

Research Note 129 | 23 August 2013

Three in ten homes to suffer Stamp Duty hike by 2017

Stamp Duty Land Tax is charged when a property is bought for more than £125,000. It is applied at a rate of 1, 3, 4, 5 or 7 per cent of the *total* purchase price, depending on the price band of the property. So the Stamp Duty bill increases sharply when a property rises into a higher band.

Expected rising property prices over the next five years by Savills Research mean that many more exempt homes will be subject to Stamp Duty when they are sold and many homes which are already subject to the charge will face an even higher bill. While all homes which rise in price have to pay a higher Stamp Duty bill when they are sold, many homes will also have to pay a higher rate. For example, buying a home for £225,000 would incur a Stamp Duty bill of £2,250 (at a rate of 1 per cent). But if the home rose in price by 20 per cent to £270,000, the buyer would incur a rate of 3 per cent and a bill of £8,100.

While Stamp Duty hits London and the South East particularly hard, analysis of the data shows significant increases in the numbers paying all rates across the entire country. The key findings of this research are:

- **Four in every five homes** sold in 2012-13 will be subject to Stamp Duty by 2017-18. At least half of all homes will be subject in every region of England and Wales.
- **Two in every five homes** sold in 2012-13 will be subject to rates of Stamp Duty at 3 per cent or more, with bills of at least £7,500 each.
- 97,429 of the 311,089 homes which paid Stamp Duty of 1 per cent in 2012-13 will be subject to the 3 per cent rate by 2017-18. Their average bill was £2,319 in 2012-13. By 2017-18, the average bill will rise to £8,445, nearly four times higher.
- 220,593 of the 725,602 homes which sold in 2012-13 will be subject to a higher rate of Stamp Duty by 2017-18 than was paid in 2012-13. This is equivalent to three in ten homes.
- In 306 of the 347 local authority areas in England and Wales, at least half of all homes sold in 2012-13 will be subject to Stamp Duty by 2017-18.
- In 164 local authority areas in England and Wales, **at least 9 in every 10 homes** sold in 2012-13 will be subject to Stamp Duty by 2017-18.



East Midlands

- Seven out of ten East Midlands homes sold in 2012-13 will be subject to Stamp Duty by 2017-18. Over half of all homes in 37 of the region's 40 local authority areas will be subject to the charge.
- At least one in five homes in every local authority area will face a higher rate of Stamp Duty by 2017-18, an average of three in ten across the East Midlands.
- Almost one in five East Midlands homes will be subject to the 3 per cent rate or higher by 2017-18, with at least a quarter of homes in South Northamptonshire, Rutland, Derbyshire Dales, Rushcliffe, Harborough, Daventry, Melton and East Northamptonshire.

East of England

- Nine out of ten East of England homes sold in 2012-13 will be subject to Stamp Duty by 2017-18. At least seven in ten of all homes in each the region's 47 local authority areas will be subject to the charge.
- At least one in five homes in every local authority area will face a higher rate of Stamp Duty by 2017-18, an average of over one in three across the East of England.
- Almost half of East of England homes will be subject to the 3 per cent rate or higher by 2017-18, with at least three quarters of homes in St Albans, Three Rivers, Cambridge, Hertsmere, Uttlesford, Epping Forest, Brentwood and East Hertfordshire.

London

- Ninety-nine per cent of London homes sold in 2012-13 will be subject to Stamp Duty by 2017-18. In Barking and Dagenham, the least affected borough, over nineteen out of twenty homes will be subject to the charge.
- At least three in ten homes in every local authority area will face a higher rate of Stamp Duty by 2017-18. Across the capital, two in five homes will be subject to a higher charge. In Newham, over half of homes sold in 2012-13 will be subject to a higher rate of Stamp Duty by 2017-18.
- Five out of every six London homes sold in 2017-18 will be subject to the 3 per cent rate or higher by 2017-18. At least half of all homes in every borough will be subject to a Stamp Duty rate of 3 per cent or higher, except Barking and Dagenham where three in ten homes will be. Nine out of ten homes in Lambeth, Barnet, Kingston, Hackney, Tower Hamlets, Wandsworth, Islington, Richmond, Hammersmith and Fulham, Camden, Westminster, Kensington and Chelsea and the City of London will be subject to the 3 per cent rate or higher.



North East

- Over half of all North East homes sold in 2012-13 will be subject to Stamp Duty by 2017-18. At least two in five of all homes in each the region's 12 local authority areas will be subject to the charge.
- One in six homes sold in 2012-13 across the North East will be subject to a higher rate of Stamp Duty by 2017-18. At least one in eight homes in every local authority area will face a higher rate of Stamp Duty, including one in five homes in Stockton-on-Tees, Redcar and Cleveland and Newcastle upon Tyne.
- One in nine North East homes sold in 2012-13 will be subject to the 3 per cent rate or higher by 2017-18, with almost one fifth of homes in Newcastle upon Tyne and Northumberland.

North West

- Three in five of all North West homes sold in 2012-13 will be subject to Stamp Duty by 2017-18. At least three in ten homes in each the region's 39 local authority areas will be subject to the charge.
- More than one in five homes sold in 2012-13 across the North West will be subject to a higher rate of Stamp Duty by 2017-18. At least one in eight homes in every local authority area will face a higher rate of Stamp Duty, including at least a quarter of homes in Stockport, Wyre, Cheshire East, Trafford, West Lancashire, South Lakeland, Flyde, South Ribble, Ribble Valley and Eden.
- More than one in seven homes in the North West will be subject to Stamp Duty at the 3 per cent rate or higher by 2017-18, with at least a fifth of homes in Warrington, Chorley, Fylde, Cheshire West and Chester, Stockport, West Lancashire, Eden, Cheshire East, Ribble Valley, Trafford and South Lakeland.

