on-course and off-course race totalisator. Fixed odds betting: Not applicable (based on gross revenue, that is, bets taken less payouts). Gross deductions, net percentage received by Government: Totalisator: 20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund (CIF). Tax is collected monthly in arrears. GST credit provided. Fixed odds betting tax rate: 20% of gross revenue of which 8.5% is allocated to the CIF. Tax is collected monthly in arrears. GST credit provided.	At a racecourse 0.5%, of which half is retained by race club and the balance is remitted to the Sports wagering Account. At a sporting venue 2%, of which all is remitted to the Sports wagering Account.	Bets made by persons outside Australia: 0.25% of turnover. Other bets: nil.	On all other bets placed by persons in Australia or New Zealand: 0.5% On all other bets placed by persons outside of Australia or New Zealand: 0.25%	0.25% on designated international sports. Head to head bets <\$15,000,000 0.50% >\$15,000,000 0.17% Other fixed odds <\$40,000,000 1.00% >\$40,000,000 0.60% 6.75% index betting. 6.00% parimutuel. GST credit provided. .	Domestic sourced bets: reduced to Nil (Bets are subject to GST.) International sourced bets: 0.25% of turnover. (Bets are not subject to GST.)

Table G-11 Gambling — Lotteries tax, soccer pool and levies

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Lotteries:	66.1% of player loss (that is, subscriptions less outgoings for the public lottery).	79.4% of player loss where GST is payable. 90% of player loss where GST is not payable. (The minimum return to players is 60%). (Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Health Fund.) Payment of taxation is required within 7 days of the determination of the lottery.	62% of monthly gross revenue for declared lotteries of which 8.5% is allocated to the Community Investment Fund. 55% of monthly gross revenue for Instant Scratch-its of which 8.5% is allocated to the CIF. 45% of gross monthly revenue for Golden Casket of which 8.5% is allocated to the CIF. 59% of monthly gross revenue for Soccer Pools of which 8.5% is allocated to the CIF. (Monthly gross revenue equates to total receipts less prizes.) Taxes are collected in arrears. GST credit provided. Quarterly licence fee payable by Golden Casket Lottery Corp \$177 100. Increases on 1 October 2007 to \$177 100 based on CPI. Quarterly licence fee payable by QLD Lottery Corp \$7 300. Increases on 1 October 2007 to \$7 300 based on CPI.	Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instants: Under the <i>Lotteries Commission Act 1990</i> : 40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sports and 12.5% to eligible organisations. Up to 5% to Festival of Perth and Australian Commercial Film Industry. (Net subscriptions = sales less prizes)	Lotto, Powerball, Super 66 and Instant scratchies: 41% of net gambling revenue is paid into the Hospitals Fund. Distributable surplus and income tax equivalent is paid into the Hospitals Fund.	No State Lotteries. Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersalls' Lotteries.	No State Lotteries. Victoria: ACT receives 79.4% of the proportion of player loss on all tickets sold in the ACT for all games except Soccer Pools, which is 57.52% of player loss. New South Wales: ACT receives 66.1% of the proportion of player loss on all tickets sold in the ACT for all games.	No State Lotteries. Northern Territory receives a share of duty paid to the Victorian Government for Northern Territory subscriptions to Tattersalls' Lotteries. The Australian Lottery Company, Global Players Network Pty Ltd, DK Marketing Pty Ltd and CMS Pty Ltd have licences to conduct a mail order lottery.

Table G-11 Gambling — Lotteries tax, soccer pools and levies (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Soccer pools:	As for Lotteries.	57.52% of player loss where GST payable. 68.0% of player loss where GST is not payable. (The minimum return to players is 50% operator).	As for Lotteries.	As for Lotteries.	41% of net gambling revenue and net proceeds of the soccer pools (less GST) are paid into the Recreation and Sports Fund.	As for Lotteries. Tasmania receives 100% of duty paid to the Victorian government for Tasmanian soccer pool subscriptions.	As for Lotteries.	57.52% of player loss

