



Land Gains Tax Table

Time Owned	% Gain		
	0-99%	100-199%	200% or More
< 4 months	60%	70%	80%
4 < 8 months	35%	52.5%	70%
8 months < 1 year	30%	45%	60%
1 to <2 years	25%	37.5%	50%
2 to <3 years	20%	30%	40%
3 to <4 years	15%	22.5%	30%
4 to <5 years	10%	15%	20%
5 to 6 years	5%	7.5%	10%

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