

# Previous land tax rates

This document has the historical land tax rates from 1999 to 2020.

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

<b>Historical land tax rates</b>	<b>1</b>
2019–20 financial year	1
2018–19 financial year	2
2009–18 financial years	3
2008–09 financial year	3
2007–08 financial year	4
2006–07 financial year	4
2005–06 financial year	5
1999–2005 financial years	6
<b>Foreign surcharge</b>	<b>7</b>
<b>Rebates for 1999–2005 financial years</b>	<b>8</b>
Individuals	8
Companies, trustees and absentees	8

## Historical land tax rates

The land tax rates apply to the total taxable value of land owned at midnight 30 June each year. See [types of owner for land tax](#) for more information.

### 2019–20 financial year

#### Individuals

Taxable value	Rate
\$0–\$599,999	\$0
\$600,000–\$999,999	\$500 plus 1 cent for each \$1 more than \$600,000
\$1,000,000–\$2,999,999	\$4,500 plus 1.65 cents for each \$1 more than \$1,000,000
\$3,000,000–\$4,999,999	\$37,500 plus 1.25 cents for each \$1 more than \$3,000,000
\$5,000,000–\$9,999,999	\$62,500 plus 1.75 cents for each \$1 more than \$5,000,000
\$10,000,000 or more	\$150,000 plus 2.25 cents for each \$1 more than \$10,000,000

### Companies and trustees

Taxable value	Rate
\$0–\$349,999	\$0
\$350,000–\$2,249,999	\$1,450 plus 1.7 cents for each \$1 more than \$350,000
\$2,250,000–\$4,999,999	\$33,750 plus 1.5 cents for each \$1 more than \$2,250,000
\$5,000,000–\$9,999,999	\$75,000 plus 2.25 cents for each \$1 more than \$5,000,000
\$10,000,000 or more	\$187,000 plus 2.75 cents for each \$1 more than \$10,000,000

### Absentees

Taxable value	Rate
\$0–\$349,999	\$0
\$350,000–\$2,249,999	\$1,450 plus 1.7 cents for each \$1 more than \$350,000
\$2,250,000–\$4,999,999	\$33,750 plus 1.5 cents for each \$1 more than \$2,250,000
\$5,000,000–\$9,999,999	\$75,000 plus 2 cents for each \$1 more than \$5,000,000
\$10,000,000 or more	\$175,000 plus 2.5 cents for each \$1 more than \$10,000,000

## 2018–19 financial year

### Individuals

Taxable value	Rate
\$0–\$599,999	\$0
\$600,000–\$999,999	\$500 plus 1 cent for each \$1 more than \$600,000
\$1,000,000–\$2,999,999	\$4,500 plus 1.65 cents for each \$1 more than \$1,000,000
\$3,000,000–\$4,999,999	\$37,500 plus 1.25 cents for each \$1 more than \$3,000,000
\$5,000,000–\$9,999,999	\$62,500 plus 1.75 cents for each \$1 more than \$5,000,000
\$10,000,000 or more	\$150,000 plus 2.25 cents for each \$1 more than \$10,000,000

### Companies, trustees and absentees

Taxable value	Rate
\$0–\$349,999	\$0
\$350,000–\$2,249,999	\$1,450 plus 1.7 cents for each \$1 more than \$350,000

Taxable value	Rate
\$2,250,000–\$4,999,999	\$33,750 plus 1.5 cents for each \$1 more than \$2,250,000
\$5,000,000–\$9,999,999	\$75,000 plus 2 cents for each \$1 more than \$5,000,000
\$10,000,000 or more	\$175,000 plus 2.5 cents for each \$1 more than \$10,000,000

## 2009–18 financial years

### Individuals

Taxable value	Rate
\$0–\$599,999	\$0
\$600,000–\$999,999	\$500 plus 1 cent for each \$1 more than \$600,000
\$1,000,000–\$2,999,999	\$4,500 plus 1.65 cents for each \$1 more than \$1,000,000
\$3,000,000–\$4,999,999	\$37,500 plus 1.25 cents for each \$1 more than \$3,000,000
\$5,000,000 or more	\$62,500 plus 1.75 cents for each \$1 more than \$5,000,000

