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Annual UK Property Transaction Statistics

Formerly known as the '16 Tables'

HM Revenue and Customs

Annual UK Property Transactions Statistics



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HM Revenue and Customs

Annual UK Property Transactions Statistics



1 Historic Trends: Commentary and Charts

Guidance on the statistics

This publication presents annual estimates of the number of residential and non-residential property transactions in the UK. The figures are based on HMRC's Stamp Duty Land Tax (SDLT) database, which records the information submitted by property purchasers on the Land Transaction Return. Transactions are assigned to a year on the basis of the date of completion, which is in line with HMRC's monthly property transaction tables. More information about data sources, quality and methodology can be found on page 9.

This publication provides annual tables back to 2005, the first year for which reliable Stamp Duty Land Tax data is available. However, all charts are presented from 2006 onwards as there are issues with the quality of some data in 2005.

These statistics are generally used by analysts, academics and policy makers to examine characteristics and trends in the UK property market.

Later this year we are planning a National Statistics User Consultation on all of our statistical publications on Indirect Taxes, including the series on property transactions. As part of this review, we will assess whether this publication is meeting the needs of our users. If you would like us to contact you when the consultation is open, or have any immediate feedback on this publication, please contact us at the following e-mail address:

revenuemonitoring@hmrc.gsi.gov.uk

[Reviewed 30 June 2015]

Key messages

There were 1,219,000 residential property transactions in the UK in 2014, worth over £303bn. The non-residential property market saw a total of 68,000 transactions worth nearly £114bn.

Number of UK Property Transactions

Chart 1 shows the historic trend in UK residential and non-residential property transaction numbers between 2006 and 2014. As the volumes of residential transactions vary greatly from non-residential property transactions, the transactions are displayed on a dual axis chart (residential on the left axis and non-residential on the right).

The clearest feature of the time series is the sharp fall in transaction numbers of around 50% for both types of property at the end of 2007, which coincides with the housing market slump and credit crunch.

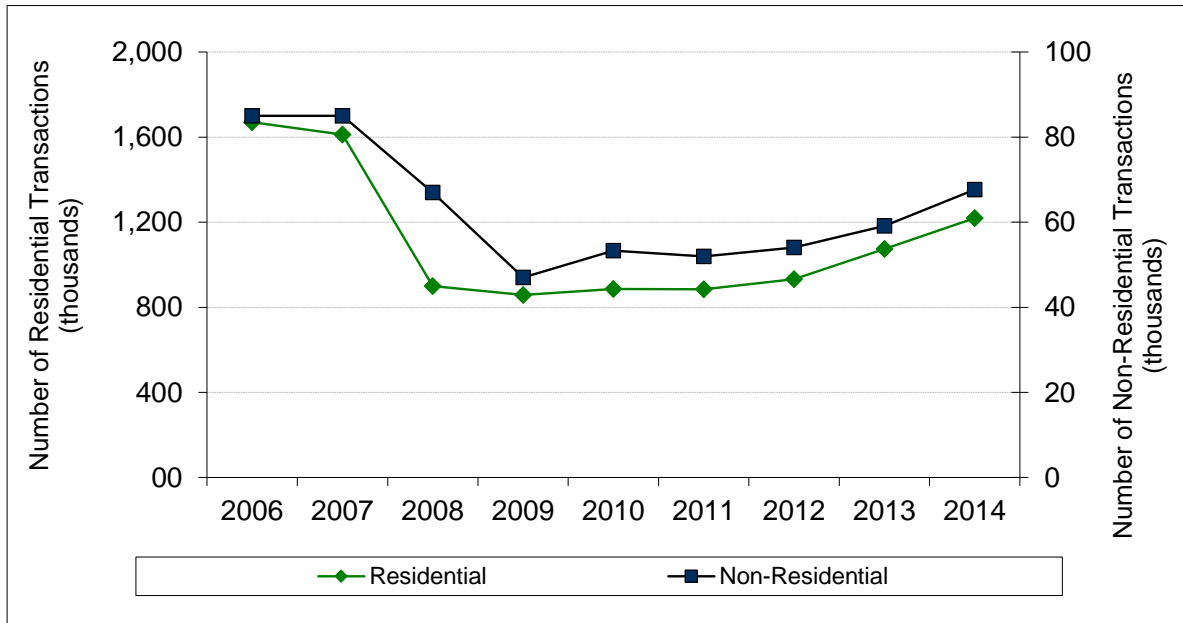
Since 2011 activity in both the residential and non-residential markets has gently risen. It is observable that 2014 has seen a higher rate of increase for non-residential transactions compared to the residential transactions.

Note that the price of a significant proportion of non-residential new lease transactions is lower than the £40,000 threshold for submission of a Land Transaction Return but the net present value of the lease rental stream is above £40,000. These transactions are excluded from this analysis but are included in HMRC's monthly property transaction publication.

[Reviewed 30 June 2015]

1 Historic Trends: Commentary and Charts

Chart 1
UK Residential and Non-Residential Property Transaction, 2006 to 2014



Residential Property Transactions by Country

Chart 1A shows how the number of residential property transactions in the constituent countries of the UK and London has changed since 2006. Due to large variation in the levels between England and the rest of the UK, these are presented as indices, with the 2006 figure equal to 100. This also highlights the relative trends in the residential property market in each country. For the actual numbers of residential property transactions in each region, please refer to Table 6.

Chart 1B shows the same breakdown but for total value of residential property transacted. Again, this is presented in index form.

It is evident from these two charts that the sharp drop in housing market activity in 2008 coinciding with the credit crunch affected all parts of the UK. Northern Ireland experienced the biggest fall in percentage terms, with the number of residential transactions dropping to only 30% of its pre-crash level. Other parts of the UK dropped to about 50% in the same period. Similar falls were seen in terms of the total value transacted.

Charts 1A and 1B show a recovery taking hold across the UK over the last two years, although the charts do suggest that the residential market in London has experienced more of a recovery than the rest of the country. In particular, the total value of residential property transacted has grown significantly since 2009, and for 2014 exceeded the pre-crash level peak in 2007. This trend is likely due to London's global standing as a destination for tourism, international investment, rule of law and wide ranging multi-cultural facilities.

The differential in growth between the number of property transactions in London and their total value also suggests that residential property prices in the capital have risen significantly in recent years.

[Reviewed 30 June 2015]

1 Historic Trends: Commentary and Charts

Chart 1A

Index of UK Residential Property Transactions by Region, 2006 to 2014

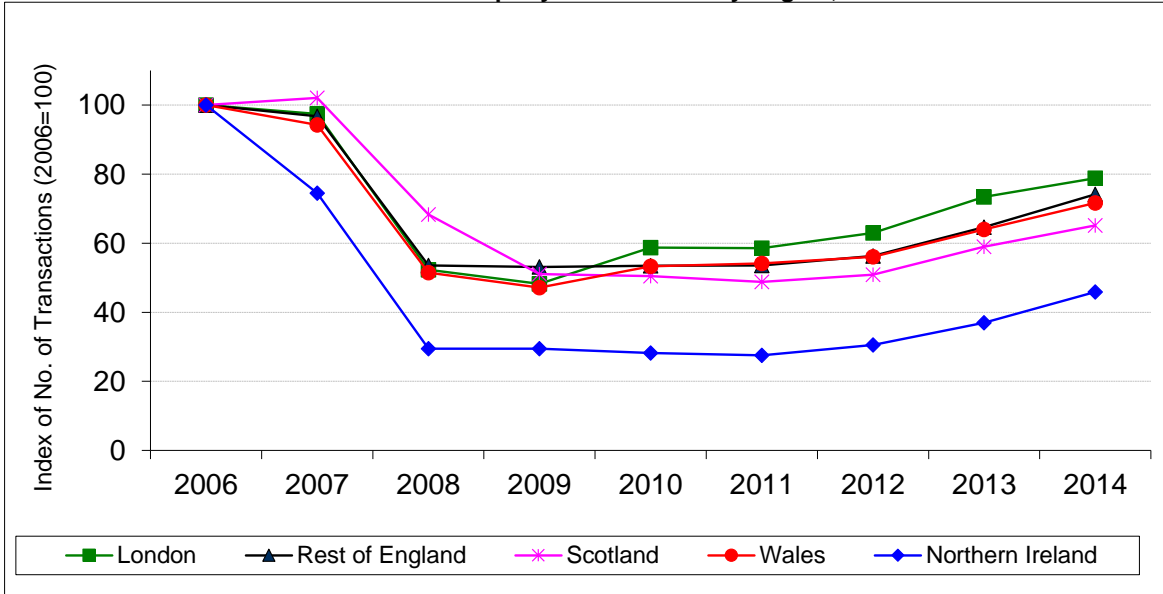
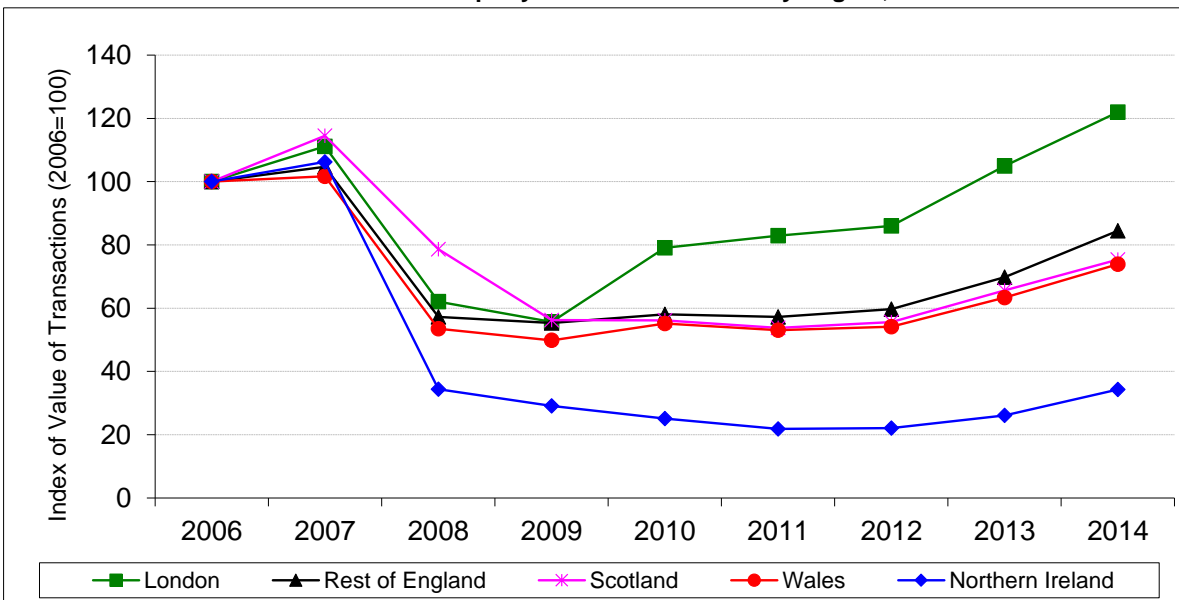


Chart 1B

Index of UK Residential Property Transaction Values by Region, 2006 to 2014



1 Historic Trends: Commentary and Charts

Non-Residential Property Transactions by Country

Charts 1C and 1D show how the number and total value of non-residential property transactions in the constituent countries of the UK and London has changed since 2006. As with the residential charts, these are presented as indices with the 2006 figure equal to 100. For the actual numbers and values of non-residential property transactions in each region, please refer to Table 6.

The non-residential property market in the constituent countries of the UK has largely mirrored the ups and downs of the residential market, although there is slightly more variability from year to year. The credit crunch effects from 2007 triggered a similar fall in transaction numbers in most parts of the UK as was seen in the residential market. The exception to this is Northern Ireland, which saw slightly larger falls.

Since 2011, the trend in non-residential property transactions has been generally rising across the UK. London has grown in the index slightly more than the rest of the country.

