

Advanced mortgage advice

R07: 2020–21 edition

Web update 2: 15 April 2021

Please note that the following information relates to **web update 1 (dated 26 August 2020)**:

SDLT

The temporary increase to £500,000 to the SDLT nil rate band for residential property in England and Northern Ireland (as referenced in web update 1) has now been extended until 30 June 2021.

LTT

The temporary increase to £250,000 to the LTT nil rate band for residential property in Wales (as referenced in web update 1) has now been extended until 30 June 2021.

LBTT

The temporary increase to £250,000 to the LBTT nil rate band for residential property in Scotland (as referenced in web update 1) ended on 31 March 2021. The ceiling of the nil-rate band returned to £145,000 on 1 April 2021.