Table G-12 Gambling — Poker machine^(a) tax

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	
Clubs:	From 1.09.07. Levied on annual profits derived from gaming machines: Up to \$200 000: 0% \$200 001-\$1m: 10.0% \$1m-\$5m: 21.0% \$5m-\$10m: 26.0% \$10m-\$20m: 29.0% Over \$20m: 30.9% (Under the Community Development and Support Expenditure Scheme, the marginal tax rate on clubs' earnings above \$1m is reduced by 1.5% if clubs contribute 1.5% of gaming revenue in excess of \$1m to eligible community projects). Club tax rates will remain frozen from 1.09.07 to 30.08.12. GST rebate payments will continue to be provided to all clubs on the first \$200 000 of gaming profits from 2004-05.	24.24% of gross profit (equates to player loss or gross margin of operator).	Based on monthly metered win (that is, amount bet less payout to players). Monthly metered win: \$0-\$9 500: nil \$9 501-\$75 000: 17.91% \$75 001-\$150 000: 20.91% \$150 001-\$300 000: 23.91% \$300 001-\$1 400 000: 25.91% Over \$1 400 000: 35.91% (Includes a levy of 8.5% for the CIF.) These tax rates are post-GST.	No gaming machines.	Tax based on annual net gambling revenue in a financial year. \$0-\$75 000: nil \$75 001-\$399 000: 21% of excess \$399 001-\$945 000: \$68 040 + 28.5% of excess \$945 001-\$1.5m: \$223 650 + 30.91% of excess \$1.5m-\$2.5m: \$395 200.50 + 37.5% of excess \$2.5m-\$3.5m: \$770 200 + 47.0% of excess Above \$3.5m: \$1 240 200.50 + 55.0% of excess. These rates apply to all not-for-profit licensees.		Tax based on annual net gambling revenue in a financial year. < \$35m: 20.88% ≥ \$35m: \$7.308 million plus 25.88% of gross profit in excess of \$35 million per annum In addition, a community support levy of 4% of gross profit is levied.	Tax is levied on gross monthly gaming machine revenue (player loss) as follows: < \$15 000: nil. \$15 001-\$24 999: 15% \$25 000-\$49 999: 17% Above \$50 000: 21%. Unlawful gambling: 100%.	Based on monthly gross profits: \$0-\$5 000: 12.91% \$5 001-\$50 000: 22.91% \$50 001-\$150 000: 32.91% > \$150 000: 42.91%
Clubs Reference period:	Payments are quarterly, relating to the previous three months' transactions.	Payment of taxation is required weekly within seven days of the end of the week.	Payments are made monthly relating to previous month's activity.		Payments are made monthly relating to previous month's activity.	Payments relate to previous month's activity.	Payments are monthly and relate to transactions in the previous month.	Payments are made monthly relating to previous month's activity.	

Table G-12 Gambling — Poker machine^(a) tax (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Hotels:	<p>From 1.07.07 Levied on annual profits derived from gaming machines: Up to \$25 000: 5.4% \$25 001-\$200 000: 15.4% \$200 001-\$400 000: 21.1% \$400 001-\$1m: 28.2% \$1m - \$5m: 33.22% >\$5m 41.8% All tax rates are marginal rates. Changes to hotel tax rates to be phased in over seven years, starting from 1.07.04 through to 1.07.10.</p>	<p>32.57% of gross profit (net cash balance) of which 8.33% is allocated to the Community Support Fund. In addition, Tattersalls is required to pay additional tax equal to 7% of its gross gaming revenue at clubs and hotels (in lieu of a licence fee payment).</p>	<p>35.91% of monthly metered win (that is, amount bet less payout to players). Includes a levy of 8.5% for the CIF. In addition, hotels are required to contribute to the Health Services Fund Account based on monthly metered win (amount bet less payout to players). Monthly metered win: \$0-\$100 000: nil \$100 001-\$140 000: 3.5% \$140 001-\$180 000: 5.5% \$180 001-\$220 000: 7.5% \$220 001-\$260 000: 13.5% Over \$260 000: 20% Note: These tax rates are post-GST.</p>	No gaming machines.	Tax based on annual net gambling revenue in a financial year. \$0-\$75 000: nil \$75 001-\$399 000: 27.5% of excess \$399 001-\$945 000: \$89 100 +37.0% of excess \$945 001-\$1.5m: \$291 120 + 40.91% of excess \$1.5m-\$2.5m: \$518 170 + 47.5% of excess \$2.5m-\$3.5m: \$993 170.50 + 57.0% of excess Greater than \$3.5m: \$1 563 170.50 + 65.0% of excess.	As for clubs. In addition, a community support levy of 4% will be levied.	25.9% of gross monthly gaming machine revenue.	42.91% of gross profit plus a Community Benefit Levy at 10% of gross profit.

Table G-12 Gambling — Poker machine tax^(a) continued

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Gaming machine levy		<p>Health Benefit Levy:</p> <p>From 2005-06: \$3,033.33 per annum for each operating machine. The levy is payable by the two gaming operators and the casino operator in two equal instalments by 15 December and 15 June each year.</p>			<p>A stamp duty surcharge applies to the transfer of a gaming machine business.</p> <p>See transfer duty.</p>	<p>The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1.07.03.</p> <p>At the conclusion of this period, the licence converts to a rolling five year licence renewable annually.</p> <p>The tax is based on gross profit earned in fiscal year.</p>		
Reference period:	Payments are quarterly, relating to the previous three months' transactions.	Payment is required weekly within 7 days of the end of the week.	Payments are made monthly relating to the previous month's activity.		<p>Payments are made monthly relating to previous month's activity.</p> <p>A stamp duty surcharge applies to the transfer of a gaming machine business (see conveyances section).</p>	Payments are monthly and relate to previous month's gross profit.	Payments are monthly and relate to transactions in the previous month.	Payments are monthly and relate to previous month's activity.

(a) Also known as Electronic Gaming Machines (EGM).

