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# Australian Stamp Duty & Land Tax Maps

21 June 2021



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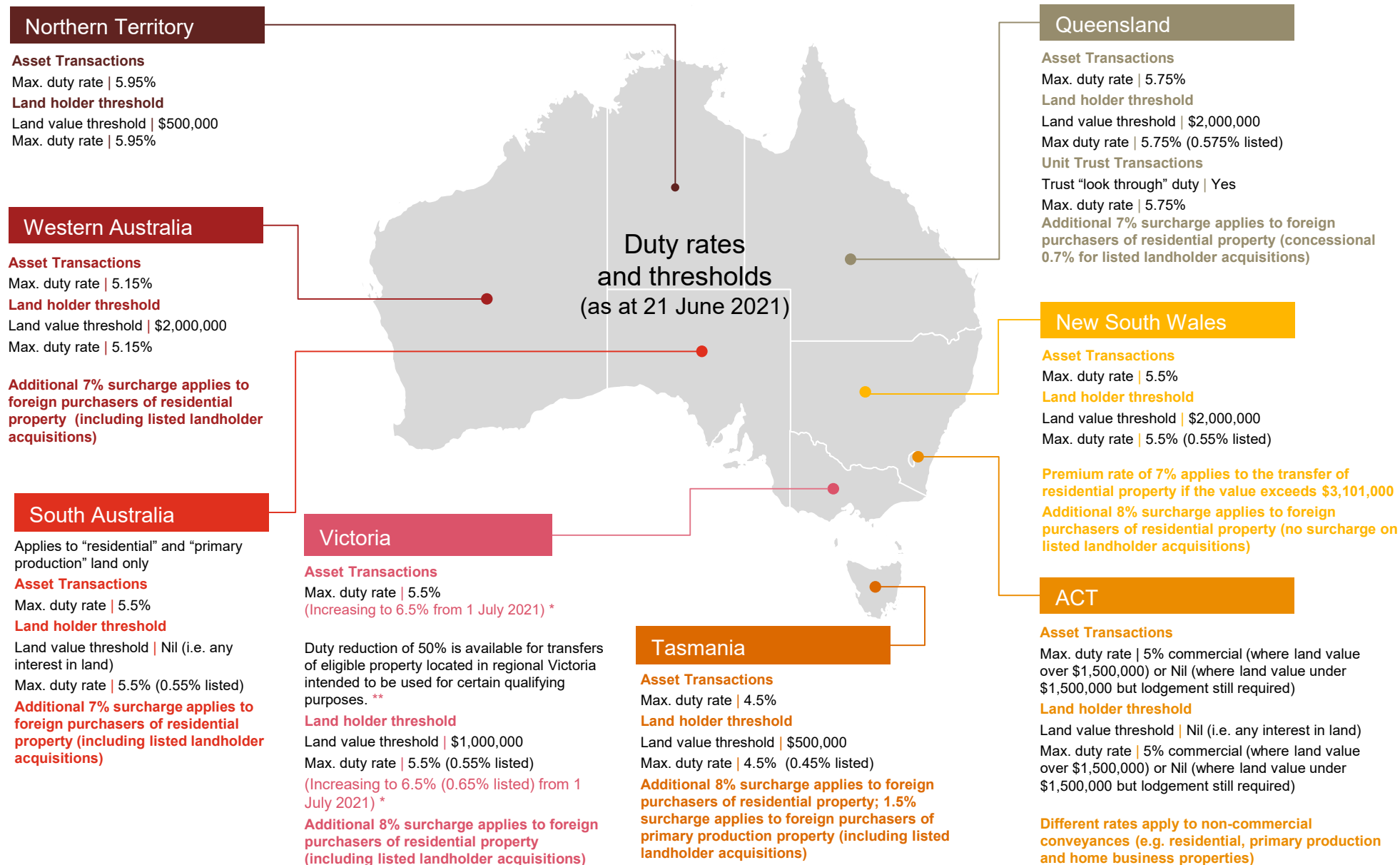
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# Australian Stamp Duty Rates and Thresholds

