

# Previous transfer duty rates

This document has historical rates of:

- additional foreign acquirer duty (AFAD) (2016–2024)
- transfer duty (1901–2012)
- home concession rates (1975–2025).

See the [Queensland Revenue Office website](#) for the current rates.

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## Historical AFAD rates

Additional foreign acquirer duty for transfer duty is based on the foreign acquirer's interest of the dutiable value of the AFAD residential land.

Date of liability for transfer duty	Rate
1 July 2018 to 30 June 2024	7%
1 October 2016 to 30 June 2018	3%

## Historical transfer duty rates

The transfer duty rates also apply to [corporate trustee duty](#) and [landholder duty](#).

### 1 July 2012 to 20 September 2012

Dutiable value	Rate
Up to \$5,000	Nil
\$5,000 to \$75,000	\$1.50 for each \$100, or part of \$100, over \$5,000
\$75,000 to \$540,000	\$1,050 plus \$3.50 for each \$100, or part of \$100, over \$75,000
\$540,000 to \$980,000	\$17,325 plus \$4.50 for each \$100, or part of \$100, over \$540,000
More than \$980,000	\$37,125 plus \$5.25 for each \$100, or part of \$100, over \$980,000

## 1 August 2011 to 30 June 2012

Dutiable value	Rate
Up to \$5,000	Nil
\$5,000 to \$105,000	\$1.50 for each \$100, or part of \$100, over \$5,000
\$105,000 to \$480,000	\$1,500 plus \$3.50 for each \$100, or part of \$100, over \$105,000
\$480,000 to \$980,000	\$14,625 plus \$4.50 for each \$100, or part of \$100, over \$480,000
More than \$980,000	\$37,125 plus \$5.25 for each \$100, or part of \$100, over \$980,000

## 1 July 2008 to 31 July 2011

Dutiable value	Rate
Up to \$5,000	Nil
\$5,000 to \$75,000	\$1.50 for each \$100, or part of \$100, over \$5,000
\$75,000 to \$540,000	\$1,050 plus \$3.50 for each \$100, or part of \$100, over \$75,000
\$540,000 to \$980,000	\$17,325 plus \$4.50 for each \$100, or part of \$100, over \$540,000
More than \$980,000	\$37,125 plus \$5.25 for each \$100, or part of \$100, over \$980,000

## 1 July 2006 to 30 June 2008

Dutiable value	Rate
Up to \$20,000	\$1.50 for each \$100 or part of \$100
\$20,000 to \$50,000	\$300 plus \$2.25 for each \$100, or part of \$100, over \$20,000
\$50,000 to \$100,000	\$975 plus \$2.75 for each \$100, or part of \$100, over \$50,000
\$100,000 to \$250,000	\$2,350 plus \$3.25 for each \$100, or part of \$100, over \$100,000
\$250,000 to \$500,000	\$7,225 plus \$3.50 for each \$100, or part of \$100, over \$250,000
\$500,000 to \$700,000	\$15,975 plus \$4.00 for each \$100, or part of \$100, over \$500,000
More than \$700,000	\$23,975 plus \$4.50 for each \$100, or part of \$100, over \$700,000

## 1 March 2002 to 30 June 2006

Dutiable value	Rate
Not more than \$20,000	\$1.50 for each \$100 or part of \$100
\$20,000 to \$50,000	\$300 plus \$2.25 for each \$100, or part of \$100, over \$20,000
\$50,000 to \$100,000	\$975 plus \$2.75 for each \$100, or part of \$100, over \$50,000
\$100,000 to \$250,000	\$2,350 plus \$3.25 for each \$100, or part of \$100, over \$100,000
\$250,000 to \$500,000	\$7,225 plus \$3.50 for each \$100, or part of \$100, over \$250,000
More than \$500,000	\$15,975 plus \$3.75 for each \$100, or part of \$100, over \$500,000

## 8 March 1984 to 28 February 2002

Dutiable value	Rate
Not more than \$20,000	\$1.50 for each \$100 or part of \$100
\$20,000 to \$50,000	\$300 plus \$2.25 for each \$100, or part of \$100, over \$20,000
\$50,000 to \$100,000	\$975 plus \$2.75 for each \$100, or part of \$100, over \$50,000
\$100,000 to \$250,000	\$2,350 plus \$3.25 for each \$100, or part of \$100, over \$100,000
\$250,000 to \$500,000	\$7,225 plus \$3.50 for each \$100, or part of \$100, over \$250,000
More than \$500,000	\$15,975 plus \$3.75 for each \$100, or part of \$100, over \$500,000