Table G-13 Gambling — Casino tax

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Licence fee:	A once only non-refundable lump sum payment of \$256m (fully paid).	Payments totalling \$358.4m (fully paid).	\$174 600 per quarter. (Indexed each 1 July to CPI.)	\$2.2m per annum (indexed to CPI).	Nil.	For 2007-08, \$124 900 per casino per month (amount is indexed annually.)	Annual fees \$0.734m for 2007-08, CPI linked.	Not imposed.
Tax rate:	<p>From 1.07.06: 10.91% of gross revenue from table gaming plus super tax on table revenue above \$291m per annum at 1% per each \$7.3m to a maximum of 35.91%.</p> <p>13.41% of gross revenue from slots.</p> <p>International 'high roller' program was reactivated on 1.01.06.</p> <p>Under the Agreement, a non-refundable instalment of \$3m is paid in January and July.</p> <p>An additional 10% duty applies to gross gaming revenue in excess of \$60m.</p> <p>The NSW Government is required to pay the casino a rebate on the gross amount of GST paid on the program.</p>	<p>Regular players: 21.25% of gross gaming revenue plus super tax.</p> <p>Super tax: 1% for each \$20m of gross gaming revenue above \$500m (CPI adjusted from 1994) up to maximum of 20% on gross gaming revenue over \$880m (CPI adjusted from 1994). The maximum total tax on marginal revenue is 41.25%.</p> <p>Commission based players: 9% of gross gaming revenue from dedicated gaming tables plus a super tax.</p> <p>Super tax of 1% for each \$20m of gross gaming revenue above \$160m (CPI adjusted from 1994).</p> <p>The maximum total tax on marginal revenue for commission-based players is 21.25%.</p>	<p>20% of gross revenue for Gold Coast and Brisbane casinos and 10% of gross revenue for Townsville and Cairns Casinos.</p> <p>Junkets (premium players): 10% of gross gaming revenue for Gold Coast and Brisbane casinos and 8% for Cairns and Townsville casinos. (Gross gaming revenue equates to amount bet less amount won by players).</p> <p>Taxes are collected monthly in arrears. GST credit provided.</p>	<p>International commission business (ICB) 11% after 1.12.06</p> <p>EGMs & Trackside 20% of gross revenues</p> <p>Table Games & Keno 18 % from 12.06 onwards</p>	<p>Table games at 0.91% of net gambling revenue plus gaming machines at 34.41% of net gambling revenue.</p>	<p>The Federal Hotel Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1.07.03. At the conclusion of this period, the licence converts to a rolling five year licence renewable annually.</p> <p>The tax is based on gross profit earned in a financial year.</p> <p>Keno & Table Gaming: The tax rate applying to Keno is 5.88% of gross profit.</p> <p>The gaming tax rate applying to casino table games is 0.88% of gross profit.</p> <p>EGMs: <\$35m: 20.88% ≥\$35m: -\$7.308 million plus 25.88% of gross profit in excess of \$35 million per annum.</p> <p>From 1.07.13, a single flat rate of 25.88% will apply to all gross profit.</p>	<p>General gaming operations: 10.9% of gross revenue.</p> <p>Commission-based operations: 0.9% of gross revenue.</p> <p>Interactive gaming licence fee:</p> <ul style="list-style-type: none"> \$200 000 on the day licence is granted; \$100 000 on each anniversary of that day. <p>Tax rate: Tax payable is 20% of gross profit each month.</p> <p>This drops to 10% in the month after total profit for the year exceeds \$10m.</p> <p>The month after profits first exceed \$20m, the rate drops to 5% until the end of the financial year.</p> <p>Not subject to GST.</p>	<p>Lasseters (Alice Springs Casino)</p> <p>Table games: Tax rate is 8% (effective rate is 0% after GST).</p> <p>Poker machine tax: 21% on gross profit. (GST inclusive rate).</p> <p>(Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.)</p> <p>Internet Casino: Australian sourced bets: nil (such bets are subject to GST). International sourced bets: 4% of gross profit (such bets are not subject to GST).</p>

Table G-13 Gambling — Casino tax (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Tax rate (cont)		There are no dedicated gaming machines for commission-based players. Where commission-based players play on gaming machines, the 21.25% tax rate applying to regular players applies. GST credit provided. Payment of taxation is required monthly within seven days of the end of the month. Super tax is calculated annually and payment is required by 7 July of the following financial year.				TT-Line (Admirals Casino) 17.91% of gross profit for gaming machines. 7.91% of gross profit for all other forms of gaming.		Skycity (Darwin Casino) Inhouse Keno & Table games: 12% of gross profit less GST. Commission-based Games: 9.09% of gross profit less GST. Poker Machine Tax: 20% of gross profit. (Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.).
Other State charges:	Community Benefit Levy of 2% of gross gaming revenue.	1% of gross revenue of both standard and commission-based players (Community Benefit Levy).	1% of gross revenue to Community Benefit Fund.	1% of gross revenue for upkeep of Burswood Park to 31.12.06. From 1.01.07 1.5% of gross revenue will be for Swan/Canning River conservation and upkeep of Burswood Park increasing to 2% from 1.01.08.				

