

Residential land or property purchases

Purchase price	LBTT rate
Up to £135,000	0%
Above £135,000 to £250,000	2%
Above £250,000 to £1,000,000	10%
Above £1,000,000	12%

Non-residential land or property purchases

Purchase price	LBTT rate
Up to £150,000	0%
Above £150,000 to £350,000	3%
Above £350,000	4.5%

Non-residential land or property leases

Premium	Rate of tax to apply
Up to £150,000	0%
Above £150,000 to £350,000	3%
Above £350,000	4.5%

NPV of rent payable	Rate of tax to apply
Up to £150,000	0%
Over £150,000	1%