[Reviewed 30 June 2015]

Chart 1C

Index of UK Non-Residential Property Transactions by Region, 2006 to 2014

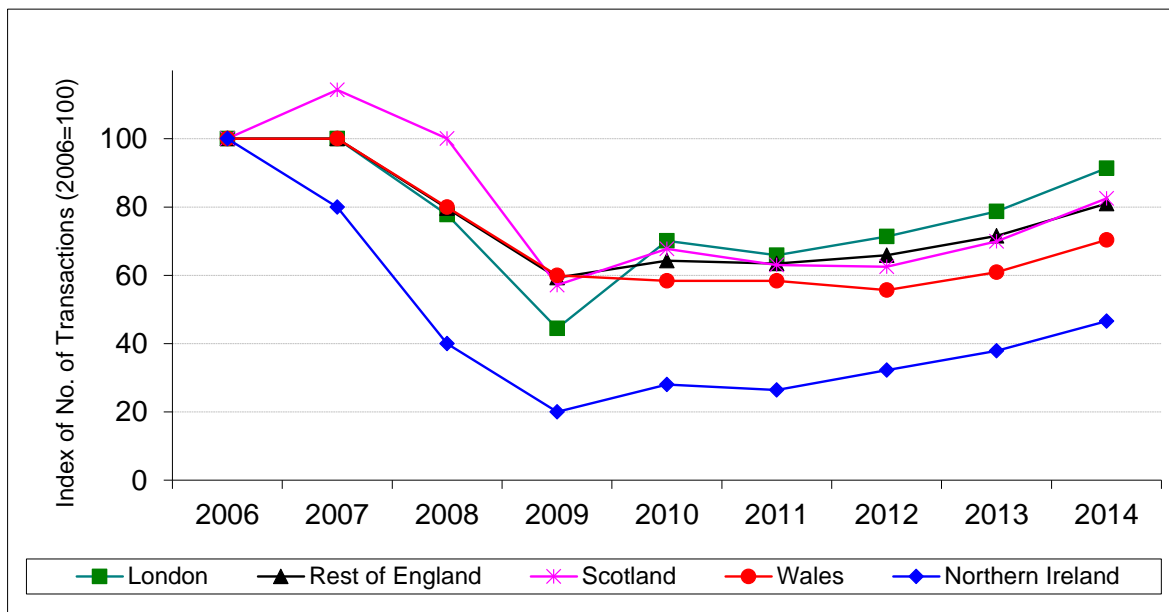
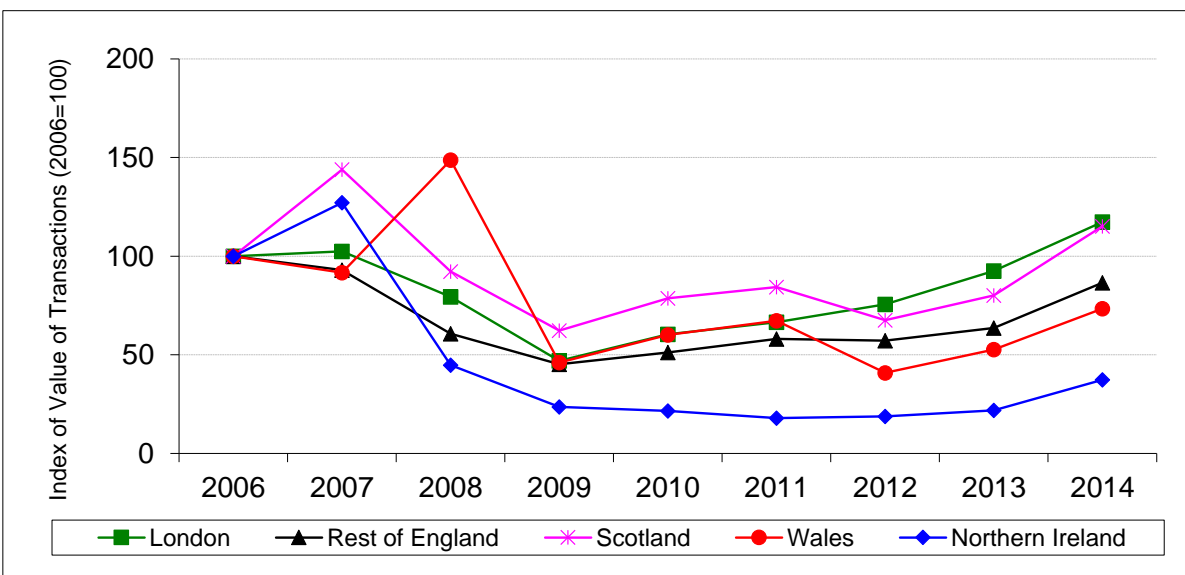


Chart 1D

Index of UK Non-Residential Property Transaction Values by Region, 2006 to 2014



1 Historic Trends: Commentary and Charts

Residential Property Transactions by Price Range

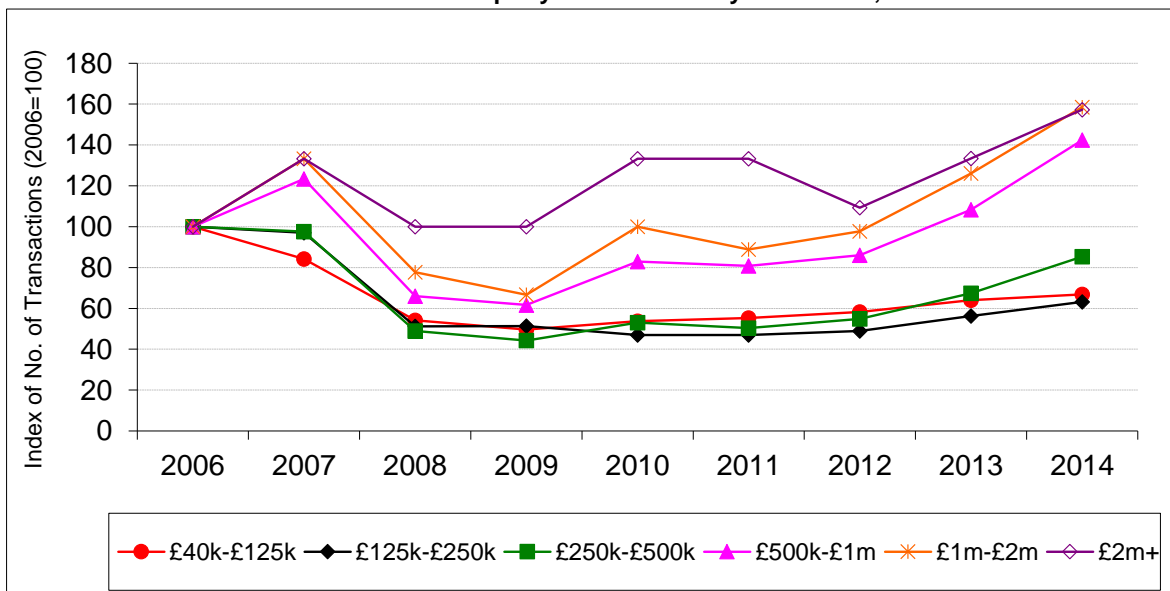
Chart 1E shows UK historic residential transaction numbers by price band from 2006 to 2014. The price bands shown correspond to the Stamp Duty Land Tax consideration bands used up to December 2014. Details of current and historic SDLT rates can be found in Table 10.

As with the previous charts, due to large variations between the numbers of transactions in each price band, the data is presented as an index with 2006 equal to 100. This is designed to allow comparison of the relative year to year changes across the bands rather than showing the actual transactions levels. It should be noted that most residential property transactions (72% in 2014) occur at a price of less than £250,000, whereas a small minority (less than 2%) of transactions are worth more than £1m. The vast majority of the £1m+ transactions occur in London and the South East.

The chart shows a distinct difference in recent trends between the higher value bands and the rest of the residential market. All price bands saw a drop in the number of transactions in 2008 following the credit crunch, although the largest impact was at the lower end of the market. Since 2013, the number of transactions at prices for more than £500,000 grew significantly between 2013 and 2014, with the steepest rise within the £1m to £2m price band. The number of residential properties transacted below £500,000 has also risen, although the rise for the below £125,000 band was very slight.

[Reviewed 30 June 2015]

Chart 1E
Index of UK Residential Property Transactions by Price Band, 2006 to 2014



2 Annual Changes in the Latest Year: Commentary and Charts

Annual Changes from 2013 to 2014

By Price Band

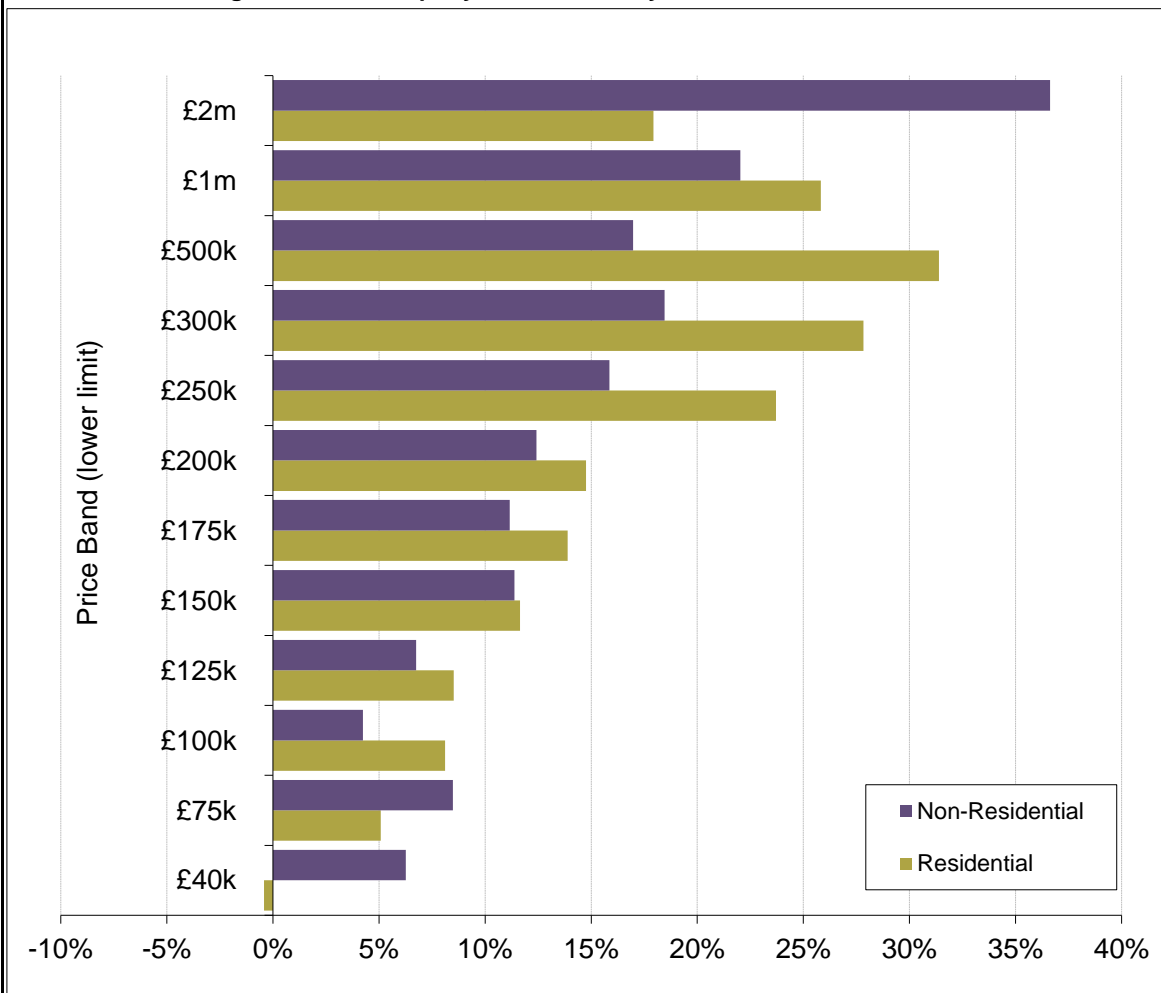
Chart 2A shows annual growth rate in residential and non residential transactions between 2013 and 2014 across each price band.

For residential property, there was growth in activity in each price band above £75,000, with the rate of growth generally increasing as you ascend up the price bands below £1m. The £1m-£2m band saw a growth of 26%, and properties valued at over £2m, where there was a slower, but still substantial, rate of growth of 18%.

For non-residential property, there was growth in all bands, and as with residential, the growth rate generally increased as you progress up the price bands. The exception was with the £2m band, that had a growth rate (37%), double its residential equivalent band. However, unlike residential property this price band accounts for just over 80% of all non-residential price totals (excluding lease rental schemes). It should also be noted that unlike residential property, there are no higher SDLT bands for properties worth over £500K.

[Reviewed 30 June 2015]

Chart 2A
Annual Percentage Growth in Property Transactions by Price Band between 2013 and 2014





2 Annual Changes in the Latest Year: Commentary and Charts

By Government Office Region

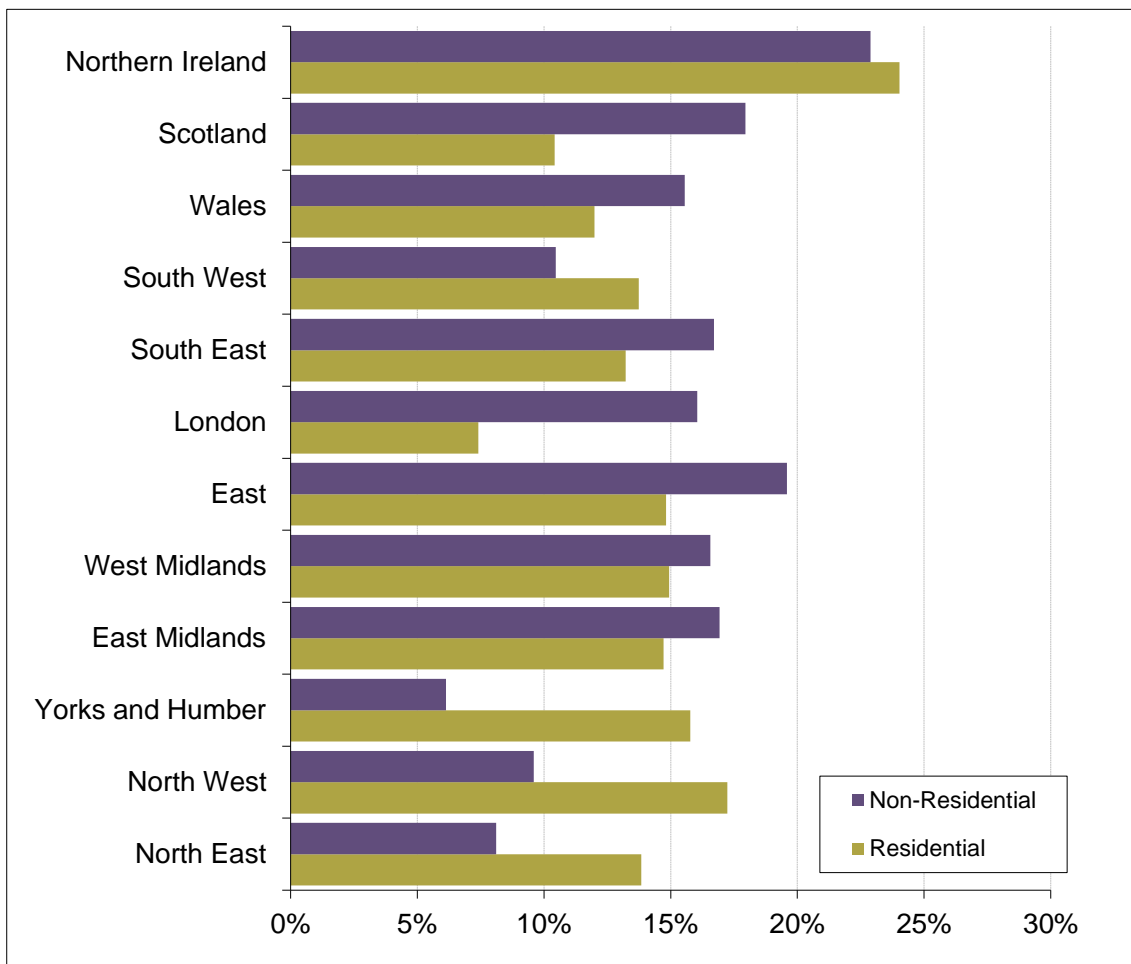
Chart 2B shows annual percentage growth in both residential and non-residential property transactions by Government Office Region from 2013 to 2014. All regions experienced an increase in residential transaction volumes of at least 7% and all also saw an increase in non-residential market activity by at least 6%.