South East

- 19 out of 20 South East homes sold in 2012-13 will be subject to Stamp Duty by 2017-18. In Hastings, the least affected area, four fifths of homes will be subject to Stamp Duty by 2017-18. Ninety-nine per cent of homes in will be subject to Stamp Duty by 2017-18 in Epsom and Ewell, Wycombe, Winchester, Wokingham, Elmbridge, South Oxfordshire, Chiltern, South Buckinghamshire, Hart and Windsor and Maidenhead.
- 46,348 out of the 126,957 South East homes which sold in 2012-13 will be subject to a higher rate of Stamp Duty by 2017-17, equivalent to almost two in every five. At least three in ten homes will be subject to a higher rate in every local authority area.



• Three in five homes in the South East will be subject to Stamp Duty at the 3 per cent rate or higher by 2017-18. At least half of homes in 46 of the South East's 67 local authority areas will have to pay the 3 per cent rate or higher by 2017-18.

South West

- Nine out of ten South West homes sold in 2012-13 will be subject to Stamp Duty by 2017-18. At least three quarters of homes in each the region's 36 local authority areas will be subject to the charge.
- One in three homes sold in 2012-13 across the South West will be subject to a higher rate of Stamp Duty by 2017-18.
- Two in five South West homes sold in 2012-13 will be subject to Stamp Duty at the 3 per cent rate or higher by 2017-18, with over half of homes in East Devon, Poole, Bath and North East Somerset, West Dorset, South Hams, Purbeck, Christchurch, Cotswold and East Dorset.

Wales

- Three in five of all Welsh homes sold in 2012-13 will be subject to Stamp Duty by 2017-18. At least three quarters of homes in Powys, Pembrokeshire, Vale of Glamorgan, Cardiff, Ceredigion and Monmouthshire will be subject to the charge by 2017-18.
- A quarter of homes sold in 2012-13 across Wales will be subject to a higher rate of Stamp Duty by 2017-18. At least one in ten homes in every local authority area in Wales except Blaenau Gwent will face a higher rate of Stamp Duty by 2017-18.
- One in six homes in Wales will be subject to Stamp Duty at the 3 per cent rate or higher by 2017-18, with a quarter of homes or more in Ceredigion, Cardiff, Vale of Glamorgan and Monmouthshire.

West Midlands

- Seven in ten West Midlands homes sold in 2012-13 will be subject to Stamp Duty by 2017-18. At least half of all homes in all local authority areas except Stoke-on-Trent and Sandwell will be subject to the charge by 2017-18.
- A quarter of homes sold in 2012-13 across the West Midlands will be subject to a higher rate of Stamp Duty by 2017-18. A third of homes in Tamworth will face a higher rate of Stamp Duty by 2017-18.



One in five West Midlands homes sold in 2012-13 will be subject to Stamp Duty at the 3 per cent rate or higher by 2017-18, with more than a third in Lichfield, Herefordshire, Wychavon, Malvern Hills, Bromsgrove, Solihull, Warwick and Stratfordon-Avon.

Yorkshire and the Humber

- Three in five Yorkshire and the Humber homes sold in 2012-13 will be subject to Stamp Duty by 2017-18. At least half of all homes in most local authority areas will be subject to the charge by 2017-18.
- One in five homes sold in 2012-13 across Yorkshire and the Humber will be subject to a higher rate of Stamp Duty by 2017-18. At least one in eight homes in every local authority area in the region will face a higher rate of Stamp Duty by 2017-18.
- More than one in seven Yorkshire and the Humber homes sold in 2012-13 will be subject to Stamp Duty at the 3 per cent rate or higher by 2017-18, with more than a quarter in Craven, York, Ryedale, Richmondshire, Hambleton and Harrogate.

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Sources and Methodology

- Stamp Duty' refers to Stamp Duty Land Tax throughout this Research Note.
- Monthly transactions data for residential property was downloaded from the Land Registry website. The Stamp Duty paid on each transaction was calculated based on the transaction price taking into account the different rates.
- The 7 per cent rate, introduced from the 6th April 2012, was also included for those transactions to which it applied.
- Data reported in the Land Registry monthly releases, but dated for months outside the study's time period (1st April 2012 – 31st March 2013), were removed, as were duplicate entries.
- Each transaction was then matched to its corresponding local authority and region through use of its registered address.
- Forecasts for regional house price growth are published by Savills Research in their Residential Property Focus Q3 2013 on page 7. These regional forecasts were applied individually to the transaction price of each property sold in 2012-13.
- The applicable Stamp Duty bands were then assessed for each transaction and those rising into a higher band were noted.
- Pivot tables were then created from this data with counts of the number of properties rising out and the number remaining within each Stamp Duty band as well as their average payments.
- Land Registry data was then compared to data for England and Wales provided by HMRC via a Freedom of Information request showing considerations, transactions and yields by band. For each Stamp Duty band, the difference between the overall Stamp Duty calculated from Land Registry data and the figures supplied by HMRC was calculated. This difference was then applied to the local authority area figures so that the sum of figures for all areas matches the figures provided by HMRC. This was necessary because HMRC were unable to provide Stamp Duty figures for each band in each local authority area.
- This Research Note covers England and Wales only. For the purposes of this research obtaining equivalent figures from Registers of Scotland was prohibitively expensive, while no central register of transactions is maintained in Northern Ireland.



