

## Single Property

These calculations show LBTT liability for a single property where ownership does not exceed one dwelling. The LBTT rates apply to property purchased in Scotland. LBTT calculations are rounded down to the nearest Pound.

For ownership exceeding a single home please use our LBTT calculator for buy to let property and second homes. Additional tax relief applies for first time purchases, please use our first time buyer's LBTT calculator for rates and thresholds.

<b>Purchase Price</b>	£
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<b>Stamp Duty</b>	£
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<b>Effective Rate</b>	
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Tax Band	%	Taxable Sum	Tax
0 to 145k	0	£	£
145k to 250k	2	£	£
250k - 325k	5	£	£
325k to 750k	10	£	£
rest over 750k	12	£	£