

## Tax Comparison

### Recurrent taxes for a business with 50 staff from 1 July 2006

|   | NSW            | Vic            | Qld            | WA             | SA             | Tas            | ACT            | NT            |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
|   | \$             | \$             | \$             | \$             | \$             | \$             | \$             | \$            |
| Payroll tax<br>(on wages of \$2.5M pa)                                | 114 000        | 102 375        | 104 500        | 96 250         | 109 780        | 90 890         | 85 625         | 77 500        |
| Land tax<br>(CBD premises, passed on by landlord)                     | 23 200         | 31 730         | 14 465         | 9 323          | 3 635          | 11 993         | 15 825         | 0             |
| Insurance stamp duty<br>(on \$52 500 premium)                         | 2 625          | 5 250          | 3 938          | 5 250          | 5 775          | 4 200          | 5 250          | 5 250         |
| Workers comp stamp duty<br>(on \$65 625 premium)                      | 0              | 0              | 3 281          | 0              | 0              | 0              | 0              | 0             |
| HIH levy (on \$65 625 premium)  | 65             | 0              | 0              | 656            | 0              | 2 625          | 0              | 0             |
| Motor vehicle rego* (on 12 car fleet<br>and includes MACA equivalent) | 8 271          | 6 720          | 8 103          | 6 052          | 8 136          | 6 525          | 9 526          | 7 037         |
| Fire services levy (estimate)   | 13 650         | 17 325         | 1 006          | 735            | 693            | 14 700         | 0              | 0             |
| Bank account taxes  | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             |
| <b>Total from 1 July 2006</b>   | <b>161 811</b> | <b>163 400</b> | <b>135 293</b> | <b>118 266</b> | <b>128 019</b> | <b>130 933</b> | <b>116 226</b> | <b>89 787</b> |

Note: \*MVR data is current as at 11/03/2005

### Recurrent taxes for a business with 100 staff from 1 July 2006

|   | NSW            | Vic            | Qld            | WA             | SA             | Tas            | ACT            | NT             |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|   | \$             | \$             | \$             | \$             | \$             | \$             | \$             | \$             |
| Payroll tax<br>(on wages of \$5.0M pa)                                | 264 000        | 233 625        | 237 500        | 233 750        | 247 280        | 243 390        | 256 875        | 232 500        |
| Land tax<br>(CBD premises, passed on by landlord)                     | 25 600         | 49 115         | 18 000         | 13 461         | 10 905         | 13 996         | 16 413         | 0              |
| Insurance stamp duty<br>(on \$66 000 premium)                         | 3 300          | 6 600          | 4 950          | 6 600          | 7 260          | 5 280          | 6 600          | 6 600          |
| Workers comp stamp duty<br>(on \$131 250 premium)                     | 0              | 0              | 6 563          | 0              | 0              | 0              | 0              | 0              |
| HIH levy (on \$131 250 premium)                                       | 65             | 0              | 0              | 1 313          | 0              | 5 250          | 0              | 0              |
| Motor vehicle rego* (on 25 car fleet<br>and includes MACA equivalent) | 17 232         | 14 000         | 16 881         | 12 609         | 16 950         | 13 594         | 19 846         | 14 660         |
| Fire services levy (estimate)   | 17 160         | 21 780         | 1 803          | 1 470          | 1 336          | 18 480         | 0              | 0              |
| Bank account taxes  | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total from 1 July 2006</b>   | <b>327 357</b> | <b>325 120</b> | <b>285 697</b> | <b>269 203</b> | <b>283 731</b> | <b>299 990</b> | <b>299 734</b> | <b>253 760</b> |

Note: \*MVR data is current as at 11/03/2005