Table G-14 Gambling — Other taxes

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Other gambling taxes:	<p>Footy TAB, Soccer TAB, Sports TAB: 19.11% of player loss (commission)</p> <p>Fixed odds (futures) Racing Betting: 10.91% of monthly gross profit (i.e. sales less payments).</p> <p>Fixed odds Sports Betting: 10.91% of monthly gross profit (i.e. sales less payments).</p>	<p>Footy tipping: 58.41% of player loss where GST is payable.</p> <p>67.5% of player loss where GST is not payable.</p> <p>(The minimum return to players is 60%.)</p> <p>Payment of taxation is required within seven days of the determination of the lottery.</p> <p>Soccer pools: 57.52% of player loss where GST is payable. 68.0% of player loss where GST is not payable.</p> <p>(The minimum return to players is 50%.)</p> <p>Payment of taxation is required within seven days of the determination of the lottery</p>	<p>Interactive tax: if the game is one approved under a gaming Act – the rate of tax specified in that Act applies; otherwise :</p> <p>50% of gross profit of which 8.5% is allocated to the Community Investment Fund. (Gross profit equates to the amount bet on a game less amount won by players.)</p> <p>The tax is collected monthly in arrears. GST credit provided. Quarterly licence fee of \$63 200. Increases on 1 October each year based on CPI.</p> <p>Soccer Pools As per taxes on lotteries.</p>	<p>Australian Rules football and cricket TAB betting gross commission: 25%, tax to government: 5%.</p> <p>75% of sport betting receipts is paid out in dividends and the remainder (i.e. net of the sports betting tax and after the TAB has deducted its administrative expenses) is made available for allocation by the Minister for Sport and Recreation.</p> <p>Soccer Pools As per taxes on lotteries.</p>	<p>Soccer Pools 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>Fixed odds sports betting conducted by TAB. State tax: 6% of net wagering revenue.</p>	<p>Internet gaming: Sports betting endorsement 0.5% of turnover in relation to wagers from persons in Australia and New Zealand. 0.25% of turnover in relation to wagers from overseas persons.</p> <p>Fixed odds wagering endorsement 1.0% of turnover.</p> <p>Major lottery endorsement 35.55% of turnover.</p>	<p>Soccer Pools ACT receives a percentage share of all tickets sold as per lottery tickets.</p>	<p>Soccer Pools 57.52% of player loss.</p>

Table G-14 Gambling — Other taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	
Internet gambling:						<p>Sportsbetting Endorsement 0.5% of turnover in relation to wagers from persons in Australia and New Zealand.</p> <p>0.25% of turnover in relation to wagers from overseas persons.</p> <p>Fixed Odds Wagering Endorsement 1.0% of turnover.</p> <p>Simulated Gaming (Internet Gaming) Endorsement <i>Within Australia</i> for gross profit <\$10m: 20% \$10m-<\$20m: 17.5% of excess. >\$20m: 15.0% of excess. <i>Outside Australia</i> 4.0% of total gross profits</p>			

Table G-14 Gambling — Other taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
BETTING EXCHANGE						Applies to holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement.		
Annual licence fee						Annual licence fee indexed annually; fee in 2007-08 is \$437,500.		
Tax						10% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly 15% of commission entitled to in respect of brokered wagering events within Australia, paid monthly		
Product levy						20% of total commission received from Australian racing each month		

Table G-14 Gambling — Other taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Keno:	<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. Payment of taxation is required weekly and is payable on the following Monday.</p>	<p>Club Keno: 24.24% of player losses subject to a minimum player return of 75%. Payment of taxation is required weekly for the week ending Saturday and is payable on the following Tuesday.</p>	<p>Keno Jupiters Keno (State-wide): 29.4% of monthly gross revenue, after deducting casino commissions, of which 8.5% is allocated to the Community Investment Fund. The tax is collected monthly in arrears. GST credit provided. Quarterly licence fee \$177 100. Increases on 1 October each year based on CPI. Brisbane and Gold Coast casinos: Receive 25% commission on sales of Jupiters Keno and pay tax at 21% (including a 1% Community Benefit Levy on commissions). Townsville and Cairns casinos: Receive 25% commission on sales of Jupiters Keno and pay tax at 11% (including a 1% CBL) on commissions.</p>	<p>Keno Burswood Casino 18% of gross revenue,</p>	<p>Keno (operated by SA Lotteries): 41% of net gambling revenue is paid into Hospitals Fund. Distributable surplus and income tax equivalent is paid to Hospitals Fund.</p>	<p>Tas Keno: 5.88% of gross profit.</p>	<p>Vic Keno: Refer to Lotteries for details of ACT share from sale of Victorian Keno products. ACTTAB Keno: 2.53% of turnover.</p>	<p>NT Keno: 20% on gross profit. (Tax payable is calculated at the prescribed rate and reduced by the GST amount.)</p>