Northern Ireland, for the third year in a row, saw the largest increase in transaction numbers on both markets, with the number of residential transactions growing by 24% and the number of non-residential by 23%. The number of residential transactions in London increased by 7% in 2014, which was the lowest increase in transactions for any of the UK regions.

[Reviewed 30 June 2015]

Chart 2B

Annual Percentage Growth Rate in Property Transactions by Region between 2013 and 2014



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Property transaction completions priced at £40,000 or above^{1 2}
 Analysis by type of property and range of price - United Kingdom
 (Previously referred to as Table 16.1)

Numbers: thousands; Values: £ millions

Range of price (lower limit) (£)	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2005						
0	83	163	80	50	163	213
10,000	33	479	8	108	41	587
20,000	38	932	5	125	43	1,057
30,000	40	1,375	4	129	44	1,504
40,000	42	1,859	3	144	45	2,003
50,000	47	2,545	3	169	50	2,714
60,000	252	20,198	10	739	261	20,937
100,000	362	44,806	10	1,176	371	45,982
150,000	453	86,711	13	2,604	467	89,314
250,000	188	62,004	13	4,550	201	66,553
500,000	32	21,031	8	5,432	40	26,463
1,000,000	8	16,210	12	130,898	20	147,108
Total	1,578	258,315	169	146,123	1,747	404,438
2006						
40,000	154	9,210	12	668	166	9,878
75,001	176	15,667	7	614	183	16,280
100,001	220	25,369	5	599	226	25,968
125,001	215	29,824	6	781	220	30,605
150,001	196	32,024	4	579	200	32,603
175,001	160	30,142	4	786	165	30,928
200,001	240	55,064	7	1,625	248	56,689
250,001	91	25,524	4	1,042	95	26,566
300,001	158	60,043	12	4,589	170	64,632
500,001	47	31,640	10	6,871	57	38,510
1,000,001	9	11,724	6	8,606	15	20,331
2,000,001	3	12,799	8	92,686	11	105,484
Total	1,671	339,029	85	119,445	1,755	458,475

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Property transaction completions priced at £40,000 or above^{1 2}
 Analysis by type of property and range of price - United Kingdom
 (Previously referred to as Table 16.1)

Numbers: thousands; Values: £ millions

Range of price (lower limit) (£)	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2007						
40,000	120	7,172	11	616	131	7,788
75,001	146	13,043	7	576	153	13,619
100,001	197	22,727	5	609	202	23,336
125,001	188	26,234	6	807	194	27,041
150,001	185	30,187	4	564	188	30,751
175,001	160	30,170	4	776	165	30,946
200,001	254	58,198	7	1,658	261	59,857
250,001	104	29,059	4	1,078	108	30,137
300,001	185	70,325	12	4,698	197	75,023
500,001	58	39,593	10	7,386	69	46,979
1,000,001	12	16,310	7	9,353	19	25,663
2,000,001	4	17,990	8	90,565	13	108,555
Total	1,613	361,010	86	118,686	1,699	479,696
2008						
40,000	88	5,259	10	538	98	5,796
75,001	94	8,364	6	491	100	8,855
100,001	116	13,421	5	500	121	13,921
125,001	103	14,416	5	645	108	15,061
150,001	100	16,394	3	449	103	16,843
175,001	79	14,867	3	597	82	15,464
200,001	133	30,507	6	1,367	139	31,874
250,001	51	14,222	3	859	54	15,080
300,001	94	35,947	9	3,550	104	39,497
500,001	31	21,423	8	5,339	39	26,761
1,000,001	7	9,759	4	6,022	12	15,781
2,000,001	3	14,794	5	63,639	8	78,432
Total	900	199,370	67	83,996	967	283,366
2009						
40,000	82	4,936	8	425	90	5,361
75,001	90	7,988	4	382	94	8,369
100,001	101	11,611	3	350	104	11,961
125,001	115	16,023	4	498	119	16,521
150,001	118	19,533	2	360	121	19,893
175,001	65	12,243	2	414	67	12,657
200,001	119	27,223	4	904	123	28,127
250,001	45	12,535	2	570	47	13,105
300,001	86	32,851	6	2,238	92	35,089
500,001	29	19,588	5	3,309	34	22,897
1,000,001	6	8,654	3	3,987	9	12,640
2,000,001	3	11,956	4	41,585	6	53,541
Total	859	185,142	47	55,021	906	240,163

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Property transaction completions priced at £40,000 or above^{1 2}
 Analysis by type of property and range of price - United Kingdom
 (Previously referred to as Table 16.1)

Numbers: thousands; Values: £ millions

Range of price (lower limit) (£)	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2010						
40,000	96	5,730	9	484	104	6,215
75,001	93	8,275	5	428	98	8,703
100,001	107	12,270	4	431	110	12,702
125,001	91	12,693	4	560	95	13,253
150,001	88	14,460	2	408	91	14,868
175,001	74	13,970	3	501	77	14,471
200,001	128	29,483	5	1,061	133	30,544
250,001	51	14,379	3	715	54	15,094
300,001	106	40,344	7	2,697	112	43,041
500,001	39	26,505	5	3,790	44	30,295
1,000,001	9	12,319	3	4,515	12	16,834
2,000,001	4	16,580	5	49,958	8	66,537
Total	886	207,009	53	65,548	939	272,557
2011						
40,000	102	6,099	9	491	111	6,590
75,001	96	8,475	5	437	100	8,912
100,001	106	12,257	4	427	110	12,684
125,001	96	13,311	4	564	100	13,875
150,001	90	14,654	2	379	92	15,033
175,001	72	13,642	3	489	75	14,131
200,001	123	28,317	4	999	128	29,317
250,001	48	13,532	2	634	51	14,165
300,001	101	38,682	6	2,488	107	41,169
500,001	38	26,154	5	3,669	43	29,823
1,000,001	8	11,615	3	4,535	12	16,151
2,000,001	4	19,732	5	57,928	8	77,660
Total	885	206,470	52	73,040	937	279,510
2012						
40,000	109	6,475	9	512	118	6,988
75,001	98	8,656	5	458	103	9,113
100,001	114	13,110	4	442	118	13,553
125,001	97	13,492	4	577	101	14,069
150,001	93	15,228	2	390	95	15,618
175,001	76	14,380	3	506	79	14,886
200,001	131	30,043	5	1,057	135	31,100
250,001	53	14,908	2	683	56	15,591
300,001	109	41,787	6	2,542	116	44,329
500,001	40	27,681	5	3,898	46	31,579
1,000,001	9	12,279	3	4,905	12	17,184
2,000,001	3	16,750	5	57,954	8	74,703
Total	932	214,788	54	73,925	987	288,713

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Property transaction completions priced at £40,000 or above^{1 2}
 Analysis by type of property and range of price - United Kingdom
 (Previously referred to as Table 16.1)

Numbers: thousands; Values: £ millions

Range of price (lower limit) (£)	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2013^R						
40,000	118	6,997	9	538	127	7,535
75,001	106	9,439	5	475	112	9,914
100,001	128	14,767	4	472	132	15,240
125,001	108	15,096	4	611	113	15,707
150,001	107	17,483	3	415	109	17,898
175,001	88	16,561	3	548	91	17,109
200,001	153	35,192	5	1,130	158	36,322
250,001	65	18,163	3	738	68	18,901
300,001	135	51,561	7	2,787	142	54,348
500,001	51	34,852	6	4,458	57	39,310
1,000,001	11	15,930	4	5,657	15	21,587
2,000,001	4	18,091	6	68,034	10	86,125
Total	1,074	254,131	59	85,864	1,134	339,995
2014^P						
40,000	117	6,985	10	569	127	7,554
75,001	112	9,913	6	516	118	10,430
100,001	138	15,979	4	493	143	16,471
125,001	118	16,384	5	652	122	17,036
150,001	119	19,529	3	463	122	19,992
175,001	100	18,861	3	610	103	19,472
200,001	176	40,433	5	1,271	181	41,704
250,001	80	22,468	3	857	83	23,326
300,001	172	66,094	8	3,310	180	69,404
500,001	67	45,719	7	5,224	74	50,944
1,000,001	14	19,995	5	6,996	19	26,991
2,000,001	5	20,963	8	93,433	13	114,396
Total	1,219	303,324	68	114,396	1,286	417,720

* Total or sub-total figures may not add up to totals due to rounding

¹ = This table shows numbers and aggregate values of transactions by broad category of property within ranges of the price of the property. The categories are:

- i. residential property transactions, which consists almost entirely of purchases of homes
- ii. non residential property, which covers all land and commercial and industrial property e.g. shops, commercial garages, hotels, public houses etc.

² = The price of a significant proportion of non residential new lease transactions is lower than £40,000 but the net present value of the lease rental stream is above £40,000. These transactions will be excluded from this table but are included in the monthly property transaction figures. For the UK, such transactions have been excluded from this table.

^P Provisional figures

^R Revised: figures have been revised (usually annually, due to changes in underlying data)

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Property transaction completions priced at £40,000 or above^{1 2}
 Analysis by type of property and range of price - England & Wales
 (Previously referred to as Table 16.1)

Numbers: thousands; Values: £ millions

Range of price (lower limit) (£)	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2005						
0	78	148	72	44	150	192
10,000	26	375	7	96	33	471
20,000	29	708	5	106	34	814
30,000	32	1,086	3	109	35	1,194
40,000	33	1,463	3	119	36	1,582
50,000	36	1,974	3	139	39	2,114
60,000	196	15,826	8	619	204	16,445
100,000	316	39,289	8	1,021	325	40,310
150,000	416	79,734	12	2,299	428	82,033
250,000	177	58,626	12	4,091	189	62,717
500,000	31	20,268	7	4,932	38	25,200
1,000,000	8	15,835	11	122,276	19	138,111
Total	1,379	235,333	151	135,852	1,529	371,184
2006						
40,000	121	7,223	10	546	131	7,769
75,001	143	12,688	6	507	148	13,195
100,001	190	21,840	4	497	194	22,336
125,001	189	26,204	5	655	193	26,859
150,001	176	28,741	3	496	179	29,237
175,001	145	27,285	4	676	149	27,961
200,001	221	50,746	6	1,436	228	52,182
250,001	85	23,818	3	922	89	24,741
300,001	149	56,580	10	4,065	159	60,645
500,001	45	30,294	9	6,095	54	36,389
1,000,001	8	11,254	5	7,672	14	18,926
2,000,001	3	12,421	8	86,624	11	99,045
Total	1,475	309,094	73	110,193	1,548	419,287

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Property transaction completions priced at £40,000 or above^{1 2}
 Analysis by type of property and range of price - England & Wales
 (Previously referred to as Table 16.1)

Numbers: thousands; Values: £ millions

Range of price (lower limit) (£)	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2007						
40,000	97	5,837	10	518	107	6,355
75,001	120	10,700	5	479	126	11,179
100,001	170	19,720	5	511	175	20,231
125,001	166	23,175	5	670	171	23,845
150,001	165	26,948	3	480	168	27,428
175,001	143	26,810	4	663	146	27,473
200,001	229	52,528	6	1,420	235	53,948
250,001	95	26,588	3	936	99	27,524
300,001	171	65,096	11	4,112	182	69,208
500,001	55	37,386	9	6,435	64	43,821
1,000,001	11	15,424	6	8,034	17	23,459
2,000,001	4	17,228	7	81,655	12	98,882
Total	1,427	327,440	74	105,913	1,501	433,353
2008						
40,000	73	4,368	8	453	82	4,821
75,001	77	6,824	5	411	81	7,235
100,001	99	11,441	4	426	103	11,867
125,001	90	12,494	4	560	94	13,054
150,001	88	14,384	2	393	90	14,777
175,001	69	13,071	3	516	72	13,587
200,001	119	27,421	5	1,191	125	28,612
250,001	46	12,869	3	760	49	13,629
300,001	87	32,993	8	3,136	95	36,129
500,001	29	20,119	7	4,659	36	24,778
1,000,001	7	9,268	4	5,163	11	14,431
2,000,001	3	14,376	5	59,326	8	73,702
Total	787	179,627	58	76,993	845	256,620
2009						
40,000	69	4,153	7	361	76	4,514
75,001	75	6,719	4	322	79	7,041
100,001	88	10,102	3	303	91	10,406
125,001	103	14,238	3	442	106	14,680
150,001	107	17,628	2	317	109	17,945
175,001	59	11,190	2	362	61	11,552
200,001	109	25,100	4	811	113	25,911
250,001	41	11,609	2	509	43	12,119
300,001	81	30,936	5	2,003	86	32,939
500,001	28	18,816	4	2,959	32	21,775
1,000,001	6	8,403	3	3,534	9	11,937
2,000,001	3	11,727	3	38,581	6	50,308
Total	769	170,624	41	50,504	811	221,127

