



Research Note 128 | 06 August 2013

Revealed: More than a quarter of home-buyers hit with a Stamp Duty bill for £7,500 or more

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.

This can create many distortions. The tax can prohibit people from purchasing their first home. Or it can stop people moving when they need to. The result is that people stay put when it would make sense for them to move for a variety of reasons, such as getting a new job, being closer to relatives or having enough space for a growing family.

The 'slab rate' nature of Stamp Duty makes it particularly distortionary. If you buy a £250,000 property you pay 1 per cent, or £2,500. But if you buy one for £250,001, you pay 3 per cent, or £7,500. This means that buyers are extremely sensitive to differences in prices over these thresholds. The market can respond by negotiating down the fixtures and fittings included in the property exchange rather than negotiating up the price, once it hits a threshold. This is economically destructive and wasteful.

While Stamp Duty hits London and the South East particularly hard, analysis of the data shows it is a huge burden on the entire country. The key findings of this research are:

- In 2012-13, over £4 billion was paid by home-buyers in residential Stamp Duty, of which **£3.6 billion** was paid at a rate of **3 per cent or more**.
- 723,829 homes were bought in 2012-13, with **more than a quarter (182,692)** being liable for Stamp Duty at a rate of **3 per cent or more**.
- In the **North West**, 7,571 homes were bought with a Stamp Duty rate of 3 per cent or more in 2012-13. This was **9 per cent** of all of the transactions in the region. These transactions made up **72 per cent of total Stamp Duty revenues** in the region.
- In the **North East**, 2,021 homes were bought with a Stamp Duty rate of 3 per cent or more in 2012-13. This was **6 per cent** of all of the transactions in the region. These transactions made up **64 per cent of total Stamp Duty revenues** in the region.

- In the **East Midlands**, 6,020 homes were bought with a Stamp Duty rate of 3 per cent or more in 2012-13. This was **10 per cent** of all of the transactions in the region. These transactions made up **69 per cent of total Stamp Duty revenues** in the region.
- In the **West Midlands**, 7,904 homes were bought with a Stamp Duty rate of 3 per cent or more in 2012-13. This was **12 per cent** of all of the transactions in the region. These transactions made up **73 per cent of total Stamp Duty revenues** in the region.
- In **Yorkshire and the Humber**, 6,024 homes were bought with a Stamp Duty rate of 3 per cent or more in 2012-13. This was **9 per cent** of all of the transactions in the region. These transactions made up **70 per cent of total Stamp Duty revenues** in the region.
- In **Wales**, 2,950 homes were bought with a Stamp Duty rate of 3 per cent or more in 2012-13. This was **8 per cent** of all of the transactions in the region. These transactions made up **64 per cent of total Stamp Duty revenues** in the region.
- In **London**, 60,329 homes were bought with a Stamp Duty rate of 3 per cent or more in 2012-13. This was **65 per cent** of all of the transactions in the region. These transactions made up **97 per cent of total Stamp Duty revenues** in the region.
- In the **South East**, 48,419 homes were bought with a Stamp Duty rate of 3 per cent or more in 2012-13. This was **39 per cent** of all of the transactions in the region. These transactions made up **91 per cent of total Stamp Duty revenues** in the region.
- In the **East of England**, 22,552 homes were bought with a Stamp Duty rate of 3 per cent or more in 2012-13. This was **27 per cent** of all of the transactions in the region. These transactions made up **85 per cent of total Stamp Duty revenues** in the region.
- In **South West**, 18,838 homes were bought with a Stamp Duty rate of 3 per cent or more in 2012-13. This was **24 per cent** of all of the transactions in the region. These transactions made up **81 per cent of total Stamp Duty revenues** in the region.

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Sources and methodology

- The month-by-month data for residential property transactions 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 periods (1st April 2011 – 31st March 2012 and 1st April 2012 – 31st March 2013), were removed, as were duplicate entries.
- Each transaction was then matched to its corresponding local authority through use of its registered address. A pivot table was created from this data with entries for the number of transactions and the revenue obtained from these transactions in each Stamp Duty band.
- Land Registry data was then compared to data provided by HMRC via Freedom of Information Request on the regional breakdown of considerations, transactions and yields by band. For each band of Stamp Duty, 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 figures to estimate the adjusted figures for each local authority.
- This research focuses on Stamp Duty Land Tax as applied to residential property transactions. Commercial transactions are not included.
- This research note covers England and Wales only. For the purposes of this research obtaining Scottish Land Registry was prohibitively expensive, while for Northern Ireland no central register of transactions is maintained.