Table G-15 Motor taxes

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Fee implementation date:	1.07.07.	1.07.07.	1.07.07.	1.07.07.	1.07.07.	1.07.07.	1.09.07	
Motor vehicle registration fee:	Car: \$51 Cycle: \$51 Lorry: \$51 Lorry mass 5 tonnes or more: \$225 Articulated: \$336	Appointment & Inspection Fee: \$33.35 Standard Number Plate Fee: \$28.40	Traffic improvement fee: \$42.45 Plate fee: \$21.05 Charged on original registration.	Recording fees Car: \$10.65 Cycle: \$10.55 Lorry: \$17.55 Plate Fee: \$11.30 Charged on original registration.	Administration fees: Renewal of registration: Car: \$6 Cycle: \$6 Lorry: \$6 New registration: Car: \$21 Cycle: \$21 Lorry: \$21	Car: \$71.50 Cycle: \$57.50	Establishment of registration: \$66.50. Not charged separately in the ACT on renewal of registration.	For vehicles over 3 years old and < 4.5 tonnes Gross vehicle Mass (GVM): \$8.40 for replacement of registration label plus inspection fee of \$38.50 (inc GST). For vehicles less than 3 years old: No inspection is required. \$8.40 for replacement label. For trailers < 4.5 tonnes GMV: \$8.40 for replacement of registration label plus inspection fee of \$38.50 (incl. GST). For heavy vehicles and trailers > 4.5 tonnes GVM: \$8.40 for replacement of registration label plus inspection fee of \$77 (incl. GST). Upgrade/temporary upgrade of configurations: \$18

Table G-15 Motor taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Motor vehicle weight/engine capacity tax:	Based on the vehicle tare weight with GVM under 4.5 tonne. From 1.01.96, Heavy vehicles (motor vehicles of more than 4.5 tonnes GVM) are charged under the National Heavy Vehicle Charges (charges based on vehicle's nominated configurations, number of axles, hauling unit, trailers and vehicle's type).	Victorian registration fees are based on Mass Rating Charges (MRC) and are not classified by the intended use of the vehicle (that is, private or business use). From 1.01.96, light vehicles (motor vehicles with MRC not exceeding 4.5 tonne) and not otherwise entitled to be registered for a lesser fee (various exemptions): Flat fee: \$168.60. From 1.01.96, the National Heavy Vehicle Charges (charges based on nominated operating configuration, number of axles, MRC) apply to heavy vehicles (motor vehicles of more than 4.5 tonne GVM (where they are not otherwise entitled to be registered for a lesser fee, i.e., as a primary producer vehicle.))	From 1.07.05, based on the number of cylinders for passenger vehicles.	Based on vehicle type and tare (unladen) weight with GVM under 4.501 tonnes. From 1.01.96 Heavy vehicles (motor vehicles of more than 4.5 tonnes GVM) are charged under the National Heavy Vehicle Charges. (Charges based on vehicle's nominated configurations, number of axles, hauling units, trailers and vehicle's type).	Registration fees for non-commercial vehicles (sedans etc) with a GVM of 4.5 tonnes or less are based on the number of cylinders. Fees for commercial vehicles with an unladen mass of 1.0 tonne or less are based on the number of cylinders. For vehicles with an unladen mass greater than 1.0 tonne but with a GVM of 4.5 tonnes or less, the fee is calculated according to the unladen mass.	From 1.07.97: based on the number of cylinders or vehicle weight. Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles.	Based on vehicle type and tare (unladen) weight. Charges for heavy vehicles (GVM over 4.5 tonnes) based on nominated operating configuration, number of axles, mass rating charge under the National Heavy Vehicle Charges. Road Rescue Fee for the grant or renewal of registration annual fee payable for any motor vehicle other than a veteran, vintage or historical vehicle and vehicles registered to Jervis Bay residents. Annual fee: \$16.	Based on engine capacity.

Table G-15 Motor taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Private motor vehicles:	0-975kg: \$162 976-1154kg: \$182 1155-1504kg: \$211 1505-2504kg: \$322	Base fee \$168.60.	Number of cylinders: 1 to 3: \$163.95 4: \$208.55 5 to 6: \$320.50 7 to 8: \$448.80 9 to 12: \$526.40 Number of rotors: 2: \$208.55 3: \$320.50	\$15.46 per 100kg of tare. Discount to the registration fee for family vehicles – \$58 for a twelve month period, or \$29.00 for a six month period.	For passenger carrying vehicles, the fee is based on the number of cylinders. 1 to 4: \$92 5 to 6: \$186 7 and over: \$271 Rotary or electric: \$92	Class A vehicles Fee based on number of cylinders. 3 or fewer: \$93 4: \$109 5 to 6: \$136 7 to 8: \$187 Over 8: \$210 Rotary or electric: \$109	For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs: Private use 975kg or less \$197 976-1154: \$218 1155-1504: \$247 1505-2504: \$359 2505-2794: \$547 2795-4500: \$556 For business use 975kg or less: \$298 976-1154: \$330 1155-1504: \$380 1505-4500: \$556 Examination or inspection of vehicles Trailers ≤ 4.5 tonnes GVM: \$28.60* Motorcycles \$38.40* Motor vehicles not exceeding 4.5 tonnes GVM: \$38.40* Trailers exceeding 4.5 tonnes GVM: \$69.60* Motor vehicles exceeding 4.5 tonnes GVM: \$114* Follow up inspections of all vehicles: \$12.30*. *includes GST.	Engine size cc 4 cylinders or fewer 0-500: \$15 501-1000: \$30 1001-1500: \$48 1501-2000: \$64 2001-3000: \$70 More than 4 cylinders 2001-2500: \$90 2501-3000: \$108 3001-3500: \$133 3501-4000: \$152 4001-4500: \$180 4501-5000: \$200 5001-5500: \$231 5501-6000: \$252 6001-7000: \$294 7001-8000: \$301.60