HM Revenue and Customs

Annual UK Property Transactions Statistics



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Property transaction completions priced at £40,000 or above^{1 2}
 Analysis by type of property and range of price - England & Wales
 (Previously referred to as Table 16.1)

Numbers: thousands; Values: £ millions

Range of price (lower limit) (£)	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2010						
40,000	81	4,826	7	408	88	5,234
75,001	79	7,004	4	369	83	7,374
100,001	93	10,654	3	381	96	11,035
125,001	81	11,311	3	489	85	11,800
150,001	80	13,110	2	362	82	13,472
175,001	68	12,769	2	450	70	13,218
200,001	119	27,393	4	958	123	28,350
250,001	48	13,429	2	650	50	14,079
300,001	100	38,284	6	2,452	106	40,736
500,001	38	25,621	5	3,405	42	29,026
1,000,001	9	12,055	3	3,972	12	16,027
2,000,001	3	16,407	4	46,213	8	62,621
Total	798	192,862	47	60,110	845	252,972
2011						
40,000	86	5,134	8	424	93	5,558
75,001	81	7,223	4	381	86	7,604
100,001	94	10,783	3	375	97	11,158
125,001	86	11,980	4	498	90	12,478
150,001	82	13,340	2	343	84	13,683
175,001	67	12,528	2	434	69	12,962
200,001	115	26,349	4	891	118	27,240
250,001	45	12,672	2	578	47	13,250
300,001	96	36,726	6	2,258	102	38,984
500,001	37	25,387	5	3,312	42	28,699
1,000,001	8	11,402	3	4,046	11	15,448
2,000,001	4	19,582	4	53,833	8	73,414
Total	800	193,105	46	67,374	846	260,479
2012						
40,000	90	5,380	8	436	98	5,816
75,001	83	7,341	4	394	87	7,736
100,001	100	11,551	3	385	104	11,936
125,001	87	12,145	4	508	91	12,652
150,001	85	13,910	2	345	87	14,255
175,001	70	13,194	2	458	72	13,652
200,001	122	28,036	4	959	126	28,995
250,001	50	14,014	2	621	52	14,635
300,001	104	39,853	6	2,302	110	42,155
500,001	39	26,906	5	3,514	44	30,420
1,000,001	9	12,079	3	4,475	12	16,554
2,000,001	3	16,605	4	54,845	7	71,450
Total	843	201,015	48	69,243	891	270,257

HM Revenue and Customs

Annual UK Property Transactions Statistics



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Property transaction completions priced at £40,000 or above^{1 2}
 Analysis by type of property and range of price - England & Wales
 (Previously referred to as Table 16.1)

Numbers: thousands; Values: £ millions

Range of price (lower limit) (£)	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2013^R						
40,000	96	5,720	8	447	104	6,167
75,001	90	7,968	5	404	94	8,372
100,001	112	12,972	4	411	116	13,383
125,001	97	13,585	4	541	101	14,126
150,001	97	15,864	2	377	99	16,241
175,001	81	15,201	3	493	83	15,694
200,001	143	32,807	4	1,019	147	33,825
250,001	61	17,038	2	663	63	17,701
300,001	128	49,122	6	2,539	135	51,661
500,001	50	33,940	6	4,029	55	37,969
1,000,001	11	15,721	4	5,098	15	20,819
2,000,001	4	17,937	5	64,305	9	82,242
Total	970	237,876	52	80,327	1,022	318,202
2014^P						
40,000	95	5,679	8	465	104	6,144
75,001	94	8,306	5	435	99	8,740
100,001	121	13,989	4	427	125	14,416
125,001	105	14,603	4	567	109	15,170
150,001	108	17,706	2	410	111	18,116
175,001	92	17,244	3	538	94	17,783
200,001	163	37,562	5	1,137	168	38,700
250,001	75	21,109	3	767	78	21,876
300,001	164	62,997	8	3,000	171	65,997
500,001	65	44,493	7	4,726	72	49,220
1,000,001	14	19,747	4	6,374	19	26,121
2,000,001	5	20,845	7	87,393	12	108,238
Total	1,101	284,282	60	106,239	1,160	390,521

* Total or sub-total figures may not add up to totals due to rounding

1 = This table shows numbers and aggregate values of transactions by broad category of property within ranges of the price of the property. The categories are:

- i. residential property transactions, which consists almost entirely of purchases of homes
- ii. non residential property, which covers all land and commercial and industrial property e.g. shops, commercial garages, hotels, public houses etc.

2 = The price of a significant proportion of non residential new lease transactions is lower than £40,000 but the net present value of the lease rental stream is above £40,000. These transactions will be excluded from this table but are included in the monthly property transaction figures. For the UK, such transactions have been excluded from this table.

^P Provisional figures

^R Revised: figures have been revised (usually annually, due to changes in underlying data)

HM Revenue and Customs

Annual UK Property Transactions Statistics



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Property transaction completions priced at £40,000 or above^{1 2}

Analysis by type of property and range of price - Scotland

(Previously referred to as Table 16.1)

Numbers: thousands; Values: £ millions

Range of price (lower limit) (£)	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2005						
0	4	12	6	4	10	16
10,000	6	92	1	9	7	102
20,000	8	197	1	14	9	211
30,000	7	244	0	15	8	259
40,000	8	332	0	17	8	349
50,000	9	481	0	21	9	503
60,000	42	3,317	1	79	43	3,396
100,000	32	3,952	1	105	33	4,057
150,000	30	5,708	1	193	31	5,901
250,000	9	2,855	1	276	10	3,132
500,000	1	608	0	295	1	903
1,000,000	0	232	0	7,550	1	7,782
Total	157	18,030	13	8,580	170	26,610
2006						
40,000	28	1,690	2	87	30	1,777
75,001	27	2,390	1	64	28	2,454
100,001	22	2,480	1	60	22	2,540
125,001	16	2,264	1	74	17	2,338
150,001	13	2,203	0	47	14	2,250
175,001	11	2,036	0	63	11	2,099
200,001	14	3,203	1	117	15	3,320
250,001	4	1,246	0	75	5	1,321
300,001	7	2,575	1	310	8	2,885
500,001	1	919	1	406	2	1,325
1,000,001	0	246	0	456	0	702
2,000,001	0	128	0	4,279	0	4,407
Total	145	21,379	7	6,037	151	27,417

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Annual UK Property Transactions Statistics



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Property transaction completions priced at £40,000 or above^{1 2}

Analysis by type of property and range of price - Scotland

(Previously referred to as Table 16.1)

Numbers: thousands; Values: £ millions

Range of price (lower limit) (£)	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2007						
40,000	20	1,195	1	78	21	1,273
75,001	24	2,166	1	66	25	2,232
100,001	24	2,722	1	66	24	2,789
125,001	17	2,417	1	83	18	2,500
150,001	15	2,406	0	49	15	2,455
175,001	12	2,316	0	61	13	2,377
200,001	17	3,946	1	158	18	4,104
250,001	6	1,727	0	86	7	1,813
300,001	9	3,528	1	361	10	3,889
500,001	2	1,350	1	601	3	1,951
1,000,001	0	418	1	838	1	1,256
2,000,001	0	288	1	6,240	1	6,528
Total	148	24,479	8	8,687	156	33,166
2008						
40,000	14	828	1	66	15	894
75,001	16	1,416	1	59	17	1,474
100,001	15	1,775	0	53	16	1,828
125,001	11	1,592	0	60	12	1,652
150,001	10	1,645	0	42	10	1,687
175,001	8	1,471	0	55	8	1,526
200,001	12	2,632	1	125	12	2,757
250,001	4	1,181	0	75	5	1,255
300,001	7	2,510	1	296	7	2,806
500,001	2	1,060	1	506	2	1,566
1,000,001	0	370	0	636	1	1,006
2,000,001	0	324	0	3,592	1	3,916
Total	99	16,802	7	5,565	105	22,367
2009						
40,000	11	681	1	50	12	730
75,001	12	1,081	1	45	13	1,126
100,001	11	1,203	0	37	11	1,240
125,001	10	1,361	0	41	10	1,402
150,001	9	1,521	0	33	9	1,554
175,001	5	892	0	38	5	930
200,001	8	1,803	0	68	8	1,871
250,001	3	813	0	47	3	860
300,001	4	1,659	0	180	5	1,839
500,001	1	679	0	288	1	968
1,000,001	0	210	0	369	0	579
2,000,001	0	124	0	2,563	0	2,687
Total	74	12,027	4	3,760	79	15,787

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Property transaction completions priced at £40,000 or above^{1 2}

Analysis by type of property and range of price - Scotland

(Previously referred to as Table 16.1)

Numbers: thousands; Values: £ millions

Range of price (lower limit) (£)	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2010						
40,000	12	750	1	55	13	805
75,001	12	1,076	0	43	13	1,119
100,001	11	1,297	0	38	12	1,336
125,001	8	1,093	0	52	8	1,145
150,001	7	1,116	0	34	7	1,149
175,001	5	1,018	0	39	6	1,058
200,001	8	1,801	0	74	8	1,874
250,001	3	848	0	53	3	901
300,001	5	1,847	0	192	5	2,039
500,001	1	797	0	319	2	1,116
1,000,001	0	226	0	478	1	705
2,000,001	0	130	0	3,368	0	3,497
Total	73	11,999	5	4,745	78	16,745
2011						
40,000	13	767	1	50	14	817
75,001	12	1,023	0	40	12	1,063
100,001	10	1,175	0	37	11	1,212
125,001	8	1,072	0	47	8	1,119
150,001	7	1,121	0	26	7	1,147
175,001	5	976	0	39	5	1,016
200,001	8	1,755	0	81	8	1,836
250,001	3	791	0	44	3	836
300,001	5	1,795	0	184	5	1,978
500,001	1	710	0	305	1	1,015
1,000,001	0	182	0	438	0	620
2,000,001	0	129	0	3,799	0	3,928
Total	71	11,496	4	5,090	75	16,586
2012						
40,000	14	825	1	52	15	877
75,001	12	1,038	1	46	12	1,085
100,001	11	1,234	0	36	11	1,270
125,001	8	1,108	0	44	8	1,152
150,001	7	1,147	0	29	7	1,175
175,001	6	1,050	0	34	6	1,084
200,001	8	1,820	0	73	8	1,893
250,001	3	832	0	48	3	880
300,001	5	1,806	0	189	5	1,995
500,001	1	731	0	316	2	1,047
1,000,001	0	174	0	380	0	554
2,000,001	0	118	0	2,831	0	2,949
Total	74	11,884	4	4,077	78	15,961

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Property transaction completions priced at £40,000 or above^{1 2}

Analysis by type of property and range of price - Scotland

(Previously referred to as Table 16.1)

Numbers: thousands; Values: £ millions

Range of price (lower limit) (£)	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2013^R						
40,000	16	937	1	61	17	998
75,001	13	1,140	1	47	13	1,187
100,001	12	1,394	0	42	12	1,436
125,001	9	1,249	0	46	9	1,295
150,001	9	1,401	0	27	9	1,429
175,001	6	1,209	0	38	7	1,248
200,001	9	2,165	0	75	10	2,241
250,001	4	1,061	0	55	4	1,116
300,001	6	2,275	0	187	7	2,461
500,001	1	863	0	346	2	1,210
1,000,001	0	187	0	471	0	657
2,000,001	0	137	0	3,437	0	3,574
Total	86	14,019	5	4,833	90	18,852
2014^P						
40,000	16	939	1	70	17	1,009
75,001	14	1,199	1	53	14	1,252
100,001	13	1,477	0	41	13	1,518
125,001	10	1,419	0	56	11	1,475
150,001	9	1,529	0	36	10	1,564
175,001	7	1,394	0	46	8	1,440
200,001	11	2,566	0	84	12	2,650
250,001	5	1,255	0	70	5	1,326
300,001	8	2,875	1	224	8	3,099
500,001	2	1,140	1	408	2	1,548
1,000,001	0	224	0	546	1	770
2,000,001	0	90	1	5,321	1	5,411
Total	94	16,107	6	6,954	100	23,061

* Total or sub-total figures may not add up to totals due to rounding

1 = This table shows numbers and aggregate values of transactions by broad category of property within ranges of the price of the property. The categories are:

- i. residential property transactions, which consists almost entirely of purchases of homes
- ii. non residential property, which covers all land and commercial and industrial property e.g. shops, commercial garages, hotels, public houses etc.

2 = The price of a significant proportion of non residential new lease transactions is lower than £40,000 but the net present value of the lease rental stream is above £40,000. These transactions will be excluded from this table but are included in the monthly property transaction figures. For the UK, such transactions have been excluded from this table.