## 19 December 1979 to 7 March 1984

Dutiable value	Rate
Not more than \$20,000	\$1.50 for each \$100 or part of \$100
\$20,000 to \$50,000	\$300 plus \$2.00 for each \$100, or part of \$100, over \$20,000
\$50,000 to \$100,000	\$900 plus \$2.50 for each \$100, or part of \$100, over \$50,000
\$100,000 to \$500,000	\$2,150 plus \$3.00 for each \$100, or part of \$100, over \$100,000
More than \$500,000	\$14,510 plus \$3.50 for each \$100, or part of \$100, over \$500,000

## 17 September 1901 to 18 December 1979

The rate of duty was \$1.25 for each \$100 or part of \$100.

## Historical home concession rates

The [home concession](#) applies if you are acquiring a residence that you intend to occupy as your home.

### 1 July 2012 to 20 September 2012

Dutiable value	Home concession rate
Up to \$350,000	\$1.00 for each \$100 or part of \$100
\$350,000 to \$540,000	\$3,500 plus \$3.50 for every \$100, or part of \$100, over \$350,000
\$540,001 to \$980,000	\$10,150 plus \$4.50 for every \$100 or part of \$100 over \$540,000
More than \$980,000	\$29,950 plus \$5.25 for every \$100 or part of \$100 over \$980,000

### 1 August 2011 to 30 June 2012

The home concession was not available from 1 August 2011 to 30 June 2012.

If the property was your first home, see the [first home concession rates for 1 August 2011 to 30 June 2012](#).

For other transactions, see [transfer duty rates for 1 August 2011 to 30 June 2012](#).

### 1 July 2008 to 31 July 2011

Dutiable value	Home concession rate
Up to \$350,000	\$1.00 for each \$100 or part of \$100
\$350,000 to \$540,000	\$3,500 plus \$3.50 for every \$100, or part of \$100, over \$350,000
\$540,001 to \$980,000	\$10,150 plus \$4.50 for every \$100 or part of \$100 over \$540,000
More than \$980,000	\$29,950 plus \$5.25 for every \$100 or part of \$100 over \$980,000

### 1 July 2006 to 30 June 2008

Dutiable value	Home concession rate
Up to \$320,000	\$1.00 for each \$100 or part of \$100
\$320,000 to \$500,000	\$3,200 plus \$3.50 for every \$100, or part of \$100, over \$320,000
\$500,000 to \$700,000	\$9,500 plus \$4.00 for every \$100, or part of \$100, over \$500,000
More than \$700,000	\$17,500 plus \$4.50 for every \$100, or part of \$100, over \$700,000

## 1 August 2004 to 30 June 2006

Dutiable value	Home concession rate
Up to \$300,000	\$1.00 for every \$100 or part of \$100
\$300,000 to \$500,000	\$3,000 plus \$3.50 for every \$100, or part of \$100, over \$300,000
More than \$500,000	\$10,000 plus \$3.75 for every \$100, or part of \$100, over \$500,000

## 25 October 1993 to 31 July 2004

Dutiable value	Home concession rate
Up to \$250,000	\$1.00 for every \$100 or part of \$100
\$250,000 to \$500,000	\$2,500 plus \$3.50 for every \$100, or part of \$100, over \$250,000
More than \$500,000	\$11,250 plus \$3.75 for every \$100, or part of \$100, over \$500,000

## 1 December 1975 to 24 October 1993

Dutiable value	Home concession rate
No upper limit	\$1.00 for every \$100 or part of \$100

There was no home concession before 1 December 1975.

## Historical first home concession rates

The [first home concession](#) applies if you are acquiring a residence you intend to occupy as your first home.

### 1 July 2012 to 8 June 2024

The first home concession is calculated at the home concession rate minus the additional concession amount below.

