

## First Time Buyer

These calculations show SDLT liability for first time buyers in England and Northern Ireland. The rates are indicative for purchases from 23rd September 2022. SDLT calculations are rounded down to the nearest Pound.

Calculations are based on existing Government information and should be used for guidance purposes only.

<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 425k	0(5*)	£	£
425k to 625k	5	£	£
625k - 925k	5	£	£
925k to 1.5m	10	£	£
rest over 1.5m	12	£	£

\*For purchases over 625k, SDLT is charged at 0% up to 250k and 5% from 250k to 925k.