

## Ad valorem and home/first home concession rates under the Stamp Act 1894

Date	First home	Home	Ad valorem												
<b>17 Sept 1901</b>	N/A	N/A	Temporary measure for 2 yrs \$1.25 per \$100 or part of \$100												
<b>30 Sept 1903</b>	N/A	N/A	Temporary measure for 2 yrs \$1.25 per \$100 or part of \$100												
<b>14 Dec 1904</b>	N/A	N/A	Permanently imposed at \$1.25 per \$100 or part of \$100												
<b>1 Dec 1975</b>	N/A	Curtilage limit of 5,000 m <sup>2</sup> applies, no upper limit applies \$1.00 per \$100, or part of \$100	Permanently imposed at \$1.25 per \$100 or part of \$100												
<b>19 Dec 1979</b>	N/A	Curtilage limit of 5,000 m <sup>2</sup> applies, no upper limit applies \$1.00 per \$100, or part of \$100	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"><math>&lt; \\$20,000</math></td> <td style="text-align: right;">\$1.50 per \$100 or part of \$100</td> </tr> <tr> <td><math>\\$20,001-\\$50,000</math></td> <td style="text-align: right;">\$300 plus \$2.00 per \$100 or part of \$100</td> </tr> <tr> <td><math>\\$50,001-\\$100,000</math></td> <td style="text-align: right;">\$900 plus \$2.50 per \$100 or part of \$100</td> </tr> <tr> <td><math>\\$100,001-\\$500,000</math></td> <td style="text-align: right;">\$2,150 plus \$3.00 per \$100 or part of \$100</td> </tr> <tr> <td><math>&gt; \\$500,001</math></td> <td style="text-align: right;">\$14,510 plus \$3.50 per \$100 or part of \$100</td> </tr> </table>	$< \$20,000$	\$1.50 per \$100 or part of \$100	$\$20,001-\$50,000$	\$300 plus \$2.00 per \$100 or part of \$100	$\$50,001-\$100,000$	\$900 plus \$2.50 per \$100 or part of \$100	$\$100,001-\$500,000$	\$2,150 plus \$3.00 per \$100 or part of \$100	$> \$500,001$	\$14,510 plus \$3.50 per \$100 or part of \$100		
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<b>8 Mar 1984</b>	No upper limit Rebate on standard home concession amount—amount equal to the lesser of: (a) half of the amount of duty payable or (b) \$300	Curtilage limit of 5,000 m <sup>2</sup> applies, no upper limit applies \$1.00 per \$100, or part of \$100	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"><math>&lt; \\$20,000</math></td> <td style="text-align: right;">\$1.50 per \$100 or part of \$100</td> </tr> <tr> <td><math>\\$20,001-\\$50,000</math></td> <td style="text-align: right;">\$300 plus \$2.25 per \$100 or part of \$100</td> </tr> <tr> <td><math>\\$50,001-\\$100,000</math></td> <td style="text-align: right;">\$975 plus \$2.75 per \$100 or part of \$100</td> </tr> <tr> <td><math>\\$100,001-\\$250,000</math></td> <td style="text-align: right;">\$2,350 plus \$3.25 per \$100 or part of \$100</td> </tr> <tr> <td><math>\\$250,001-\\$500,000</math></td> <td style="text-align: right;">\$7,225 plus \$3.50 per \$100 or part of \$100</td> </tr> <tr> <td><math>&gt; \\$500,001</math></td> <td style="text-align: right;">\$15,975 plus \$3.75 per \$100 or part of \$100</td> </tr> </table>	$< \$20,000$	\$1.50 per \$100 or part of \$100	$\$20,001-\$50,000$	\$300 plus \$2.25 per \$100 or part of \$100	$\$50,001-\$100,000$	\$975 plus \$2.75 per \$100 or part of \$100	$\$100,001-\$250,000$	\$2,350 plus \$3.25 per \$100 or part of \$100	$\$250,001-\$500,000$	\$7,225 plus \$3.50 per \$100 or part of \$100	$> \$500,001$	\$15,975 plus \$3.75 per \$100 or part of \$100
