

Capital Gains

From 10% (brtp) up to 20% (hrtp) - 18%-28% on property
Allowance £12,000

Stamp Duty

Payable above 125k 300k for first time buyers (currently frozen)
2% - 5% etc to 12%

Inheritance Tax

Payable on estate value above £325k - £475k 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 2020/21 £12,500

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