

Parliamentary Budget Office

Victorian taxes and levies

List of taxes, levies and duties

OFFICIAL

Parliamentary Budget Office

We provide independent fiscal, economic and financial advice to all members of the Parliament of Victoria. Our objective is to inform policy development and public debate in parliament and the community.

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In brief

The Victorian Government imposes taxes, levies and duties (for simplicity we will refer to these collectively as taxes) to raise revenue. A straight count of the number of taxes is subjective as it requires judgement including on separability (e.g. individually counting the COVID debt levy on landholdings as separate to land tax). Applying on our judgement of what constitutes a tax, we estimate that there are 33 Victorian state taxes. The State Revenue Office collects 26 taxes related to property, land, payroll and certain transactions, while 4 departments collect an additional 7.

Figure 1 — Victorian taxes, levies and duties by department

Department or agency		
State Revenue Office		
▪ *Payroll tax*	▪ *COVID Debt Levy – Landholdings*	▪ *Metropolitan Planning Levy*
▪ *Mental Health and Wellbeing Levy*	▪ *Absentee Owner Surcharge*	▪ *Growth areas infrastructure contributions*
▪ *COVID Debt Levy – Payroll $10m+*	▪ *Vacant Residential Land tax*	▪ *Congestion levy*
▪ *Land transfer duty*	▪ *Commercial and industrial property tax*	▪ *Insurance duty*
▪ *Foreign purchaser additional duty*	▪ *Emergency Services and Volunteers Fund*	▪ *Motor vehicle duty*
▪ *Landholder duty*	▪ *Windfall gains tax*	▪ *Livestock duty*
▪ *Leases, grants and transfers duty*	▪ *Casino tax*	▪ *Commercial passenger vehicle levy*
▪ *Land tax*	▪ *Keno tax*	▪ *Short Stay Levy*
	▪ *Wagering and betting tax*	▪ *Penalty tax*
Department of Energy, Environment and Climate Action		
▪ *Environmental Contribution Levy*	▪ *Melbourne Strategic Assessment levy*	▪ *Metropolitan Improvement Rate*
Department of Justice and Community Safety		
▪ *Public lotteries tax*	▪ *Electronic gaming machines tax*	
Department of Transport and Planning		
▪ *Transport Accident Charge*		
Department of Treasury and Finance		
▪ *Financial accommodation levy*		

Source: Parliamentary Budget Office, State Revenue Office.

In addition to taxes, Victorian Government departments and agencies impose a wide range of fees for services and regulatory functions, and fines for misconduct and unlawful behaviour. Attachment A provides a list of Victorian legislation which provides for collection of fees, charges and fines.

Context

Request

On 4 February 2025, Mr James Newbury MP, Member for Brighton, asked the Parliamentary Budget Officer to provide independent advice on the taxes, levies and regulatory charges administered by Victorian Government departments.

Scope

In this advice, we provide a list of Victorian Government taxes, levies and duties (taxes) collected by the State Revenue Office and Victorian Government departments. We have not included smaller levies administered by public non-financial corporations or government agencies (eg. Melbourne Water's Waterways and Drainage Charge).

Our list does not include Victorian Government fees and charges for services or regulatory functions, or fines. We provide a list of Victorian legislation which provides for collection of fees, charges, and fines at Attachment A.

Limitations

We prepared this advice based on information provided by departments, supplemented by publicly available information.

We have applied judgement in identifying individual Victorian Government taxes, levies and duties, as some are closely interrelated. For example:

- the COVID debt levy on landholdings is a temporary surcharge on land tax
- the Mental Health and Wellbeing Levy, and the COVID Debt Levy – Payroll $10m+ are surcharges on payroll tax
- land transfer duty, landholder duty, and leases, grants and transfers duty are similar taxes applied on different types of property transactions.

The Victorian Budget provides a table of taxation revenue estimates (Budget Paper 5: Statement of Finances, Table 4.2). This table includes vehicle registration fees and liquor licence fees as taxation revenue. We have categorised these as fees and not included in our list of taxes.

We prepared this advice on 11 March 2025.