Table G-15 Motor taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Business motor vehicles:	<p>0-975kg: \$262 976-1154kg: \$294 1155-1504kg: \$343 1505-2504kg: \$517 The rate varies in many steps up to \$1 501 at 4 500kg.</p> <p>Motor vehicles of more than 4.5 tonnes GVM: National Heavy Vehicle Charging Regime based on GVM, number of axles, body type and trailer use. An additional bridge levy of (\$119 applies to omnibus, tourist vehicles and coaches with a tare weight of 3.565 tonnes upwards.</p>	<p>Base fee \$160.50.</p> <p>Motor vehicles of more than 4.5 tonne GVM: The National Heavy Vehicle Charging Regime applies, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use, where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.)</p>	<p>Registration fee as for private motor vehicles.</p> <p>Motor vehicles of more than 4.5 tonnes GVM: the National Heavy Vehicle Charging Regime, where the various rates are based on GVM, number of axles, body type and trailer use.</p>	<p>Standard vehicles: Motor car: \$15.46 per 100kg tare weight. Motor wagon: \$15.46 per 100kg tare weight. Motor vehicles of more than 4.5 tonne GVM and which are not otherwise entitled to be registered for a lesser fee (i.e., primary producer vehicle): National Heavy Vehicle Charging Regime based on GVM, number of axles, body type and trailer use. For heavy special purpose vehicles, the rate for PSV and TSV categories is \$86.</p>	<p>Light commercial vehicles (that is, do not have a GVM or GCM greater than 4.5 tonnes): based on number of cylinders for vehicles with a Tare mass not exceeding 1 tonne. 1 to 4 cyl: \$92 5 to 6 cyl: \$186 7 and over: \$271 Rotary or electric: \$92</p> <p>Based on tare mass for vehicles over 1 tonne: 1.001-1.5 tonne: \$202 Greater than 1.5 tonne: \$344</p> <p>Heavy vehicles: All motor vehicles with a GVM or GCM or tare mass of more than 4.5 tonnes are being registered under the National Heavy Vehicle Charging Scheme.</p>	<p>Other light vehicles: From 1.10.07 A truck with a GVM of 3 tonne or more based on number of cylinders 4 cylinders: \$166 5 to 6: \$193 7 to 8: \$221 Greater than 8: \$249 Rotary or electric: \$166</p> <p>A bus with 10 adult seats including the driver's seat: \$110</p> <p>A bus with more than 10 adult seats including the driver's seat: \$193.</p> <p>Heavy vehicles: National Heavy Vehicle Charging Regime based on GVM, number of axles, number of trailers towed and axles.</p>	<p>Registration of vehicles:</p> <p>Fixed load trailer 250kg or less: \$53 251-764: \$140 765-975: \$214 976-1154: \$235 1155-1504: \$264 1505-2499: \$376 2500-2504: \$575 2505 2794: \$907 2795-3054: \$1025 3055-3304: \$1118 3305-3564: \$1210 3565-3814: \$1296 3815-4064: \$1391 4065-4324: \$1479 4325-4500: \$1572</p> <p>Motor tractors 2000kg or less: \$109 2001-4000: \$182 4000 & over: \$414</p> <p>Motor implements 975kg or less: \$81.10 976-1154: \$85.20 1155-1504: \$90.40 1505-4500: \$111</p> <p>Heavy vehicles (GVM over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i>. These are nationally agreed charges.</p>	<p>Registration fee as for private motor vehicles.</p> <p>Motor vehicles of more than 4.5 tonne GVM: National Heavy Vehicle Registration Scheme charges based on GVM, number of axles, body type and trailer use.</p>