Regional and local data tables

Table 1: England and Wales regions

Region within England and Wales	Total transactions	Paying Star (%)	np Duty	Homes whi a Stamp Du 2017-18		Homes in the 1% band in 2012-13	Homes in the band which into the 3% 2017-18	will rise	Homes whi in the 3% l higher by 2	oand or
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
East Midlands	61,998	50	71	19,424	31	25,140	5,372	21	11,306	18
East of England	85,409	79	91	30,132	35	45,040	15,238	34	37,752	44
London	97,566	97	99	38,684	40	32,778	19,656	60	81,233	83
North East	30,561	39	51	5,154	17	9,853	1,333	14	3,334	11
North West	80,469	45	59	17,441	22	28,430	4,898	17	12,428	15
South East	126,957	88	95	46,348	37	62,138	26,294	42	75,256	59
South West	79,695	79	91	26,288	33	44,176	13,330	30	32,044	40
Wales	35,025	47	63	8,380	24	13,582	2,657	20	5,564	16
West Midlands	63,476	55	71	16,045	25	26,739	5,039	19	12,984	20
Yorkshire and the Humber	64,447	45	59	12,695	20	23,211	3,612	16	9,690	15
England and Wales	725,602	68	80	220,593	30	311,089	97,429	31	281,590	39



Table 2: East Midlands

Local authority area within the East Midlands	Total transactions	Paying Sta (%)	mp Duty	Homes whi a Stamp Du by 2017-18	ıty band	Homes in the 1% band in 2012-13	Homes in the band which into the 3% 2017-18	n will rise	Homes whi in the 3% l higher by 2	band or
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Amber Valley	1,698	44	67	545	32	610	130	21	270	16
Ashfield	1,764	32	51	417	24	509	68	13	117	7
Bassetlaw	1,432	39	58	386	27	464	101	22	194	14
Blaby	1,347	71	94	474	35	827	156	19	282	21
Bolsover	985	23	42	215	22	217	33	15	47	5
Boston	823	38	65	264	32	285	36	13	60	7
Broxtowe	1,521	48	75	539	35	662	134	20	207	14
Charnwood	2,427	66	87	819	34	1,297	261	20	555	23
Chesterfield	1,287	37	60	382	30	416	86	21	147	11
Corby	953	39	61	273	29	339	59	17	91	10
Daventry	1,031	75	90	326	32	507	129	26	397	39
Derby	3,148	42	63	927	29	1,123	238	21	422	13
Derbyshire Dales	985	81	91	309	31	497	152	31	451	46
East Lindsey	1,972	46	70	623	32	799	153	19	266	13
East Northamptonshire	1,440	60	82	515	36	664	162	24	364	25
Erewash	1,703	35	59	521	31	504	104	21	192	11
Gedling	1,700	42	67	590	35	615	146	24	243	14
Harborough	1,365	81	94	431	32	734	197	27	572	42
High Peak	1,245	55	73	395	32	541	139	26	277	22
Hinckley and Bosworth	1,516	55	79	523	34	671	140	21	307	20



Local authority area within the East Midlands	Total transactions	Paying Sta (%)		Homes whi a Stamp Du by 2017-18	ity band	Homes in the 1% band in 2012-13	Homes in t band which into the 3% 2017-18	h will rise ⁄o band by	Homes whi in the 3% higher by 2	band or 2017-18
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Kettering	1,463	49	73	495	34	598	133	22	257	18
Leicester	2,840	35	63	955	34	891	147	16	249	9
Lincoln	1,576	35	61	491	31	505	72	14	114	7
Mansfield	1,457	27	49	386	26	360	55	15	83	6
Melton	734	66	88	279	38	352	97	28	233	32
Newark and Sherwood	1,698	48	67	473	28	634	133	21	322	19
North East Derbyshire	1,119	51	70	319	29	450	86	19	205	18
North Kesteven	1,751	58	83	615	35	872	170	19	312	18
North West Leicestershire	1,411	51	78	540	38	604	144	24	259	18
Northampton	3,150	54	80	1,108	35	1,464	270	18	512	16
Nottingham	2,968	23	41	641	22	586	97	17	207	7
Oadby and Wigston	659	59	85	231	35	334	51	15	106	16
Rushcliffe	1,792	80	91	590	33	978	332	34	788	44
Rutland County	536	87	97	176	33	270	83	31	277	52
South Derbyshire	1,388	56	75	415	30	620	127	21	290	21
South Holland	1,333	52	80	473	36	636	92	14	147	11
South Kesteven	2,267	60	78	695	31	1,096	250	23	511	23
South Northamptonshire	1,170	93	97	343	29	710	237	33	611	52
Wellingborough	1,008	48	71	324	32	402	80	20	163	16
West Lindsey	1,334	45	67	397	30	499	96	19	201	15
East Midlands	61,998	50	71	19,424	31	25,140	5,372	21	11,306	18



Table 3: East of England

Local authority area within the East of England	Total transactions	Paying Sta (%)	mp Duty	Homes whi a Stamp Du by 2017-18		Homes in the 1% band in 2012-13	Homes in t band which into the 3% 2017-18	າ will rise	Homes whin the 3% higher by 2	band or
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Babergh	1,262	84	96	459	36	733	232	32	559	44
Basildon	2,324	82	94	847	36	1,390	481	35	992	43
Bedford	2,236	80	94	826	37	1,345	421	31	858	38
Braintree	1,923	83	93	644	33	1,150	359	31	810	42
Breckland	2,067	65	87	773	37	1,145	285	25	485	23
Brentwood	1,216	94	98	468	38	473	273	58	948	78
Broadland	1,907	86	96	554	29	1,340	311	23	606	32
Broxbourne	1,284	90	97	563	44	723	392	54	823	64
Cambridge	1,610	96	98	595	37	600	394	66	1,338	83
Castle Point	1,098	88	96	373	34	791	264	33	441	40
Central Bedfordshire	4,136	84	95	1,568	38	2,540	940	37	1,878	45
Chelmsford	2,361	88	96	910	39	1,311	588	45	1,365	58
Colchester	2,987	77	90	1,034	35	1,790	567	32	1,088	36
Dacorum	2,118	93	98	822	39	1,002	486	48	1,451	69
East Cambridgeshire	1,278	83	93	429	34	774	252	33	535	42
East Hertfordshire	2,163	95	99	831	38	942	516	55	1,623	75
Epping Forest	1,684	95	98	654	39	597	336	56	1,341	80
Fenland	1,505	43	74	573	38	596	101	17	158	10
Forest Heath	994	66	86	331	33	547	109	20	214	22
Great Yarmouth	1,657	48	71	516	31	696	123	18	217	13
Harlow	886	80	93	275	31	589	153	26	277	31



