

Stamp Duty on Residential Property in Western Australia

Effective 1 July 2008



Sale Price	Residential Stamp Duty	Concessional Rate For Sales Under \$200,000 ⁽¹⁾	First home buyer (Dwellings) ⁽²⁾	First home buyer (vacant Land) ⁽³⁾	Sale Price	Residential Stamp Duty	First home buyer (Dwellings) ⁽²⁾	First home buyer (vacant Land) ⁽³⁾	Sale Price	Residential Stamp Duty	Sale Price	Residential Stamp Duty
20,000	380	300	0	0	325,000	9,785	0	3,253	625,000	23,703	1,275,000	56,778
25,000	475	375	0	0	330,000	9,975	0	3,903	630,000	23,940	1,300,000	58,066
30,000	570	450	0	0	335,000	10,165	0	4,554	635,000	24,178	1,325,000	59,353
35,000	665	525	0	0	340,000	10,355	0	5,204	640,000	24,415	1,350,000	60,641
40,000	760	600	0	0	345,000	10,545	0	5,855	645,000	24,653	1,375,000	61,928
45,000	855	675	0	0	350,000	10,735	0	6,505	650,000	24,890	1,400,000	63,216
50,000	950	750	0	0	355,000	10,925	0	7,156	655,000	25,128	1,425,000	64,503
55,000	1,045	825	0	0	360,000	11,115	0	7,806	660,000	25,365	1,450,000	65,791
60,000	1,140	900	0	0	365,000	11,303	0	8,457	665,000	25,603	1,475,000	67,078
65,000	1,235	975	0	0	370,000	11,490	0	9,107	670,000	25,840	1,500,000	68,366
70,000	1,330	1,050	0	0	375,000	11,678	0	9,758	675,000	26,078	1,525,000	69,653
75,000	1,425	1,125	0	0	380,000	12,065	0	10,408	680,000	26,315	1,550,000	70,941
80,000	1,520	1,200	0	0	385,000	12,303	0	11,059	685,000	26,553	1,575,000	72,228
85,000	1,615	1,275	0	0	390,000	12,540	0	11,709	690,000	26,790	1,600,000	73,516
90,000	1,710	1,350	0	0	395,000	12,778	0	12,360	695,000	27,028	1,625,000	74,803
95,000	1,805	1,425	0	0	400,000	13,015	0	13,010	700,000	27,265	1,650,000	76,091
100,000	1,900	1,500	0	0	405,000	13,253	0	n/a	705,000	27,503	1,675,000	77,378
105,000	1,995	1,735	0	0	410,000	13,490	0	n/a	710,000	27,740	1,700,000	78,666
110,000	2,090	1,970	0	0	415,000	13,728	0	n/a	715,000	27,978	1,725,000	79,953
115,000	2,185	2,205	0	0	420,000	13,965	0	n/a	720,000	28,215	1,750,000	81,241
120,000	2,280	2,440	0	0	425,000	14,203	0	n/a	725,000	28,453	1,775,000	82,528
125,000	2,423	2,675	0	0	430,000	14,440	0	n/a	730,000	28,711	1,800,000	83,816
130,000	2,565	2,910	0	0	435,000	14,678	0	n/a	735,000	28,968	1,825,000	85,103
135,000	2,708	3,145	0	0	440,000	14,915	0	n/a	740,000	29,226	1,850,000	86,391
140,000	2,850	3,380	0	0	445,000	15,153	0	n/a	745,000	29,483	1,875,000	87,678
145,000	2,993	3,615	0	0	450,000	15,390	0	n/a	750,000	29,741	1,900,000	88,966
150,000	3,135	3,850	0	0	455,000	15,628	0	n/a	760,000	30,256	1,925,000	90,253
155,000	3,325	4,085	0	0	460,000	15,865	0	n/a	770,000	30,771	1,950,000	91,541
160,000	3,515	4,320	0	0	465,000	16,103	0	n/a	780,000	31,286	1,975,000	92,828
165,000	3,705	4,555	0	0	470,000	16,340	0	n/a	790,000	31,801	2,000,000	94,116
170,000	3,895	4,790	0	0	475,000	16,578	0	n/a	800,000	32,316	2,100,000	99,266
175,000	4,085	5,025	0	0	480,000	16,815	0	n/a	810,000	32,831	2,200,000	104,416
180,000	4,275	5,260	0	0	485,000	17,053	0	n/a	820,000	33,346	2,300,000	109,566
185,000	4,465	5,495	0	0	490,000	17,290	0	n/a	830,000	33,861	2,400,000	114,716