Table 1: Number of property transactions and Stamp Duty Land Tax revenues in 2012-13, with a breakdown of transactions for which a rate of 3 per cent or higher applied

Local Authority	Total Number of Transactions, 2012-13	Total Stamp Duty Revenue, 2012-13 (£)	Transactions with Stamp Duty of 3 per cent and above		Transactions with Stamp Duty of 3 per cent and above as percentage of Total Transactions	
			Total Number of Transactions, 2012-13	Total Stamp Duty Revenue, 2012-13 (£)	Total Number of Transactions, 2012-13 (%)	Total Stamp Duty Revenue, 2012-13 (%)
Adur District Council	981	3,922,846	276	2,967,227	28	76
Allerdale Borough Council	1,225	2,008,561	112	1,328,629	9	66
Amber Valley Borough Council	1,736	2,731,723	139	1,887,680	8	69
Arun District Council	2,692	12,777,540	791	10,568,896	29	83
Ashfield District Council	1,826	1,149,574	49	483,973	3	42
Ashford Borough Council	1,596	7,820,634	441	6,579,053	28	84
Aylesbury Vale District Council	2,697	15,797,092	1,001	13,719,888	37	87
Babergh District Council	1,246	5,551,662	329	4,535,184	26	82
Barking and Dagenham Borough Council	1,362	2,498,931	127	1,084,617	9	43
Barnet Borough Council	4,137	83,714,913	2,966	81,951,208	72	98
Barnsley Borough Council	2,976	1,971,343	88	983,654	3	50
Barrow-in-Furness Borough Council	1,045	603,082	30	303,369	3	50
Basildon Borough Council	2,304	8,209,439	513	6,265,164	22	76
Basingstoke and Deane Borough Council	2,328	12,275,419	782	10,291,417	34	84
Bassetlaw District Council	1,475	1,729,744	93	1,101,411	6	64

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Bath and North East Somerset Council	2,527	20,400,279	985	18,489,446	39	91
Bedford Borough Council	2,228	7,351,076	446	5,489,342	20	75
Bexley Borough Council	2,950	11,095,363	823	8,499,378	28	77
Birmingham City Council	10,226	15,672,588	872	10,926,375	9	70
Blaby District Council	1,354	2,644,157	127	1,518,748	9	57
Blackburn with Darwen Borough Council	1,463	871,394	39	464,824	3	53
Blackpool Borough Council	1,802	453,390	10	90,244	1	20
Blaenau Gwent Council	737	134,470	3	23,030	0	17
Bolsover District Council	1,027	430,020	14	140,376	1	33
Bolton Borough Council	3,133	2,778,946	138	1,685,577	4	61
Boston Borough Council	847	653,075	23	269,375	3	41
Bournemouth Borough Council	2,872	9,837,177	649	7,597,940	23	77
Bracknell Forest Council	1,774	10,973,689	744	9,586,047	42	87
Bradford City Council	5,279	7,078,171	386	5,150,388	7	73
Braintree District Council	1,907	7,132,172	446	5,543,577	23	78
Breckland District Council	2,083	4,104,216	220	2,555,479	11	62
Brent Borough Council	1,984	27,956,683	1,379	27,091,901	70	97
Brentwood Borough Council	1,168	12,182,439	660	11,494,512	57	94
Bridgend Council	1,789	1,672,332	93	865,576	5	52