^P Provisional figures

^R Revised: figures have been revised (usually annually, due to changes in underlying data)

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Annual UK Property Transactions Statistics



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Property transaction completions priced at £40,000 or above^{1 2}
 Analysis by type of property and Government Office Region
 (Previously referred to as Table 16.2)

Numbers: thousands; Values: £ millions

Government Office Region	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2005						
United Kingdom	1,578	258,315	169	146,123	1,747	404,438
Great Britain	1,535	253,363	164	144,431	1,699	397,794
England & Wales	1,379	235,333	151	135,852	1,529	371,184
England	1,310	226,969	142	132,532	1,453	359,502
North East	65	7,297	6	3,341	71	10,639
North West	175	21,470	19	9,211	194	30,681
Yorkshire and The Humber	135	16,487	14	6,344	148	22,830
East Midlands	111	15,590	12	5,303	122	20,893
West Midlands	129	17,899	14	8,472	143	26,371
East	147	27,163	15	11,251	162	38,414
London	189	48,608	23	57,941	211	106,549
South East	221	47,439	23	24,211	245	71,650
South West	139	25,017	17	6,459	156	31,475
Wales	68	8,363	9	3,319	77	11,683
Scotland	157	18,030	13	8,580	170	26,610
Northern Ireland	43	4,952	6	1,692	48	6,644
2006						
United Kingdom	1,671	339,029	85	119,445	1,755	458,475
Great Britain	1,619	330,473	80	116,230	1,699	446,703
England & Wales	1,475	309,094	73	110,193	1,548	419,287
England	1,405	298,230	69	106,555	1,473	404,785
North East	62	8,888	3	2,813	65	11,702
North West	173	26,772	10	10,574	182	37,346
Yorkshire and The Humber	135	20,898	7	7,333	142	28,231
East Midlands	120	19,483	6	5,557	127	25,041
West Midlands	131	22,573	7	9,110	138	31,683
East	168	35,923	7	10,598	176	46,521
London	197	65,078	9	36,874	206	101,952
South East	257	64,375	10	15,997	268	80,371
South West	161	34,240	9	7,699	169	41,938
Wales	70	10,864	5	3,638	75	14,502
Scotland	145	21,379	7	6,037	151	27,417
Northern Ireland	51	8,556	5	3,215	56	11,771

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Property transaction completions priced at £40,000 or above^{1 2}
 Analysis by type of property and Government Office Region
 (Previously referred to as Table 16.2)

Numbers: thousands; Values: £ millions

Government Office Region	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2007						
United Kingdom	1,613	361,010	86	118,686	1,699	479,696
Great Britain	1,575	351,919	82	114,600	1,657	466,519
England & Wales	1,427	327,440	74	105,913	1,501	433,353
England	1,361	316,391	69	102,580	1,430	418,971
North East	60	9,055	3	3,119	63	12,174
North West	167	27,866	10	10,467	176	38,334
Yorkshire and The Humber	128	21,186	7	6,611	136	27,797
East Midlands	117	20,146	6	5,577	123	25,723
West Midlands	124	22,609	7	8,662	132	31,272
East	166	38,487	7	8,457	174	46,944
London	192	72,301	9	37,805	200	110,106
South East	253	69,030	10	14,089	264	83,119
South West	153	35,711	9	7,791	163	43,503
Wales	66	11,048	5	3,334	71	14,382
Scotland	148	24,479	8	8,687	156	33,166
Northern Ireland	38	9,091	4	4,086	43	13,177
2008						
United Kingdom	900	199,370	67	83,996	967	283,366
Great Britain	885	196,430	65	82,558	950	278,988
England & Wales	787	179,627	58	76,993	845	256,620
England	751	173,811	55	71,582	805	245,393
North East	31	4,748	2	1,883	33	6,631
North West	89	15,213	7	5,703	96	20,916
Yorkshire and The Humber	70	11,290	6	4,394	76	15,684
East Midlands	65	11,069	5	3,600	70	14,670
West Midlands	70	12,332	6	4,778	76	17,110
East	91	20,467	6	7,389	97	27,856
London	103	40,404	7	29,268	110	69,672
South East	142	38,430	8	9,248	151	47,678
South West	88	19,858	7	5,320	96	25,178
Wales	36	5,816	4	5,411	40	11,227
Scotland	99	16,802	7	5,565	105	22,367
Northern Ireland	15	2,940	2	1,438	17	4,378
2009						
United Kingdom	859	185,142	47	55,021	906	240,163
Great Britain	843	182,651	46	54,264	889	236,914
England & Wales	769	170,624	41	50,504	811	221,127
England	736	165,211	39	48,829	775	214,040
North East	27	4,228	2	1,533	28	5,761
North West	79	13,056	5	4,148	84	17,204
Yorkshire and The Humber	63	9,945	4	2,726	67	12,671
East Midlands	64	10,320	4	2,695	68	13,016
West Midlands	65	11,236	4	4,281	70	15,517
East	96	20,568	4	5,169	101	25,737
London	95	36,220	4	17,315	99	53,535
South East	151	38,436	6	6,747	157	45,182
South West	96	21,202	6	4,214	102	25,416
Wales	33	5,413	3	1,675	35	7,088
Scotland	74	12,027	4	3,760	79	15,787
Northern Ireland	15	2,492	1	757	17	3,249

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Property transaction completions priced at £40,000 or above^{1 2}
 Analysis by type of property and Government Office Region
 (Previously referred to as Table 16.2)

Numbers: thousands; Values: £ millions

Government Office Region	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2010						
United Kingdom	886	207,009	53	65,548	939	272,557
Great Britain	871	204,862	52	64,855	923	269,717
England & Wales	798	192,862	47	60,110	845	252,972
England	761	186,873	44	57,923	805	244,796
North East	32	4,678	2	1,516	34	6,194
North West	87	13,807	6	5,079	93	18,885
Yorkshire and The Humber	68	10,572	4	3,721	72	14,293
East Midlands	65	10,788	4	3,921	69	14,708
West Midlands	69	12,121	5	4,730	73	16,851
East	92	21,904	5	4,513	97	26,418
London	116	51,479	6	22,253	122	73,732
South East	142	40,708	7	7,685	149	48,393
South West	90	20,816	6	4,506	96	25,321
Wales	37	5,990	3	2,187	40	8,176
Scotland	73	11,999	5	4,745	78	16,745
Northern Ireland	14	2,148	1	692	16	2,840
2011						
United Kingdom	885	206,470	52	73,040	937	279,510
Great Britain	871	204,601	51	72,464	921	277,065
England & Wales	800	193,105	46	67,374	846	260,479
England	762	187,338	43	64,929	805	252,266
North East	32	4,351	2	1,502	34	5,853
North West	88	14,301	6	6,196	94	20,497
Yorkshire and The Humber	68	10,370	4	5,328	73	15,698
East Midlands	65	10,314	4	3,487	69	13,801
West Midlands	69	11,786	5	3,821	74	15,607
East	93	21,710	5	4,623	97	26,333
London	115	53,949	6	24,514	121	78,463
South East	142	40,482	7	9,811	148	50,294
South West	89	20,075	6	5,646	95	25,721
Wales	38	5,767	3	2,445	41	8,213
Scotland	71	11,496	4	5,090	75	16,586
Northern Ireland	14	1,869	1	576	15	2,445
2012						
United Kingdom	932	214,788	54	73,926	987	288,713
Great Britain	917	212,899	52	73,321	969	286,219
England & Wales	843	201,015	48	69,244	891	270,257
England	804	195,131	45	67,757	849	262,887
North East	33	4,626	2	4,582	35	9,209
North West	93	14,377	7	6,211	99	20,587
Yorkshire and The Humber	71	10,971	4	3,756	76	14,727
East Midlands	67	10,992	4	3,700	70	14,692
West Midlands	73	12,250	5	4,645	77	16,895
East	98	22,486	5	5,028	103	27,514
London	124	55,984	6	27,891	131	83,876
South East	150	42,344	7	7,920	157	50,264
South West	95	21,101	6	4,024	101	25,124
Wales	39	5,883	3	1,487	42	7,370
Scotland	74	11,884	4	4,077	78	15,962
Northern Ireland	16	1,890	2	605	17	2,495

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Property transaction completions priced at £40,000 or above^{1 2}
 Analysis by type of property and Government Office Region
 (Previously referred to as Table 16.2)

Numbers: thousands; Values: £ millions

Government Office Region	Residential property		Non residential property		All property	
	Number	Value	Number	Value	Number	Value
2013^R						
United Kingdom	1,074	254,131	59	85,864	1,134	339,995
Great Britain	1,056	251,895	57	85,160	1,113	337,054
England & Wales	970	237,876	52	80,327	1,022	318,202
England	925	230,990	49	78,412	975	309,402
North East	37	5,246	2	1,864	39	7,110
North West	107	16,804	7	5,762	114	22,566
Yorkshire and The Humber	82	12,755	5	4,767	87	17,522
East Midlands	77	12,436	4	4,100	81	16,536
West Midlands	83	14,535	5	4,725	88	19,260
East	113	26,728	5	6,062	118	32,791
London	145	68,288	7	34,112	152	102,401
South East	173	49,730	7	10,531	180	60,261
South West	109	24,468	7	6,488	115	30,956
Wales	45	6,886	3	1,915	48	8,801
Scotland	86	14,019	5	4,833	90	18,852
Northern Ireland	19	2,237	2	704	21	2,941
2014^P						
United Kingdom	1,219	303,324	68	114,397	1,286	417,721
Great Britain	1,195	300,389	65	113,195	1,261	413,583
England & Wales	1,101	284,282	60	106,241	1,160	390,521
England	1,051	276,258	56	103,568	1,107	379,825
North East	42	6,183	2	2,340	44	8,522
North West	126	20,737	8	9,035	133	29,773
Yorkshire and The Humber	94	15,221	5	5,931	100	21,152
East Midlands	88	15,091	5	5,416	93	20,507
West Midlands	96	17,569	6	8,055	101	25,624
East	130	32,817	6	7,415	136	40,233
London	155	79,373	8	43,269	164	122,641
South East	196	59,963	9	15,432	205	75,395
South West	124	29,305	7	6,675	131	35,979
Wales	50	8,024	4	2,672	54	10,696
Scotland	94	16,107	6	6,955	100	23,061
Northern Ireland	23	2,935	2	1,202	26	4,138

* Total or sub-total figures may not add up to totals due to rounding

¹ = This table gives an analysis of property transactions by Government Office Regions within the UK. The counties making up these regions can be seen in the stamp duties tables section of the website.

² = The price of a significant proportion of non residential new lease transactions is lower than £40,000 but the net present value of the lease rental stream is above £40,000. These transactions will be excluded from this table but are included in the monthly property transaction figures. For the UK, such transactions have been excluded from this table.

^P Provisional figures

^R Revised: figures have been revised (usually annually, due to changes in underlying data)

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Property transaction completions priced at £40,000 or above^{1 2}

Analysis by type of buyer and range of price - United Kingdom

(Previously referred to as Table 16.4)

Numbers: thousands; Values: £ millions

Range of price (lower limit)	Individuals		Property companies		Public sector		Financial institutions		All others		All buyers		
	£	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
2005													
0		102	181	5	6	5	4	1	1	50	21	163	213
10,000		36	523	1	17	0	3	0	1	3	43	41	587
20,000		39	945	1	32	0	7	0	2	3	71	43	1,057
30,000		39	1,349	2	55	0	9	0	3	3	88	44	1,504
40,000		40	1,778	2	90	0	9	0	4	3	122	45	2,003
50,000		45	2,453	2	108	0	9	0	11	2	134	50	2,714
60,000		242	19,468	7	557	1	46	1	84	10	783	261	20,937
100,000		348	43,092	10	1,177	1	89	1	172	12	1,453	371	45,982
150,000		440	84,130	11	2,053	1	92	2	381	14	2,658	467	89,314
250,000		183	60,233	6	2,201	0	101	1	446	10	3,573	201	66,553
500,000		30	19,867	4	2,634	0	128	0	331	5	3,503	40	26,463
1,000,000		7	14,658	5	59,188	0	2,103	1	10,239	6	60,920	20	147,108
Total		1,551	248,677	56	68,117	8	2,598	9	11,675	122	73,370	1,747	404,438
2006													
40,000		149	8,871	9	504	1	35	1	37	8	431	166	9,878
75,001		171	15,189	6	513	0	22	1	65	6	491	183	16,280
100,001		213	24,480	7	747	0	32	1	94	5	615	226	25,968
125,001		206	28,568	7	955	0	56	1	148	6	877	220	30,605
150,001		190	31,064	5	735	0	37	1	114	4	653	200	32,603
175,001		156	29,357	4	737	0	35	1	132	4	667	165	30,928
200,001		234	53,695	6	1,364	0	49	1	251	6	1,330	248	56,689
250,001		89	24,804	3	763	0	33	1	155	3	811	95	26,566
300,001		154	58,387	7	2,653	0	63	1	410	8	3,119	170	64,632
500,001		45	29,923	5	3,639	0	130	1	409	6	4,410	57	38,510
1,000,001		8	10,306	3	4,161	0	138	0	369	4	5,357	15	20,331
2,000,001		2	10,227	4	31,881	0	939	1	10,707	4	51,731	11	105,484
Total		1,616	324,871	64	48,653	3	1,569	9	12,890	64	70,492	1,755	458,475

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Property transaction completions priced at £40,000 or above^{1,2}
 Analysis by type of buyer and range of price - United Kingdom
 (Previously referred to as Table 16.4)

