

**Annex****Proposed Ad Valorem Stamp Duty Scale 2 rates (including marginal relief)**

<b>Amount or value of the consideration</b>	<b>Rate</b>
Up to \$3,000,000	\$100
\$3,000,001 to \$3,528,240	\$100 + 10% of the excess over \$3,000,000
\$3,528,241 to \$4,500,000	1.5%
\$4,500,001 to \$4,935,480	\$67,500 + 10% of the excess over \$4,500,000
\$4,935,481 to \$6,000,000	2.25%
\$6,000,001 to \$6,642,860	\$135,000 + 10% of the excess over \$6,000,000
\$6,642,861 to \$9,000,000	3.00%
\$9,000,001 to \$10,080,000	\$270,000 + 10% of the excess over \$9,000,000
\$10,080,001 to \$20,000,000	3.75%
\$20,000,001 to \$21,739,120	\$750,000 + 10% of the excess over \$20,000,000
\$21,739,121 and above	4.25%