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Brighton and Hove City Council	4,119	29,209,919	1,854	26,273,682	45	90
Bristol City Council	6,177	21,618,250	1,233	16,843,824	20	78
Broadland District Council	1,899	5,582,158	301	3,766,001	16	67
Bromley Borough Council	4,606	45,384,507	2,678	42,657,181	58	94
Bromsgrove District Council	1,162	5,288,726	330	4,427,788	28	84
Broxbourne Borough Council	1,254	6,643,187	458	5,630,137	37	85
Broxtowe Borough Council	1,553	1,754,561	78	841,278	5	48
Burnley Borough Council	1,105	437,841	19	198,897	2	45
Bury Borough Council	2,185	2,461,136	121	1,507,654	6	61
Caerphilly Council	1,945	1,090,077	39	364,087	2	33
Calderdale Borough Council	2,804	3,361,121	197	2,264,430	7	67
Cambridge City Council	1,535	15,743,155	944	14,909,992	61	95
Camden Borough Council	2,536	114,799,010	2,327	114,471,389	92	100
Cannock Chase District Council	1,078	960,814	36	417,299	3	43
Canterbury City Council	2,413	9,859,518	628	7,660,944	26	78
Cardiff Council	4,274	9,861,494	593	6,828,600	14	69
Carlisle City Council	1,526	1,677,613	95	1,007,499	6	60
Carmarthenshire Council	2,166	2,430,015	121	1,413,666	6	58

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Castle Point Borough Council	1,094	3,233,636	181	2,112,390	17	65
Central Bedfordshire Council	4,094	15,209,629	955	11,620,770	23	76
Ceredigion Council	742	1,421,307	89	828,491	12	58
Charnwood Borough Council	2,447	5,550,944	305	3,798,024	12	68
Chelmsford Borough Council	2,315	12,176,138	780	10,295,805	34	85
Cheltenham Borough Council	1,780	9,242,153	528	7,921,718	30	86
Cherwell District Council	1,885	9,605,017	578	7,955,010	31	83
Cheshire East Council	5,166	21,875,132	1,180	18,915,725	23	86
Cheshire West and Chester Council	4,053	11,284,723	671	8,753,082	17	78
Chesterfield Borough Council	1,325	1,272,068	63	705,230	5	55
Chichester District Council	1,759	18,348,451	958	17,306,290	54	94
Chiltern District Council	1,363	25,409,632	1,023	24,917,615	75	98
Chorley Borough Council	1,591	3,055,882	198	2,093,308	12	69
Christchurch Borough Council	799	5,778,661	372	5,242,768	47	91
City of London Corporation	208	4,941,712	206	4,937,908	99	100
City of York Council	2,939	9,239,648	587	6,680,703	20	72

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Colchester Borough Council	2,982	9,010,013	540	6,510,837	18	72
Conwy Council	1,586	2,437,869	136	1,515,084	9	62
Copeland Borough Council	942	699,312	31	322,985	3	46
Corby Borough Council	981	811,108	33	347,065	3	43
Cornwall Council	8,009	31,267,876	1,810	25,014,197	23	80
Cotswold District Council	1,267	11,839,145	653	11,014,162	52	93
Coventry City Council	3,880	3,724,657	178	1,934,880	5	52
Craven District Council	876	2,788,462	173	2,189,278	20	79
Crawley Borough Council	1,167	3,607,947	229	2,459,937	20	68
Croydon Borough Council	3,638	20,958,598	1,390	18,031,694	38	86
Dacorum Borough Council	2,057	19,096,617	943	17,632,421	46	92
Darlington Borough Council	1,430	1,430,783	76	815,976	5	57
Dartford Borough Council	1,432	5,376,264	350	4,134,615	24	77
Daventry District Council	1,022	4,473,153	260	3,772,273	25	84
Denbighshire Council	1,159	1,291,433	77	764,034	7	59
Derby City Council	3,230	3,565,719	195	2,041,635	6	57
Derbyshire Dales District Council	972	4,840,611	298	4,164,862	31	86
Doncaster Borough Council	3,347	2,656,699	137	1,482,881	4	56
Dover District Council	1,803	5,587,947	291	4,348,206	16	78

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Dudley Borough Council	3,464	3,711,271	179	1,869,169	5	50
Durham County Council	6,279	5,259,565	268	3,096,325	4	59
Ealing Borough Council	3,319	46,777,548	2,362	45,412,994	71	97
East Cambridgeshire District Council	1,267	4,342,885	287	3,272,710	23	75
East Devon District Council	2,439	13,354,545	822	11,467,070	34	86
East Dorset District Council	1,346	9,930,082	745	9,088,188	55	92
East Hampshire District Council	1,627	14,369,150	831	13,370,726	51	93
East Hertfordshire District Council	2,080	18,010,994	1,081	16,642,952	52	92
East Lindsey District Council	2,016	2,342,691	113	1,251,470	6	53
East Northamptonshire District Council	1,450	3,729,417	203	2,822,781	14	76
East Riding of Yorkshire Council	5,144	8,158,785	436	5,170,078	8	63
East Staffordshire Borough Council	1,593	2,891,073	173	2,067,558	11	72
Eastbourne Borough Council	1,723	5,033,908	288	3,659,128	17	73
Eastleigh Borough Council	1,743	7,266,684	480	5,657,348	28	78
Eden District Council	617	1,636,156	105	1,215,247	17	74
Elmbridge Borough Council	2,379	83,408,345	1,979	82,843,833	83	99