Numbers: thousands; Values: £ millions

Range of price (lower limit)	Individuals		Property companies		Public sector		Financial institutions		All others		All buyers		
	£	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
2007													
40,000	116	6,912	7	423	0	28	1	34	7	391	131	7,788	
75,001	141	12,578	6	497	0	31	1	66	5	448	153	13,619	
100,001	190	21,932	6	702	0	52	1	95	5	555	202	23,336	
125,001	181	25,189	6	855	1	89	1	127	6	782	194	27,041	
150,001	178	29,134	5	751	0	60	1	104	4	701	188	30,751	
175,001	155	29,209	4	815	0	49	1	112	4	762	165	30,946	
200,001	247	56,637	6	1,459	0	68	1	237	6	1,456	261	59,857	
250,001	101	28,163	3	846	0	35	1	158	3	934	108	30,137	
300,001	180	68,166	7	2,869	0	91	1	394	9	3,502	197	75,023	
500,001	55	37,210	6	4,133	0	149	0	300	7	5,188	69	46,979	
1,000,001	10	13,964	4	4,964	0	202	0	311	4	6,222	19	25,663	
2,000,001	3	11,562	4	41,496	0	1,855	1	8,559	5	45,084	13	108,555	
Total	1,557	340,656	65	59,810	4	2,709	8	10,496	66	66,025	1,699	479,696	
2008													
40,000	86	5,087	5	282	1	34	0	25	6	369	98	5,796	
75,001	90	7,982	4	378	0	22	0	37	5	436	100	8,855	
100,001	110	12,750	4	511	0	40	0	56	5	564	121	13,921	
125,001	99	13,732	4	544	0	34	1	82	5	669	108	15,061	
150,001	95	15,555	3	566	0	34	0	74	4	613	103	16,843	
175,001	76	14,233	3	521	0	33	0	81	3	595	82	15,464	
200,001	128	29,481	4	1,001	0	40	1	212	5	1,140	139	31,874	
250,001	49	13,737	2	529	0	21	0	96	3	698	54	15,080	
300,001	92	35,165	4	1,581	0	60	1	298	6	2,393	104	39,497	
500,001	30	20,407	3	2,098	0	115	0	262	6	3,880	39	26,761	
1,000,001	6	8,394	2	2,508	0	146	0	210	3	4,523	12	15,781	
2,000,001	2	8,189	2	28,734	0	1,010	0	4,090	4	36,410	8	78,432	
Total	864	184,712	41	39,250	3	1,589	6	5,524	54	52,290	967	283,366	
2009													
40,000	80	4,762	4	236	0	15	1	35	5	314	90	5,361	
75,001	86	7,625	3	288	0	18	0	37	5	403	94	8,369	
100,001	97	11,065	3	335	0	34	0	43	4	483	104	11,961	
125,001	112	15,487	3	426	0	24	0	54	4	530	119	16,521	
150,001	114	18,839	3	449	0	29	0	68	3	508	121	19,893	
175,001	63	11,877	2	308	0	13	0	54	2	405	67	12,657	
200,001	116	26,552	2	539	0	30	1	153	4	853	123	28,127	
250,001	44	12,207	1	301	0	16	0	86	2	496	47	13,105	
300,001	85	32,202	2	814	0	43	1	221	5	1,809	92	35,089	
500,001	28	18,701	2	1,103	0	73	0	172	4	2,849	33	22,897	
1,000,001	6	7,540	1	1,324	0	123	0	162	2	3,491	9	12,640	
2,000,001	2	7,551	1	11,809	0	1,527	0	6,316	3	26,338	6	53,541	
Total	829	174,409	27	17,930	2	1,945	5	7,401	43	38,478	905	240,163	

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Property transaction completions priced at £40,000 or above^{1,2}
 Analysis by type of buyer and range of price - United Kingdom
 (Previously referred to as Table 16.4)

Numbers: thousands; Values: £ millions

Range of price (lower limit)	Individuals		Property companies		Public sector		Financial institutions		All others		All buyers		
	£	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
2010													
40,000	92	5,484	5	285	0	19	1	31	7	396	104	6,215	
75,001	89	7,897	3	292	0	27	1	53	5	435	98	8,703	
100,001	102	11,732	3	321	0	29	1	61	5	558	110	12,702	
125,001	88	12,277	3	354	0	28	1	77	4	516	95	13,253	
150,001	85	13,990	2	334	0	28	0	62	3	454	91	14,868	
175,001	72	13,600	2	322	0	21	0	74	2	455	77	14,471	
200,001	125	28,834	3	593	0	22	1	158	4	939	133	30,544	
250,001	50	14,055	1	327	0	15	0	111	2	586	54	15,094	
300,001	103	39,474	3	1,024	0	58	1	320	5	2,166	112	43,041	
500,001	37	25,013	2	1,467	0	92	1	700	4	3,023	44	30,295	
1,000,001	8	10,626	1	1,804	0	90	0	639	3	3,675	12	16,834	
2,000,001	2	9,303	2	19,811	0	1,199	1	7,228	3	28,996	8	66,537	
Total	854	192,285	29	26,934	2	1,628	7	9,513	47	42,197	939	272,557	
2011													
40,000	91	5,467	5	285	0	19	1	31	7	395	104	6,197	
75,001	89	7,874	3	292	0	27	1	53	5	434	98	8,678	
100,001	102	11,707	3	321	0	29	1	61	5	556	110	12,675	
125,001	88	12,260	3	354	0	28	1	78	4	515	95	13,235	
150,001	85	13,978	2	334	0	28	0	62	3	453	91	14,855	
175,001	72	13,590	2	322	0	21	0	74	2	454	77	14,462	
200,001	125	28,828	3	593	0	22	1	158	4	939	133	30,539	
250,001	50	14,054	1	327	0	15	0	111	2	586	54	15,093	
300,001	103	39,491	3	1,025	0	58	1	320	5	2,166	112	43,060	
500,001	37	25,039	2	1,468	0	92	1	701	4	3,024	44	30,323	
1,000,001	8	10,642	1	1,805	0	90	0	640	3	3,676	12	16,852	
2,000,001	2	9,320	2	19,817	0	1,199	1	7,229	3	29,003	8	66,568	
Total	853	192,250	29	26,941	2	1,628	7	9,517	47	42,201	938	272,537	
2012													
40,000	105	6,238	4	211	1	60	0	25	8	452	118	6,988	
75,001	93	8,208	3	266	1	53	0	40	6	546	103	9,113	
100,001	108	12,398	3	400	0	50	0	49	6	656	118	13,553	
125,001	93	12,892	3	433	0	40	0	56	5	648	101	14,069	
150,001	89	14,561	3	436	0	40	0	49	3	532	95	15,618	
175,001	74	13,839	2	370	0	31	0	66	3	580	79	14,886	
200,001	127	29,109	3	716	0	59	1	134	5	1,083	135	31,100	
250,001	51	14,398	1	380	0	28	0	81	3	705	56	15,591	
300,001	106	40,457	3	1,096	0	79	1	210	6	2,486	116	44,329	
500,001	39	26,340	2	1,466	0	98	0	150	5	3,525	46	31,579	
1,000,001	8	10,940	1	1,868	0	149	0	164	3	4,064	12	17,184	
2,000,001	3	10,416	2	17,206	0	1,570	0	5,454	3	40,058	8	74,703	
Total	893	199,796	30	24,848	4	2,259	4	6,477	55	55,334	987	288,713	

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Property transaction completions priced at £40,000 or above^{1,2}
 Analysis by type of buyer and range of price - United Kingdom
 (Previously referred to as Table 16.4)

Numbers: thousands; Values: £ millions

Range of price (lower limit)	Individuals		Property companies		Public sector		Financial institutions		All others		All buyers		
	£	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
2013^R													
40,000	113	6,710	4	235	1	69	0	25	8	497	127	7,535	
75,001	101	8,956	3	283	1	55	0	36	7	585	112	9,914	
100,001	121	13,992	4	404	0	54	0	51	6	738	132	15,240	
125,001	103	14,430	3	471	0	64	0	62	5	681	113	15,707	
150,001	102	16,692	3	459	1	89	0	45	4	613	109	17,898	
175,001	84	15,896	2	431	0	81	0	56	3	645	91	17,109	
200,001	148	33,953	3	799	1	180	1	120	6	1,271	158	36,322	
250,001	63	17,534	2	468	0	44	0	77	3	777	68	18,901	
300,001	130	49,918	3	1,273	0	100	1	212	7	2,845	142	54,348	
500,001	49	33,127	2	1,650	0	144	0	205	6	4,184	57	39,310	
1,000,001	10	14,329	2	2,196	0	172	0	141	3	4,749	15	21,587	
2,000,001	3	13,332	2	21,814	0	1,360	0	6,871	4	42,748	10	86,125	
Total	1,028	238,870	33	30,482	5	2,412	4	7,900	62	60,331	1,134	339,995	
2014^P													
40,000	112	6,655	5	275	1	72	0	20	9	532	127	7,554	
75,001	106	9,419	3	281	1	67	0	33	7	630	118	10,430	
100,001	131	15,120	4	412	1	58	0	54	7	828	143	16,471	
125,001	112	15,673	3	427	0	60	0	58	6	817	122	17,036	
150,001	114	18,609	3	446	1	108	0	57	5	773	122	19,992	
175,001	96	18,037	2	453	0	92	0	64	4	826	103	19,472	
200,001	168	38,744	4	915	1	179	1	124	8	1,743	181	41,704	
250,001	77	21,503	2	554	0	96	0	85	4	1,087	83	23,326	
300,001	165	63,358	4	1,735	0	152	1	281	10	3,878	180	69,404	
500,001	63	43,150	3	2,407	0	232	0	210	7	4,944	74	50,944	
1,000,001	13	18,135	2	2,922	0	242	0	155	4	5,538	19	26,992	
2,000,001	4	16,047	3	32,432	0	1,987	0	6,448	5	57,484	13	114,398	
Total	1,161	284,449	38	43,259	6	3,347	5	7,587	76	79,080	1,286	417,720	

* Total or sub-total figures may not add up to totals due to rounding

¹ = This table analyses transactions by broad sector of buyer within ranges of the price of the property. The sectors are:

- i. Individuals;
- ii. Property companies: includes development and investment;
- iii. Public sector: includes Local Authorities, Central Government and nationalised industries;
- iv. Financial institutions: includes banks, building societies, insurance companies, superannuation and pension funds, and miscellaneous financial institutions;
- v. All others: includes companies not classified above, trustees, schools, churches and charities.

² = The price of a significant proportion of non residential new lease transactions is lower than £40,000 but the net present value of the lease rental stream is above £40,000. These transactions will be excluded from this table but are included in the monthly property transaction figures. For the UK, such transactions have been excluded from this table.

^P Provisional figures

^R Revised: figures have been revised (usually annually, due to changes in underlying data)

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Property transaction completions priced at £40,000 or above^{1 2}

Analysis by type of buyer and range of price - England & Wales

(Previously referred to as Table 16.4)

England & Wales

Numbers: thousands; Values: £ millions

Range of price (lower limit)	Individuals		Property companies		Public sector		Financial institutions		All others		All buyers		
	£	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
2005													
0		95	164	5	6	4	2	1	1	46	19	150	192
10,000		29	415	1	14	0	3	0	1	3	38	33	471
20,000		30	721	1	27	0	6	0	2	2	59	34	814
30,000		31	1,065	1	47	0	8	0	2	2	72	35	1,194
40,000		32	1,394	2	76	0	8	0	3	2	101	36	1,582
50,000		35	1,894	2	90	0	9	0	10	2	111	39	2,114
60,000		189	15,226	6	474	1	42	1	76	8	627	204	16,445
100,000		304	37,704	9	1,061	1	84	1	164	11	1,297	325	40,310
150,000		403	77,260	10	1,906	0	81	2	368	13	2,418	428	82,033
250,000		172	56,876	6	2,055	0	91	1	433	9	3,261	189	62,717
500,000		29	19,117	4	2,449	0	116	0	320	5	3,198	38	25,200
1,000,000		7	14,178	5	55,371	0	1,980	1	9,683	6	56,900	19	138,111
Total		1,354	226,014	51	63,576	7	2,430	9	11,063	109	68,102	1,529	371,184
2006													
40,000		116	6,932	7	425	1	33	1	33	6	345	131	7,769
75,001		138	12,295	5	428	0	21	1	61	4	391	148	13,195
100,001		183	21,071	6	642	0	29	1	89	4	505	194	22,336
125,001		181	25,099	6	823	0	53	1	144	5	740	193	26,859
150,001		171	27,888	4	649	0	34	1	107	3	559	179	29,237
175,001		141	26,567	3	653	0	33	1	128	3	581	149	27,961
200,001		216	49,492	5	1,222	0	45	1	244	5	1,179	228	52,182
250,001		83	23,152	2	682	0	29	1	150	3	726	89	24,741
300,001		145	55,031	6	2,360	0	57	1	387	7	2,811	159	60,645
500,001		43	28,642	5	3,295	0	118	1	371	6	3,963	54	36,389
1,000,001		7	9,903	3	3,704	0	123	0	350	3	4,845	14	18,926
2,000,001		2	9,813	3	29,355	0	869	1	10,119	4	48,890	11	99,045
Total		1,426	295,885	56	44,240	3	1,442	8	12,185	55	65,534	1,548	419,287

HM Revenue and Customs

Annual UK Property Transactions Statistics



8

Property transaction completions priced at £40,000 or above^{1,2}

Analysis by type of buyer and range of price - England & Wales

(Previously referred to as Table 16.4)