Local authority area within the East of England	Total Paying Stamp Duty (%)		mp Duty	Homes whi a Stamp Du by 2017-18	ch will rise ity band	Homes in the 1% band in 2012-13	Homes in t band which into the 3% 2017-18	า will rise	Homes whi in the 3% higher by 2	band or
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Hertsmere	1,366	98	99	489	36	524	299	57	1,107	81
Huntingdonshire	2,659	79	93	1,001	38	1,606	558	35	1,063	40
Ipswich	1,903	50	78	672	35	813	116	14	259	14
King's Lynn and West Norfolk	2,315	63	81	738	32	1,220	258	21	495	21
Luton	1,911	66	86	603	32	1,162	211	18	313	16
Maldon	819	90	95	302	37	502	197	39	429	52
Mid Suffolk	1,530	78	92	500	33	856	229	27	565	37
North Hertfordshire	1,887	87	94	661	35	929	401	43	1,117	59
North Norfolk	1,751	70	89	689	39	894	282	32	613	35
Norwich	2,071	58	84	738	36	993	190	19	407	20
Peterborough	2,458	47	74	886	36	1,019	199	20	346	14
Rochford	1,115	91	95	433	39	736	331	45	605	54
South Cambridgeshire	2,224	94	96	844	38	1,086	560	52	1,553	70
South Norfolk	2,060	84	94	610	30	1,344	359	27	753	37
Southend-on-Sea	2,567	75	88	826	32	1,368	408	30	967	38
St Albans	2,431	98	100	747	31	550	284	52	2,125	87
St Edmundsbury	1,657	83	96	588	35	1,014	305	30	659	40
Stevenage	971	84	91	224	23	691	145	21	266	27
Suffolk Coastal	2,140	82	93	703	33	1,141	371	33	983	46
Tendring	2,136	65	84	692	32	1,170	246	21	453	21
Three Rivers	1,240	98	99	443	36	381	229	60	1,062	86
Thurrock	1,857	78	91	556	30	1,282	309	24	481	26



Local authority area within the East of England	Total transactions	Paying Sta (%)	mp Duty	Homes whi a Stamp Du by 2017-18	_	Homes in the 1% band in 2012-13	Homes in the band which into the 3% 2017-18	ı will rise	Homes whi in the 3% I higher by 2	oand or
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Uttlesford	1,336	95	97	480	36	465	269	58	1,070	80
Watford	1,462	93	98	625	43	907	476	53	935	64
Waveney	1,633	54	78	569	35	707	138	19	308	19
Welwyn Hatfield	1,214	93	97	469	39	605	284	47	810	67
East of England	85,409	79	91	30,132	35	45,040	15,238	34	37,752	44



Table 4: London

Local authority area within London	Total transactions	Paying Sta (%)	By Stamp Duty A Stamp Duty band By 2017-18 By 30 By 30 By 2017-18 By 30 By 30 By 30 By 30 By 2017-18		oand or					
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Barking and Dagenham	1,354	84	96	504	37	1,063	338	32	414	31
Barnet	4,355	99	100	1,727	40	1,245	864	69	3,910	90
Bexley	2,994	89	97	1,210	40	1,898	860	45	1,631	54
Brent	2,094	98	1.00	809	39	615	399	65	1,827	87
Bromley	4,807	97	99	1,844	38	1,916	1,077	56	3,824	80
Camden	2,683	100	100	993	37	234	191	82	2,632	98
City of London Corporation	223	100	100	93	42	3	3	100	223	100
Croydon	3,736	92	98	1,577	42	2,080	1,035	50	2,394	64
Ealing	3,501	97	99	1,342	38	1,007	671	67	3,074	88
Enfield	2,763	92	99	1,285	47	1,302	797	61	2,047	74
Greenwich	2,819	94	99	1,150	41	1,375	732	53	2,003	71
Hackney	2,646	98	99	1,015	38	628	441	70	2,399	91
Hammersmith and Fulham	2,886	99	100	1,115	39	265	193	73	2,796	97
Haringey	2,541	97	99	1,039	41	804	538	67	2,210	87
Harrow	2,286	98	100	889	39	792	481	61	1,934	85
Havering	2,721	93	98	1,177	43	1,678	883	53	1,728	64
Hillingdon	3,189	97	99	1,267	40	1,480	910	62	2,521	79
Hounslow	2,396	97	99	1,029	43	1,018	634	62	1,937	81
Islington	2,899	99	100	1,049	36	347	247	71	2,775	96
Kensington and	2,740	100	100	833	30	62	42	69	2,712	99



