

## STAMP DUTY RATES (AS AT 12/3/2014\*)

This document outlines an overview of the current stamp duty rates for Australia, UK and Ireland. These rates are as of 12/3/2014\*, for more details please refer to the relevant State or Country.

NSW	
Threshold	Rate
\$0 - \$14,000	1.25%
\$14,001 - \$30,000	\$175 plus 1.5% over \$14,000
\$30,001 - \$80,000	\$415 plus 1.75% over \$30,000
\$80,001 - \$300,000	\$1,290 plus 3.5% over \$80,000
\$300,001 - \$1M	\$8,990 plus 4.5% over \$300,000
\$1,00,001 - \$3M	\$40,490 plus 5.5% over \$1,000,000
More than \$3M	7%

Source: <http://www.varcalc.com.au/calculators/main/640AU/stampduty.asp>

VIC	
Threshold	Rate
\$0 - \$25,000	1.4 %
\$25,001 - \$130,000	\$350 plus 2.4 % over \$25,000
\$130,001 - \$960,000	\$2,870 plus 6 % over \$130,000
More than \$960,000	5.5 %

Source: <http://www.varcalc.com.au/calculators/main/640AU/stampduty.asp>

QLD	
Threshold	Rate
\$0 - \$5,000	Nil
\$5,001 - \$75,000	1.5%
\$75,001 - \$540,000	\$1,050 plus 3.5% over \$75,000
\$540,001 - \$1,000,000	\$17,325 plus 4.5% over \$540,000
More than \$1,000,000	\$38,025 plus 5.75% over \$1,000,000

Source: <http://www.varcalc.com.au/calculators/main/640AU/stampduty.asp>

ACT	
Threshold	Rate
\$0 - \$200,000	\$20 or 2.2% (whichever is greater)
\$200,001 - \$300,000	\$4,400 plus 3.7% over \$200,000
\$300,001 - \$500,000	\$8,100 plus 4.5% over \$300,000
\$500,001 - \$750,000	\$17,100 plus 5% over \$500,000
\$750,001 - \$1,000,000	\$29,600 plus 6.5% over \$750,000
\$1,000,001 - \$1,650,000	\$45,850 plus 7% over \$1,000,000
More than \$1,650,001	5.5%

Source: <http://www.varcalc.com.au/calculators/main/640AU/stampduty.asp>

WA	
Threshold	Rate
\$0 – \$80,000	1.9%
\$80,001 – \$100,000	\$1,520 plus 2.85% over \$80,000
\$100,001 – \$250,000	\$2,090 plus 3.8% over \$100,000
\$250,001 – \$500,000	\$7,790 plus 4.75% over \$250,000
More than \$500,001	\$19,665 plus 5.15% over \$500,000

Source: <http://www.varcalc.com.au/calculators/main/640AU/stampduty.asp>

TAS	
Threshold	Rate
\$0 - \$3,000	\$50
\$3,000 - \$25,000	\$50 plus 1.75% over \$3,000
\$25,000 - \$75,000	\$435 plus 2.25% over \$25,000
\$75,000 - \$200,000	\$1,560 plus 3.5% over \$75,000
\$200,000 - \$375,000	\$5,935 plus 4% over \$200,000
\$375,000 - \$725,000	\$12,935 plus 4.25% over \$375,000
More than \$725,000	\$27,810 plus \$4.5% over \$725,000

Source: <http://www.varcalc.com.au/calculators/main/640AU/stampduty.asp>

SA	
Threshold	Rate
\$0 - \$12,000	1%
\$12,001 - \$30,000	\$120 plus 2% over \$12,000
\$30,001 - \$50,000	\$480 plus 3% over \$30,000
\$50,001 - \$100,000	\$1,080 plus 3.5% over \$50,000
\$100,001 - \$200,000	\$2,830 plus 4% over \$100,000
\$200,001 - \$250,000	\$6,830 plus 4.25% over \$200,000
\$250,001 - \$300,000	\$8,955 plus 4.75% over \$250,000
\$300,001 - \$500,000	\$11,330 plus 5% over \$300,000
More than \$500,001	\$21,330 plus 5.5% over \$500,000

Source: <http://www.varcalc.com.au/calculators/main/640AU/stampduty.asp>

NT	
Threshold	Rate
\$0 - \$524,999	See note below
\$525,000 - \$2,999,999	4.95%
\$3,000,000 and above	5.45%

Source: <http://www.treasury.nt.gov.au/TaxesRoyaltiesAndGrants/StampDuty/Pages/Duty-Types-and-Rates.aspx#dutiable>

**Note:** The NT Stamp Duty rate up to \$524,999 is a formula rather than a flat rate.

Where the dutiable value does not exceed \$525 000 in accordance with the follow formula:

$$D = (0.06571441 \times V^2) + 15V$$

Where

D = the duty payable in \$ and V = the dutiable value /1000

This is reflected in Estate Master as: =MIN(IF(M3=0,0,((M3/1000)\*(0.06571441\*(M3/1000)+15))/(1000\*(M3/1000))),N145)

UK	
Threshold	Rate
£0 - £125,000	Nil
£125,001 - £250,000	1%
£250,001 - £500,000	3%
£500,001 - £1 million	4%
£1 million - £2 million	5%
Over £2 million	7%
Over £2 million bought by corporate bodies	15%

Source: <https://www.gov.uk/stamp-duty-land-tax-rates>

IRELAND	
Threshold	Rate
Less than €1 million	1%
More than €1 million	2%

Source: <http://www.moneyguideireland.com/category/stamp-duty>

\*The Stamp Duty rates stated above are as of 12/03/2014, Estate Master does not take responsibility for any changes to these rates. Please refer to individual State's or Countries government website for the most up-to-date information.