Table G-15 Motor taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Motorcycles:	Flat tax: \$48	Flat tax: \$34.60	Flat tax: \$70.45	Up to 250cc: \$30.95 Over 250cc: \$46.42	Flat tax: \$30	From 01.07. 07 Flat tax: \$15 From 01.10. 07 Flat tax: \$12	Up to 100cc: \$83.20 Over 100cc: \$83.20	Up to 600cc: \$10 Over 600cc: \$15
Transfer fee:	Private transfer Car: \$26 Cycle: \$26 Lorry: \$26 Motor dealer transfer: \$26	Private transfer (vehicle): \$30.30 Motor car dealer (vehicle): \$15.40 Cycle and/or trailer: \$5.30	Car: \$19.50 Cycle: \$19.50 Lorry: \$19.50	Car: \$10.20 Cycle: \$10.20 Lorry: \$10.20	Car: \$21 Cycle: \$21 Lorry: \$21	Car: \$22.50 Cycle: \$22.50 Lorry: \$22.50 Trailer: \$22.50	Car: \$29.10 Cycle: \$29.10 Lorry: \$29.10	Car: \$14.40 Cycle: \$14.40 Lorry: \$14.40
Driver's licence:	1 year: \$43.00 3 years: \$141.00 5 years: \$140.00 Pensioner Concession card holders and certain Department of Veteran Affairs (DAV) card holders are exempt from licence fees.	3 years: \$44.00 10 years: \$149.50	1 year: \$26.40 2 years: \$36.75 3 years: \$47.10 4 years: \$57.45 5 years: \$67.80 Duplicate: \$25.30	1 year: \$36.60 5 years: \$116.00	1 year: \$25.00 10 years: \$250.00 In addition to the above fees an administration fee of \$15 applies.	Standard 1 year: \$25.95 2 years: \$42.20 3 years: \$58.45 4 years: \$74.70 5 years: \$89.70 Pensioner 1 year: \$17.20 2 years: \$24.70 3 years: \$33.45 4 years: \$40.95 5 years: \$47.20 Persons who have attained the age of 65 are exempt from the licence renewal fee but must pay a fee of \$8.45 for a driver's licence photo.	1 year: \$27.40 5 years: \$137.00	1 year: \$24.00 2 years: \$36.00 3 years: \$48.00 4 years: \$60.00 5 years: \$72.00
Motorcycle riders licence:	As above or free if car or lorry licence is held.	As above or free if car or lorry licence is held and vice versa.	As above.	As above.	As above for Driver's Licence or free if car or lorry licence is held.	As above.	As above. No additional fee payable if holder of licence for both motorcycle and motor vehicle.	As above.

Table G-15 Motor taxes (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Learner's permit:	Car: \$18 Cycle: \$18	Motor Car: \$18.70 (valid for a period of 10 years). Motorcycle: \$18.70 (valid for a period of 15 months).	\$65.30 (3 years – or part of a 3 year period including logbook fee of \$15.00). Logbook fee: \$15.00 Exemption from logbook requirements: \$30.00 Exemption from high powered vehicle restriction: \$30.00 Exemption from late night driving restriction: \$30.00	Light vehicles: \$68.30 (valid for 1 year). Heavy vehicle combinations: \$154.30 Multi combinations(MC): \$36.20 Includes application fee and one practical driving test.	\$25.00 plus an administration fee of \$15.00 (issued for a period of 24 months).	Novice learner 3 years \$25.95. Non-novice learner – 1 year \$25.950	Valid for two years: \$32.10.	Cars: \$18 (12 months) Cycles: \$18 (3 months)
Licence test fee:	\$43 (valid for one practical driving or riding test). Driver qualification test: \$35 Driver knowledge test: \$35 Hazard perception test: \$35	Motor vehicle Appointment Fee: \$10.80 Learner Driving Test (Practical): \$34.00 Learner Knowledge Test (Written): \$18.50 Hazard Perception Test: \$14.10 Motorcycle VicRoads no longer provides a motorcycle learner permit and licence testing service. Heavy vehicle Accredited heavy vehicle providers of heavy vehicle licence testing services offer tests with an accompanying training service on a commercial basis. VicRoads continues to provide a testing service. Heavy vehicle practical test: \$37.20 (GST included).	\$40.45 (valid until a driving test is conducted.) \$17.25(Road Rules test)	Learner Knowledge Test: \$19.30 Subsequent knowledge test: \$13.10 \$68.30 (valid 1 year) - for application fee which includes Learner's permit plus 1 practical driving test. Subsequent tests \$71.80 each. Phase 2 Logbook: \$20 Hazard Perception Test (HPT): \$24.60 Subsequent HPT: \$17.80 \$154.30 – heavy vehicle comb. application fee which includes Learner's permit plus 1 practical driving test. Subsequent tests \$160.60	Written test: \$10 Plus an administration fee of \$15.00 (practical test by private providers) \$21 written test (practical test by private providers).	\$32.50 car/cycle per test. Novice driver: \$53.35 Instructor licence test: \$62.50 Motorcycle courses Level 1: (learner's permit): \$302 Level 2: (full licence) In addition to the above fees, an administration fee of \$15 applies. Motor vehicle test 40 minute test: \$38 Greater than 40 minutes test: \$87 Booking fee: \$15 Admin fee: \$15	Driving test: \$75.70 (including GST). Instructor licence test: \$62.50 Motor cycle and heavy vehicle practical testing are conducted by accredited external service providers.	Driving Test: \$26.40 per test (incl. GST). Riding test for provisional or open licence: \$26.40 per test (incl. GST). Instructor's licence test: \$92.40 per test (incl. GST).
Surcharge/ Levy on motor vehicle third party vehicles insurance:	Nil.	10% stamp duty on insurance premium charge, that is, private motor vehicle \$347.00 premium, insurance duty \$34.70.	10 cents duty per policy. Levies/fees range from \$14.80-\$61.00 depending on class.	10% stamp duty on insurance premium.	Yearly policy: \$60 9 monthly policy: \$45 6 monthly policy: \$30 3 monthly policy: \$15	\$6 per policy.	Nil.	Nil.
							NB: this refers to duty on premium. A 35 surcharge on periodic payments.	

