



## Stamp Duty & Stamp Duty Land Tax (SDLT)

Hogbens Dunphy  
Accountants &  
Tax Consultants

First Floor  
104—108 Oxford Street  
London W1D 1LP

[www.hogbensdunphy.co.uk](http://www.hogbensdunphy.co.uk)  
E [anything@hogbensdunphy.co.uk](mailto:anything@hogbensdunphy.co.uk)  
T 020 7016 2450

## Stamp Duty and Annual Tax on Enveloped Dwellings

Shares and securities rate 0.5%

The annual tax on Enveloped Dwellings (ATED) is payable by certain non-natural persons that own interests in dwellings valued at more than £500,000.

## Stamp Duty and Stamp Duty Land Tax (SDLT) Property in England, Wales and N. Ireland

Rate	Residential Property
Zero	£0 - £125,000
2%	£125,001 - £250,000
5%	£250,001 - £925,000
10%	£925,001 - £1,500,000
12%	Over £1,500,000

SDLT on non-residential and mixed used properties.

Rate	Non-Residential Property
Zero	£0 - £150,000
2%	£150,001 - £250,000
5%	Over £250,000

Effective 17 March 2016

These rates are applied on a graduated basis with the portion of the purchase price within each tier charged at the applicable rate.

15% is applied to residential properties held in a 'corporate envelope' costing over £500,000 and purchased on or after 20 March 2014.

A new higher rate of SDLT was introduced on 1 April 2016 and applies to purchases of additional residential property such as buy to let and second homes.

The new rate is 3% higher than the current SDLT rates and applies to the purchase of additional residential properties valued at over £40,000.

#### Scotland: Land & buildings transaction tax (SLBTT) Property in Scotland

Rate	Residential Property
Zero	£0 - £145,000
2%	£145,001 - £250,000
5%	£250,001 - £325,000
10%	£325,001 - £750,000
12%	Over £750,000

Non-Residential and mixed use properties.

Rate	Non-Residential Property
Zero	£0 - £150,000
3%	£150,001 - £350,000
4.5%	Over £350,000

These rates are applied on a graduated basis with the portion of the purchase price within each tier charged at the applicable rate.

There is a 3% SLBTT supplement for purchases of additional residential properties in Scotland that came into effect from 1 April 2016. The rules are similar to those in operation across the rest of the UK.

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