190,000	4,655	5,730	0	0	495,000	17,528	0	n/a	840,000	34,376	2,500,000	119,866
195,000	4,845	5,965	0	0	500,000	17,765	0	n/a	850,000	34,891	2,600,000	125,016
200,000	5,035	6,200	0	0	505,000	18,003	1,126	n/a	860,000	35,406	2,700,000	130,166
205,000	5,225	n/a	0	0	510,000	18,240	2,251	n/a	870,000	35,921	2,800,000	135,316
210,000	5,415	n/a	0	0	515,000	18,478	3,377	n/a	880,000	36,436	2,900,000	140,466
215,000	5,605	n/a	0	0	520,000	18,715	4,502	n/a	890,000	36,951	3,000,000	145,616
220,000	5,795	n/a	0	0	525,000	18,953	5,628	n/a	900,000	37,466	3,100,000	150,766
225,000	5,985	n/a	0	0	530,000	19,190	6,753	n/a	910,000	37,981	3,200,000	155,916
230,000	6,175	n/a	0	0	535,000	19,428	7,879	n/a	920,000	38,496	3,300,000	161,066
235,000	6,365	n/a	0	0	540,000	19,665	9,004	n/a	930,000	39,011	3,400,000	166,216
240,000	6,555	n/a	0	0	545,000	19,903	10,130	n/a	940,000	39,526	3,500,000	171,366
245,000	6,745	n/a	0	0	550,000	20,140	11,255	n/a	950,000	40,041	3,600,000	176,516
250,000	6,935	n/a	0	0	555,000	20,378	12,381	n/a	960,000	40,556	3,700,000	181,666
255,000	7,125	n/a	0	0	560,000	20,615	13,506	n/a	970,000	41,071	3,800,000	186,816
260,000	7,315	n/a	0	0	565,000	20,853	14,632	n/a	980,000	41,586	3,900,000	191,966
265,000	7,505	n/a	0	0	570,000	21,090	15,757	n/a	990,000	42,101	4,000,000	197,116
270,000	7,695	n/a	0	0	575,000	21,328	16,883	n/a	1,000,000	42,616	4,100,000	202,266
275,000	7,885	n/a	0	0	580,000	21,565	18,008	n/a	1,025,000	43,903	4,200,000	207,416
280,000	8,075	n/a	0	0	585,000	21,803	19,134	n/a	1,050,000	45,191	4,300,000	212,566
285,000	8,265	n/a	0	0	590,000	22,040	20,259	n/a	1,075,000	46,478	4,400,000	217,716
290,000	8,455	n/a	0	0	595,000	22,278	21,385	n/a	1,100,000	47,766	4,500,000	222,866
295,000	8,645	n/a	0	0	600,000	22,515	22,510	n/a	1,125,000	49,053	4,600,000	228,016
300,000	8,835	n/a	0	0	605,000	22,753	n/a	n/a	1,150,000	50,341	4,700,000	233,166
305,000	9,025	n/a	0	651	610,000	22,990	n/a	n/a	1,175,000	51,628	4,800,000	238,316
310,000	9,215	n/a	0	1,301	615,000	23,228	n/a	n/a	1,200,000	52,916	4,900,000	243,466
315,000	9,405	n/a	0	1,952	620,000	23,465	n/a	n/a	1,225,000	54,203	5,000,000	248,616
320,000	9,595	n/a	0	2,602	625,000	23,703	n/a	n/a	1,250,000	55,491	6,000,000	300,116

STAMP DUTY RATES

Property Value	Base Value at Threshold	Marginal Rate Excess
\$0 - \$120,000	Nil	1.90%
\$120,001 - \$150,000	\$2,280	2.85%
\$150,001 - \$360,000	\$3,135	3.80%
\$360,001 - \$725,000	\$11,115	4.75%
Over \$725,001	\$28,453	5.15%

[1] A concessional rate of stamp duty applies to owner/occupiers of residential property, as follows: \$1.50 per \$100 up to \$100,000 and 4.70% per \$100 from \$100,001 to \$200,000

[2] For first home buyers of Dwellings the following applies:
\$0 to \$500,000 - Nil \$500,001 to \$600,000 - \$22.51 per \$100 on the excess

[3] For first home buyers of land the following applies:
\$0 to \$300,000 - Nil \$300,001 to \$400,000 - \$13.01 per \$100 on the excess*

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