Background

Taxes are compulsory payments by individuals and businesses to governments, generally calculated by applying a tax rate to a tax base – which may be based on a category of income, expenditure, value of an asset, or value of a transaction. Levies are similar but typically narrower in scope than taxes, while duties are applied to specific transactions.

Each Victorian Government tax is determined in accordance with a Victorian tax-specific Act, which sets out the criteria, relevant rates and thresholds, exemptions, and concessions.

The State Revenue Office (SRO), a division of the Department of Treasury and Finance, manages and administers most state taxes for the Victorian Government. The SRO administers certain taxes and levies where revenue generated is allocated to beneficiary departments. These include:

- the Short Stay Levy – Department of Families, Fairness and Housing
- the Metropolitan Planning Levy and Growth Areas Infrastructure Contribution – Department of Transport and Planning.

Some departments collect and administer taxes and levies directly, specifically:

- Department of Treasury and Finance
- Department of Energy, Environment and Climate Action
- Department of Justice and Community Safety
- Department of Transport and Planning.

Recent changes to state taxes

COVID Debt Repayment Plan

In the 2023—24 Victorian Budget, the Victorian Government introduced a COVID Debt Repayment Plan, which included temporary changes to land tax and payroll tax to apply until 30 June 2033.

COVID Debt Levy on — Landholdings is effectively a temporary expansion of land tax from the 2024 land tax year, which:

- reduced the threshold for taxable landholdings from $300,000 to $50,000
- increased the rate of land tax by 0.1 percentage points for taxable landholdings over $300,000 (or $250,000 for trusts).

COVID Debt Levy on — Payroll $10m+ is a temporary payroll tax surcharge that came into effect on 1 July 2024, applying a rate of:

- 0.5% on wages paid by Victorian businesses with national payrolls above $10 million
- 1.0% on wages paid by Victorian businesses with national payrolls above $100 million.

Commercial and industrial property tax (CIPT)

The Victorian Government announced a proposal to progressively abolish land transfer duty and landholder duty on commercial and industrial properties in the 2023—24 Victorian Budget.

From 1 July 2024, qualifying commercial and industrial properties transitioned to a new tax scheme upon sale if there is:

- an eligible dutiable transaction
- relevant acquisition
- subdivision or consolidation of land.

The CIPT is payable 10 years after the first eligible transaction and will apply a flat rate of 1% on the property's site value each year.

It differs from land tax, as a landowner may be liable for annual CIPT on top of land tax.

Short Stay levy

The Victorian Government's Short Stay levy is governed by the *Short Stay Levy Act 2024*.

From 1 January 2025, a 7.5% short stay levy applies to any short-term rental booking in Victoria that is less than 28 consecutive days. The levy rate is applied to the total booking revenue of short stay accommodation platforms.

Regulatory fees, charges and fines

In addition to taxes, levies and duties, Victorian Government departments and agencies impose government fees, charges and fines. Fees and charges are payments by individuals and businesses to government in exchange for specific government services, or for regulatory functions such as licensing and registration. Fines are financial penalties imposed to address misconduct and unlawful behaviour.

We identify each tax, levy and duty applied by the Victorian Government, and separately provide a list of legislation outlining government fees, charges and fines (Attachment A).

State Revenue Office

In this section	This section details the taxes, duties and levies (taxes) administered by the State Revenue Office on behalf of the Victorian Government.

The State Revenue Office (SRO) is a division of the Department of Treasury and Finance and is responsible for managing and administering 26 taxes on behalf of the Victorian Government.

