

## Duty Rates - 1 July 2017 – 30 June 2018

Dutiable Value	Rate	Dutiable Value	Rate
<b>Queensland</b>		<b>Western Australia</b>	
\$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			
<b>New South Wales</b>		<b>Tasmania</b>	
\$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
<b>Victoria</b>		<b>Northern Territory</b>	
\$0 - \$25,000	1.4% of dutiable value	\$0 - \$525,000	Duty (\$) = (0.06571441 x V <sup>2</sup> ) + 15V Where 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
\$130,001 - \$960,000	\$2,870 + 6% of dutiable value above \$130,000	\$3,000,000 - \$5,000,000	5.75% of dutiable value
> \$960,000	5.5% of dutiable value	> \$5,000,000	5.95% of dutiable value
From 01/07/2016, a 7% land transfer duty surcharge applies to foreign purchasers acquiring residential property in VIC			
<b>South Australia</b>		<b>Australian Capital Territory</b>	
\$0 - \$12,000	\$1.00 per \$100 or part of \$100	\$0 - \$200,000	\$20 or \$1.40 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	\$2,800 + \$2.40 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	\$5,200 plus \$3.80 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	\$12,800 plus \$4.78 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	\$24,750 plus \$6.30 per \$100 or part \$100 above \$750,000
\$200,000 - \$250,000	\$6,830 + \$4.25 per \$100 or part of \$100 above \$200,000	\$1,000,001 - \$1,454,999	\$40,500 plus \$6.80 per \$100 or part \$100 above \$1,000,000
\$250,000 - \$300,000	\$8,955 + \$4.75 per \$100 or part of \$100 above \$250,000	> \$1,455,000	A flat rate of \$4.91 per \$100 applied to the total value
\$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		
From 01/01/2018, a 4% stamp duty surcharge applies to foreign purchasers acquiring residential property in SA From 01/07/2017, duty imposed on "non-residential, non-primary production land" transfers is reduced by two-thirds		ACT - from 7/06/2017, the rates above apply to non-commercial (i.e. property used for residential or rural purposes) transactions. Commercial property transactions are treated concessinally at 50% of the rates above.	