### Companies, trustees and absentees

Taxable value	Rate
\$0–\$349,999	\$0
\$350,000–\$2,249,999	\$1,450 plus 1.7 cents for each \$1 more than \$350,000
\$2,250,000–\$4,999,999	\$33,750 plus 1.5 cents for each \$1 more than \$2,250,000
\$5,000,000 or more	\$75,000 plus 2 cents for each \$1 more than \$5,000,000

## 2008–09 financial year

### Individuals

Taxable value	Rate
\$0–\$599,999	\$0
\$600,000–\$999,999	\$500 plus 1 cent for each \$1 more than \$600,000
\$1,000,000–\$2,999,999	\$4,500 plus 1.65 cents for each \$1 more than \$1,000,000
\$3,000,000 or more	Flat rate of 1.25 cents for each \$1 of taxable value

### Companies, trustees and absentees

Taxable value	Rate
\$0–\$349,999	\$0
\$350,000–\$2,249,999	\$1,450 plus 1.7 cents for each \$1 more than \$350,000
\$2,250,000 or more	Flat rate of 1.5 cents for each \$1 of taxable value

## 2007–08 financial year

### Individuals

Taxable value	Rate
\$0–\$599,999	\$0
\$600,000–\$749,999	\$1,200 plus 0.7 cents for each \$1 more than \$600,000
\$750,000–\$1,249,999	\$2,250 plus 1.45 cents for each \$1 more than \$750,000
\$1,250,000–\$1,999,999	\$9,500 plus 1.5 cents for each \$1 more than \$1,250,000
\$2,000,000–\$2,999,999	\$20,750 plus 1.675 cents for each \$1 more than \$2,000,000
\$3,000,000 or more	Flat rate of 1.25 cents for each \$1 of the taxable value

### Companies, trustees and absentees

Taxable value	Rate
\$0–\$349,999	\$0
\$350,000–\$749,999	\$2,250 plus 1.5 cents for each \$1 more than \$350,000
\$750,000–\$1,249,999	\$8,250 plus 1.65 cents for each \$1 more than \$750,000
\$1,250,000–\$1,999,999	\$16,500 plus 1.8 cents for each \$1 more than \$1,250,000
\$2,000,000 or more	Flat rate of 1.5 cents for each \$1 of the taxable value

## 2006–07 financial year

### Individuals

Taxable value	Rate
\$0–\$499,999	\$0
\$500,000–\$749,999	\$500 plus 0.7 cents for each \$1 more than \$500,000
\$750,000–\$1,249,999	\$2,250 plus 1.45 cents for each \$1 more than \$750,000

Taxable value	Rate
\$1,250,000–\$1,999,999	\$9,500 plus 1.5 cents for each \$1 more than \$1,250,000
\$2,000,000–\$2,999,999	\$20,750 plus 1.675 cents for each \$1 more than \$2,000,000
\$3,000,000 or more	Flat rate of 1.25 cents for each \$1 of the taxable value

#### Companies, trustees and absentees

Taxable value	Rate
\$0–\$299,999	\$0
\$300,000–\$749,999	\$1,500 plus 1.5 cents for each \$1 more than \$300,000
\$750,000–\$1,249,999	\$8,250 plus 1.65 cents for each \$1 more than \$750,000
\$1,250,000–\$1,999,999	\$16,500 plus 1.8 cents for each \$1 more than \$1,250,000
\$2,000,000 or more	Flat rate of 1.5 cents for each \$1 of the taxable value

## 2005–06 financial year

#### Individuals

Taxable value	Rate
\$0–\$449,999	\$0
\$450,000–\$749,999	\$400 plus 0.7 cents in each \$1 more than \$450,000
\$750,000–\$1,249,999	\$2,500 plus 1.45 cents in each \$1 more than \$750,000
\$1,250,000–\$1,999,999	\$9,750 plus 1.5 cents in each \$1 more than \$1,250,000
\$2,000,000–\$2,999,999	\$21,000 plus 1.65 cents in each \$1 more than \$2,000,000
\$3,000,000 or more	Flat rate of 1.25 cents for each \$1 of the taxable value