Figure 2— State Revenue Office taxes and levies

Name	Description	Legislation
Payroll tax	Payroll tax is charged on wages paid by employers whose annual Australian payroll exceeds the threshold. Payroll tax is a self-assessing tax. Employers register with the SRO and submit monthly returns, on which they calculate and pay their payroll tax liabilities.	*Payroll Tax Act 2007*
Mental Health and Wellbeing Levy	The levy commenced on 1 January 2022, and businesses with a national payroll: ▪ above $10 million pay 0.5% of taxable wages ▪ above $100 million pay 1.0% of taxable wages.	*Mental Health and Wellbeing Act 2022*
COVID Debt Levy — Payroll $10m+	Over the 10 years from 1 July 2023, a temporary payroll tax surcharge applies to wages paid by Victorian businesses that are liable for payroll tax. Businesses with a national payroll: ▪ above $10 million pay 0.5% of taxable wages ▪ above $100 million pay 1.0% of taxable wages.	*Payroll Tax Act 2007*
Land transfer duty	Land transfer duty (commonly known as stamp duty) is payable on the purchase or acquisition of a property. The duty is calculated on a sliding scale: ▪ 1.4% for properties valued at $25,000 ▪ rising to 6.5% depending on the dutiable value of the property, and when the transfer was entered into. Land transfer duty exemptions and concessions exist for first home buyers, pensioners, spouse or partner transfers, deceased estate transfers, charities, and off-the-plan properties.	*Duties Act 2000*
Foreign purchaser additional duty	In addition to land transfer duty, foreign purchasers are required to pay foreign purchaser additional duty on the share of the property acquired. Foreign purchasers include:	*Duties Act 2000*

Name	Description	Legislation
	▪ a foreign natural person ▪ foreign corporation ▪ a trustee of a foreign trust. From 1 July 2019, the foreign purchaser additional duty rate is 8% of the dutiable property value. If the property is exempt from land transfer duty, the foreign purchaser additional duty does not apply.	
Landholder duty	Landholder duty applies to: ▪ an acquisition of interest, such as shares or units, in a company or unit trust scheme that has landholdings in Victoria ▪ landholding value of $1 million or more. Landholder duty is typically charged at the same rates as general land transfer duty.	*Duties Act 2000*
Leases, grants and transfers duty	Leases, grants and transfers duty applies to arrangements by which a lease is used to effectively transfer rights in the underlying land and/or the economic benefits of the land to a lessee. It is calculated at land transfer duty rates.	*Duties Act 2000*
Land tax	Land tax is an annual tax on the total unimproved value of all taxable land held by a taxpayer in Victoria. Common land tax exemptions include principal place of residence, primary production land, charities and rooming houses.	*Land Tax Act 2005*
COVID Debt Levy – Landholdings	In the 2023—24 Victorian Budget, the Victorian Government introduced the COVID Debt Levy on Landholdings, to apply for 10 years from 1 January 2024. This was a temporary expansion of land tax, which: ▪ reduced the threshold for taxable landholdings from $300,000 to $50,000 ▪ increased the rate of land tax by 0.1 percentage points for taxable landholdings over $300,000 (or $250,000 for trusts).	*Land Tax Act 2005*
Absentee Owner Surcharge	The Absentee Owner Surcharge requires absentee owners to pay an additional surcharge in addition to land tax. An absentee owner can be: ▪ an absentee individual ▪ an absentee corporation, or ▪ a trustee of an absentee trust. From the 2024 land tax year, a 4% surcharge applies to the total taxable value of land owned by an absentee owner.	*Land Tax Act 2005*

Name	Description	Legislation
Vacant Residential Land Tax	Vacant Residential Land Tax (VRLT) is a tax imposed on residential land that has been vacant for over 6 months and differs from the absentee owner surcharge. From 1 January 2025, changes to the VRLT include: ▪ an expansion of the VRLT scope to include any vacant residential land in Victoria ▪ a progressive VRLT rate from 1% to 3% being applied to the capital improved value of taxable land.	*Land Tax Act 2005*
Commercial and industrial property tax	Commercial and industrial property tax is an annual property tax for commercial and industrial property. From 1 July 2024, qualifying commercial and industrial properties transition into the CIPT reform if there is: ▪ an eligible dutiable transaction ▪ relevant acquisition ▪ subdivision or consolidation of land. The CIPT is payable 10 years after the entry transaction and will apply to the property at a flat rate of 1% of the site value each year. It differs from land tax - which means a landowner may be liable for annual CIPT on top of land tax.	*Commercial and Industrial Property Tax Reform Act 2024*
Emergency Services and Volunteers Fund	From 1 July 2025, the Fire Services Property Levy will be replaced by the Emergency Services and Volunteers Fund (ESVF). The ESVF will be an annual levy collected by councils via rates notices, and the payable amount will be calculated based on: ▪ a fixed charge (that varies by property type) ▪ a variable charge based on property value.	*Fire Service Property Levy Act 2012*
Windfall gains tax	From 1 July 2023, Windfall Gains Tax applies to all land rezoned by the same planning scheme amendment that results in a land value uplift of over $100,000. A rezoning consists of a change in a planning scheme that causes land to be in a different zone from the zone that it was in initially.	*Windfall Gains Tax Act 2021*
Casino tax	Victorian casino operators pay tax on gaming revenue attributable to table games, electronic gaming machines and commission-based players.	*Gambling Taxation Act 2023*
Keno tax	Keno entities are required to pay tax on net keno revenue, including GST, from customers located in Victoria at the time of playing keno.	*Gambling Taxation Act 2023*

