

T15.3 Stamp Duty Land Tax

Estimated yield attributable to residential and non residential land and property by stamp duty land tax consideration band, 2001-02 to 2008-09

Amounts: £ million

Stamp Duty Consideration Band					
	£60,001-250,000 ¹	£250,001-500,000	Above £500,000	All bands	Yield percentage
2001-02					
Residential	1,040	945	700	2,690	65.0
Non residential	150	105	1,185	1,445	35.0
All Properties	1,190	1,055	1,885	4,130	
2002-03					
Residential	1,345	1,320	860	3,525	70.0
Non residential	165	130	1,190	1,485	30.0
All Properties	1,510	1,450	2,050	5,010	
2003-04					
Residential	1,305	1,365	1,035	3,710	74.0
Non residential	100	90	1,090	1,280	26.0
All Properties	1,405	1,460	2,125	4,985	
2004-05					
Residential	1,400	1,770	1,450	4,620	74.0
Non residential	170	85	1,370	1,630	26.0
All Properties	1,570	1,860	2,825	6,250	
Stamp Duty Land Tax Consideration Band					
	£120,001-250,000	£250,001-500,000	Above £500,000	All bands	Yield percentage
2005-06²					
Residential	1,175	1,910	1,500	4,585	62.0
Non residential	285	150	2,435	2,870	38.0
All Properties	1,460	2,060	3,935	7,455	
Stamp Duty Land Tax Consideration Band					
	£125,001-250,000	£250,001-500,000	Above £500,000	All bands	Yield percentage
2006-07^{2a}					
Residential	1,455	2,660	2,260	6,375	66.0
Non residential	375	165	2,720	3,260	34.0
All Properties	1,830	2,825	4,975	9,635	
2007-08⁴					
Residential	1,280	2,740	2,660	6,680	67.0
Non residential	355	175	2,750	3,280	33.0
All Properties	1,635	2,910	5,410	9,955	
2008-09^{5b}					
Residential	505	1,155	1,290	2,950	62.0
Non residential	285	115	1,445	1,845	38.0
All Properties	790	1,270	2,740	4,795	

Table updated: September 2009

¹ Non residential threshold was raised to £150,000 in December 2003. Includes duty from new leases with a premium below the lowest stamp duty land tax threshold for the type of property and year.

² Reflects the increase in the lowest residential stamp duty land tax threshold from £60,000 to £120,000

³ Reflects the increase in the lowest residential stamp duty land tax threshold from £120,000 to £125,000

⁴ Revised

⁵ Provisional

⁶ Residential transactions completed on or after 3 September 2008 with consideration up to and including £175,000 are exempt from Stamp Duty Land Tax

Notes on the Table

Duty attributable to residential and non residential property by stamp duty band, 2001-2002 to 2008-2009

This table gives the estimated yield from stamp duty on residential and non residential property, from 2001-2002 to the latest year available, broken down by the stamp duty bands which have existed since then. Throughout the period covered by the tables transactions in the lowest band in the table have been taxed at 1 per cent, transactions in the next highest band at 3% and transactions in the highest band at 4%. The estimates up to 2003-04 were derived using information from the Survey of Property Transactions (apart from for Scotland for 2003-04 for which data supplied by the University of Paisley was used). The estimates for 2004-05 to 2008-09 were derived using the Stamp Duty Land Tax database.