Dutiable value	First home concession
Up to \$504,999.99	\$8,750
\$505,000 to \$509,999.99	\$7,875
\$510,000 to \$514,999.99	\$7,000
\$515,000 to \$519,999.99	\$6,125
\$520,000 to \$524,999.99	\$5,250
\$525,000 to \$529,999.99	\$4,375
\$530,000 to \$534,999.99	\$3,500
\$535,000 to \$539,999.99	\$2,625
\$540,000 to \$544,999.99	\$1,750
\$545,000 to \$549,999.99	\$875
\$550,000 or more	Nil

### 1 August 2011 to 30 June 2012

The first home concession is calculated at the transfer duty rate minus the concession amount below.

Dutiable value	First home concession
Up to \$509,999.99	\$15,525
\$510,000 to \$519,999.99	\$13,925
\$520,000 to \$529,999.99	\$12,325
\$530,000 to \$539,999.99	\$10,725
\$540,000 to \$549,999.99	\$9,125
\$550,000 to \$559,999.99	\$7,550
\$560,000 to \$569,999.99	\$6,000

Dutiable value	First home concession
\$570,000 to \$579,999.99	\$4,500
\$580,000 to \$589,999.99	\$3,000
\$590,000 to \$599,999.99	\$1,500
\$600,000 or more	Nil

## 1 September 2008 to 31 July 2011

The first home concession is calculated at the home concession rate minus the additional concession amount below.

Dutiable value	First home concession
Up to \$504,999.99	\$8,750
\$505,000 to \$509,999.99	\$7,875
\$510,000 to \$514,999.99	\$7,000
\$515,000 to \$519,999.99	\$6,125
\$520,000 to \$524,999.99	\$5,250
\$525,000 to \$529,999.99	\$4,375
\$530,000 to \$534,999.99	\$3,500
\$535,000 to \$539,999.99	\$2,625
\$540,000 to \$544,999.99	\$1,750
\$545,000 to \$549,999.99	\$875
\$550,000 or more	Nil

## 1 July 2008 to 31 August 2008

The first home concession is calculated at the home concession rate minus the additional concession amount below.

Dutiable value	First home concession
Up to \$359,999.99	\$3,500
\$360,000 to \$369,999.99	\$3,200
\$370,000 to \$379,999.99	\$2,900
\$380,000 to \$389,999.99	\$2,600



Dutiable value	First home concession
\$390,000 to \$399,999.99	\$2,300
\$400,000 to \$409,999.99	\$2,000
\$410,000 to \$419,999.99	\$1,700
\$420,000 to \$429,999.99	\$1,400
\$430,000 to \$439,999.99	\$1,200
\$440,000 to \$449,999.99	\$1,000
\$450,000 to \$459,999.99	\$800
\$460,000 to \$469,999.99	\$600
\$470,000 to \$479,999.99	\$400
\$480,000 to \$489,999.99	\$200
\$490,000 to \$499,999.99	\$100
\$500,000 or more	Nil

## 1 January 2007 to 30 June 2008

The first home concession is calculated at the home concession rate minus the additional concession amount below.

Dutiable value	First home concession
Up to \$329,999	\$3,200
\$330,000 to \$339,999	\$3,000
\$340,000 to \$349,999	\$2,800
\$350,000 to \$359,999	\$2,600
\$360,000 to \$369,999	\$2,400
\$370,000 to \$379,999	\$2,200
\$380,000 to \$389,999	\$2,000
\$390,000 to \$399,999	\$1,800
\$400,000 to \$409,999	\$1,600
\$410,000 to \$419,999	\$1,400
\$420,000 to \$429,999	\$1,200

Dutiable value	First home concession
\$430,000 to \$439,999	\$1,000
\$440,000 to \$449,999	\$800
\$450,000 to \$459,999	\$600
\$460,000 to \$469,999	\$400
\$470,000 to \$479,999	\$300
\$480,000 to \$489,999	\$200
\$490,000 to \$499,999	\$100
\$500,000 or more	Nil

## 1 May 2004 to 31 December 2006

The first home concession is calculated at the home concession rate minus the additional concession amount below.