Table G-16 Income from public authorities

NSW	Vic	Qld	WA	SA	Tas	ACT	NT
<p>Government Trading Enterprises and State Owned Corporations are required to make dividend and income tax equivalent payments to State revenues. The legislative basis for the payment of dividends is the <i>Public Finance and Audit Act 1983</i>. The legislative basis for the payment of tax equivalents is the <i>State Owned Corporations Act 1989</i>. The rate of return varies according to economic circumstances.</p> <p>In 2007-08, estimated dividends were \$1 171m and tax equivalents were \$649m.</p> <p>Major contributors were the electricity sector, \$1 198m and water, property and resources public trading enterprises, \$470m.</p>	<p>Dividends and tax equivalent payments are payable to Consolidated Revenue from various public bodies under the <i>State Owned Enterprises Act 1992</i> and various industry-specific Acts. These Acts allow the Treasurer and the relevant portfolio Minister, in consultation with the boards of the entities, to determine a dividend. Dividends are determined with respect to benchmarks based on private sector practice and the particular circumstances of each entity. Tax equivalent payments are based on Australian Government tax legislation and practice.</p> <p>In 2007-08, dividends totalled \$358.52m and income tax and rate equivalent income totalled \$319.1m.</p>	<p>In accordance with corporatisation and commercialisation principles, public non-financial corporations and public financial corporations paid an estimated \$970m of dividends and \$247m of tax equivalent payments in 2007-08. The major contributors were the electricity sector and the transport sector (rail and ports). Other contributors included Forestry Plantations Queensland, Golden Casket Corporation, Queensland Treasury Corporation and Queensland Investment Corporation.</p>	<p>Government enterprises that are subject to corporatisation and commercialisation principles are required to pay dividends and Australian Government income tax equivalent payments to the Consolidated Fund. Local government rates equivalent payments were also made by a number of public corporations.</p> <p>In 2007-08, public corporations contributed dividends of \$491m, tax equivalent payments of \$320m, and local government rates equivalents of \$12m.</p>	<p>Government businesses were required to make dividend contributions and tax equivalent payments to general revenue.</p> <p>In 2007-08, distributions (including tax equivalents and council rate equivalents) from public non-financial corporations (including SA Water Corporation, Lotteries Commission of SA and Forestry SA) and distributions from public financial corporations (including the Land Management Corporation and SA Government Financing Authority) totalled \$452.15m.</p>	<p>Dividends, tax equivalent payments and guarantee fees are payable to the Consolidated Fund from Government businesses under the <i>Government Business Enterprise Act 1995</i> and Portfolio legislation. The Treasurer determines dividends having regard to private sector benchmarks and the particular circumstances of each Government Business Enterprise (GBE) and State Owned Company (SOC). Tax equivalent payments are based on Australian Government tax legislation.</p> <p>In 2007-08, total budgeted returns from GBEs and SOCs totalled \$148.9m. The major contributors were: Aurora Energy Pty Ltd \$25.3m, Transend Networks \$27.7m, and Motor Accidents Insurance Board \$71.9m.</p>	<p>Public Trading Enterprises are required to pay dividends and/or tax equivalent payments.</p> <p>In 2007-08, dividends totalling \$130.0m were paid by: ACTTAB \$0.9m, CIT Solutions \$0.9m, ACTEW \$71.2m and the Land Development Agency \$57.0m.</p> <p>Tax equivalent payments totalled \$80.4m.</p>	<p>Under the <i>Financial Management Act</i> the Treasurer may determine that a Government Business Division (GBD) is to pay a dividend. A commercial approach is adopted to determine this payment.</p> <p>In 2007-08, Government Business Divisions paid dividends of \$22.2m. The major contributors were the Northern Territory Treasury Corporation \$16.9m and NT Fleet \$3.4m.</p>

Sources for Table G-16

Advice was sought from State Treasuries for latest estimates after the following State budget documents were accessed:

- NSW source: *Budget Statement 2008-09*, page 4-26.
- Victorian source: *Statement of Finances 2008-09*, page 190.
- Queensland source: *Budget Strategy and Outlook 2008-09*, pages 99-100.
- Western Australian source: *Budget 2008-09, Economic and Fiscal Outlook, Budget Paper No. 3*, page 87. .
- South Australian source: *Budget Statement 2008-09, Appendix C*, page C.6-7.
- Tasmanian source: *Budget Paper No 1, 2008-09*, Table 4.6, pages 4.17-18.
- ACT source: *Budget Paper No. 3, 2008-09, Revenue and Forward Estimates*, page44.
- Northern Territory source: *Budget Paper No. 3, The Budget 2008-09*, page 327.