Local authority area within London	Total transactions	ransactions (%)		Homes which will rise a Stamp Duty band by 2017-18		Homes in the 1% band in 2012-13	768 66 862 5 720 66 766 66 692 66 336 7 617 66 703 5 929 8		Homes whi in the 3% l higher by 2	band or
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Chelsea										
Kingston upon Thames	2,399	99	100	1,007	42	721	523	73	2,165	90
Lambeth	4,027	98	100	1,624	40	1,119	768	69	3,608	90
Lewisham	3,278	95	99	1,297	40	1,616	862	53	2,362	72
Merton	2,930	98	100	1,196	41	1,080	720	67	2,522	86
Newham	1,700	91	98	910	54	1,219	766	63	1,100	65
Redbridge	2,546	95	99	1,087	43	1,077	692	64	2,031	80
Richmond upon Thames	3,608	100	100	1,327	37	451	336	74	3,479	96
Southwark	3,336	98	99	1,309	39	963	617	64	2,918	87
Sutton	2,541	96	99	1,005	40	1,390	703	51	1,741	69
Tower Hamlets	3,773	99	99	1,558	41	1,151	929	81	3,494	93
Waltham Forest	2,375	94	99	1,014	43	1,314	790	60	1,716	72
Wandsworth	5,593	99	100	2,145	38	728	512	70	5,329	95
Westminster	3,828	100	100	1,257	33	138	102	74	3,776	99
London	97,566	97	99	38,684	40	32,778	19,656	60	81,233	83



Table 5: North East

Local authority area within the North East	Total transactions	Paying Star (%)	mp Duty	Homes whi a Stamp Du by 2017-18		Homes in the 1% band in 2012-13	Homes in the band which into the 3% 2017-18	ı will rise	Homes whi in the 3% higher by 2	band or
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Darlington	1,390	37	49	246	18	439	68	15	143	10
Durham County	6,063	31	40	808	13	1,596	194	12	460	8
Gateshead	2,466	40	51	400	16	889	111	13	198	8
Hartlepool	1,024	32	45	163	16	291	35	12	74	7
Middlesbrough	1,478	30	42	214	14	401	31	8	79	5
Newcastle upon Tyne	2,922	47	61	605	21	1,032	179	17	530	18
North Tyneside	2,861	50	61	491	17	1,189	153	13	381	13
Northumberland County	3,903	48	59	717	18	1,362	242	18	759	19
Redcar and Cleveland	1,550	33	49	311	20	462	59	13	110	7
South Tyneside	1,539	32	43	221	14	429	47	11	111	7
Stockton-on-Tees	2,632	44	58	516	20	978	118	12	291	11
Sunderland	2,734	32	45	462	17	785	96	12	197	7
North East	30,561	39	51	5,154	17	9,853	1,333	14	3,334	11



Table 6: North West

Local authority area within the North West	Total transactions	Paying Sta (%)	mp Duty	Homes whi a Stamp Du by 2017-18		Homes in the 1% band in 2012-13	Homes in t band which into the 3% 2017-18	າ will rise	Homes whi in the 3% higher by 2	band or
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Allerdale	1,199	51	62	241	20	499	102	20	210	18
Barrow-in-Furness	1,004	25	38	178	18	216	38	18	68	7
Blackburn with Darwen	1,410	24	37	227	16	305	32	11	66	5
Blackpool	1,724	16	30	272	16	262	29	11	39	2
Bolton	3,031	31	44	550	18	802	122	15	252	8
Burnley	1,062	18	31	155	15	175	15	9	32	3
Bury	2,126	39	57	495	23	707	96	14	216	10
Carlisle	1,487	40	55	294	20	494	59	12	155	10
Cheshire East	5,165	64	78	1,321	26	2,133	485	23	1,679	33
Cheshire West and Chester	4,027	62	76	976	24	1,837	348	19	1,025	25
Chorley	1,571	57	70	358	23	694	141	20	338	21
Copeland	911	34	47	172	19	276	48	17	77	8
Eden	616	65	82	185	30	297	73	24	177	29
Fylde	1,056	64	78	295	28	525	120	23	267	25
Halton	1,220	35	50	268	22	369	82	22	137	11
Hyndburn	1,028	20	32	146	14	190	17	9	33	3
Knowsley	1,133	29	44	207	18	310	29	9	45	4
Lancaster	1,872	45	64	458	24	709	89	13	216	12
Liverpool	4,366	33	46	742	17	1,222	150	12	354	8
Manchester	4,806	42	57	991	21	1,672	238	14	601	13



Local authority area within the North West	Total transactions	Paying Sta (%)	mp Duty	Homes whi a Stamp Du by 2017-18		Homes in the 1% band in 2012-13	Homes in t band which into the 3% 2017-18	n will rise	Homes whi in the 3% higher by 2	band or
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Oldham	1,997	29	45	390	20	510	65	13	136	7
Pendle	1,188	23	32	155	13	227	50	22	97	8
Preston	1,499	40	53	278	19	513	73	14	160	11
Ribble Valley	732	70	85	209	28	346	78	23	244	33
Rochdale	1,975	33	48	370	19	584	81	14	158	8
Rossendale	757	31	42	121	16	212	33	16	54	7
Salford	2,597	35	51	542	21	782	117	15	246	9
Sefton	2,889	53	69	682	24	1,264	202	16	464	16
South Lakeland	1,560	76	88	424	27	801	198	25	588	38
South Ribble	1,429	47	69	401	28	602	89	15	162	11
St Helens	1,753	32	46	312	18	493	54	11	115	7
Stockport	3,637	61	74	903	25	1,632	358	22	936	26
Tameside	2,492	28	45	481	19	657	66	10	116	5
Trafford	3,029	77	89	787	26	1,534	313	20	1,114	37
Warrington	2,537	55	69	617	24	1,070	215	20	545	21
West Lancashire	1,075	65	78	286	27	535	121	23	281	26
Wigan	3,375	31	48	726	22	944	115	12	204	6
Wirral	3,599	48	64	840	23	1,388	233	17	584	16
Wyre	1,535	49	66	386	25	642	123	19	233	15
North West	80,469	45	59	17,441	22	28,430	4,898	17	12,428	15



