

Capital Gains

From 10% (brtp) up to 20% (hrtp) - 18%-28% on property
Allowance £12,300

Stamp Duty

Payable above 250k - 125k from October 300k for first time
buyers .
2% - 5% etc to 12%

Inheritance Tax

Payable on estate value above £325k - £500k on property
40%

Fuel Duty

58p litre

Alcohol Duty

Beer - 54p pint of normal strength beer
Wine - £2.97 litre
Spirit - £11.50 litre

Road Fund Licence

£145 year (cars registered after 2017)
£135 year hybrid
0 electric
Up to £2070 in first year

Income Tax

Personal Allowance 2021/22 £12,570 (less if gross earnings
above 100k)
Next £37,500 20%
Up to £150,000 over personal allowance 40%
Above 45%

Corporation Tax

19% on profits

Tax Year

6 April - 5 April