



Contact us on (0191) 491 0019 for advice and tax saving advice in these areas, or email us at [info@rwco.net](mailto:info@rwco.net)

### **STAMP DUTY LAND TAX** based on consideration

Residential	Commercial	Rate
£125,000* or less	£150,000 or less	Nil
Over £125,000* up to £250,000	Over £150,000 up to £250,000	1%
Over £250,000 up to £500,000	Over £250,000 up to £500,000	3%
Over £500,000 up to £1,000,000	Over £500,000	4%
Over £1,000,000 up to £2,000,000	N/A	5%
Over £2,000,000	N/A	7%†

\*£150,000 for property in disadvantaged areas.

†15% if purchased by a non-natural entity, e.g. company.

#### **Stamp Duty (including SDRT)**

Stocks and marketable securities if the duty exceeds £5	0.5%
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