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Enfield Borough Council	2,671	21,643,677	1,275	19,827,254	48	92
Epping Forest District Council	1,613	18,375,141	983	17,539,539	61	95
Epsom and Ewell Borough Council	1,190	12,890,341	842	12,381,175	71	96
Erewash Borough Council	1,756	1,719,204	91	1,040,781	5	61
Exeter City Council	1,705	6,224,318	320	4,657,701	19	75
Fareham Borough Council	1,769	7,739,595	516	6,154,573	29	80
Fenland District Council	1,539	1,379,718	58	570,222	4	41
Flintshire Council	1,658	2,440,188	136	1,455,067	8	60
Forest Heath District Council	1,003	2,240,441	103	1,484,593	10	66
Forest of Dean District Council	1,021	2,492,788	160	1,746,845	16	70
Fylde Borough Council	1,065	2,482,453	152	1,755,499	14	71
Gateshead Borough Council	2,548	2,169,338	95	999,844	4	46
Gedling Borough Council	1,745	2,038,348	109	1,200,705	6	59
Gloucester City Council	1,884	2,226,204	96	938,913	5	42
Gosport Borough Council	1,331	2,311,283	128	1,383,636	10	60
Gravesham Borough Council	1,145	3,634,280	205	2,571,328	18	71
Great Yarmouth Borough Council	1,696	2,188,651	96	1,259,798	6	58

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Greenwich Borough Council	2,728	20,965,828	1,271	19,052,081	47	91
Guildford Borough Council	2,002	30,815,700	1,374	29,982,030	69	97
Gwynedd Council	1,349	1,660,106	85	892,231	6	54
Hackney Borough Council	2,498	31,304,086	1,877	30,410,364	75	97
Halton Borough Council	1,258	1,096,533	58	570,856	5	52
Hambleton District Council	1,052	4,492,266	302	3,702,238	29	82
Hammersmith and Fulham Borough Council	2,731	98,901,228	2,485	98,538,329	91	100
Harborough District Council	1,346	6,188,986	370	5,174,615	27	84
Haringey Borough Council	2,424	40,931,645	1,632	39,797,991	67	97
Harlow District Council	886	2,134,290	136	1,343,980	15	63
Harrogate Borough Council	2,136	13,087,606	736	11,536,090	34	88
Harrow Borough Council	2,169	22,642,285	1,405	21,519,093	65	95
Hart District Council	1,287	14,333,039	834	13,658,362	65	95
Hartlepool Borough Council	1,061	798,201	38	406,130	4	51
Hastings Borough Council	1,398	2,418,531	134	1,408,439	10	58
Havant Borough Council	1,535	5,099,499	318	3,790,253	21	74
Havering Borough Council	2,660	13,359,760	905	11,017,819	34	82
Herefordshire Council	2,248	7,830,070	506	6,085,542	23	78

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Hertsmere Borough Council	1,308	16,282,698	790	15,537,390	60	95
High Peak Borough Council	1,258	2,410,796	146	1,666,632	12	69
Hillingdon Borough Council	3,060	24,478,906	1,628	22,425,406	53	92
Hinckley and Bosworth Borough Council	1,538	2,886,630	168	1,974,645	11	68
Horsham District Council	1,988	18,945,242	1,133	17,845,755	57	94
Hounslow Borough Council	2,302	28,535,494	1,308	27,113,665	57	95
Hull City Council	3,083	828,078	24	222,810	1	27
Huntingdonshire District Council	2,651	8,758,101	517	6,522,760	20	74
Hyndburn Borough Council	1,073	437,008	17	187,750	2	43
Ipswich Borough Council	1,935	2,861,614	149	1,793,249	8	63
Isle of Anglesey Council	886	1,368,184	76	791,429	9	58
Isle of Wight Council	2,306	6,025,371	368	4,263,816	16	71
Islington Borough Council	2,723	62,531,471	2,403	62,044,812	88	99
Kensington and Chelsea Borough Council	2,616	285,470,959	2,555	285,390,232	98	100
Kettering Borough Council	1,485	2,388,582	135	1,576,155	9	66
King's Lynn and West Norfolk Borough Council	2,345	4,888,475	234	3,236,961	10	66