Dutiable value	First home concession
Up to \$259,999	\$2,500
\$260,000 to \$269,999	\$2,400
\$270,000 to \$279,999	\$2,300
\$280,000 to \$289,999	\$2,200
\$290,000 to \$299,999	\$2,100
\$300,000 to \$309,999	\$2,000
\$310,000 to \$319,999	\$1,900
\$320,000 to \$329,999	\$1,800
\$330,000 to \$339,999	\$1,700
\$340,000 to \$349,999	\$1,600
\$350,000 to \$359,999	\$1,500
\$360,000 to \$369,999	\$1,400
\$370,000 to \$379,999	\$1,300
\$380,000 to \$389,999	\$1,200
\$390,000 to \$399,999	\$1,100

Dutiable value	First home concession
\$400,000 to \$409,999	\$1,000
\$410,000 to \$419,999	\$900
\$420,000 to \$429,999	\$800
\$430,000 to \$439,999	\$700
\$440,000 to \$449,999	\$600
\$450,000 to \$459,999	\$500
\$460,000 to \$469,999	\$400
\$470,000 to \$479,999	\$300
\$480,000 to \$489,999	\$200
\$490,000 to \$499,999	\$100
\$500,000 or more	Nil

## 22 November 1995 to 30 April 2004

The first home concession is calculated at the home concession rate minus the additional concession amount below.

Dutiable value	First home concession
Up to \$80,000	\$800
\$80,000 to \$150,000	\$500
\$150,000 to \$155,000	\$300
\$155,000 to \$160,000	\$200
More than \$160,000	Nil

## 25 October 1993 to 21 November 1995

The first home concession is calculated at the home concession rate minus the additional concession amount below.

Dutiable value	First home concession
Up to \$80,000	\$800
\$80,000 to \$150,000	\$400
\$150,000 to \$155,000	\$200

Dutiable value	First home concession
\$155,000 to \$160,000	\$100
More than \$160,000	Nil

## 28 April 1989 to 24 October 1993

The first home concession is calculated at the home concession rate minus the additional concession amount below.

Dutiable value	First home concession
Up to \$80,000	An amount equal to the lesser of: <ul style="list-style-type: none"> <li>half the duty payable</li> <li>\$400</li> </ul>
More than \$80,000	Nil

## 1 May 1985 to 27 April 1989

The first home concession is calculated at the home concession rate minus the additional concession amount below.

Dutiable value	First home concession
Up to \$60,000	An amount equal to the lesser of: <ul style="list-style-type: none"> <li>half the duty payable</li> <li>\$300</li> </ul>
More than \$60,000	Nil

## 8 March 1984 to 30 April 1985

The first home concession is calculated at the home concession rate minus the additional concession amount below.

Dutiable value	First home concession
No upper limit	An amount equal to the lesser of: <ul style="list-style-type: none"> <li>half the duty payable</li> <li>\$300</li> </ul>

There was no first home concession before 8 March 1984.

## Historical first home vacant land concession rates

The first home vacant land concession applies if you are acquiring vacant land where you intend to build your first home.

### 9 June 2024 to 30 April 2025

The first home vacant land concession is calculated at the transfer duty rate minus the additional concession amount below.

Dutiable value	Concession amount
Up to \$359,999.99	\$10,675
\$360,000 to \$369,999.99	\$9,965
\$370,000 to \$379,999.99	\$9,255
\$380,000 to \$389,999.99	\$8,545
\$390,000 to \$399,999.99	\$7,835
\$400,000 to \$409,999.99	\$7,125
\$410,000 to \$419,999.99	\$6,415
\$420,000 to \$429,999.99	\$5,705
\$430,000 to \$439,999.99	\$4,995
\$440,000 to \$449,999.99	\$4,285
\$450,000 to \$459,999.99	\$3,575
\$460,000 to \$469,999.99	\$2,865
\$470,000 to \$479,999.99	\$2,155
\$480,000 to \$489,999.99	\$1,445
\$490,000 to \$499,999.99	\$735
\$500,000 or more	Nil

### 1 July 2012 to 8 June 2024

The first home vacant land concession is calculated at the transfer duty rate minus the additional concession amount below.

Dutiable value	Concession amount
Up to \$259,999.99	\$7,175

Dutiable value	Concession amount
\$260,000 to \$269,999.99	\$6,700
\$270,000 to \$279,999.99	\$6,225
\$280,000 to \$289,999.99	\$5,750
\$290,000 to \$299,999.99	\$5,275
\$300,000 to \$309,999.99	\$4,800
\$310,000 to \$319,999.99	\$4,325
\$320,000 to \$329,999.99	\$3,850
\$330,000 to \$339,999.99	\$3,375
\$340,000 to \$349,999.99	\$2,900
\$350,000 to \$359,999.99	\$2,425
\$360,000 to \$369,999.99	\$1,950
\$370,000 to \$379,999.99	\$1,475
\$380,000 to \$389,999.99	\$1,000
\$390,000 to \$399,999.99	\$525
\$400,000 or more	No concession

## 1 August 2011 to 30 June 2012

The first home vacant land concession is calculated at the transfer duty rate minus the additional concession amount below.

