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Site value	LAND TAX PAYABLE ON SELECTED PROPERTY VALUES								
	SA	NSW	Vic	Qld		WA <sup>(a)</sup>	Tas	ACT	
				<i>Residential</i>	<i>Commercial</i>			<i>Residential</i>	
\$	\$	\$	\$	\$	\$	\$	\$	\$	
50 000	—	—	—	—	—	—	188	1 105	
100 000	—	—	—	—	—	—	463	1 328	
150 000	—	—	—	—	—	—	738	1 568	
200 000	—	—	—	—	—	—	1 013	1 872	
250 000	—	—	—	—	—	—	1 288	2 177	
300 000	—	—	375	—	—	—	1 563	2 637	
350 000	170	—	475	—	—	125	1 838	3 252	
400 000	420	—	575	—	2 300	250	2 588	3 867	
450 000	670	388	675	—	3 150	375	3 338	4 482	
500 000	920	1 188	775	—	4 000	500	4 088	5 097	
550 000	1 170	1 988	875	—	4 850	625	4 838	5 712	
600 000	1 662	2 788	975	—	5 700	750	5 588	6 327	
650 000	2 487	3 588	1 225	1 000	6 550	875	6 338	6 942	
700 000	3 312	4 388	1 475	1 500	7 400	1 000	7 088	7 557	
750 000	4 137	5 188	1 725	2 000	8 250	1 125	7 838	8 172	
800 000	4 962	5 988	1 975	2 500	9 100	1 250	8 588	8 787	
850 000	5 847	6 788	2 225	3 000	9 950	1 375	9 338	9 402	
900 000	7 047	7 588	2 475	3 500	10 800	1 500	10 088	10 017	
950 000	8 247	8 388	2 725	4 000	11 650	1 625	10 838	10 632	
1 000 000	9 447	9 188	2 975	4 500	12 500	1 750	11 588	11 247	
1 100 000	12 471	10 788	3 775	6 150	14 200	2 470	13 088	12 477	
1 500 000	27 271	17 188	6 975	12 750	21 000	5 350	19 088	17 397	
2 000 000	45 771	25 188	11 975	21 000	29 500	8 950	26 588	23 547	
10 000 000	341 771	182 624	182 475	150 000	175 000	152 140	146 588	121 947	
20 000 000	711 771	382 624	407 475	325 000	375 000	424 440	296 588	244 947	

(a) Includes Metropolitan Regional Improvement Tax of 0.14 per cent for site values above \$300 000.

### B.3 Payroll tax

PAYROLL TAX SCALES									
	SA	SA (w/rebate) <sup>(a)</sup>	NSW <sup>(b)</sup>	Vic	Qld <sup>(c)</sup>	WA	Tas <sup>(d)</sup>	NT <sup>(e)</sup>	ACT
<b>Basic Rate</b>	4.95%	4.95%	5.45%	4.85%	4.75%	5.50%	6.10%	5.50%	6.85%
<b>Tax-free threshold</b>	\$600 000	\$600 000	\$750 000	\$550 000	\$1 100 000	\$800 000	\$1 250 000	\$1 500 000	\$1 850 000

- (a) A small business payroll tax rebate of 2.45 per cent applied to payrolls in 2012-13 and 2013-14 between \$0.6 million and \$1.0 million, then reduces by 0.5 percentage points for every additional \$50 000, with no rebate provided on payrolls above \$1.2 million.
- (b) A \$5000 rebate is provided over two years for each additional FTE created and maintained by an employer over that period (Jobs Action Plan).
- (c) For payrolls \$1.1 million to \$5.5 million, deduction of \$1.1 million reducing by \$1 for every \$4 payroll exceeds \$1 million. No deduction for payrolls over \$5.5 million.
- (d) A rebate will be provided for all new full or part-time positions created between 10 December 2012 and 30 June 2014 (maintained until 30 June 2015).
- (e) For payrolls \$1.5 million to \$7.5 million, deduction of \$1.5 million reducing by \$1 for every \$4 payroll exceeds \$1.5 million. No deduction for payrolls over \$7.5 million.

