

**Applications for partial refund of AVD in relation to replacement of
residential properties in the past two financial years**

Financial year 2018-19

Consideration or value of the property	Number of cases	Average amount refunded per application (\$)	Average number of days from the execution of the instrument to the application of refund of stamp duty (day)
\$2,000,000 or below	5	263,150	156
\$2,000,001 to \$3,000,000	7	345,700	251
\$3,000,001 to \$4,000,000	12	466,041	272
\$4,000,001 to \$6,000,000	99	623,422	230
\$6,000,001 to \$8,000,000	147	806,611	236
\$8,000,001 to \$10,000,000	172	1,003,448	238
\$10,000,001 to \$ 20,000,000	322	1,596,215	237
\$20,000,001 to \$30,000,000	98	2,540,332	280
\$30,000,001 to \$50,000,000	46	3,918,971	272
\$50,000,001 to \$100,000,000	19	7,010,395	277
\$100,000,000 and above	6	13,287,438	346

Financial year 2019-20 (as at 29 February 2020)

Consideration or value of the property	Number of cases	Average amount refunded per application (\$)	Average number of days from the execution of the instrument to the application of refund of stamp duty (day)
\$2,000,000 or below	3	175,414	251
\$2,000,001 to \$3,000,000	3	349,183	141
\$3,000,001 to \$4,000,000	7	441,011	142
\$4,000,001 to \$6,000,000	44	652,248	155
\$6,000,001 to \$8,000,000	88	804,981	162
\$8,000,001 to \$10,000,000	89	1,005,083	181
\$10,000,001 to \$ 20,000,000	142	1,512,314	184
\$20,000,001 to \$30,000,000	19	2,628,723	194
\$30,000,001 to \$50,000,000	16	4,012,755	199
\$50,000,001 to \$100,000,000	4	5,583,819	118
\$100,000,000 and above	3	25,166,968	219