Name	Description	Legislation
Wagering and betting tax	Operators engaged in wagering and betting activities are required to pay tax on their net wagering and betting revenue, including GST, from customers located in Victoria at the time of making a bet.	*Gambling Taxation Act 2023*
Metropolitan Planning Levy	The Metropolitan Planning Levy supports the delivery of Plan Melbourne initiatives through the Department of Transport and Planning, and the Victorian Planning Authority. From 1 July 2024, the Metropolitan Planning Levy threshold is $1,271,000 and a rate of $1.30 is payable for every $1,000 of the estimated development cost in metropolitan Melbourne.	*Planning and Environment Act 1987*
Growth areas infrastructure contribution	The growth areas infrastructure contribution (GAIC) is a one-off contribution on specified land in growth areas of metropolitan Melbourne to assist in the funding of essential infrastructure. The GAIC applies to growth area land zoned for urban use and development in the municipalities of Cardinia, Casey, Hume, Melton, Mitchell, Whittlesea and Wyndham.	*Planning and Environment Act 1987*
Congestion levy	The congestion levy is imposed on off-street private and public car parking spaces in certain inner areas of Melbourne to reduce traffic congestion. In the 2024—25 Budget Update, the Victorian Government announced changes to the congestion levy. From 1 January 2026: ▪ Category 1 levy rates will increase from $1,750 to $3,030 ▪ Category 2 levy rates will increase from $1,240 to $2,150 The Category 2 levy area will be expanded to include additional inner-eastern suburbs.	*Congestion Levy Act 2005*
Insurance duty	Insurance duty is imposed on any kind of general insurance premium relating to a property and its contents, and a risk, contingency or event that may occur within, or partly within Victoria. A 10% duty is charged to the insurers and generally factored into the insurance premium. The 2023--24 Budget announced the abolishment of duty on business insurances over 10 years from 1 July 2024. The rate of duty will decrease gradually by 1 percentage point each year.	*Duties Act 2000*

Name	Description	Legislation
Motor vehicle duty	Motor vehicle duty is payable when a vehicle is transferred to another registered owner. The duty is payable at the time of vehicle registration or transfer through VicRoads. Vehicle registration fees and transfer fees are also charged. Concessions and exemptions are available for primary producers, charitable organisations, or eligible disability modifications.	*Duties Act 2000*
Livestock duty	Livestock duty applies to the sale of a range of livestock, such as cattle, sheep, goats or pigs. The duty is payable on a per-head or carcass basis.	*Livestock Disease Control Act 1994*
Commercial passenger vehicle levy	The levy is a $1.20 charge payable on every taxi, hire car or ride share trip, on top of the fare.	*Commercial and Passenger Vehicle Levy Act 2017*
Short Stay Levy	From 1 January 2025, a 7.5% flat rate applies to the total booking fee for a stay in Victorian accommodation for less than 28 consecutive days. The Short Stay Levy is administered by the SRO and the Department of Families, Fairness and Housing is the ultimate beneficiary.	*Short Stay Levy Act 2024*
Penalty tax	Penalty tax is charged for: ▪ tax default – late, under- or nonpayment of tax ▪ notification default – failure to inform the SRO of an error or omission, or a particular event or transaction when required. The penalty rate starts at 25% of the amount of the default.	*Taxation Administration Act 1997*

Source: Parliamentary Budget Office. State Revenue Office.

