



RETTIE

RESIDENTIAL PROPERTY TAX RATES UNDER LAND & BUILDING TRANSACTION TAX (LBTT)

PROPERTY PURCHASE PRICE	STAMP DUTY LAND TAX (SDLT)	LAND & BUILDING TRANSACTION TAX (LBTT)	LBTT FOR SECOND HOMES (INC. ADDITIONAL DWELLING SUPPLEMENT AT 4%)
£125,000	£0	£0	£5,000
£135,000	£0	£0	£5,400
£150,000	£0	£0	£6,000
£200,000	£0	£0	£8,000
£250,000	£0	£0	£10,000
£275,000	£0	£1,250	£12,250
£300,000	£0	£2,500	£14,500
£325,000	£0	£3,750	£16,750
£350,000	£0	£6,250	£20,250
£400,000	£0	£11,250	£27,250
£450,000	£0	£16,250	£34,250
£500,000	£0	£21,250	£41,250
£550,000	£2,500	£26,250	£48,250
£600,000	£5,000	£31,250	£55,250
£650,000	£7,500	£36,250	£62,250
£700,000	£10,000	£41,250	£69,250
£750,000	£12,500	£46,250	£76,250
£800,000	£15,000	£52,250	£84,250
£850,000	£17,500	£58,250	£92,250
£900,000	£20,000	£64,250	£100,250
£950,000	£23,750	£70,250	£108,250
£1,000,000	£28,750	£76,250	£116,250
£1,250,000	£53,750	£106,250	£156,250
£1,500,000	£78,750	£136,250	£196,250
£1,750,000	£108,750	£166,250	£236,250
£2,000,000	£138,750	£196,250	£276,250
£2,250,000	£168,750	£226,250	£316,250
£2,500,000	£198,750	£256,250	£356,250

EDINBURGH | GLASGOW | MELROSE | BERWICK | NEWCASTLE | LONDON

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