



Annex 1:

Table 1: Land Transaction Tax residential higher rates (from 11 December 2024)

Higher Residential Rates from 11 December 2024	
Band	Rate
The portion up to and including £180,000	5%
The portion over £180,000 up to and including £250,000	8.50%
The portion over £250,000 up to and including £400,000	10%
The portion over £400,000 up to and including £750,000	12.50%
The portion over £750,000 up to and including £1,500,000	15%
The portion over £1,500,000	17%