Taxes by department

In this section

This section details the 7 taxes and levies directly administered by:

- Department of Treasury and Finance
- Department of Energy, Environment and Climate Action
- Department of Justice and Community Safety
- Department of Transport and Planning.

Department of Energy, Environment and Climate Action (DEECA)

Environmental Contribution Levy

In 2004, the Victorian Government amended the *Water Industry Act 1994* to require water supply authorities to pay the Environmental Contribution Levy (ECL). The Water and Catchments group under DEECA are responsible for administering the levy. Funds collected from the ECL are distributed towards initiatives promoting sustainable water management or addressing adverse water-related environmental impacts.

Since 2004, the ECL has been broken down into tranches to allow for structured and manageable funding, where each tranche lasts 4 years. The sixth tranche of the ECL commenced on 1 July 2024. In the 2024—25 Victorian Budget Update, the ECL is expected to raise $705 million over the four years to 2027—28.

Melbourne Strategic Assessment levy

The Melbourne Strategic Assessment (MSA) levy is underpinned by the *Melbourne Strategic Assessment (Environment Mitigation Levy) Act 2020* and came into effect on 1 July 2020. The MSA levy is currently administered by the Regions, Environment, Climate Action and First Peoples (RECAFP) group within DEECA.

When a development is within the MSA levy area boundary, developers are required to pay the levy to offset any biodiversity impacts. The purpose of the MSA levy is to fund conservation programs and reserves, and mitigate the impact of development on biodiversity.

Figure 3 — MSA Levy rate, 2024—25

Levy type	Rate per hectare
Native vegetation patch	$258,531
Scattered tree (per tree)	$35,35
Golden sun moth	$28,733
Growling grass frog	$10,406
Matted flax-lily	$13,501
Southern brown bandicoot	$5,260
Spiny rice-flower	$12,757

Source: Department of Energy, Environment and Climate Action

Metropolitan Improvement Rate

The Metropolitan Improvement Rate — commonly known as the parks charge — was introduced under the *Melbourne and Metropolitan Board of Works Act 1958*, which was later superseded by the *Water Industry Act 1994.*

The parks charge is an annual levy on commercial, industrial and residential properties in the metropolitan Melbourne area. It is administered by the RECAFP group within DEECA.

In 2024—25, the parks charge rate is 0.51% of the net annual value of the land. Property owners are liable for the payment of the parks charge, and revenue raised from the levy goes into the Parks and Reserves Trust Account to fund:

- Parks Victoria
- Zoos Victoria
- Royal Botanic Gardens Victoria
- the Shrine of Remembrance.

Department of Justice and Community Safety (DJCS)

The Victorian Gambling and Casino Control Commission (VGCCC) is an independent regulator responsible for overseeing Victoria's gambling industry. The VGCCC reports to the Minister for Casino, Gaming and Liquor Regulation and operate as an associated agency to DJCS.

Under the Gambling Regulation Act 2003, VGCCC administers:

- public lotteries tax
- electronic gaming machine tax.

Gambling taxation revenue from electronic gaming machines and public lotteries are reported by the licence holders and audited by the VGCCC each month.

From 1 July 2023, the administration of casino tax was transferred from the VGCCC to the SRO under the Gambling Taxation Act 2023, and the taxation revenue raised is reported in the financial report of the Department of Treasury and Finance.

Public lotteries tax

On 1 June 2017, the Minister for Consumer Affairs, Gaming and Liquor Regulation awarded the Public Lotteries Licence to Tatts Group Limited. For a total premium licence payment of $120 million, the licence gives Tatts the exclusive right to run a range of lotteries in Victoria over the 10 years from 2018–19.

Lottery draws operated by the company are also subject to Lotteries Turnover Tax, which is calculated on revenue generated from each draw.

Electronic gaming machine tax

In Victoria, electronic gaming machines are subject to specific taxation rates and thresholds based on the type of venue (hotels, clubs or casinos). The VGCCC administers taxation of electronic gaming machines in hotels and clubs, while the SRO oversees taxation of gaming machines in casinos.

The tax rates for electronic gaming machines in hotels and clubs are structured based on the average monthly revenue generated per machine.

