

## LAND TAX RATES (AS OF 12/3/2014\*)

This document outlines a state by state overview of the current land tax rates for your DF and DM main input sheets. These rates are as of 12/3/2014\*, for more details please refer to each individual State website.

NSW	
Threshold	Rate
\$412,000	\$100 plus 1.6% up to the premium threshold
\$2,519,000 and over	\$33,812 for the first \$2,519,000 then 2% over that

Source: <http://www.osr.nsw.gov.au/taxes/land/about/rates#lt2014>

VIC	
Threshold	Rate
< \$250,000	Nil
\$250,000 to < \$600,000	\$275 plus 0.2% of amount > \$250,000
\$600,000 to < \$1,000,000	\$975 plus 0.5% of amount > \$600,000
\$1,000,000 to < \$1,800,000	\$2,975 plus 0.8% of amount > \$1,000,000
\$1,800,000 to < \$3,000,000	\$9,375 plus 1.3% of amount > \$1,800,000
\$3,000,000 and over	\$24,975 plus 2.25% of amount > \$3,000,000

Source: <http://www.sro.vic.gov.au/SRO/sronav.nsf/childdocs/-34FAD0EFBAFF8BE0CA2575A100442101-C580F3A333F4AD44CA2575D10080AD1C?open>

QLD	
Threshold	Rate
\$0-\$349,999	\$0
\$350,000-\$2,249,999	\$1,450 plus 1.7 cents for each \$ more than \$350,000
\$2,250,000-\$4,999,999	\$33,750 plus 1.5 cents for each \$ more than \$2,250,000
\$5,000,000 and over	\$75,000 plus 2.0 cents for each \$ more than \$5,000,000

Source: <https://www.osr.qld.gov.au/land-tax/about-land-tax/land-tax-rates.shtml>

ACT	
Threshold	Rate
up to \$75,000	0.60 %
\$75,001 to \$150,000	0.70 %
\$150,001 to \$275,000	0.89 %
\$275,001 and above	1.80 %

Source: <http://www.revenue.act.gov.au/duties-and-taxes/land-tax/land-tax-rates>

WA	
Threshold	Rate
\$0 to \$300,000	Nil
\$300,001 to < \$1,000,000	\$0.10 cent for each \$1 in excess of \$300,000
\$1,000,001 to < \$2,200,000	\$700 + 0.53 cent for each \$1 in excess of \$1,000,000
\$2,200,001 to < \$5,500,000	\$7,060 + 1.37 cents for each \$1 in excess of \$2,200,000
\$5,500,001 to < \$11,000,000	\$52,270 + 1.64 cents for each \$1 in excess of \$5,500,000
\$11,000,001 and over	\$142,470 + 2.43 cents for each \$1 in excess of \$11,000,000

Source: <https://www.finance.wa.gov.au/cms/content.aspx?id=239>

TAS	
Threshold	Rate
\$0 – \$24 999	Nil
\$25 000 - \$349 999	\$50 plus 0.55% of value above \$25,000
\$350 000 and above	\$1,837.50 plus 1.5% of value above \$350,000

Source: <http://www.sro.tas.gov.au/landtax/rates>

SA	
Threshold	Rate
Up to \$316,000	Nil
\$316,001 to \$579,000	\$ 0.50 for every \$100 over \$316,000
\$579,001 to \$842,000	\$ 1,315.00 plus \$1.65 for every \$100 over \$579,000
\$842,001 to \$1,052,000	\$ 5,654.50 plus \$2.40 for every \$100 over \$842,000
Over \$1,052,000	\$10,694.50 plus \$3.70 for every \$100 over \$1,052,000

Source: [http://www.revenuesa.sa.gov.au/data/assets/pdf\\_file/0014/1454/ltaxguide.pdf](http://www.revenuesa.sa.gov.au/data/assets/pdf_file/0014/1454/ltaxguide.pdf)

NT	
Threshold	Rate
0	NIL

Source: <http://www.treasury.nt.gov.au/TaxesRoyaltiesAndGrants/Pages/default.aspx>  
<http://www.landtax.com.au/>

\*The Land Tax 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 revenue office for the most up-to-date information.