



Think Ahead

Guide from

[AK Tax Consultancy](#)

Tel: 0788 2818 565 Email: aktaxconsultancy@outlook.com

Autumn Budget 2025

Stamp duty land taxes: UK

ENGLAND & NORTHERN IRELAND:

STAMP DUTY LAND TAX (SDLT) RATES

Residential properties: From 1 April 2025

Property value	UK residents		Non-UK residents	
	Only property	Additional property	Only property	Additional property
Up to £125,000	Nil	5%	2%	7%
Next portion from £125,001 to £250,000	2%	7%	4%	9%
Next portion from £250,001 to £925,000	5%	10%	7%	12%
Next portion from £925,001 to £1,500,000	10%	15%	12%	17%
Remaining amount above £1,500,000	12%	17%	14%	19%

Residential properties: 31 October 2024–31 March 2025

Property value	UK residents		Non-UK residents	
	Only property	Additional property	Only property	Additional property
Up to £250,000	Nil	5%	2%	7%
Next portion from £250,001 to £925,000	5%	10%	7%	12%
Next portion from £925,001 to £1,500,000	10%	15%	12%	17%
Remaining amount above £1,500,000	12%	17%	14%	19%

Residential properties: 23 September 2022–30 October 2024

Property value	UK residents		Non-UK residents	
	Only property	Additional property	Only property	Additional property
Up to £250,000	Nil	3%	2%	5%
Next portion from £250,001 to £925,000	5%	8%	7%	10%
Next portion from £925,001 to £1,500,000	10%	13%	12%	15%
Remaining amount above £1,500,000	12%	15%	14%	17%

Note 1: From 1 April 2016, higher rates of SDLT apply on purchases of additional properties by individuals. This rate is also payable by companies and other entities.

Note 2: From 1 April 2021, non-UK residents purchasing a residential property in England and Northern Ireland will be subject to a 2% SDLT surcharge in addition to the main rate SDLT payable by UK residents.

Note 3: Higher rates do not apply while replacing main residence, subject to meeting certain conditions or for purchases under £40,000.

Note 4: Sliding-scale rates do not apply when residential property is acquired by certain corporates and ‘non-natural persons’ (companies, partnerships with a company as a partner and collective investment schemes) for more than £500,000. Instead, these entities pay a flat rate of 17% SDLT from 31 October 2024 (15% up to 30 October 2024) (19% and 17% for non-UK resident entities for respective dates), subject to relief for qualifying activities or bodies. ‘Non-natural persons’ may also be subject to the Annual Tax on Enveloped Dwellings (ATED) regime.

SDLT for first-time buyers from 1 April 2025	Rates of tax
Up to £300,000	Nil
Next portion from £300,001 to £500,000	5%
Remaining amount above £500,000	Standard rates apply (see above)

SDLT for first-time buyers from 23 September 2022–31 March 2025	Rates of tax
Up to £425,000	Nil
Next portion from £425,001 to £625,000	5%
Remaining amount above £625,000	Standard rates apply (see above)

Non-residential properties or mixed-use properties from 17 March 2016

Property or lease premium or transfer value	Rates of tax
Up to £150,000	Nil
The next portion from £150,001 to £250,000	2%
The remaining amount above £250,000	5%

New leasehold properties: SDLT rates on net present value (NPV) of rent

Residential property (from 1 April 2025)	Non-residential or mixed-use properties (from 17 March 2016)	Rates of tax
Up to £125,000	Up to £150,000	Nil
Over £125,000	Next portion from £150,001 to £5m	1%
	Over £5m	2%

New leasehold properties: SDLT rates on net present value (NPV) of rent: 23 September 2022–31 March 2025

Residential property	Non-residential or mixed-use properties	Rates of tax
Up to £250,000	Up to £150,000	Nil
Over £250,000	Next portion from £150,001 to £5m	1%
	Over £5m	2%

SCOTLAND: LAND AND BUILDINGS TRANSACTION TAX (LBTT) RATES

Residential properties: from 5 December 2024

Property or lease premium or transfer value	Only property rates	Additional property rates (note 6)
Up to £145,000 (note 5)	Nil	8%
Next portion from £145,001 to £250,000	2%	10%
Next portion from £250,001 to £325,000	5%	13%
Next portion from £325,001 to £750,000	10%	18%
Remaining amount over £750,000	12%	20%

Note 5: From 1 April 2021, first-time Buyer Relief applies in Scotland, increasing the nil-rate band from £145,000 to £175,000 for first-time buyers.

Note 6: The higher rate (Additional Dwelling Supplement) does not apply while replacing main residence, subject to meeting certain conditions or for purchases under £40,000. The 8% rate will apply to transactions entered into on or after 5 December 2024.

Non-residential properties or mixed-use properties (effective from 25 January 2019)

Property or lease premium or transfer value	Rates of tax
Up to £150,000	Nil
Next portion from £150,001 to £250,000	1%
Remaining amount over £250,000	5%

Non-residential leasehold properties: Net present value (NPV) of rent (effective from 7 February 2020)

NPV of rent payable	Rates of tax
Up to £150,000	Nil
Next portion from £150,001 to £2m	1%
Remaining amount over £2m	2%

WALES: LAND TRANSACTION TAX (LTT) RATES: Residential properties

Property value	Only property rates (from 10 October 2022)	Additional property rates (from 11 December 2024)
Up to £180,000	Nil	5%
Next portion from £180,001 to £225,000	Nil	8.5%
Next portion from £225,001 to £250,000	6%	8.5%
Next portion from £250,001 to £400,000	6%	10%
Next portion from £400,001 to £750,000	7.5%	12.5%
Next portion from £750,001 to £1.5m	10.0%	15.0%
Remaining amount over £1.5m	12.0%	17.0%

Non-residential properties or mixed-use properties (from 22 December 2020)

Property or lease premium or transfer value	Rates of tax
Up to £225,000	Nil
Next portion from £225,001 to £250,000	1%
Next portion from £250,001 to £1m	5%
Remaining amount over £1m	6%

Non-residential leasehold properties: LTT rates on NPV of rent

NPV of rent payable	Rates of tax
Up to £225,000	Nil
Next portion from £225,001 to £2m	1%
Remaining amount over £2m	2%

Stamp duty on shares and securities

Stamp duty payable on transfer of shares and securities is **0.5%**, subject to the value of the consideration being above £1,000.

For transactions on or after 27 November 2025 an exemption applies from the 0.5% Stamp Duty Reserve Tax (SDRT) charge on agreements to transfer securities of a company whose shares are newly listed on a UK regulated market.

December 2025

ACCA LEGAL NOTICE

This technical factsheet is for guidance purposes only. It is not a substitute for obtaining specific legal advice. While every care has been taken with the preparation of the technical factsheet, neither ACCA nor its employees accept any responsibility for any loss occasioned by reliance on the contents.