Figure 4 – Electronic gaming machine tax rates and thresholds by venue

Monthly average revenue per machine ($)	Club tax rate (%)	Hotel tax rate (%)
Less than $2,666	-	8.33
$2,666 to $6,666	46.70	55.03
$6,667 to $12,499	51.17	57.50
12,500 or more	60.67	65.00

Source: Department of Justice and Community Safety

Additionally, clubs receive a tax concession rate of:

- 8.33% for machines generating less than $6,667 per month
- 6.33% for machines generating $6,667 to $12,499 per month
- 4.33% for machines generating $12,500 or more per month.

Department of Transport and Planning (DTP)

Transport Accident Charge (TAC)

The Department of Transport and Planning collects the TAC charge for the Transport Accident Commission, and funds go towards preventing accidents and providing care for people injured in transport accidents.

The TAC charges are prescribed in the *Transport Accident Act 1986* and calculated based on the type and use of the vehicle, and location of the registered vehicle.

The Motorcycle Safety Levy is a one-off payment by first-time motorcycle owners and incorporated in the TAC charge for motorcycles with an engine capacity of 126cc and above. In 2024—25, the levy rate is $81.40.

Department of Treasury and Finance

Financial Accommodation Levy

The Financial Accommodation Levy was introduced under the *Financial Management Act 1994*. The levy is payable by departments and agencies for the use of financial accommodation, which includes borrowing, or accessing funds from the government.

The purpose of the levy is to recover the costs associated with borrowing, managing the government's financial resources and maintaining liquidity across government entities.

Attachment A – Regulatory fees and charges

In addition to taxes, levies and duties, the Victorian Government departments and agencies impose a wide range of fees and charges for services and regulatory functions, including licensing and registration. Fines are also issued to address misconduct and deter unlawful behaviour.

In this section, we outline a list of Victorian legislation which provides for the collection of fees, charges and fines.

Figure 5 — Regulatory charges by department

Department	Legislation
Department of Education	▪ *Child Wellbeing and Safety Act 2005* ▪ *Children's Services Act 1996* ▪ *Children's Services Regulations 2020* ▪ *Education and Training Reform Act 2006*
Department of Energy, Environment and Climate Action	▪ *Agricultural and Veterinary Chemicals (Control of Use) Act 1992* ▪ *Catchment and Land Protection Act 1994* ▪ *Circular Economy (Waste Reduction and Recycling) Act 2021* ▪ *Domestic Animals Act 1994* ▪ *Domestic Animal Regulations 2015* ▪ *Drugs, Poisons and Controlled Substances Act 1981* ▪ *Drugs, Poisons and Controlled Substances (Industrial Hemp) Regulations 2018* ▪ *Drugs, Poisons and Controlled Substances (Poppy Cultivation and Processing) Regulations 2014* ▪ *Greenhouse Gas Geological Sequestration Regulations 2019* ▪ *Geothermal Energy Resources Regulations 2016* ▪ *Livestock disease control act 1994* ▪ *Mineral Resources (Sustainable Development) (Mineral Industries) Regulations 2019* ▪ *Mineral Resources (Sustainable Development) (Extractive Industries) Regulations 2019* ▪ *Offshore Petroleum and Greenhouse Gas Storage Act 2010* ▪ *Offshore Petroleum and Greenhouse Gas Storage Regulations 2021* ▪ *Petroleum Regulations 2021* ▪ *Pipelines Act 2005* ▪ *Plant Biosecurity Act 2010* ▪ *Prevention of Cruelty to Animals Regulations 2019* ▪ *Water (Recreational Area) Regulations 2019*