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Kingston upon Thames Borough Council	2,267	31,221,899	1,628	30,247,947	72	97
Kirklees Borough Council	5,150	6,479,525	341	4,152,270	7	64
Knowsley Borough Council	1,174	568,545	16	151,751	1	27
Lambeth Borough Council	3,812	54,770,018	2,762	53,209,186	72	97
Lancaster City Council	1,909	2,471,929	128	1,490,657	7	60
Leeds City Council	9,378	17,694,248	1,015	12,671,978	11	72
Leicester City Council	2,924	2,360,668	113	1,157,730	4	49
Lewes District Council	1,581	10,315,738	589	9,042,807	37	88
Lewisham Borough Council	3,163	22,055,725	1,492	19,768,249	47	90
Lichfield District Council	1,255	4,587,505	272	3,688,496	22	80
Lincoln City Council	1,626	1,103,288	44	423,238	3	38
Liverpool City Council	4,515	3,904,205	198	2,273,174	4	58
Luton Borough Council	1,933	2,728,135	123	1,195,631	6	44
Maidstone Borough Council	2,165	9,174,119	576	7,312,880	27	80
Maldon District Council	807	4,119,385	241	3,423,491	30	83
Malvern Hills District Council	991	4,184,453	275	3,385,212	28	81
Manchester City Council	4,925	6,763,711	367	4,533,445	7	67
Mansfield District Council	1,513	813,090	33	342,388	2	42
Medway Council	3,530	6,675,634	396	4,104,592	11	61

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Melton Borough Council	734	2,140,097	133	1,646,078	18	77
Mendip District Council	1,589	6,162,947	351	4,846,391	22	79
Merthyr Tydfil Council	596	222,380	5	52,161	1	23
Merton Borough Council	2,806	53,745,819	1,764	52,180,627	63	97
Mid Devon District Council	1,204	4,187,439	265	3,180,474	22	76
Mid Suffolk District Council	1,513	5,230,022	349	4,085,200	23	78
Mid Sussex District Council	2,347	18,648,113	1,178	17,070,509	50	92
Middlesbrough Council	1,529	1,097,499	54	569,125	4	52
Milton Keynes Council	3,611	12,321,462	788	9,387,823	22	76
Mole Valley District Council	1,221	18,372,935	895	17,934,069	73	98
Monmouthshire Council	1,195	4,270,179	291	3,381,763	24	79
Neath Port Talbot Council	1,579	681,583	25	246,463	2	36
New Forest District Council	2,542	18,107,052	1,137	16,289,445	45	90
Newark and Sherwood District Council	1,733	3,089,449	185	2,228,885	11	72
Newcastle upon Tyne City Council	2,981	6,070,992	347	4,669,620	12	77
Newcastle-under-Lyme Borough Council	1,656	1,992,683	94	1,229,288	6	62
Newham Borough Council	1,676	5,534,566	414	3,806,045	25	69

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Newport Council	1,639	2,148,680	119	1,358,661	7	63
North Devon Council	1,361	4,979,542	322	3,871,193	24	78
North Dorset District Council	967	4,898,834	274	4,112,112	28	84
North East Derbyshire District Council	1,137	2,057,689	119	1,442,539	10	70
North East Lincolnshire Council	2,185	1,377,870	64	647,097	3	47
North Hertfordshire District Council	1,844	11,735,000	711	10,425,601	39	89
North Kesteven District Council	1,779	2,721,953	144	1,551,909	8	57
North Lincolnshire Council	2,074	1,490,729	76	705,060	4	47
North Norfolk District Council	1,752	5,577,111	340	4,355,062	19	78
North Somerset Council	3,436	11,882,827	779	9,129,253	23	77
North Tyneside Borough Council	2,926	3,875,392	225	2,258,413	8	58
North Warwickshire Borough Council	685	1,118,810	61	670,109	9	60
North West Leicestershire District Council	1,434	2,196,245	118	1,353,010	8	62
Northampton Borough Council	3,191	4,759,873	249	2,751,440	8	58
Northumberland County Council	3,978	8,505,834	517	6,667,907	13	78
Norwich City Council	2,090	3,794,002	221	2,465,155	11	65

