

Duty Rates 1 July 2016 – 30 June 2017

Dutiable Value		Rate		Dutiable Value		Rate	
Queensland				Western Australia			
\$0 - \$5,000	Nil	\$0 - \$80,000	\$1.90 per \$100 or part of \$100	\$5,000 - \$75,000	\$1.50 per \$100 or part of \$100 above \$5,000	\$80,001 - \$100,000	\$1,520 + \$2.85 per \$100 or part of \$100 above \$80,000
\$75,000 - \$540,000	\$1,050 + \$3.50 per \$100 or part of \$100 above \$75,000	\$100,001 - \$250,000	\$2,090 + \$3.80 per \$100 or part of \$100 above \$100,000	\$540,000 - \$1,000,000	\$17,325 + \$4.50 per \$100 or part of \$100 above \$540,000	\$250,001 - \$500,000	\$7,790 + \$4.75 per \$100 or part of \$100 above \$250,000
> \$1,000,000	\$38,025 + \$5.75 per \$100 or part of \$100 above \$1,000,000	> \$500,000	\$19,665 + \$5.15 per \$100 or part of above \$500,000	From 01/10/2016, a 3% transfer duty surcharge applies to foreign purchasers acquiring residential property in QLD			
New South Wales				Tasmania			
\$0 - \$14,000	\$1.25 per \$100 or part of \$100	\$0 - \$3 000	\$50	\$14,001 - \$30,000	\$175 + \$1.50 per \$100 or part of \$100 above \$14,000	\$3 000 - \$25 000	\$50 + \$1.75 for every \$100, or part \$100 above \$3 000
\$30,001 - \$80,000	\$415 + \$1.75 per \$100 or part of \$100 above \$30,000	\$25 000 - \$75 000	\$435 + \$2.25 for every \$100, or part \$100 above \$25 000	\$80,001 - \$300,000	\$1,290 + \$3.50 per \$100 or part of \$100 above \$80,000	\$75 000 - \$200 000	\$1,560 + \$3.50 for every \$100, or part \$100 above \$75 000
\$300,001 - \$1,000,000	\$8,990 + \$4.50 per \$100 or part of \$100 above \$300,000	\$200 000 - \$375 000	\$5,935 + \$4.00 for every \$100, or part \$100 above \$200 000	> \$1,000,000	\$40,490 + \$5.50 per \$100 or part of \$100 above \$1,000,000	\$375 000 - \$725 000	\$12,935 + \$4.25 for every \$100, or part \$100 above \$375 000
From 21/06/2016, a 4% stamp duty surcharge applies to foreign purchasers acquiring residential property in NSW				> \$725 000	\$27,810 + \$4.50 for every \$100, or part \$100 above \$725 000	From 01/07/2016, a 7% land transfer duty surcharge applies to foreign purchasers acquiring residential property in VIC	
Victoria				Northern Territory			
\$0 - \$25,000	1.4% of dutiable value	\$0 - \$525,000	$D = (0.06571441 \times V^2) + 15V$ where: D is the duty (expressed in dollars) V is 1/1,000 of the dutiable value (expressed in dollars)	\$25,000 - \$130,000	\$350 + 2.4% of dutiable value above \$25,000	\$525,001 - \$3,000,000	4.95% of dutiable value
\$130,000 - \$960,000	\$2,870 + 6% of dutiable value above \$130,000	> \$3,000,000	5.45% of dutiable value	> \$960,000	5.5% of dutiable value	Australian Capital Territory	
South Australia				Australian Capital Territory			
\$0 - \$12,000	\$1.00 per \$100 or part of \$100	\$0 - \$200,000	\$20 or \$1.48 per \$100 or part thereof, whichever is greater	\$12,000 - \$30,000	\$120 + \$2.00 per \$100 or part of \$100 above \$12,000	\$200,001 - \$300,000	\$2,960 + \$2.50 per \$100 or part \$100 above \$200,000
\$30,000 - \$50,000	\$480 + \$3.00 per \$100 or part of \$100 above \$30,000	\$300,001 - \$500,000	\$5,460 plus \$4.00 per \$100 or part \$100 above \$300,000	\$50,000 - \$100,000	\$1,080 + \$3.50 per \$100 or part of \$100 above \$50,000	\$500,001 - \$750,000	\$13,460 plus \$5.00 per \$100 or part \$100 above \$500,000
\$100,000 - \$200,000	\$2,830 + \$4.00 per \$100 or part of \$100 above \$100,000	\$750,001 - \$1,000,000	\$25,960 plus \$6.50 per \$100 or part \$100 above \$750,000	\$100,000 - \$200,000	\$2,830 + \$4.00 per \$100 or part of \$100 above \$100,000	\$1,000,001 - \$1,454,999	\$42,210 plus \$7.00 per \$100 or part \$100 above \$1,000,000
\$200,000 - \$250,000	\$6,830 + \$4.25 per \$100 or part of \$100 above \$200,000	> \$1,455,000	A flat rate of \$5.09 per \$100 applied to the total value	\$250,000 - \$300,000	\$8,955 + \$4.75 per \$100 or part of \$100 above \$250,000		
\$300,000 - \$500,000	\$11,330 + \$5.00 per \$100 or part of \$100 above \$300,000			> \$500,000	\$21,330 + \$5.50 per \$100 or part of \$100 above \$500,000		