Department	Legislation
	▪ *Water Act 1989* ▪ *Wildlife (Game) Regulations 2024* ▪ *Wildlife (Marine Mammal) Regulations 2019* ▪ *Wildlife Regulations 2024*
Department of Government Services	▪ *Associations Incorporation Reform Act 2012* ▪ *Associations Incorporation Regulations 2012* ▪ *Births, Deaths and Marriages Registration (Fees) Amendment Regulations 2022* ▪ *Births, Deaths and Marriages Registration (Fees) Regulations (2019)* ▪ *Births, Deaths and Marriages Registration Act 1996* ▪ *Conveyancers (Professional Conduct) Regulations 2018* ▪ *Conveyancers Act 2006* ▪ *Conveyancers (Fees) Regulations 2018* ▪ *Co-operatives National Law (Victoria) Local Regulations 2024* ▪ *Estate Agents (General, Accounts and Audit) Regulations 2018* ▪ *Estate Agents (Retirement Villages) Regulations 2016* ▪ *Estate Agents Act 1980* ▪ *Estate Agents (Fees) Regulations 2018* ▪ *Local Government Act 2020* ▪ *Motor Car Traders Act 1986* ▪ *Motor Car Traders Regulations 2018* ▪ *Motor Car Traders (Fees) Regulations 2018* ▪ *Owners Corporations Act 2006* ▪ *Owners Corporations Regulations 2018* ▪ *Partnership (Fees) Regulations 2023* ▪ *Professional Engineers Registration (Fees) Regulations 2021* ▪ *Professional Engineers Registration (General, Exemption and Assessment Scheme Fees) Regulations 2021* ▪ *Relationships Act 2008* ▪ *Rooming House Operators Act 2016* ▪ *Rooming House Operators Regulations 2017.* ▪ *Second-Hand Dealers and Pawnbrokers (Fees) Regulations 2019* ▪ *Sex Work (Fees) Amendment Regulations 2022* ▪ *Warehousemen's Liens Act 1958* ▪ *Worker Screening Act 2020* ▪ *Worker Screening Regulations 2021*
Department of Health	▪ *Ambulance Services Act 1986*

Department	Legislation
	▪ *Assisted Reproductive Treatment Act 2008* ▪ *Assisted Reproductive Treatment Regulations 2019* ▪ *Cemeteries and Crematoria Act 2003* ▪ *Cemeteries and Crematoria Regulations 2015* ▪ *Child Wellbeing and Safety Act 2005* ▪ *Crown Land (Reserves) Act 1978* ▪ *Drugs, Poisons and Controlled Substances Act 1981* ▪ *Drugs, Poisons and Controlled Substances Regulations 2017* ▪ *Drugs, Poisons and Controlled Substances Regulations 2017* ▪ *Food Act 1984 (Victoria)* ▪ *Gene Technology Act 2001* ▪ *Health (fluoridation) Act 1973* ▪ *Health Complaints Act 2016* ▪ *Health Practitioner Regulation National Law (Victoria) Act 2009* ▪ *Health Records Act 2001* ▪ *Health Services (Health Service Establishments) Regulations 2013* ▪ *Health Services (Private Hospitals and Day Procedures) Regulations 2013* ▪ *Health Services Act 1988* ▪ *Human Tissue Act 1982* ▪ *Medical Treatment Planning and Decisions Act 2016* ▪ *Mental Health Act 2014* ▪ *Non-Emergency Patient Transport and First Aid Services Act 2003* ▪ *Non-Emergency Patient Transport Regulations 2016* ▪ *Pharmacy Regulation Act 2010* ▪ *Public Health and Wellbeing Act 2008* ▪ *Public Health and Wellbeing Regulations 2019* ▪ *Radiation Act 2005* ▪ *Radiation Regulations 2017* ▪ *Safe Drinking Water Act 2003* ▪ *Supported Residential Services (Private Proprietors) Act 2010* ▪ *Supported Residential Services (Private Proprietors) Regulations 2012* ▪ *Therapeutic Goods (Victoria) Act 2010* ▪ *Tobacco Act 1987*
Department of Jobs, Skills, Industry and Regions	▪ *ANZAC Day Act 1958* ▪ *Fisheries (Fees, Royalties and Levies) Regulations 2017* ▪ *Melbourne Cricket Ground Act 2009*

