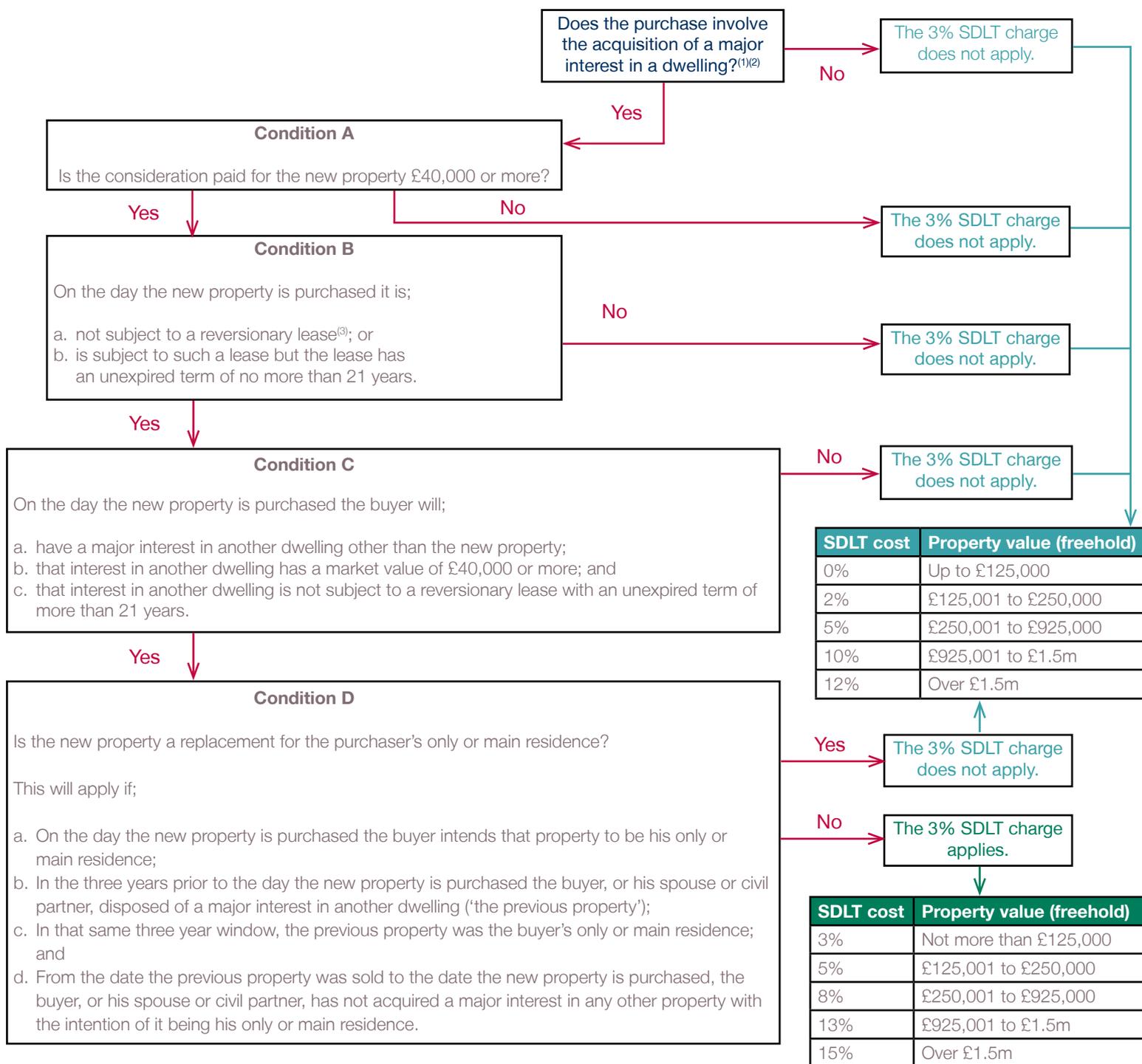


# The supplemental 3% Stamp Duty Land Tax charge

Will the supplemental 3% Stamp Duty Land Tax (“SDLT”) charge apply to your purchase?



<sup>(1)</sup> A major interest in England is a fee in simple absolute or a term of years absolute where the term is for more than seven years.  
<sup>(2)</sup> A dwelling is a building, or part thereof, suitable for residential use as opposed to for business purposes.  
<sup>(3)</sup> A reversionary lease takes effect when an existing lease has expired or is a lease where possession is delayed to a future date.

This flowchart is a summary of the supplemental 3% SDLT charge applying to purchases of UK residential property.



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