England & Wales

Numbers: thousands; Values: £ millions

Range of price (lower limit)	Individuals		Property companies		Public sector		Financial institutions		All others		All buyers		
	£	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
2007													
40,000		94	5,611	6	367	0	26	1	30	6	321	107	6,355
75,001		115	10,289	5	424	0	25	1	62	4	379	126	11,179
100,001		164	19,009	5	607	0	49	1	92	4	473	175	20,231
125,001		160	22,277	5	728	1	81	1	125	5	633	171	23,845
150,001		159	26,052	4	649	0	56	1	102	4	570	168	27,428
175,001		138	25,993	4	691	0	41	1	111	3	637	146	27,473
200,001		223	51,149	6	1,274	0	63	1	222	5	1,241	235	53,948
250,001		92	25,774	3	743	0	32	1	151	3	825	99	27,524
300,001		166	63,172	6	2,472	0	85	1	369	8	3,109	182	69,208
500,001		52	35,294	5	3,558	0	124	0	268	6	4,579	64	43,821
1,000,001		10	13,235	3	4,292	0	179	0	282	4	5,470	17	23,459
2,000,001		3	10,874	4	38,281	0	1,795	0	8,408	4	39,525	12	98,882
Total		1,378	308,729	56	54,085	3	2,556	8	10,222	56	57,762	1,501	433,353
2008													
40,000		71	4,212	4	252	1	33	0	23	5	301	82	4,821
75,001		73	6,490	4	333	0	20	0	34	4	359	81	7,235
100,001		94	10,852	4	453	0	35	0	51	4	475	103	11,867
125,001		86	11,910	4	494	0	31	1	80	4	539	94	13,054
150,001		83	13,671	3	505	0	27	0	69	3	505	90	14,777
175,001		66	12,508	2	469	0	28	0	75	3	507	72	13,587
200,001		115	26,468	4	911	0	36	1	203	4	993	125	28,612
250,001		44	12,423	2	478	0	18	0	90	2	620	49	13,629
300,001		85	32,244	4	1,430	0	50	1	280	6	2,125	95	36,129
500,001		28	19,117	3	1,900	0	104	0	239	5	3,417	36	24,778
1,000,001		6	7,918	2	2,246	0	119	0	186	3	3,963	11	14,431
2,000,001		2	7,907	2	27,064	0	775	0	3,822	3	34,133	8	73,702
Total		754	165,721	37	36,534	2	1,276	5	5,151	46	47,938	845	256,620
2009													
40,000		67	3,991	4	217	0	13	1	32	5	260	76	4,514
75,001		72	6,405	3	257	0	15	0	33	4	331	79	7,041
100,001		84	9,636	3	304	0	28	0	38	4	400	91	10,406
125,001		99	13,792	3	379	0	20	0	51	3	439	106	14,680
150,001		103	17,013	3	414	0	22	0	64	3	432	109	17,945
175,001		57	10,842	2	286	0	11	0	53	2	359	61	11,552
200,001		107	24,465	2	499	0	23	1	150	3	774	113	25,911
250,001		40	11,293	1	278	0	15	0	82	2	451	43	12,119
300,001		79	30,299	2	758	0	39	1	204	4	1,639	86	32,939
500,001		26	17,949	1	1,008	0	64	0	154	4	2,599	32	21,775
1,000,001		5	7,305	1	1,227	0	117	0	141	2	3,146	9	11,937
2,000,001		2	7,415	1	11,313	0	1,476	0	5,540	3	24,564	6	50,308
Total		742	160,407	24	16,940	2	1,845	4	6,541	37	35,394	810	221,127

HM Revenue and Customs

Annual UK Property Transactions Statistics



8

Property transaction completions priced at £40,000 or above^{1,2}

Analysis by type of buyer and range of price - England & Wales

(Previously referred to as Table 16.4)

England & Wales

Numbers: thousands; Values: £ millions

Range of price (lower limit)	Individuals		Property companies		Public sector		Financial institutions		All others		All buyers		
	£	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
2010													
40,000		77	4,598	5	262	0	17	0	28	6	329	88	5,234
75,001		75	6,679	3	269	0	23	1	49	4	355	83	7,374
100,001		89	10,199	3	289	0	28	1	58	4	462	96	11,035
125,001		79	10,936	2	313	0	27	1	72	3	450	85	11,800
150,001		77	12,679	2	302	0	26	0	57	2	408	82	13,472
175,001		66	12,426	2	297	0	20	0	69	2	407	70	13,218
200,001		116	26,759	2	557	0	22	1	147	4	865	123	28,350
250,001		47	13,117	1	305	0	14	0	106	2	538	50	14,079
300,001		98	37,415	2	972	0	51	1	308	5	1,989	106	40,736
500,001		35	24,141	2	1,365	0	82	1	688	4	2,750	42	29,026
1,000,001		8	10,373	1	1,678	0	88	0	622	2	3,266	12	16,027
2,000,001		2	9,159	2	18,860	0	1,149	1	6,615	3	26,837	8	62,621
Total		769	178,483	27	25,468	2	1,546	7	8,819	41	38,656	845	252,972
2011													
40,000		77	4,608	5	262	0	17	0	28	6	330	88	5,245
75,001		75	6,693	3	270	0	23	1	49	4	355	83	7,389
100,001		89	10,221	3	289	0	28	1	58	4	463	96	11,059
125,001		79	10,960	2	314	0	27	1	72	3	451	85	11,824
150,001		78	12,707	2	302	0	26	0	57	2	408	82	13,501
175,001		66	12,453	2	297	0	20	0	69	2	407	70	13,246
200,001		117	26,817	2	558	0	22	1	148	4	866	124	28,410
250,001		47	13,145	1	306	0	14	0	106	2	538	50	14,109
300,001		98	37,495	2	974	0	51	1	309	5	1,991	106	40,820
500,001		36	24,192	2	1,366	0	82	1	689	4	2,753	42	29,082
1,000,001		8	10,394	1	1,680	0	88	0	622	2	3,268	12	16,053
2,000,001		2	9,177	2	18,866	0	1,149	1	6,617	3	26,848	8	62,657
Total		771	178,862	27	25,484	2	1,547	7	8,824	41	38,679	847	253,395
2012													
40,000		87	5,183	3	189	1	51	0	21	6	373	98	5,816
75,001		79	6,976	3	244	0	41	0	35	5	440	87	7,736
100,001		95	10,941	3	375	0	39	0	45	5	536	104	11,936
125,001		83	11,611	3	406	0	36	0	51	4	549	91	12,652
150,001		81	13,303	3	410	0	39	0	45	3	458	87	14,255
175,001		67	12,695	2	344	0	28	0	63	3	523	72	13,652
200,001		118	27,147	3	670	0	56	1	127	4	996	126	28,995
250,001		48	13,524	1	356	0	23	0	75	2	657	52	14,635
300,001		101	38,551	3	1,029	0	70	1	194	6	2,311	110	42,155
500,001		37	25,542	2	1,383	0	85	0	138	5	3,271	44	30,420
1,000,001		8	10,731	1	1,761	0	133	0	144	3	3,785	12	16,554
2,000,001		3	10,298	2	16,341	0	1,424	0	4,885	3	38,502	7	71,450
Total		808	186,502	28	23,507	3	2,025	4	5,823	48	52,400	891	270,257

HM Revenue and Customs

Annual UK Property Transactions Statistics



8

Property transaction completions priced at £40,000 or above^{1 2}

Analysis by type of buyer and range of price - England & Wales

(Previously referred to as Table 16.4)

England & Wales

Numbers: thousands; Values: £ millions

Range of price (lower limit)	Individuals		Property companies		Public sector		Financial institutions		All others		All buyers		
	£	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
2013^R													
40,000	92	5,482	4	206	1	53	0	20	7	405	104	6,167	
75,001	85	7,575	3	258	1	45	0	30	5	464	94	8,372	
100,001	107	12,309	3	378	0	49	0	44	5	602	116	13,383	
125,001	93	12,992	3	444	0	61	0	56	4	574	101	14,126	
150,001	93	15,153	3	430	1	87	0	43	3	528	99	16,241	
175,001	77	14,584	2	399	0	80	0	54	3	577	83	15,694	
200,001	138	31,635	3	750	1	177	0	113	5	1,149	147	33,825	
250,001	59	16,438	2	435	0	40	0	73	3	715	63	17,701	
300,001	124	47,515	3	1,212	0	91	1	202	7	2,641	135	51,661	
500,001	47	32,205	2	1,575	0	126	0	189	5	3,874	55	37,969	
1,000,001	10	14,091	1	2,068	0	157	0	131	3	4,372	15	20,819	
2,000,001	3	13,167	2	21,148	0	1,261	0	6,532	4	40,134	9	82,242	
Total	928	223,147	31	29,304	5	2,229	4	7,488	54	56,034	1,022	318,202	
2014^P													
40,000	91	5,396	4	244	1	55	0	17	7	432	104	6,144	
75,001	89	7,880	3	255	1	59	0	27	6	518	99	8,740	
100,001	114	13,231	3	383	0	55	0	46	6	701	125	14,416	
125,001	100	13,952	3	399	0	56	0	51	5	711	109	15,170	
150,001	103	16,842	3	423	1	107	0	53	4	691	111	18,116	
175,001	87	16,451	2	425	0	89	0	60	4	758	94	17,783	
200,001	156	35,915	4	868	1	175	1	118	7	1,623	168	38,700	
250,001	72	20,169	2	520	0	93	0	80	4	1,014	78	21,876	
300,001	157	60,297	4	1,644	0	145	1	272	9	3,640	171	65,997	
500,001	61	41,923	3	2,292	0	216	0	198	6	4,591	72	49,220	
1,000,001	13	17,853	2	2,789	0	215	0	142	4	5,121	19	26,121	
2,000,001	4	15,952	3	30,971	0	1,814	0	6,061	5	53,441	12	108,239	
Total	1,047	265,863	36	41,215	6	3,080	4	7,124	67	73,242	1,160	390,521	

* Total or sub-total figures may not add up to totals due to rounding

1 = This table analyses transactions by broad sector of buyer within ranges of the price of the property. The sectors are:

i. Individuals;

ii. Property companies: includes development and investment;

iii. Public sector: includes Local Authorities, Central Government and nationalised industries;

iv. Financial institutions: includes banks, building societies, insurance companies, superannuation and pension funds, and miscellaneous financial institutions;

v. All others: includes companies not classified above, trustees, schools, churches and charities.

2 = The price of a significant proportion of non residential new lease transactions is lower than £40,000 but the net present value of the lease rental stream is above £40,000. These transactions will be excluded from this table but are included in the monthly property transaction figures. For the UK, such transactions have been excluded from this table.

^P Provisional figures

^R Revised: figures have been revised (usually annually, due to changes in underlying data)

9.1 Stamp Duty Land Tax (SDLT) Background

Stamp Duty Land Tax is payable on the purchase or transfer of most property or land in the UK. The SDLT due on a transaction is calculated as a percentage of the amount paid for the property, with higher rates applied to higher value transactions. Some transactions will qualify for a relief or exemption.

Different rates and thresholds will also apply depending on whether the property is being used for residential or non-residential purposes, and whether the property is sold as a freehold or leasehold.

Most UK land and property transactions must be notified to HM Revenue & Customs (HMRC) on a Stamp Duty Land Tax return within a certain time limit - even if no tax is due. Transactions with a value of less than £40,000 do not need to be notified.

SDLT replaced Stamp Duty on Land and Property on 1 December 2003. Land and Buildings Transaction Tax LBTT replaced SDLT in Scotland on 1 April 2015, though this publication only covers the period before LBTT came into effect.

More information about SDLT, LBTT, the rates and thresholds, the reliefs available, and the definitions of residential and non-residential can be found on the HMRC website (follow the hyperlinks in section 9.5).

9.2 Introduction to Statistics: Methodology & Explanation

This publication presents calendar year estimates of the number of residential and non-residential property transactions in the UK. It provides breakdowns by former Government Office Region, price band and type of purchaser. It also provides the aggregate values of those transactions.

Data Sources:

The tables in this publication are based on HMRC's stamp duty land tax database, which records information from the Land Transaction Return. Not all property transactions are captured in the database. As well as transactions where the chargeable consideration is less than £40,000, other instances where no notification is required include transfers in connection with divorce and grants of leases of less than 7 years.

Rounding:

All counts of transaction numbers in the tables are estimates that are rounded to the nearest thousand. All estimates of the value of property transacted are rounded to the nearest million pounds.

Revisions and Timing of Publication:

Transactions are recorded in the database by the date of completion and presented on that basis in this publication. The annual property transaction tables are produced on a calendar year basis and are updated every June with data for the previous calendar year. This provides enough time for most transactions to be notified to HMRC via the Land Transaction Return, for the data to be processed and cleaned, and for the tables to be constructed.

However, some transactions are not notified to HMRC until after publication so as well as publishing new estimates for the latest calendar year, revisions are also made to the two previous years.

This publication provides annual tables back to 2005, the first year for which reliable Stamp Duty Land Tax data are available. Tables for earlier years can be found on the National Archives website (link in section 9.5) but these are based on the discontinued Survey of Property Transactions and cover only England and Wales.

Country Breakdowns:

The split of property transactions between each Government Office Region is based upon the location of the property. There are a small minority of cases where this data is not recorded on the stamp duty land tax database and these transactions are allocated to a region on a pro-rata basis to maintain the recorded proportions.

The total number of transactions in these tables agrees with the corresponding totals in the monthly table. The constraining was done using the monthly transaction counts published in the latest May publication



9.3 Statistical Quality

HMRC's statement on statistical quality is published in "HMRC: Official Statistics" on the HMRC website (hyperlinked in section 12.5).

These statistics are based on an administrative data source collected by HMRC in the running of its business (collecting tax). Any apparent discrepancy between totals and the sum of the constituents in the bulletin is due to rounding.

The quality of these statistics depends on the purpose that they are intended to be used for. The definitions used within this publication are defined by tax law, and whether or not a property transaction is counted within the estimates is dependent on the submission of a Land Transaction Return. Transactions where no return is required, or is required but not submitted, will not be counted in the estimates. The statistics will therefore provide a good indication of the trend in the numbers of residential and non-residential property transactions, as well as an illustration of the relative proportions in the various breakdowns. However, they may not accurately reflect the total number of properties bought, sold or transferred.

The estimates of total price are based upon the "chargeable consideration" reported on SDLT returns. In most property transactions, money is paid in exchange for the property or land. However, anything of economic value which is given in exchange for land or property (e.g. goods, services, debt) counts towards the chargeable consideration. In transactions where the property is given as a gift, there is no chargeable consideration. The chargeable consideration does not necessarily reflect the true value of the property.