Dutiable value	Concession amount
Up to \$259,999.99	Up to \$6,575
\$260,000 to \$269,999.99	\$6,125
\$270,000 to \$279,999.99	\$5,675
\$280,000 to \$289,999.99	\$5,225
\$290,000 to \$299,999.99	\$4,775
\$300,000 to \$309,999.99	\$4,325
\$310,000 to \$319,999.99	\$3,875
\$320,000 to \$329,999.99	\$3,425

Dutiable value	Concession amount
\$330,000 to \$339,999.99	\$2,975
\$340,000 to \$349,999.99	\$2,550
\$350,000 to \$359,999.99	\$2,125
\$360,000 to \$369,999.99	\$1,700
\$370,000 to \$379,999.99	\$1,275
\$380,000 to \$389,999.99	\$850
\$390,000 to \$399,999.99	\$425
\$400,000 or more	No concession

## 1 July 2009 to 31 July 2011

The first home vacant land concession is calculated at the transfer duty rate minus the additional concession amount below.

Dutiable value	Concession amount
Up to \$259,999.99	\$7,175
\$260,000 to \$269,999.99	\$6,700
\$270,000 to \$279,999.99	\$6,225
\$280,000 to \$289,999.99	\$5,750
\$290,000 to \$299,999.99	\$5,275
\$300,000 to \$309,999.99	\$4,800
\$310,000 to \$319,999.99	\$4,325
\$320,000 to \$329,999.99	\$3,850
\$330,000 to \$339,999.99	\$3,375
\$340,000 to \$349,999.99	\$2,900
\$350,000 to \$359,999.99	\$2,425
\$360,000 to \$369,999.99	\$1,950
\$370,000 to \$379,999.99	\$1,475
\$380,000 to \$389,999.99	\$1,000
\$390,000 to \$399,999.99	\$525

Dutiable value	Concession amount
\$400,000 or more	No concession

## 1 July 2008 to 30 June 2009

The first home vacant land concession is calculated at the transfer duty rate minus the additional concession amount below.

Dutiable value	Concession amount
Up to \$159,999.99	\$3,975
\$160,000 to \$169,999.99	\$3,750
\$170,000 to \$179,999.99	\$3,500
\$180,000 to \$189,999.99	\$3,250
\$190,000 to \$199,999.99	\$3,000
\$200,000 to \$209,999.99	\$2,750
\$210,000 to \$219,999.99	\$2,500
\$220,000 to \$229,999.99	\$2,250
\$230,000 to \$239,999.99	\$2,000
\$240,000 to \$249,999.99	\$1,750
\$250,000 to \$259,999.99	\$1,500
\$260,000 to \$269,999.99	\$1,200
\$270,000 to \$279,999.99	\$900
\$280,000 to \$289,999.99	\$600
\$290,000 to \$299,999.99	\$300
\$300,000 or more	No concession

## 1 January 2007 to 30 June 2008

The first home vacant land concession is calculated at the transfer duty rate minus the additional concession amount below.

Dutiable value	Concession amount
Up to \$159,999	\$3,975
\$160,000 to \$169,999	\$3,750



Dutiable value	Concession amount
\$170,000 to \$179,999	\$3,500
\$180,000 to \$189,999	\$3,250
\$190,000 to \$199,999	\$3,000
\$200,000 to \$209,999	\$2,750
\$210,000 to \$219,999	\$2,500
\$220,000 to \$229,999	\$2,250
\$230,000 to \$239,999	\$2,000
\$240,000 to \$249,999	\$1,750
\$250,000 to \$259,999	\$1,500
\$260,000 to \$269,999	\$1,200
\$270,000 to \$279,999	\$900
\$280,000 to \$289,999	\$600
\$290,000 to \$299,999	\$300
\$300,000 or more	No concession

There was no first home vacant land concession before 1 January 2007.