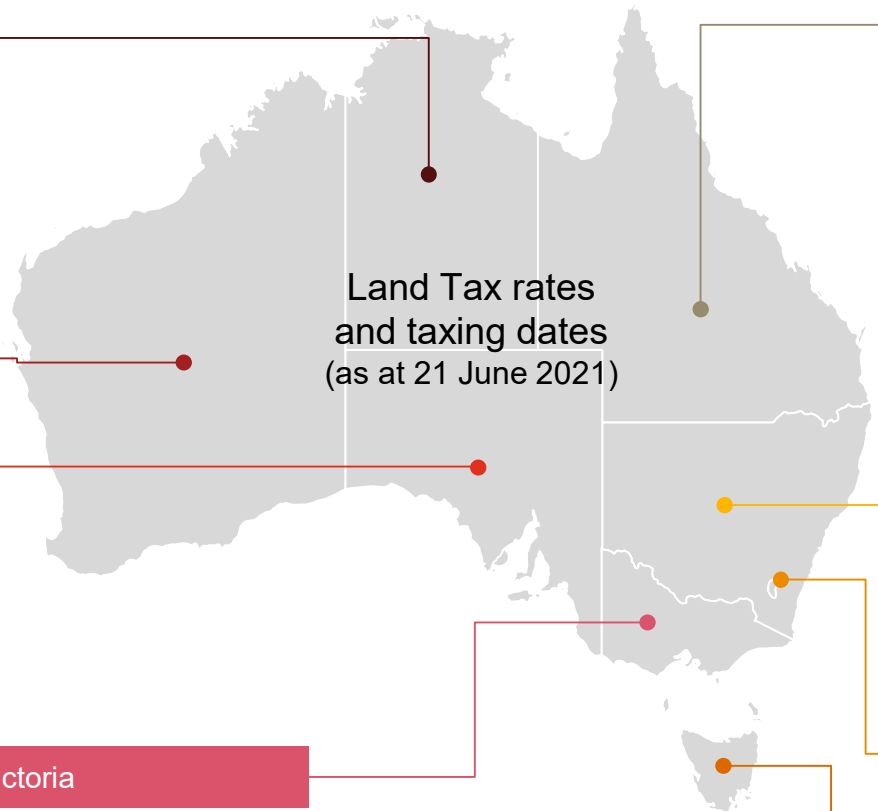


## NOTES

\* Transitional provisions apply where a dutiable transaction or landholder acquisition occurs on or after 1 July 2021 but is subject to an agreement or arrangement entered into prior to 1 July 2021.

\*\* The duty concession was originally planned to gradually increase to 50% over 5 financial years. However, as part of its coronavirus relief measures, the Victorian Government has brought forward the 50% stamp duty concession to now apply to contracts to acquire commercial or industrial property in regional Victoria entered into on or after 1 January 2021.

# Australian Land Tax Rates and Taxing Dates



## Northern Territory

**Property Activation Levy**  
A levy imposed on the unimproved capital value of vacant land & ground floor non-residential buildings in Darwin CBD

1% levy per annum for unoccupied, non-residential buildings  
2% levy per annum for vacant undeveloped land

## Queensland

**General Land Tax Rate\***  
Max. rate | 2.75%

**Surcharge Land Tax Rate**  
An additional 2% applies to all taxable land owned by absentee individuals, foreign corporations and trustees of foreign trusts

**Taxing Date**  
Midnight on 30 June in each year

## Western Australia

**General Land Tax Rate\***  
Max. rate | 2.67%

**Surcharge Land Tax Rate**  
Not imposed at this stage

**Taxing Date**  
Midnight on 30 June in each year

**Metropolitan Region Improvement Tax Rate**  
0.14% | In addition to land tax for property located in the metropolitan area

## New South Wales

**General Land Tax Rate\***  
Max. rate | 1.6% over the general threshold of \$755,000 and up to the premium threshold of \$4,616,000  
Max. rate | 2% for high value properties over the premium threshold of \$4,616,000

**Surcharge Land Tax Rate**  
An additional 2% applies to all residential land owned by foreign persons

**Taxing Date**  
Midnight on 31 December each year

## South Australia

**General Land Tax Rate\***  
Max. rate | 2.4%

**Trust Surcharge Land Tax Rate**  
Max. rate | 2.4%

Surcharge on land owned in trusts where the interests of trust beneficiaries are not disclosed or cannot be identified (excluding listed or widely held trusts)

**Taxing Date**  
Midnight on 30 June in each year

## Victoria

**General Land Tax Rate\***  
Max. rate | 2.25%  
(Increasing to 2.55% from 1 January 2022)

**Absentee Owner (Surcharge) Rate**  
An additional 2% applies to all land owned by absentee owners  
(New Max. rate | 4.55% from 1 January 2022)

**Vacant Residential Land Tax Rate\*\***  
An additional 1% applies to all residential land in Melbourne's middle and inner suburbs left vacant for more than 6 months in a calendar year

**Taxing Date**  
Midnight on 31 December each year

## ACT

**General Land Tax Rate\***  
Max. rate | Fixed charge of \$1,326 plus valuation charge up to 1.12% on 3 year average unimproved value  
Applies to all rateable land that is residential land that is not exempt. Not commercial properties

**Council Rates**  
Max. rate | Fixed charge of \$2,791 plus valuation charge of up to 5.5408% on 3 year average unimproved value (commercial properties)  
(lower rates apply for residential and rural land)

**Surcharge Land Tax Rate**  
An additional 0.75% applies to all residential land owned by foreign persons (other than principal place of residence)

**Taxing Date**  
Midnight on 1 July, 1 October, 1 January and 1 April in each year

## Tasmania

**General Land Tax Rate\***  
Max. rate | 1.5%

**Surcharge Land Tax Rate**  
Not imposed at this stage

**Taxing Date**  
Midnight on 1 July in each year

### NOTES

\* The rates provided above are the highest effective rates. Thresholds and lower rates of tax apply for lower value properties. Other levies and payments can apply to the holding of property and development of land.

\*\* This is in addition to the Federal Government's Residential Vacancy Fee for residential properties left vacant for at least 6 months per year.