TAX PAYABLE AT SELECTED PAYROLLS									
Annual Payroll	SA \$	SA(w/rebate) \$	NSW \$	Vic \$	Qld \$	WA \$	Tas \$	NT \$	ACT \$
\$500 000	—	—	—	—	—	—	—	—	—
\$1 000 000	19 800	10 000	13 625	21 825	—	11 000	—	—	—
\$2 000 000	69 300	69 300	68 125	70 325	53 438	66 000	45 750	34 375	10 275
\$3 000 000	118 800	118 800	122 625	118 825	112 813	121 000	106 750	103 125	78 775
\$5 000 000	217 800	217 800	231 625	215 825	231 563	231 000	228 750	240 625	215 775
\$10 000 000	465 300	465 300	504 125	458 325	475 000	506 000	533 750	550 000	558 275
\$20 000 000	960 300	960 300	1 049 125	943 325	950 000	1 056 000	1 143 750	1 100 000	1 243 275

AVERAGE TAX RATES									
Annual Payroll	SA	SA (w/rebate)	NSW	Vic	Qld	WA	Tas	NT	ACT
\$500 000	—	—	—	—	—	—	—	—	—
\$1 000 000	1.98%	1.00%	1.36%	2.18%	—	1.10%	—	—	—
\$2 000 000	3.47%	3.47%	3.41%	3.52%	2.67%	3.30%	2.29%	1.72%	0.51%
\$3 000 000	3.96%	3.96%	4.09%	3.96%	3.76%	4.03%	3.56%	3.44%	2.63%
\$5 000 000	4.36%	4.36%	4.63%	4.32%	4.63%	4.62%	4.58%	4.81%	4.32%
\$10 000 000	4.65%	4.65%	5.04%	4.58%	4.75%	5.06%	5.34%	5.50%	5.58%
\$20 000 000	4.80%	4.80%	5.25%	4.72%	4.75%	5.28%	5.72%	5.50%	6.22%

**B.4 Stamp duty on motor vehicle registration transfers**

Market value	NEW CARS																	
	Victoria		NSW		WA	South Australia			Queensland				Tasmania		NT		ACT	
	Passenger	Other	Passenger	Non-passenger	Light vehicle	Standard vehicle	Commercial vehicle	Up to 4 cyl (2 rotors)	5-6 cyl (3 rotors)	7 or more cyl	Hybrids, electric	Passenger	Other	All	B-rated	C-rated or non-rated	D-rated	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5 000	160	135	150	150	138	140	120	150	175	200	100	132	150	150	100	150	200	
10 000	320	270	300	300	275	340	270	300	350	400	200	282	300	300	200	300	400	
15 000	480	405	450	450	413	540	420	450	525	600	300	432	450	450	300	450	600	
20 000	640	540	600	600	550	740	570	600	700	800	400	582	600	600	400	600	800	
25 000	800	675	750	750	688	940	720	750	875	1 000	500	732	750	750	500	750	1 000	
30 000	960	810	900	900	1 050	1 140	870	900	1 050	1 200	600	882	900	900	600	900	1 200	
35 000	1 120	945	1 050	1 050	1 488	1 340	1 020	1 050	1 225	1 400	700	1 050	1 050	1 050	700	1 050	1 400	
40 000	1 280	1 080	1 200	1 200	2 000	1 540	1 170	1 200	1 400	1 600	800	1 600	1 200	1 200	800	1 200	1 600	
45 000	1 440	1 215	1 350	1 350	2 588	1 740	1 320	1 350	1 575	1 800	900	2 925	1 350	1 350	900	1 350	1 800	
50 000	1 600	1 350	1 600	1 500	3 250	1 940	1 470	1 500	1 750	2 000	1 000	3 250	1 500	1 500	1 100	1 600	2 100	
55 000	1 760	1 485	1 850	1 650	3 575	2 140	1 620	1 650	1 925	2 200	1 100	3 575	1 650	1 650	1 300	1 850	2 400	
60 000	1 920	1 620	2 100	1 800	3 900	2 340	1 770	1 800	2 100	2 400	1 200	3 900	1 800	1 800	1 500	2 100	2 700	
65 000	3 380	1 755	2 350	1 950	4 225	2 540	1 920	1 950	2 275	2 600	1 300	4 225	1 950	1 950	1 700	2 350	3 000	
70 000	3 640	1 890	2 600	2 100	4 550	2 740	2 070	2 100	2 450	2 800	1 400	4 550	2 100	2 100	1 900	2 600	3 300	
75 000	3 900	2 025	2 850	2 250	4 875	2 940	2 220	2 250	2 625	3 000	1 500	4 875	2 250	2 250	2 100	2 850	3 600	
80 000	4 160	2 160	3 100	2 400	5 200	3 140	2 370	2 400	2 800	3 200	1 600	5 200	2 400	2 400	2 300	3 100	3 900	
85 000	4 420	2 295	3 350	2 550	5 525	3 340	2 520	2 550	2 975	3 400	1 700	5 525	2 550	2 550	2 500	3 350	4 200	
90 000	4 680	2 430	3 600	2 700	5 850	3 540	2 670	2 700	3 150	3 600	1 800	5 850	2 700	2 700	2 700	3 600	4 500	
95 000	4 940	2 565	3 850	2 850	6 175	3 740	2 820	2 850	3 325	3 800	1 900	6 175	2 850	2 850	2 900	3 850	4 800	
100 000	5 200	2 700	4 100	3 000	6 500	3 940	2 970	3 000	3 500	4 000	2 000	6 500	3 000	3 000	3 100	4 100	5 100	