#### Companies, trustees and absentees

Taxable value	Rate
\$0–\$299,999	\$0
\$300,000–\$749,999	\$1,500 plus 1.5 cents for each \$1 more than \$300,000
\$750,000–\$1,249,999	\$8,250 plus 1.65 cents for each \$1 more than \$750,000
\$1,250,000–\$1,999,999	\$16,500 plus 1.8 cents for each \$1 more than \$1,250,000
\$2,000,000 or more	Flat rate of 1.5 cents for each \$1 of the taxable value

## 1999–2005 financial years

Taxable value	Rate
\$0–\$3,999	0.20 cents in each \$1
\$4,000–\$5,999	\$8.00 plus 0.36 cents in each \$1 more than \$4,000
\$6,000–\$9,999	\$15.20 plus 0.52 cents in each \$1 more than \$6,000
\$10,000–\$29,999	\$36.00 plus 0.70 cents in each \$1 more than \$10,000
\$30,000–\$49,999	\$176.00 plus 0.87 cents in each \$1 more than \$30,000
\$50,000–\$199,999	\$350.00 plus 1.03 cents in each \$1 more than \$50,000
\$200,000–\$349,999	\$1,895.00 plus 1.20 cents in each \$1 more than \$200,000
\$350,000–\$499,999	\$3,695.00 plus 1.37 cents in each \$1 more than \$350,000
\$500,000–\$649,999	\$5,750.00 plus 1.54 cents in each \$1 more than \$500,000
\$650,000–\$799,999	\$8,060.00 plus 1.71 cents in each \$1 more than \$650,000
\$800,000–\$949,999	\$10,625.00 plus 1.89 cents in each \$1 more than \$800,000
\$950,000–\$1,099,999	\$13,460.00 plus 2.01 cents in each \$1 more than \$950,000
\$1,100,000–\$1,249,999	\$16,475.00 plus 2.23 cents in each \$1 more than \$1,100,000
\$1,250,000–\$1,299,999	\$19,820.00 plus 2.44 cents in each \$1 more than \$1,250,000
\$1,300,000–\$1,349,999	\$21,040.00 plus 2.66 cents in each \$1 more than \$1,300,000
\$1,350,000–\$1,399,999	\$22,370.00 plus 2.87 cents in each \$1 more than \$1,350,000
\$1,400,000–\$1,449,999	\$23,805.00 plus 3.09 cents in each \$1 more than \$1,400,000
\$1,450,000–\$1,499,999	\$25,350.00 plus 3.30 cents in each \$1 more than \$1,450,000
\$1,500,000 or more	1.80 cents for each and every \$1

## Foreign surcharge

Financial year	Landowner type	Rate
2019–24	Absentees	2%
2019–24	Foreign companies and trusts	2%
2017–18	Absentees	1.5%

# Rebates for 1999–2005 financial years

Rebates apply to landowners for the 1999–2005 financial years.

## Individuals

Individuals receive a general rebate of 15%. This general rebate does not apply to companies, trustees and absentees.

## Companies, trustees and absentees

### 2003–05 financial years

Companies, trustees and absentees may receive a phasing-in rebate depending on the taxable value of their land. This phasing-in rebate is a maximum of 36% where the taxable value is \$170,000, and then reduces by 0.5% for every \$1,000 of taxable value over \$170,000. The phasing-in rebate cuts out when the taxable value reaches \$235,000.

### 2002–03 financial year

Companies, trustees and absentees may receive a phasing-in rebate depending on the taxable value of their land. This phasing-in rebate is a maximum of 36% where the taxable value is \$150,000, and then reduces by 0.5% for every \$1,000 of taxable value over \$150,000. The phasing-in rebate cuts out when the taxable value reaches \$215,000.

### 1999–2002 financial years

All taxpayers receive a general rebate of 15%.

Companies and trustees may receive a rebate in addition to the general rebate depending on the taxable value of their land. This additional rebate does not apply to absentees.

Taxable value	Rebate
\$1–\$149,999	25.00%
\$150,000–\$154,999	18.75%
\$155,000–\$159,999	12.50%
\$160,000–\$164,999	6.25%