



Stamp Duty: What you need to know

What is Stamp Duty?

Stamp Duty is a tax on land transactions. With a top rate of 17%, 11 alternative sets of tax rates and tax bands and four different Stamp Duties in the UK, Stamp Duty is both expensive and complex.

Specialist tax advice can add real value in cases including:

- The purchase of more than one residential property (possibly a residential property with a 'granny annex', staff flat or guest suite)
- The purchase of a mixed-use property (possibly a country property with 'grazing land')
- The purchase of a portfolio of residential and non-residential properties
- The purchase of a company owning one or more properties
- The removal of a property from a company to an individual
- The purchase of a residential property by a company
- The incorporation of a property-rental business
- The purchase of a partly developed, damaged or derelict residential property
- The purchase of a building plot from a residential property developer
- The purchase of land and buildings in concurrent or successive 'linked' transactions

- The exchange of land or buildings
- The lease of residential or commercial property
- Land pooling arrangements
- Disputes with HM Revenue & Customs (HMRC)

These cases are not necessarily straight forward and the Stamp Duty analysis may be outside the comfort zone of even the most experienced and competent residential property lawyer.

How Blick Rothenberg can help

We are an award-winning tax, accounting and business advisory firm based in London. We cover all UK taxes, including Stamp Duty. Our Stamp Duty Partner, Sean Randall, is an award-winning author on the subject, the chair of the leading professional group on Stamp Duty and has over 20 years' Stamp Duty experience.

He advises buyers, developers and investors of all types, from billionaires to first-time buyers, from global financial institutions to start-ups, from listed house builders to small scale developers, on all types of land and corporate transactions.

The tax is sensitive to understanding both the scheme and purpose of the legislation, the principles established in relevant case law, concepts borrowed from related tax legislation and tax authority practice. For meticulously thought-through technical analysis explained in plain English, please contact us [by clicking here](#).



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