USED CARS														
Market value	Victoria	NSW		WA	South Australia			Queensland			Tasmania		NT	ACT*
	All	Passenger	Non-passenger	Light vehicles	Standard vehicle	Commercial vehicle	Up to 4 cyl	5-6 cyl	7 or more cyl	Hybrids, electric	Passenger	Other	All	All
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5 000	210	150	150	138	140	120	150	175	200	100	132	150	150	150
10 000	420	300	300	275	340	270	300	350	400	200	282	300	300	300
15 000	630	450	450	413	540	420	450	525	600	300	432	450	450	450
20 000	840	600	600	550	740	570	600	700	800	400	582	600	600	600
25 000	1 050	750	750	688	940	720	750	875	1 000	500	732	750	750	750
30 000	1 260	900	900	1 050	1 140	870	900	1 050	1 200	600	882	900	900	900
35 000	1 470	1 050	1 050	1 488	1 340	1 020	1 050	1 225	1 400	700	1 050	1 050	1 050	1 050
40 000	1 680	1 200	1 200	2 000	1 540	1 170	1 200	1 400	1 600	800	1 600	1 200	1 200	1 200
45 000	1 890	1 350	1 350	2 588	1 740	1 320	1 350	1 575	1 800	900	2 925	1 350	1 350	1 350
50 000	2 100	1 600	1 500	3 250	1 940	1 470	1 500	1 750	2 000	1 000	3 250	1 500	1 500	1 600
55 000	2 310	1 850	1 650	3 575	2 140	1 620	1 650	1 925	2 200	1 100	3 575	1 650	1 650	1 850
60 000	2 520	2 100	1 800	3 900	2 340	1 770	1 800	2 100	2 400	1 200	3 900	1 800	1 800	2 100
65 000	2 730	2 350	1 950	4 225	2 540	1 920	1 950	2 275	2 600	1 300	4 225	1 950	1 950	2 350
70 000	2 940	2 600	2 100	4 550	2 740	2 070	2 100	2 450	2 800	1 400	4 550	2 100	2 100	2 600
75 000	3 150	2 850	2 250	4 875	2 940	2 220	2 250	2 625	3 000	1 500	4 875	2 250	2 250	2 850
80 000	3 360	3 100	2 400	5 200	3 140	2 370	2 400	2 800	3 200	1 600	5 200	2 400	2 400	3 100
85 000	3 570	3 350	2 550	5 525	3 340	2 520	2 550	2 975	3 400	1 700	5 525	2 550	2 550	3 350
90 000	3 780	3 600	2 700	5 850	3 540	2 670	2 700	3 150	3 600	1 800	5 850	2 700	2 700	3 600
95 000	3 990	3 850	2 850	6 175	3 740	2 820	2 850	3 325	3 800	1 900	6 175	2 850	2 850	3 850
100 000	4 200	4 100	3 000	6 500	3 940	2 970	3 000	3 500	4 000	2 000	6 500	3 000	3 000	4 100