Table 7: South East

Local authority area within the South East	Total transactions	Paying Sta (%)	mp Duty	Homes whi a Stamp Du by 2017-18		Homes in the 1% band in 2012-13	Homes in t band which into the 3% 2017-18	า will rise	Homes whin the 3% higher by 2	band or
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Adur	996	93	98	393	39	652	311	48	586	59
Arun	2,729	86	94	962	35	1,556	611	39	1,409	52
Ashford	1,617	84	95	524	32	904	255	28	703	43
Aylesbury Vale	2,761	90	98	1,063	38	1,483	634	43	1,636	59
Basingstoke and Deane	2,379	92	98	883	37	1,411	593	42	1,374	58
Bracknell Forest	1,829	94	98	658	36	978	453	46	1,203	66
Brighton and Hove	4,249	93	97	1,545	36	2,080	980	47	2,859	67
Canterbury	2,444	89	95	843	34	1,554	590	38	1,214	50
Cherwell	1,920	91	97	709	37	1,164	472	41	1,052	55
Chichester	1,825	94	97	688	38	728	404	55	1,386	76
Chiltern	1,438	99	99	506	35	338	184	54	1,265	88
Crawley	1,177	89	96	381	32	823	259	31	483	41
Dartford	1,444	85	93	470	33	877	309	35	657	46
Dover	1,798	66	82	583	32	895	249	28	540	30
East Hampshire	1,684	92	97	644	38	701	346	49	1,198	71
Eastbourne	1,720	75	87	548	32	986	281	29	577	34
Eastleigh	1,767	91	97	631	36	1,131	449	40	926	52
Elmbridge	2,508	98	99	827	33	403	262	65	2,319	92
Epsom and Ewell	1,257	98	99	430	34	349	229	66	1,111	88
Fareham	1,797	91	96	633	35	1,115	441	40	955	53
Gosport	1,319	61	88	544	41	673	163	24	289	22



Local authority area within the South East	Total Paying Stamp Duty (%)			Homes whi a Stamp Du by 2017-18	ity band	Homes in Homes in the 1% band which will rise into the 3% band by 2012-13 2017-18			Homes which will be in the 3% band or higher by 2017-18		
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%	
Gravesham	1,153	83	94	396	34	767	234	30	425	37	
Guildford	2,099	96	98	720	34	609	339	56	1,744	83	
Hart	1,352	98	100	532	39	470	297	63	1,158	86	
Hastings	1,382	63	80	438	32	733	183	25	315	23	
Havant	1,548	81	92	548	35	936	316	34	626	40	
Horsham	2,073	94	98	806	39	779	440	56	1,601	77	
Isle of Wight	2,302	71	86	789	34	1,284	389	30	736	32	
Lewes	1,616	91	95	656	41	880	474	54	1,057	65	
Maidstone	2,194	86	94	784	36	1,327	529	40	1,089	50	
Medway	3,509	64	87	1,337	38	1,885	481	26	855	24	
Mid Sussex	2,433	95	98	843	35	1,114	533	48	1,738	71	
Milton Keynes	3,632	79	89	1,260	35	2,098	768	37	1,549	43	
Mole Valley	1,286	97	98	516	40	312	182	58	1,114	87	
New Forest	2,622	93	98	978	37	1,306	623	48	1,758	67	
Oxford	1,489	96	98	584	39	574	376	66	1,237	83	
Portsmouth	2,595	67	89	854	33	1,511	267	18	505	19	
Reading	2,179	92	97	746	34	1,480	525	35	1,055	48	
Reigate and Banstead	2,261	95	98	840	37	871	466	54	1,744	77	
Rother	1,653	81	92	641	39	812	360	44	892	54	
Runnymede	1,235	95	97	478	39	534	332	62	975	79	
Rushmoor	1,249	88	96	521	42	891	390	44	597	48	
Sevenoaks	1,450	95	98	541	37	506	250	49	1,118	77	



Local authority area within the South East	Total transactions	Paying Stamp Duty (%)		Homes which will rise a Stamp Duty band by 2017-18		Homes in the 1% band in 2012-13	Homes in t band which into the 3% 2017-18	n will rise	Homes which will be in the 3% band or higher by 2017-18	
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Shepway	1,547	74	87	546	35	839	289	34	592	38
Slough	1,155	84	95	482	42	723	315	43	558	48
South Bucks	995	99	99	363	36	232	143	62	894	90
South Oxfordshire	2,088	96	99	850	41	869	501	58	1,640	79
Southampton	2,627	69	87	824	31	1,607	322	20	536	20
Spelthorne	1,344	97	98	544	40	674	423	63	1,051	78
Surrey Heath	1,271	95	98	488	38	438	261	60	1,025	81
Swale	1,918	67	88	680	35	1,062	258	24	489	26
Tandridge	1,245	96	98	444	36	431	251	58	1,010	81
Test Valley	1,633	92	98	645	39	838	405	48	1,074	66
Thanet	2,139	62	82	782	37	1,083	310	29	544	25
Tonbridge and Malling	1,825	93	98	669	37	958	437	46	1,178	65
Tunbridge Wells	1,646	92	97	605	37	709	326	46	1,131	69
Vale of White Horse	1,689	94	98	662	39	790	441	56	1,246	74
Waverley	1,916	96	98	698	36	498	282	57	1,620	85
Wealden	2,636	91	97	1,001	38	1,325	614	46	1,690	64
West Berkshire	2,106	95	98	849	40	1,035	545	53	1,510	72
West Oxfordshire	1,469	94	97	573	39	736	377	51	1,016	69
Winchester	1,654	96	99	610	37	604	324	54	1,312	79
Windsor and Maidenhead	2,000	99	100	690	34	509	322	63	1,792	90
Woking	1,633	97	98	612	37	705	392	56	1,266	78
Wokingham	2,326	98	99	865	37	963	576	60	1,884	81