Department	Legislation
	▪ *Major Events Act 2009* ▪ *Professional Boxing and Combat Sports Act 1985* ▪ *Professional Boxing and Combat Sports Regulations 2018* ▪ *Retail Leases Act 2003* ▪ *Shop Trading Reform Act 1996*
Department of Justice and Community Safety	▪ *Administration and Probate Act 1958* ▪ *Adoption Act 1984* ▪ *Appeal Costs Act 1998* ▪ *Casino Control (Fees) Regulations 2015* ▪ *Casino Control Act 1991* ▪ *Casino (Management Agreement) Act 1993* ▪ *Change or Suppression (Conversion) Practices Prohibition Act 2021* ▪ *Charities Act 1978* ▪ *Children, Youth and Families Act 2005* ▪ *Classification (Publications, Films and Computer Games) (Enforcement) Act 1995* ▪ *Confiscation Act 1997* ▪ *Coroners Act 2008* ▪ *Corrections Act 1986* ▪ *Country Fire Authority Regulations 2014* ▪ *County Court Act 1958* ▪ *Court Security Act 1980* ▪ *Criminal Organisations Control Act 2012* ▪ *Equal Opportunity Act 2010* ▪ *Family Violence Protection Act 2008* ▪ *Fines Reform Act 2014* ▪ *Fines Reform Regulations 2017* ▪ *Fire Rescue Victoria (General) Regulations 2020* ▪ *Freedom of Information Act 1982* ▪ *Gambling Regulation (Pre-commitment and Loyalty Scheme) Regulations 2014* ▪ *Gambling Regulation Act 2003* ▪ *Gambling Regulations 2015* ▪ *Guardianship and Administration (Fees) Regulations 2022* ▪ *Guardianship and Administration Act 2019* ▪ *Honorary Justices Act 2014* ▪ *Infringements Act 2006* ▪ *Infringements Regulations 2016*

Department	Legislation
	▪ *Instruments Act 1958* ▪ *Juries Act 2000* ▪ *Land Acquisition and Compensation Act 1986* ▪ *Legal Profession Uniform Law Application (Practicing Certificate fees) Regulations 2018* ▪ *Legal Profession Uniform Law Application Act 2014* ▪ *Liquor Control Reform (Prohibited Supply) Regulations 2015* ▪ *Liquor Control Reform Act 1998* ▪ *Liquor Control Reform Regulations 2023* ▪ *Local Government Act 2020* ▪ *Magistrates' Court Act 1989* ▪ *Maintenance Act 1965* ▪ *Major Crime (Investigative Powers) Act 2004* ▪ *Personal Safety Intervention Orders Act 2010* ▪ *Powers of Attorney Act 2014* ▪ *Public Notaries Act 2001* ▪ *Racing Act 1958* ▪ *Religious and Successory Trusts Act 1958* ▪ *Sentencing Act 1991* ▪ *Status of Children Act 1974* ▪ *Supreme Court Act 1986* ▪ *Surveillance Devices Act 1999* ▪ *Telecommunications (Interception) (State Provisions) Act 1988* ▪ *Terrorism (Community Protection) Act 2003* ▪ *Terrorism (Community Protection) Amendment Act 2021* ▪ *Transfer of Land Act 1958* ▪ *Trustee Act 1958* ▪ *Unauthorized Documents Act 1958* ▪ *Victim of Crime Commissioner Act 2015* ▪ *Victims of Crime Assistance Act 1996* ▪ *Victoria Law Foundation Act 2009* ▪ *Victorian Civil and Administrative Tribunal Act 1998* ▪ *Wrongs Act 1958*
Department of Transport and Planning	▪ *Planning and Environment (Fees) Regulations 2016* ▪ *Transport (Compliance and Miscellaneous) (Conduct on Public Transport) Regulations 2015* ▪ *Transport (Compliance and Miscellaneous) (Ticketing) Regulations 2017*

Department	Legislation
	▪ *Transport (Compliance and Miscellaneous) Act 1983* ▪ *Transport Accident Act 1986* ▪ *Transport Integration Act 2010* ▪ *Transfer of Land Act 1958* ▪ *Water (Resource Management) Regulations 2007*
State Revenue Office	▪ *First Home Owner Grant Regulations 2021* ▪ *First Home Owner Grant and Home Buyer Schemes Regulations 2021* ▪ *Land Tax Regulations 2015* ▪ *State Taxation Further Amendment Act 2024* ▪ *Taxation Administration Regulations 2017* ▪ *Unclaimed Money Regulations 2019*

Source: Parliamentary Budget Office.

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