

**AD VALOREM STAMP DUTY –
PART 1 OF SCALE 1 AND SCALE 2**

Comparison of present and proposed ad valorem stamp duty (marginal relief not yet included)

Amount or value of consideration (whichever is the higher)		Rates
Present	Proposed	
Up to \$3,000,000	Up to \$4,000,000	\$100
\$3,000,001 to \$4,500,000	\$4,000,001 to \$4,500,000	1.50%
\$4,500,001 to \$6,000,000	\$4,500,001 to \$6,000,000	2.25%
\$6,000,001 to \$9,000,000	\$6,000,001 to \$9,000,000	3.00%
\$9,000,001 to \$20,000,000	\$9,000,001 to \$20,000,000	3.75%
\$20,000,001 and above	\$20,000,001 and above	4.25%