

Tax Facts - State Taxes

Payroll tax

Payroll tax is a state tax on the wages paid by employers when the total wages exemption threshold is exceeded. Exemption thresholds vary between states. The definition of wages generally includes employer superannuation contributions and fringe benefits, although the definition also varies between states.

NOTE: Payroll tax is not the same as PAYG withholding tax collected by the Australian Taxation Office (ATO). PAYG is the tax deducted from an employee's income and forwarded to the ATO.

The following organisations are generally exempt from payroll tax, provided specific qualifying conditions are met:

- Religious institutions
- Public benevolent institutions
- Public or non-profit hospitals
- Non-profit non-government schools
- Charitable organisations

Land tax

All landowners, except those in the Northern Territory, may be liable for land tax. In the Australian Capital Territory land tax is levied on lessees under a Crown lease, because land generally cannot be acquired under freehold title. Landowners are generally liable for land tax when the unimproved value of taxable land exceeds certain thresholds (excluding the ACT).

In some states, deductions and rebates are available, depending on how the land is used. Principal places of residence are generally exempt from land tax, however this depends on particular qualifying criteria (these vary between jurisdictions).

Land owned and used by the following types of organisations might be exempt from land tax:

- Non-profit societies
- Clubs and associations
- Religious institutions
- Public benevolent institutions
- Charitable institutions

Stamp duty

Stamp duty is levied on particular written documents and transactions, including:

- Motor vehicle registrations and transfers
- Insurance policies
- Leases
- Mortgages
- Hire purchase agreements
- Property transfers (e.g. transfer of businesses, real estate, and particular shares)

The stamp duty rate varies according to the type of transaction and its value. Depending on the nature of the transaction, certain concessions and exemptions may be available.

State tax web sites

Particular deductions and exemptions vary between states for all duties. For additional state-specific information, visit the applicable state web site:

- [New South Wales Office of State Revenue](#)
- [Revenue SA](#)
- [Queensland Office of State Revenue](#)
- [Territory Revenue Office](#)
- [ACT Revenue Office](#)
- [State Revenue Office Tasmania](#)
- [State Revenue Office Victoria](#)
- [Office of State Revenue Western Australia](#)