- **44**. Richard, a second-time buyer, has made an offer of £240,000 to buy a property that has an asking price of £260,000. Assuming that Richard does **NOT** own any other property, how much Stamp Duty Land Tax will Richard save as a result of this reduction?
  - **A.** £500
  - **B.** £1,300
  - **C.** £2,800
  - **D.** £3,000

Key Option: A

**Learning Outcome**: 7.2