



Victor Dominello MP
Minister for Finance, Services and Property

*Our reference: MIN18/0283
Your reference: LAC16/103*

Mr Michael Johnsen MP
Legislative Assembly Committee on
Investment, Industry and Regional Development
Parliament of NSW
Macquarie Street
SYDNEY NSW 2000

Dear Mr Johnsen *Michael*

I refer to your letter dated 18 December 2017 requesting an update to information previously supplied in relation to the collection of payroll tax, stamp duty and land tax to the Inquiry into Zonal Taxation.

Information addressing your request is attached.

If you have any further queries or would like more information, please contact [REDACTED]

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Victor Dominello', with a large loop at the end.

The Hon Victor Dominello MP
Minister for Finance, Services and Property

Date: *20 - 2 - 18*

Encl.

Payroll Tax

Notes:

1. Report prepared on 17/01/2018 using current data from OSR operational databases.
2. Report includes values from current Payroll Tax assessments. Data may change retrospectively as assessments are created or modified.
3. *Metropolitan* is the Sydney statistical division (as defined by the ABS). *Regional and Rural* is the remainder of NSW (including Wollongong and Newcastle). *Other* refers to addresses outside NSW or which cannot be matched to a relevant ABS statistical division.
4. Allocation of assessments by area are based on the registered address of the company, not necessarily the location of the employees. It is not possible to determine the location of individual employees. The liabilities are based on the total amount payroll paid by a company.

Payroll Tax	2016-17		2017-18	
	Assessments Issued (\$M)	Assessments Issued (%)	Assessments Issued (\$M)	Assessments Issued (%)
Metro	6,628.3	71.1%	3,418.5	70.6%
\$0-\$750,000	1,960.8	21.0%	1,325.4	27.4%
\$750,001-\$1,000,000	293.9	3.2%	128.3	2.6%
\$1,000,001-\$1,500,000	354.3	3.8%	188.0	3.9%
\$1,500,001-\$2,000,000	246.2	2.6%	151.4	3.1%
Over \$2,000,001	3,773.2	40.5%	1,625.3	33.6%
Regional and Rural	761.5	8.2%	398.4	8.2%
\$0-\$750,000	388.8	4.2%	235.4	4.9%
\$750,001-\$1,000,000	31.7	0.3%	14.0	0.3%
\$1,000,001-\$1,500,000	28.2	0.3%	40.0	0.8%
\$1,500,001-\$2,000,000	31.6	0.3%	18.6	0.4%
Over \$2,000,001	281.4	3.0%	90.4	1.9%
Other	1,926.5	20.7%	1,026.7	21.2%
\$0-\$750,000	561.5	6.0%	383.6	7.9%
\$750,001-\$1,000,000	63.0	0.7%	41.4	0.9%
\$1,000,001-\$1,500,000	119.3	1.3%	67.0	1.4%
\$1,500,001-\$2,000,000	84.3	0.9%	55.1	1.1%
Over \$2,000,001	1,098.4	11.8%	479.6	9.9%
Grand Total	9,316.4		4,843.5	

Stamp Duty

Notes:

1. Report prepared on 17/01/2018 using current data from OSR operational databases.
2. Report includes values from current Stamp Duty assessments for the sale of real property. Data may change retrospectively as assessments are created or modified.
3. Any purchase of residential land by foreign persons from 21/06/2016 is subject to a duty surcharge on the value of the purchase.
4. *Metropolitan* is the Sydney statistical division (as defined by the ABS). *Regional and Rural* is the remainder of NSW (including Wollongong and Newcastle). *Other* refers to addresses outside NSW or which cannot be matched to a relevant ABS statistical division.

Stamp Duty	Documents where the property address is recorded		
	2016-17		2017-18
	Duty Payable (\$M)	Duty Payable (%)	Duty Payable (\$M)
Metro			
\$0-\$500,000	7,687.9	82.4%	3,634.7
\$500,001-\$750,000	5,675.6	60.8%	2,982.4
\$750,001-\$1,000,000	73.3	0.8%	50.3
Over \$1,000,001	54.9	0.6%	28.2
	1,884.0	20.2%	573.9
Regional and Rural	1,643.2	17.6%	1,054.0
\$0-\$500,000	1,493.6	16.0%	818.2
\$500,001-\$750,000	20.3	0.2%	9.4
\$750,001-\$1,000,000	14.6	0.2%	7.2
Over \$1,000,001	114.6	1.2%	219.3
Other	0.4	0.0%	0.2
\$0-\$500,000	0.4	0.0%	0.2
\$500,001-\$750,000	-	0.0%	-
\$750,001-\$1,000,000	-	0.0%	-
Over \$1,000,001	-	0.0%	-
Grand Total	9,331.5		4,688.9
			77.5%
			63.6%
			1.1%
			0.6%
			12.2%
			22.5%
			17.4%
			0.2%
			0.2%
			4.7%
			0.0%
			0.0%
			0.0%
			0.0%

Land Tax

Notes:

1. Report prepared on 17/01/2018 using current data from OSR operational databases.
2. Report includes values from the current Land Tax assessment. Data may change retrospectively as assessments are created or modified.
3. For land owned by foreign persons as at 31/12/2016, a Land Tax surcharge is payable on the taxable value of all residential land owned.
4. *Metropolitan* is the Sydney statistical division (as defined by the ABS). *Regional and Rural* is the remainder of NSW (including Wollongong and Newcastle).
5. Report provides data based on property location, which is a reasonably useful indicator of land tax collected from regional and rural areas. However, it should be noted that some properties in regional and rural locations which attract land tax may be owned by persons in metropolitan areas.
6. Land Tax is levied based on holdings at 31 December of the prior year. 2017 is the current Land Tax assessment year.
7. Apportioned tax is the percentage of total tax payable by each client split across all their taxable holdings

Land Tax	Apportioned tax by property location			
	2017		2018	
	Assessments Issued (\$M)	Assessments Issued (%)	Assessments Issued (\$M)	Assessments Issued (%)
Metro	2,777.7	89.4%	2,181.1	92.4%
\$0-\$500,000	26.2	0.8%	4.2	0.2%
\$500,001-\$750,000	77.9	2.5%	5.4	0.2%
\$750,001-\$1,000,000	170.7	5.5%	22.4	0.9%
Over \$1,000,001	2,502.9	80.5%	2,149.1	91.1%
Regional and Rural	331.1	10.6%	179.0	7.6%
\$0-\$500,000	19.1	0.6%	3.3	0.1%
\$500,001-\$750,000	21.5	0.7%	2.3	0.1%
\$750,001-\$1,000,000	30.1	1.0%	4.0	0.2%
Over \$1,000,001	260.4	8.4%	169.4	7.2%
Grand Total	3,108.8		2,360.2	