

## **Appendix 4**

### **Timetable for the abolition of state taxes**

Source: Table E1, Appendix E: Timetable for the abolition of state taxes, *Budget Paper No.3: Federal Financial Relations 2007–08*, [www.ato.gov.au/budget/2007-08/bp3/html/bp3\\_main-12.htm](http://www.ato.gov.au/budget/2007-08/bp3/html/bp3_main-12.htm) (accessed 5 September 2008).

## Timetable for the abolition of state taxes<sup>(a)</sup>

	NSW	VIC	QLD	WA	SA	TAS	ACT	NT
2000–01	Accommodation tax	Lease duty (26 April 01)						Accommodation tax
2001–02	Financial institutions duty, quoted marketable securities duty, debits tax (1 Jan 02)	Financial institutions duty, quoted marketable securities duty	Quoted marketable securities duty	Financial institutions duty, quoted marketable securities duty	Financial institutions duty, quoted marketable securities duty	Financial institutions duty, quoted marketable securities duty	Financial institutions duty, quoted marketable securities duty	Financial institutions duty, quoted marketable securities duty
2002–03		Non-quoted marketable securities duty				Lease duty, non-quoted marketable securities duty, rental duty		
2003–04				Non-quoted marketable securities duty (1 Jan 04), cheque duty (1 Jan 04), lease duty (1 Jan 04)	Mortgage duty for eligible first homebuyers (27 May 04)			
2004–05		Mortgage duty	Credit card duty (1 Aug 04)		Lease duty, cheque duty			
2005–06		Debits tax	Debits tax, lease duty (1 Jan 06), credit business duty (1 Jan 06)	Debits tax	Debits tax, part of mortgage duty (1 Jan 06)	Debits tax	Debits tax	Debits tax, electronic debits tax
2006–07		Rental duty (1 Jan 07)	Hire duty (1 Jan 07), non-quoted marketable securities duty (1 Jan 07)	50 per cent mortgage duty, rental duty (1 Jan 07)	Other minor duties	50 per cent mortgage duty	Non-real non-residential conveyance duty	Non-quoted marketable securities duty, lease duty
2007–08	Rental duty, lease duty (1 Jan 08)		50 per cent mortgage duty (1 Jan 08)		33 per cent of remaining rental duty and mortgage duty	Mortgage duty	Rental duty	Rental duty
2008–09	Non-quoted marketable securities duty (1 Jan 09)		Mortgage duty (1 Jan 09)	Mortgage duty	67 per cent of remaining rental duty and mortgage duty	Non-real non-residential conveyance duty		
2009–10	50 per cent mortgage duty (1 Jan 10)		50 per cent non-real non-residential property conveyance duty (1 Jan 10)		Rental duty, mortgage duty, 50 per cent non-real non-residential conveyance duty, 50 per cent non-quoted		Lease duty	Non-real non-residential conveyance duty

	NSW	VIC	QLD	WA	SA	TAS	ACT	NT
					marketable securities duty			
2010–11	Mortgage duty (1 Jan 11)		Non-real non-residential conveyance duty (1 Jan 11)	Non-real non-residential conveyance duty	Non-real non-residential conveyance duty, non-quoted marketable securities duty		Non-quoted marketable securities duty	
2011–12								
2012–13	Non-real non-residential conveyance duty							

a. Abolition is in full and effective on 1 July unless otherwise specified.

