

T16.5 Stamp duty land tax liable and non-liable UK Property transactions valued at £40,000 or above¹

Transactions processed in the quarter													Numbers: thousands		
Year	Last month in quarter														
	June			September			December			March			Year		
	Non Liable	Liable ²	Total	Non Liable	Liable ²	Total	Non Liable	Liable ²	Total	Non Liable	Liable ²	Total	Non Liable	Liable ²	Total
2005-06	140	202	342	176	265	442	172	258	429	155	223	378	643	947	1590
2006-07	169	259	428	180	316	495	175	310	485	166	279	445	689	1164	1853
2007-08	162	292	454	165	335	499	151	286	437	115	182	297	592	1096	1688
2008-09	117	186	304	106	144	250	128	89	217	100	60	160	452	479	931
2009-10	130	83	213	150	120	270	165	131	296	89	122	211	535	456	991
2010-11	110	139	249	116	161	277	114	144	258	93	103	197	433	548	981
2011-12	101	118	219	119	151	270	125	150	275						

1. These figures are based on a count of stamp duty land tax certificates issued, for residential and non residential transactions, where the transaction value is £40,000 or above. The stamp duty land tax forms must be presented, or information submitted on line, whether or not duty is payable.

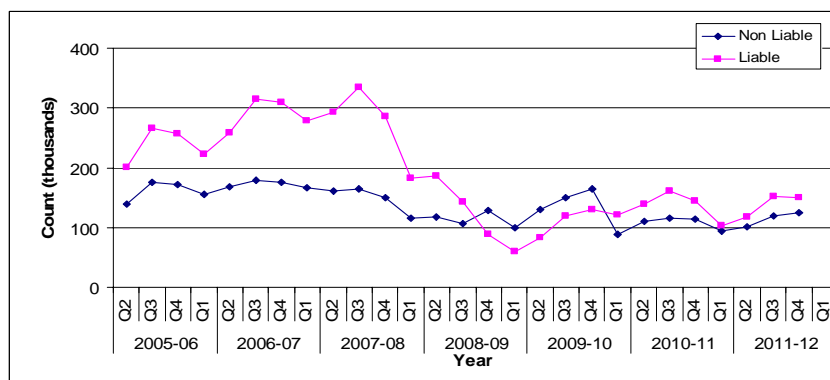
2. Not seasonally adjusted

3. The split between the liable and non-liable transactions is dependent on the level of the stamp duty land tax threshold, which is set out in the table 'Rates of stamp duty', (<http://www.hmrc.gov.uk/sdt/intro/rates-thresholds.htm>) and on the amounts of any relief given. Notable changes over this period include

i) The stamp duty tax threshold was raised from £125,000 to £175,000 for residential transactions with a date of completion on or after 3 September 2008 and before 1 January 2010

ii) The Stamp duty land tax threshold is currently raised from £125,000 to £250,000 for first time buyers of residential transactions with a date of completion on or after 25 March 2010. This relief is scheduled to last for two years

Chart 16.5 Stamp duty land tax liable and non-liable UK Property transactions valued at £40,000 or above¹



Notes on the Table
R Revised

Contact point for enquiries

Matthew Cant
Property and Stamp Taxes Statistics
HM Revenue & Customs
Room 2E/14
100 Parliament Street
London
SW1A 2BQ
Tel: 0207 147 3527
Email: matthew.cant@hmrc.gsi.gov.uk



For more general enquiries please refer to the HMRC website:

www.hmrc.gov.uk

or contact the Stamp Taxes **Helpline** on **0845 603 0135**.

The next update of these tables will include **figures for quarter one of 2012** and will be published on **27 April 2012 at 9:30am**.

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.

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

☎ : 0845 601 3034

overseas : +44 (1633) 653 599

minicom : 01633 812399

E-mail : info@statistics.gov.uk

Fax : 01633 652747

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

You can also find National Statistics on the internet -

go to www.statistics.gov.uk