**B.5 Motor vehicle registration and associated costs****6 CYLINDER CAR**

	<u>Compulsory third party</u>					<u>Lifetime Support Scheme</u>					Total less CTP premium and LSS levy (excl. stamp duty)	Total less CTP premium, LSS levy and stamp duty on comprehensive insurance
	Registration Fee	Admin fee/ Other	Insurance premium excl. stamp duty <sup>(a)</sup>	Stamp duty on CTP insurance premium	Stamp duty fee on CTP renewal certificate	Emergency services levy	Levy excl. stamp duty	Stamp duty on LSS levy	Stamp duty on comprehensive insurance <sup>(b)</sup>	Total		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SA</b>	<b>237.00</b>	<b>7.00</b>	<b>333.33</b>	<b>36.67</b>	<b>60.00</b>	<b>32.00</b>	<b>95.50</b>	<b>10.50</b>	<b>93.50</b>	<b>905.50</b>	<b>476.67</b>	<b>383.17</b>
<b>NSW<sup>(c)</sup></b>												
private	284.00	62.00	594.53 <sup>(d)</sup>	—	—	—	83.04 <sup>(d)</sup>	—	42.50	1 066.07	388.50	429.04
business	447.00	62.00	606.07 <sup>(e)</sup>	—	—	—	84.65 <sup>(e)</sup>	—	42.50	1 242.21	551.50	593.65
<b>Victoria</b>	270.40	—	443.00	44.30	—	—	—	—	85.00	842.70	399.70	314.70
<b>Qld<sup>(f)</sup></b>	443.45	48.85	336.10 <sup>(g)</sup>	10 cents	—	—	—	—	76.50	905.00	569.00	492.50
<b>WA<sup>(h)</sup></b>												
family	292.23	19.65	264.49	26.45	—	—	—	—	85.00	687.82	423.33	338.33
business	292.23	19.65	280.76	28.08	—	—	—	—	85.00	705.72	424.96	339.96
<b>Tas</b>	155.00	68.08	318.00	20.00	—	42.00	—	—	85.00	688.08	370.08	285.08

All rates quoted are for metropolitan areas. Rates may vary in some States for non-metropolitan areas.

(a) Assumes no input tax credit entitlement (ITC).

(b) Assumes premium of \$850.

(c) Registration fee calculated by weight. Fee quoted is based on a 1500kg vehicle.

(d) CTP insurance premium figure quoted for private used is an average of insurers' quoted on the NSW Motor Accidents Authority website based on a passenger vehicle 8 years old registered in the Sydney metropolitan area for a male drivers 30 years of age. Lifetime care levy is a percentage of the CTP premium and dependant on location.

(e) CTP insurance premium figure quoted for business use is an average of insurers' quotes on the NSW Motor Accidents Authority website based on a passenger vehicle 8 years old registered in the Sydney metropolitan area for a male drivers 30 years of age. Lifetime care levy is a percentage of the CTP premium and dependant on location.

(f) \$48.85 under the administration fee column is a traffic improvement fee.

(g) Average of 4 quotes – non-ITC entitled.

(h) Registration fee calculated by weight. Based on a 1500 kg vehicle. Private includes a \$69 discount for the registration of a 'family' vehicle.

**B.6 Gaming machine tax**

NGR/year		GAMING MACHINE TAX PAYABLE							Average revenue/month <sup>(e)</sup>	Vic <sup>(a)(f)</sup>
		NSW <sup>(a)(b)</sup>	QLD <sup>(a)(c)</sup>	WA	SA	TAS <sup>(a)</sup>	NT <sup>(a)</sup>	ACT <sup>(d)</sup>		
		\$	\$	\$	\$	\$	\$	\$	\$	
\$50 000	Clubs	—	7 254		—	14 940	10 455	5 750	500	—
	Hotels	—	17 500		—	14 940	15 455	13 250		42
\$100 000	Clubs	—	16 959		5 250	29 880	21 910	16 250	1 000	—
	Hotels	—	35 000		6 875	29 880	31 910	26 500		83
\$250 000	Clubs	—	51 324		36 750	74 700	76 275	47 750	2 500	—
	Hotels	16 500	98 150		48 125	74 700	101 275	66 250		208
\$500 000	Clubs	—	115 099	No gaming machines	96 825	149 400	183 550	100 250	5 000	1 090
	Hotels	99 000	235 000		126 470	149 400	233 550	132 500		1 506
\$1 000 000	Clubs	—	252 149		240 651	298 800	398 100	205 250	10 000	3 425
	Hotels	264 000	510 000		313 621	298 800	498 100	265 000		4 258
\$5 000 000	Clubs	876 000	1 635 789		2 065 000	1 494 000	2 114 500	1 045 250	50 000	24 917
	Hotels	1 704 000	2 710 000		2 538 170	1 494 000	2 614 500	1 325 000		29 082
\$10 000 000	Clubs	2 096 000	3 385 789		4 815 000	2 988 000	4 260 000	2 095 250	100 000	52 017
	Hotels	4 204 000	5 460 000		5 788 170	2 988 000	5 260 000	2 650 000		60 347

(a) Includes Community Support Levy / Community Investment Fund Levy.

(b) Clubs that earn gaming revenue of \$1 million or less per annum are exempt from gaming tax, and clubs earning gaming revenue between \$1 million and \$1.8 million per annum face a 28.05 per cent gaming tax rate applicable to earnings in that threshold band only.

(c) Includes contributions to the Health Services Fund.

(d) Includes a problem Gambling Assistance Levy.

(e) Average monthly revenue per machine.

(f) Monthly tax per gaming machine.













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