

## First Time Buyer

These calculations show LBTT liability for first time buyers. The LBTT rates apply to property purchased in Scotland. LBTT calculations are rounded down to the nearest Pound.

For previous home owners, please use our LBTT calculator for a single or additional property.

<b>Purchase Price</b>	<b>£</b>
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<b>Stamp Duty</b>	<b>£</b>
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<b>Effective Rate</b>	
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Tax Band	%	Taxable Sum	Tax
0 to 175k	0	£	£
175k to 250k	2	£	£
250k - 325k	5	£	£
325k to 750k	10	£	£
rest over 750k	12	£	£