9.4 Related Statistics

HMRC publish more timely estimates of the aggregate number of property transactions on a monthly basis. These National Statistics can be found alongside this annual publication on the HMRC website (see hyperlink section)

HMRC also publish annual tables of Stamp Duty Land Tax collected, which is taken from the same data source as this transactions data. These statistics are broken down into lower level geographical units including by Local Authority and parliamentary constituency. (A link can be found in section 9.5)

There are many other National and Official Statistics publications relevant to the UK housing market. The Valuation Office Agency (VOA) publishes statistics on council tax and on the private rental market. The Office for National Statistics (ONS) and HM Land Registry both produce statistics on UK House Prices. The Dept. for Communities and Local Government (DCLG) release a variety of publications on housing and associated topics. (Links to the relevant website can be found in the hyperlink section)



9.5 Hyperlinks

Useful Links

Introduction to SDLT:

<https://www.gov.uk/stamp-duty-land-tax-the-basics#1>

Current SDLT Rates and Thresholds:

<https://www.gov.uk/government/publications/rates-and-allowances-stamp-duty-land-tax>

Introduction to LBTT:

<https://www.revenue.scot/land-buildings-transaction-tax>

Historic SDLT Rates and Thresholds:

http://webarchive.nationalarchives.gov.uk/*http://www.hmrc.gov.uk/statistics/stamp-duty/table-a9.xls

Land Transaction Return Guidance Notes:

<https://www.gov.uk/government/publications/sdlt-guide-for-completing-paper-sdlt1-return>

Statement of Administrative Sources general note:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/278306/cop-admin-sources_1_r

X13ARIMA homepage:

<http://www.census.gov/srd/www/x13as/>

HMRC: Official Statistics

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics>

HMRC Annual Report and Resource Accounts

<https://www.gov.uk/government/publications/hmrc-annual-report-and-accounts-2013-to-2014>

Related Statistics

Archived versions of the Monthly Property Transactions:

http://webarchive.nationalarchives.gov.uk/*http://hmrc.gov.uk/thelibrary/national-statistics.htm

Historic Property Transactions, Monthly, Quarterly and Annual, 1959 to 2005 (Table 5.5)

<http://www.ons.gov.uk/ons/rei/elmr/economic-trends--discontinued-/2006-edition/index.html>

Annual Property Transactions Publication:

<https://www.gov.uk/government/collections/property-transactions-in-the-uk>

Stamp Duties collected (T15.1 to T15.5):

<https://www.gov.uk/government/collections/stamp-duties-statistics>

Measuring Tax Gaps:

<https://www.gov.uk/government/publications/measuring-tax-gaps-tables>

Tax expenditures and ready reckoners:

<https://www.gov.uk/government/collections/tax-expenditures-and-ready-reckoners>

ONS House Price Index:

<http://www.ons.gov.uk/ons/taxonomy/index.html?nscl=House+Price+Indices>

Valuation Office Agency statistics:

<https://www.gov.uk/government/statistics?departments%5B%5D=valuation-office-agency>

HM Land Registry statistics:

<https://www.gov.uk/government/publications/about-the-house-price-index>

Dept. for Communities and Local Government statistics:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/housing-market>

Other links

Office for National Statistics (ONS):

<http://www.ons.gov.uk/ons/index.html>

Office for Budget Responsibility (OBR):

<http://budgetresponsibility.independent.gov.uk/>

UK Statistics Authority:

<http://www.statisticsauthority.gov.uk/>

HM Revenue and Customs
Annual UK Property Transactions Statistics



10 Changes to Duty Rates and Statement of Revisions

Rates of Stamp Duty - Conveyances and transfers of land, buildings and property other than stocks and shares.

System from 4th December 2014

Date	Threshold and rates of stamp duty ^{4,5}													
	Nil rate £	0.5% £	1.0% £	1.5% £	2.0% £	2.5% £	3.0% £	3.5% £	4.0% £	5.0% £	7.0% £	10.0% £	12.0% £	15.0% £
04-12-2014 ⁴														
Residential	Portion up to 125,000	-	-	-	Portion Over 125,000	-	-	-	-	Portion Over 250,000	-	Portion Over 925,000	Portion Over 1,500,000	Whole price if over 500,000 by NNP
Non-Residential	Whole price up to 150,000	-	Whole price if over 150,000	-	-	-	Whole price if over 250,000	Whole price if over 500,000	-	-	-	-	-	-

Table updated December 2014

System prior to 4th December 2014

Date	Threshold and rates of stamp duty ⁴													
	Nil rate £	0.5% £	1.0% £	1.5% £	2.0% £	2.5% £	3.0% £	3.5% £	4.0% £	5.0% £	7.0% £	10.0% £	12.0% £	15.0% £
01-08-1958	3,500	3,500	4,500	5,250	6,000	-	-	-	-	-	-	-	-	-
01-08-1963	4,500	4,500	6,000	-	-	-	-	-	-	-	-	-	-	-
01-08-1967	5,500	5,500	7,000	-	-	-	-	-	-	-	-	-	-	-
01-08-1972	10,000	10,000	15,000	-	-	-	-	-	-	-	-	-	-	-
01-05-1974 ¹	15,000	15,000	20,000	25,000	30,000	-	-	-	-	-	-	-	-	-
06-04-1980	20,000	20,000	25,000	30,000	35,000	-	-	-	-	-	-	-	-	-
22-03-1982	25,000	25,000	30,000	35,000	40,000	-	-	-	-	-	-	-	-	-
13-03-1984	30,000	-	30,000	-	-	-	-	-	-	-	-	-	-	-
20-12-1991	250,000	-	250,000	-	-	-	-	-	-	-	-	-	-	-
20-08-1992	30,000	-	30,000	-	-	-	-	-	-	-	-	-	-	-
16-03-1993	60,000	-	60,000	-	-	-	-	-	-	-	-	-	-	-
08-07-1997	60,000	-	60,000	250,000	500,000	-	-	-	-	-	-	-	-	-
24-03-1998	60,000	-	60,000	-	250,000	-	500,000	-	-	-	-	-	-	-
16-03-1999	60,000	-	60,000	-	-	250,000	-	500,000	-	-	-	-	-	-
28-03-2000	60,000	-	60,000	-	-	-	250,000	-	500,000	-	-	-	-	-
01-12-2003 ²														
(Residential)	60,000	-	60,000	-	-	-	250,000	-	500,000	-	-	-	-	-
(Non-Residential)	150,000	-	150,000	-	-	-	250,000	-	500,000	-	-	-	-	-
17-03-2005														
Residential	120,000	-	120,000	-	-	-	250,000	-	500,000	-	-	-	-	-
Non-Residential	150,000	-	150,000	-	-	-	250,000	-	500,000	-	-	-	-	-
23-03-2006														
Residential	125,000	-	125,000	-	-	-	250,000	-	500,000	-	-	-	-	-
Non-Residential	150,000	-	150,000	-	-	-	250,000	-	500,000	-	-	-	-	-
06-04-2011														
Residential	125,000	-	125,000	-	-	-	250,000	-	500,000	1,000,000	-	-	-	-
Non-Residential	150,000	-	150,000	-	-	-	250,000	-	500,000	-	-	-	-	-
21-03-2012														
Residential	125,000	-	125,000	-	-	-	250,000	-	500,000	1,000,000	-	-	-	2,000,000 ³
Non-Residential	150,000	-	150,000	-	-	-	250,000	-	500,000	-	-	-	-	-
22-03-2012														
Residential	125,000	-	125,000	-	-	-	250,000	-	500,000	1,000,000	-	-	-	2,000,000 ³
Non-Residential	150,000	-	150,000	-	-	-	250,000	-	500,000	-	-	-	-	-
20-03-2014														
Residential	125,000	-	125,000	-	-	-	250,000	-	500,000	1,000,000	-	-	-	500,000 ³
Non-Residential	150,000	-	150,000	-	-	-	250,000	-	500,000	-	-	-	-	-

Table updated December 2014



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Changes to Duty Rates and Statement of Revisions

Reference Notes (for both Rates of Stamp Duty tables above)

- 1 Northern Ireland 1 August 1974.
 - 2 From the 1st December 2003 separate starting rates were applied to residential and commercial transactions:
 - i residential property transactions, consist mainly of home purchases but also include other transactions which cannot be regarded as purchases for owner occupation e.g. the separate purchase of a private garage or the purchase of the freehold by the leaseholder;
 - ii commercial property covers all land and commercial and industrial property e.g. shops, commercial garages, hotels, public houses etc.
 - 3 Higher rate for corporate bodies - From 20 March 2014 SDLT is charged at 15 per cent on interests in residential dwellings costing more than £500,000 purchased by certain non-natural persons (NNP). Previously (From 21 March 2012) the threshold had been £2 million. This broadly includes bodies corporate, for example companies, collective investment schemes and all partnerships with one or more members who are either a body corporate or a collective investment scheme. There are exclusions for companies acting in their capacity as trustees for a settlement and property developers who meet certain conditions.
 - 4 From 4 December 2014, SDLT for residential property is charged at different rates depending on the portion of the purchase price that falls within each rate band. There was no change to how SDLT is calculated on purchases of non-residential property or on the rent payable when a new lease is granted.
 - 5 SDLT is no longer payable in Scotland and has been replaced with Land and Buildings Transaction Tax
-

HM Revenue and Customs Annual UK Property Transactions Statistics



11 Other Information

11.1 Contact point for statistical enquiries

Mark Dickson
KAI Tax Gaps & Indirect Taxes
HM Revenue & Customs
Room 2E/12
100 Parliament Street
London
SW1A 2BQ
Tel: 03000 515 305
Email: revenuemonitoring@hmrc.gsi.gov.uk

For more general enquiries please refer to the HMRC website:

<https://www.gov.uk/government/organisations/hm-revenue-customs>

or contact the **Stamp Taxes Helpline** on **0300 200 3510**.

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/stamp-duty-land-tax>

11.2 Publication Calendar

This release, containing data for 2014, was published on 30 June 2015 at 9:30am.

Historic releases of property publications can be found on the National Archives website:

http://webarchive.nationalarchives.gov.uk*/http://www.hmrc.gov.uk/stats/survey_of_prop/menu.htm

The full publication calendar can be found on the 'scheduled updates' page of the HMRC website:

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics>

And is also published on the Publication Hub for UK National Statistics:

<https://www.gov.uk/government/statistics/announcements>

11.3 Revisions Policy for the UK Property Transactions Count publication

Due to updates and improvements made to the quality of the data for 2012 and 2013, some revisions have been made to the figures published last year. Most of these revisions are minor. Our standard revision policy is to revise the previous two years only.

11.4 Reference: National Statistics Publications for Indirect Taxes

Meeting user needs

We are committed to improving the official statistics we publish. We want to encourage and promote user engagement, so we can improve our statistical outputs.

We would welcome any views you have using the feedback questions below.

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics#contact-us>

We will undertake to review user comments on a quarterly basis and use this information to influence the development of our official statistics. We will summarise and publish user comments at regular intervals.

If you have specific questions on the statistics in this publication please contact the team directly.

For further information and questions about tax rules please refer to the HMRC website.

Users

These annual UK Property Transaction Statistics are used by government and policy makers, analysts, academics, media, businesses, public bodies and the public.

User feedback has helped shape the development and content of this publication and will continue to influence future enhancements.

HM Revenue and Customs Annual UK Property Transactions Statistics



11 Other Information

Uses

These statistics are produced primarily to enable analysis and monitoring of the UK residential and non-residential housing markets. Within HM Revenue and Customs and HM Treasury, they are primarily used by policy makers in the development of housing and tax policy, monitoring of tax receipts, ministerial briefing and responding to queries from the public.

Outside of HMRC and HMT, past user engagement has highlighted a variety of examples for how these statistics are used:

- By market analysts and media to examine and report on the latest movements in the UK property market and the wider economy;
- Other government departments and policy makers in understanding the impact of past policy changes and to inform decisions on future policy;
- By academics and analysts to look at longer term trends in the UK property market;
- The statistics are widely used in monitoring the impact of the current economic climate on the UK property market;
- Businesses tend to use the statistics to understand the property market or plan business strategies;
- The country breakdowns help inform research on market movements at national levels (this is particularly relevant considering current plans to devolve Stamp Duty Land Tax to the Scottish Government);

They are best used in conjunction with other monthly housing market indicators, some of which can be found in the 'Related Statistics' section on page 9.

Code of Practice for Official Statistics

HMRC complies with the Code of Practice and supporting Principles:

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics>

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics#cross-cutting-statistics>

Pre-Release Access

Policy: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/275579/statement.pdf

Access List: <https://www.gov.uk/government/statistics/hmrc-statistics-pre-release-access-list>

A National Statistics Publication

National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political interference.

The United Kingdom Statistics Authority has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official Statistics.

Designation can be broadly interpreted to mean that the statistics:

- meet identified user needs;
- are well explained and readily accessible;
- are produced according to sound methods, and
- are managed impartially and objectively in the public interest.

Once statistics have been designated as National Statistics it is a statutory requirement that the Code of Practice shall continue to be observed.

For general enquiries about National Statistics, contact the National Statistics Public Enquiry Service on

Tel: 0845 601 3034

overseas: (+44) 1633 653 599

minicom: 01633 812399

E-mail: info@statistics.gov.uk

Fax: 01633 652747

By post: Customer Contact Centre, Room 1.015, Cardiff Road, Newport, NP10 8XG

You can also find National Statistics on the internet:

<https://www.gov.uk/government/statistics/announcements>