

# State Tax Rates

STATE	NSW	VIC	QLD	WA	SA	TAS	ACT	NT
<b>STAMP DUTY</b>	<p>\$42,240 + 5.5% of amount exceeding \$1,043,000</p> <p><b>Premium property duty:</b> 7% on each dollar over \$3,131,000</p> <p><b>Foreign purchaser charge:</b> 8%</p>	<p>\$110,000 + 6.5% of amount exceeding 2,000,000</p> <p><b>Foreign purchaser surcharge:</b> 8%</p>	<p>\$38,025 + 5.75% of amount exceeding 1,000,000</p> <p><b>Foreign purchaser charge:</b> 7%</p>	<p>\$19,665 + 5.15% of amount exceeding \$500,000</p> <p><b>Foreign purchaser charge:</b> 7%</p>	<p>\$21,330 + 5.5% of amount exceeding \$500,000</p> <p><b>Foreign purchaser charge:</b> 7%</p>	<p>\$27,810 + 4.50% of amount exceeding \$725,000</p> <p><b>Foreign purchaser charge:</b> 8%</p>	<p>Flat rate of 4.55% on residential properties valued over \$1,455,000 5% for commercial transactions above \$1.6m</p>	<p>Flat rate of 5.95% on value exceeding \$5,000,000</p>
<b>LAND TAX</b>	<p>\$67,364 + 2% of amount exceeding \$5,026,000</p> <p><b>Foreign owner surcharge:</b> 2% on taxable value</p>	<p>\$27,975 + 2.55% of amount exceeding 3,000,000</p> <p><b>Trust surcharge:</b> \$27,975 + 2.55% of amount exceeding \$300,000</p> <p><b>Absentee owner surcharge:</b> 2%</p>	<p><b>Individual:</b> 150,000 plus 2.25% of amount exceeding \$1 more than \$10,000,000</p> <p><b>Company/Trustee:</b> \$187,500 plus 2.75% of amount exceeding 10,000,000</p> <p><b>Foreign owner and Absentee surcharge:</b> 2%</p>	<p>\$186,550 + 2.67% of the amount exceeding \$11,000,000</p>	<p><b>General rate:</b> \$10,340 + 2.4% of amount exceeding \$1,350,000</p> <p><b>Trust rate:</b> \$18,866 + 2.4% of amount exceeding \$1,350,000</p>	<p>\$1,975 + 1.5% of the value above \$400,000</p>	<p>\$20,930 + 1.14% of amount exceeding 2,000,000</p> <p><b>Foreign owner surcharge:</b> 0.75%</p>	<p>Nil</p>
<b>PAYROLL TAX</b>	<p><b>Annual threshold:</b> \$1.2 million Rate: 4.85%</p>	<p><b>Annual threshold:</b> \$700,000 Rate: 4.85% 1.2125% for regional employers</p>	<p><b>Threshold:</b> \$1.3 million Rate: 4.75% if below \$6.5 million in wages 4.95% if above \$6.5 million in wages</p>	<p><b>Annual threshold:</b> \$1 million Rate: 5.5% (6% for wages from \$100 million to \$1.5 billion in wages)</p>	<p><b>Annual threshold:</b> \$1.5 million Rate: variable from 0-4.95%</p>	<p><b>Annual threshold:</b> \$1.25 million Rate: 4% if below \$2 million 6.1% if above \$2 million</p>	<p><b>Annual threshold:</b> \$2 million Rate: 6.85%</p>	<p><b>Annual threshold:</b> \$1.5 million Rate: 5.5%</p>