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<b>1 May 1985</b>	Up to \$60,000 Rebate on standard home concession amount—amount equal to the lesser of: (a) half of the amount of duty payable or (b) \$300	Curtilage limit of 5,000 m <sup>2</sup> applies, no upper limit applies \$1.00 per \$100, or part of \$100	<table style="width: 100%; border: none;"> <tr> <td style="width: 60%;"><math>&lt; \\$20,000</math></td> <td style="text-align: right;">\$1.50 per \$100 or part of \$100</td> </tr> <tr> <td><math>\\$20,001-\\$50,000</math></td> <td style="text-align: right;">\$300 plus \$2.25 per \$100 or part of \$100</td> </tr> <tr> <td><math>\\$50,001-\\$100,000</math></td> <td style="text-align: right;">\$975 plus \$2.75 per \$100 or part of \$100</td> </tr> <tr> <td><math>\\$100,001-\\$250,000</math></td> <td style="text-align: right;">\$2,350 plus \$3.25 per \$100 or part of \$100</td> </tr> <tr> <td><math>\\$250,001-\\$500,000</math></td> <td style="text-align: right;">\$7,225 plus \$3.50 per \$100 or part of \$100</td> </tr> <tr> <td><math>&gt; \\$500,001</math></td> <td style="text-align: right;">\$15,975 plus \$3.75 per \$100 or part of \$100</td> </tr> </table>	$< \$20,000$	\$1.50 per \$100 or part of \$100	$\$20,001-\$50,000$	\$300 plus \$2.25 per \$100 or part of \$100	$\$50,001-\$100,000$	\$975 plus \$2.75 per \$100 or part of \$100	$\$100,001-\$250,000$	\$2,350 plus \$3.25 per \$100 or part of \$100	$\$250,001-\$500,000$	\$7,225 plus \$3.50 per \$100 or part of \$100	$> \$500,001$	\$15,975 plus \$3.75 per \$100 or part of \$100
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<b>28 Apr 1989</b>	Up to \$80,000 Rebate on standard home concession amount—amount equal to the lesser of:  (a) half of the amount of duty payable  or  (b) \$400	Curtilage limit of 5,000 m <sup>2</sup> applies, no upper limit applies  \$1.00 per \$100, or part of \$100	<table border="0"> <tr> <td>&lt; \$20,000</td> <td>\$1.50 per \$100 or part of \$100</td> </tr> <tr> <td>\$20,001–\$50,000</td> <td>\$300 plus \$2.25 per \$100 or part of \$100</td> </tr> <tr> <td>\$50,001–\$100,000</td> <td>\$975 plus \$2.75 per \$100 or part of \$100</td> </tr> <tr> <td>\$100,001–\$250,000</td> <td>\$2,350 plus \$3.25 per \$100 or part of \$100</td> </tr> <tr> <td>\$250,001–\$500,000</td> <td>\$7,225 plus \$3.50 per \$100 or part of \$100</td> </tr> <tr> <td>&gt; \$500,001</td> <td>\$15,975 plus \$3.75 per \$100 or part of \$100</td> </tr> </table>	< \$20,000	\$1.50 per \$100 or part of \$100	\$20,001–\$50,000	\$300 plus \$2.25 per \$100 or part of \$100	\$50,001–\$100,000	\$975 plus \$2.75 per \$100 or part of \$100	\$100,001–\$250,000	\$2,350 plus \$3.25 per \$100 or part of \$100	\$250,001–\$500,000	\$7,225 plus \$3.50 per \$100 or part of \$100	> \$500,001	\$15,975 plus \$3.75 per \$100 or part of \$100
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<b>Section 55A(2F) applies from 7 September 1989 to 25 October 1993</b> ... An application on Form Q2 to apply for a refund of stamp duty paid on the purchase of vacant land where a home is subsequently constructed and the purchasers occupy the home as their principal place of residence. Conditions apply—see section for all criteria.															