Local authority area within the South East	Total transactions	Paying Sta (%)	mp Duty	Homes whi a Stamp Du by 2017-18	3	the 1% band in	Homes in the band which into the 3% 2017-18	ı will rise	y higher by 2017-18	
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Worthing	1,810	81	92	695	38	1,028	424	41	860	48
Wycombe	2,317	94	99	900	39	1,005	530	53	1,708	74
South East	126,957	88	95	46,348	37	62,138	26,294	42	75,256	59



Table 8: South West

Local authority area within the South West	Total transactions	Paying Stamp Duty (%)		Homes which will rise a Stamp Duty band by 2017-18		Homes in the 1% band which will rise into the 3% band by 2012-13		Homes which will be in the 3% band or higher by 2017-18		
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Bath and North East Somerset	2,589	91	97	883	34	1,375	528	38	1,511	58
Bournemouth	2,889	77	88	999	35	1,605	577	36	1,196	41
Bristol	6,203	77	92	1,994	32	3,523	858	24	2,080	34
Cheltenham	1,802	82	93	578	32	946	302	32	840	47
Christchurch	828	91	97	299	36	397	193	49	549	66
Cornwall	8,060	79	91	2,655	33	4,531	1,357	30	3,156	39
Cotswold	1,312	96	98	427	33	582	252	43	923	70
East Devon	2,480	87	95	827	33	1,319	477	36	1,319	53
East Dorset	1,407	96	98	500	36	601	337	56	1,083	77
Exeter	1,714	82	93	576	34	1,087	340	31	665	39
Forest of Dean	1,021	69	87	341	33	543	138	25	298	29
Gloucester	1,852	55	82	702	38	942	199	21	279	15
Mendip	1,600	82	94	467	29	961	236	25	592	37
Mid Devon	1,213	83	94	373	31	736	186	25	452	37
North Devon	1,374	81	92	427	31	789	236	30	559	41
North Dorset	977	86	94	315	32	573	189	33	461	47
North Somerset	3,464	80	91	1,092	32	1,987	598	30	1,370	40
Plymouth	3,439	56	80	1,162	34	1,694	304	18	535	16
Poole	2,197	90	97	703	32	1,261	448	36	1,172	53
Purbeck	663	92	97	237	36	368	166	45	407	61
Sedgemoor	1,690	68	86	563	33	899	223	25	478	28



Local authority area within the South West	Total Paying Stamp D (%)		mp Duty	Homes whi a Stamp Du by 2017-18	ity band	Homes in Homes in the 1% band which will rise into the 3% band by 2012-13 2017-18			Homes which will be in the 3% band or higher by 2017-18		
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%	
South Gloucestershire	3,375	86	95	1,035	31	2,279	683	30	1,315	39	
South Hams	1,388	90	96	460	33	676	252	37	830	60	
South Somerset	2,348	75	91	796	34	1,282	360	28	840	36	
Stroud	1,685	84	94	484	29	950	238	25	708	42	
Swindon	3,042	59	85	1,113	37	1,532	295	19	555	18	
Taunton Deane	1,779	79	92	601	34	1,028	301	29	673	38	
Teignbridge	2,123	81	91	708	33	1,245	420	34	903	43	
Tewkesbury	1,212	83	94	364	30	723	202	28	490	40	
Torbay	2,162	69	83	630	29	1,206	280	23	556	26	
Torridge	1,057	76	93	402	38	646	198	31	350	33	
West Devon	730	80	92	236	32	403	126	31	310	42	
West Dorset	1,501	92	96	485	32	808	314	39	880	59	
West Somerset	825	58	74	266	32	327	98	30	250	30	
Weymouth and Portland	979	82	93	312	32	620	186	30	368	38	
Wiltshire	6,717	83	94	2,276	34	3,734	1,232	33	3,089	46	
South West	79,695	79	91	26,288	33	44,176	13,330	30	32,044	40	



Table 9: Wales

Local authority area within Wales	Total Paying Stamp (%)		mp Duty	Homes whi a Stamp Du by 2017-18		Homes in the 1% band which will rise into the 3% band by 2012-13 2017-18			Homes which will be in the 3% band or higher by 2017-18		
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%	
Blaenau Gwent	703	12	19	57	8	84	9	11	12	2	
Bridgend	1,736	40	55	379	22	593	104	18	199	11	
Caerphilly	1,871	31	48	391	21	541	78	14	117	6	
Cardiff	4,240	67	82	1,146	27	2,238	451	20	1,050	25	
Carmarthenshire	2,107	41	55	430	20	745	129	17	248	12	
Ceredigion	739	70	84	201	27	436	99	23	181	25	
Conwy	1,561	52	73	463	30	665	115	17	256	16	
Denbighshire	1,130	42	62	279	25	406	52	13	126	11	
Flintshire	1,633	51	73	511	31	697	144	21	283	17	
Gwynedd	1,319	49	66	336	25	562	101	18	181	14	
Isle of Anglesey	871	58	73	214	25	434	80	18	151	17	
Merthyr Tydfil	571	23	30	61	11	127	22	17	27	5	
Monmouthshire	1,207	77	90	351	29	626	158	25	463	38	
Neath Port Talbot	1,516	23	38	257	17	326	34	11	60	4	
Newport	1,598	43	60	405	25	572	128	22	243	15	
Pembrokeshire	1,367	61	76	391	29	691	177	26	326	24	
Powys	1,380	59	75	388	28	663	147	22	296	21	
Rhondda Cynon Taf	2,883	25	36	432	15	688	125	18	170	6	
Swansea	2,782	42	59	665	24	934	164	18	391	14	
Torfaen	897	34	54	222	25	275	50	18	82	9	
Vale of Glamorgan	1,601	66	81	461	29	729	185	25	512	32	



