

AD VALOREM STAMP DUTY FOR RESIDENTIAL PROPERTIES

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 \$4,000,000	\$100	\$100
\$4,000,001 to \$4,500,000	1.50%	1.50%
\$4,500,001 to \$6,000,000	2.25%	2.25%
\$6,000,001 to \$9,000,000	3.00%	3.00%
\$9,000,001 to \$20,000,000	3.75%	3.75%
\$20,000,001 to \$100,000,000	4.25%	4.25%
\$100,000,001 or above	4.25%	6.50%