<b>25 October 1993</b>	Up to \$160,000 Rebate on standard home concession amount:  Up to \$80,000                      \$800 \$80,000–\$150,000                \$400 \$150,001–\$155,000               \$200 \$155,001–\$160,000               \$100	\$1.00 per \$100 or part of \$100 up to \$250,000 (Curtilage limit of 5,000 m <sup>2</sup> applies)  If over \$250,000:  Full duty on total consideration less full duty on \$250,000 plus concession on \$250,000	<table border="0"> <tr> <td>&lt; \$20,000</td> <td>\$1.50 per \$100 or part of \$100</td> </tr> <tr> <td>\$20,001–\$50,000</td> <td>\$300 plus \$2.25 per \$100 or part of \$100</td> </tr> <tr> <td>\$50,001–\$100,000</td> <td>\$975 plus \$2.75 per \$100 or part of \$100</td> </tr> <tr> <td>\$100,001–\$250,000</td> <td>\$2,350 plus \$3.25 per \$100 or part of \$100</td> </tr> <tr> <td>\$250,001–\$500,000</td> <td>\$7,225 plus \$3.50 per \$100 or part of \$100</td> </tr> <tr> <td>&gt; \$500,001</td> <td>\$15,975 plus \$3.75 per \$100 or part of \$100</td> </tr> </table>	< \$20,000	\$1.50 per \$100 or part of \$100	\$20,001–\$50,000	\$300 plus \$2.25 per \$100 or part of \$100	\$50,001–\$100,000	\$975 plus \$2.75 per \$100 or part of \$100	\$100,001–\$250,000	\$2,350 plus \$3.25 per \$100 or part of \$100	\$250,001–\$500,000	\$7,225 plus \$3.50 per \$100 or part of \$100	> \$500,001	\$15,975 plus \$3.75 per \$100 or part of \$100
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<b>22 November 1995</b>	Relevant rebate increased, see below:  < \$80,000                              \$800 \$80,000–\$150,000                    \$500 \$150,001–\$155,000                   \$300 \$155,001–\$160,000                   \$200	\$1.00 per \$100 or part of \$100 up to \$250,000 (Curtilage limit of 5,000 m <sup>2</sup> applies)  If over \$250,000:  Full duty on total consideration less full duty on \$250,000 plus concession on \$250,000	<table border="0"> <tr> <td>&lt; \$20,000</td> <td>\$1.50 per \$100 or part of \$100</td> </tr> <tr> <td>\$20,001–\$50,000</td> <td>\$300 plus \$2.25 per \$100 or part of \$100</td> </tr> <tr> <td>\$50,001–\$100,000</td> <td>\$975 plus \$2.75 per \$100 or part of \$100</td> </tr> <tr> <td>\$100,001–\$250,000</td> <td>\$2,350 plus \$3.25 per \$100 or part of \$100</td> </tr> <tr> <td>\$250,001–\$500,000</td> <td>\$7,225 plus \$3.50 per \$100 or part of \$100</td> </tr> <tr> <td>&gt; \$500,001</td> <td>\$15,975 plus \$3.75 per \$100 or part of \$100</td> </tr> </table>	< \$20,000	\$1.50 per \$100 or part of \$100	\$20,001–\$50,000	\$300 plus \$2.25 per \$100 or part of \$100	\$50,001–\$100,000	\$975 plus \$2.75 per \$100 or part of \$100	\$100,001–\$250,000	\$2,350 plus \$3.25 per \$100 or part of \$100	\$250,001–\$500,000	\$7,225 plus \$3.50 per \$100 or part of \$100	> \$500,001	\$15,975 plus \$3.75 per \$100 or part of \$100
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These rates remained valid until the introduction of the *Duties Act 2001* on 1 March 2002.