•	Total transactions			a Stamp Du	a Stamp Duty band by 2017-18		Homes in the 1% band which will rise into the 3% band by 2017-18		Homes which will be in the 3% band or higher by 2017-18	
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Wrexham	1,313	48	65	337	26	551	104	19	189	14
Wales	35,025	47	63	8,380	24	13,582	2,657	20	5,564	16



Table 10: West Midlands

Local authority area within the West Midlands	Total Paying Stam (%)		mp Duty	Homes whi a Stamp Du by 2017-18		Homes in the 1% band which will rise into the 3% band by 2012-13 2017-18			Homes which will be in the 3% band or higher by 2017-18		
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%	
Birmingham	9,997	44	63	2,558	26	3,511	573	16	1,447	14	
Bromsgrove	1,179	79	90	338	29	608	181	30	510	43	
Cannock Chase	1,050	40	64	304	29	388	57	15	91	9	
Coventry	3,781	40	62	1,011	27	1,331	140	10	320	8	
Dudley	3,382	45	65	872	26	1,367	188	14	358	11	
East Staffordshire	1,568	50	66	375	24	606	104	17	281	18	
Hertfordshire County	2,266	78	89	624	28	1,262	301	24	802	35	
Lichfield	1,260	73	85	352	28	651	168	26	433	34	
Malvern Hills	1,003	84	93	277	28	565	149	26	429	43	
Newcastle-under- Lyme	1,610	41	56	329	20	558	77	14	176	11	
North Warwickshire	675	57	78	195	29	324	50	15	111	16	
Nuneaton and Bedworth	1,514	43	61	342	23	611	78	13	125	8	
Redditch	1,033	58	79	321	31	511	101	20	190	18	
Rugby	1,540	64	80	402	26	761	142	19	374	24	
Sandwell	2,718	29	48	574	21	768	66	9	96	4	
Shropshire	3,712	72	86	1,037	28	1,957	419	21	1,119	30	
Solihull	2,623	79	87	664	25	1,260	332	26	1,151	44	
South Staffordshire	1,169	76	88	311	27	678	151	22	363	31	
Stafford	1,619	65	83	464	29	833	163	20	385	24	
Staffordshire Moorlands	1,200	45	68	352	29	437	73	17	176	15	



Local authority area within the West Midlands	transactions (%)		a Stamp Du	a Stamp Duty band the 1% by 2017-18 band in			Homes in Homes in the 1% band which will rise into the 3% band by 2012-13 2017-18			
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Stoke-on-Trent	2,825	18	32	419	15	481	38	8	69	2
Stratford-on-Avon	1,727	91	96	497	29	845	296	35	1,017	59
Tamworth	806	48	73	264	33	361	64	18	88	11
Telford and Wrekin	2,037	52	69	500	25	921	144	16	285	14
Walsall	2,400	41	56	505	21	849	125	15	257	11
Warwick	2,052	86	94	564	28	1,131	314	28	954	46
Wolverhampton	2,451	36	53	494	20	777	81	10	186	8
Worcester	1,424	74	86	337	24	893	152	17	311	22
Wychavon	1,634	83	91	416	25	909	224	25	665	41
Wyre Forest	1,219	58	78	347	29	584	92	16	216	18
West Midlands	63,476	55	71	16,045	25	26,739	5,039	19	12,984	20



Table 11: Yorkshire and the Humber

Local authority area within Yorkshire and the Humber	Total Paying Stamp D (%)		mp Duty	Homes whi a Stamp Du by 2017-18		Homes in the 1% band which will rise into the 3% band by 2012-13 2017-18			Homes which will be in the 3% band or higher by 2017-18		
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%	
Barnsley	2,868	28	40	448	16	729	99	14	186	6	
Bradford	5,128	35	49	974	19	1,398	217	16	610	12	
Calderdale	2,731	36	49	485	18	800	120	15	314	12	
City of York	2,958	83	93	647	22	1,863	299	16	893	30	
Craven	876	69	80	206	24	422	79	19	260	30	
Doncaster	3,237	31	44	548	17	871	108	12	247	8	
East Riding of Yorkshire	5,046	52	67	1,129	22	2,162	323	15	764	15	
Hambleton	1,067	82	90	251	24	576	128	22	431	40	
Harrogate	2,177	86	93	497	23	1,110	236	21	993	46	
Hull	2,945	16	28	373	13	459	40	9	66	2	
Kirklees	5,019	41	55	1,015	20	1,702	259	15	593	12	
Leeds	9,210	51	64	1,855	20	3,661	556	15	1,602	17	
North East Lincolnshire	2,110	29	45	410	19	550	61	11	117	6	
North Lincolnshire	2,006	33	46	356	18	585	75	13	144	7	
Richmondshire	552	75	87	145	26	285	72	25	202	37	
Rotherham	2,927	37	52	577	20	974	142	15	262	9	
Ryedale	739	77	88	183	25	397	85	21	258	35	
Scarborough	1,697	53	68	365	21	771	98	13	225	13	
Selby	1,186	63	77	285	24	558	100	18	290	24	
Sheffield	6,334	42	56	1,290	20	2,068	322	16	883	14	



Local authority area within Yorkshire and the Humber		Paying Star (%)		a Stamp Du	a Stamp Duty band by 2017-18		s in Homes in the 1% band which will rise into the 3% band by 2017-18		Homes which will be in the 3% band or higher by 2017-18	
	2012-13	2012-13	2017-18	Number	%	Number	Number	%	Number	%
Wakefield	3,636	39	52	656	18	1,271	192	15	351	10
Yorkshire and the Humber	64,447	45	59	12,695	20	23,211	3,612	16	9,690	15