

# Stamp Duty

## TA.9 - Rates of Stamp Duty

Conveyances and transfers of land, buildings and property other than stocks and shares

Commencing date	Threshold and rates of stamp duty									
	Nil rate	0.50%	1%	1.50%	2%	2.50%	3%	3.50%	4.00%	5.00%
	Considerations up to		Considerations exceeding		Considerations up to		Considerations exceeding		Considerations up to	
	£	£	£	£	£	£	£	£	£	£
1st August 1958	3,500	3,500	4,500	5,250	6,000	-	-	-	-	-
1st August 1963	4,500	4,500	6,000	-	-	-	-	-	-	-
1st August 1967	5,500	5,500	7,000	-	-	-	-	-	-	-
1st August 1972	10,000	10,000	15,000	-	-	-	-	-	-	-
1st May 1974 <sup>(1)</sup>	15,000	15,000	20,000	25,000	30,000	-	-	-	-	-
6th April 1980	20,000	20,000	25,000	30,000	35,000	-	-	-	-	-
22nd March 1982	25,000	25,000	30,000	35,000	40,000	-	-	-	-	-
13th March 1984	30,000	-	30,000	-	-	-	-	-	-	-
20th December 1991	250,000	-	250,000	-	-	-	-	-	-	-
20th August 1992	30,000	-	30,000	-	-	-	-	-	-	-
16th March 1993	60,000	-	60,000	-	-	-	-	-	-	-
8th July 1997	60,000	-	60,000	250,000	500,000	-	-	-	-	-
24th March 1998	60,000	-	60,000	-	250,000	-	500,000	-	-	-
16th March 1999	60,000	-	60,000	-	-	250,000	-	500,000	-	-
28th March 2000	60,000	-	60,000	-	-	-	250,000	-	500,000	-
1st December 2003 <sup>(2)</sup>										
(Residential)	60,000	-	60,000	-	-	-	250,000	-	500,000	-
(Commercial)	150,000	-	150,000	-	-	-	250,000	-	500,000	-
17th March 2005										
(Residential)	120,000	-	120,000	-	-	-	250,000	-	500,000	-
(Commercial)	150,000	-	150,000	-	-	-	250,000	-	500,000	-
23rd March 2006										
(Residential)	125,000	-	125,000	-	-	-	250,000	-	500,000	-
(Commercial)	150,000	-	150,000	-	-	-	250,000	-	500,000	-
6th April 2011										
(Residential)	125,000	-	125,000	-	-	-	250,000	-	500,000	1,000,000
(Commercial)	150,000	-	150,000	-	-	-	250,000	-	500,000	-

Table updated September 2012

### Footnote

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.