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Nottingham City Council	3,081	2,220,180	113	1,421,913	4	64
Nuneaton and Bedworth Borough Council	1,561	1,298,761	47	469,387	3	36
Oadby and Wigston Borough Council	666	1,149,343	62	714,542	9	62
Oldham Borough Council	2,066	1,412,749	73	723,029	4	51
Oxford City Council	1,423	17,914,363	872	17,130,611	61	96
Pembrokeshire Council	1,383	2,600,286	174	1,682,187	13	65
Pendle Borough Council	1,236	829,105	51	520,608	4	63
Peterborough City Council	2,509	3,348,951	158	1,958,186	6	58
Plymouth City Council	3,494	4,827,490	229	2,512,227	7	52
Poole Borough Council	2,154	16,631,290	738	14,856,150	34	89
Portsmouth City Council	2,618	4,603,795	231	2,587,665	9	56
Powys Council	1,395	2,551,303	161	1,643,297	12	64
Preston City Council	1,538	1,654,130	87	950,928	6	57
Purbeck District Council	647	3,668,819	244	3,135,675	38	85
Reading Borough Council	2,155	9,117,017	548	7,062,076	25	77
Redbridge Borough Council	2,434	19,332,538	1,369	17,883,780	56	93
Redcar and Cleveland Borough Council	1,601	1,143,979	51	518,957	3	45
Redditch Borough Council	1,047	1,800,060	101	1,119,612	10	62
Reigate and Banstead Borough Council	2,170	24,904,274	1,247	23,670,872	57	95

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Rhondda Cynon Taf Council	3,002	1,468,289	53	531,836	2	36
Ribble Valley Borough Council	729	2,918,796	166	2,443,899	23	84
Richmond upon Thames Borough Council	3,400	95,700,316	2,991	95,052,389	88	99
Richmondshire District Council	546	1,908,665	135	1,514,496	25	79
Rochdale Borough Council	2,041	1,611,686	75	805,837	4	50
Rochford District Council	1,101	4,352,503	288	3,287,171	26	76
Rossendale Borough Council	785	528,267	21	233,859	3	44
Rother District Council	1,619	8,570,100	545	7,439,469	34	87
Rotherham Borough Council	3,016	2,688,327	118	1,345,529	4	50
Rugby Borough Council	1,549	3,601,311	233	2,571,681	15	71
Runnymede Borough Council	1,185	17,499,239	662	16,774,891	56	96
Rushcliffe Borough Council	1,773	7,275,043	461	5,903,086	26	81
Rushmoor Borough Council	1,243	3,648,299	230	2,374,487	19	65
Rutland County Council	524	3,632,863	189	3,252,916	36	90
Ryedale District Council	731	2,606,158	170	2,053,954	23	79
Salford City Council	2,677	2,823,056	132	1,756,076	5	62

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Sandwell Borough Council	2,819	2,089,291	33	1,078,427	1	52
Scarborough Borough Council	1,729	2,457,747	131	1,420,291	8	58
Sedgemoor District Council	1,699	4,311,825	260	3,078,369	15	71
Sefton Borough Council	2,941	4,661,960	257	2,948,919	9	63
Selby District Council	1,195	2,758,940	183	1,974,233	15	72
Sevenoaks District Council	1,396	21,328,739	841	20,603,484	60	97
Sheffield City Council	6,483	10,245,696	551	7,376,793	8	72
Shepway District Council	1,540	4,705,619	306	3,522,391	20	75
Shropshire Council	3,709	10,677,393	686	7,966,878	18	75
Slough Borough Council	1,144	3,640,445	248	2,587,137	22	71
Solihull Borough Council	2,591	13,181,718	809	11,463,094	31	87
South Bucks District Council	949	23,518,162	726	23,184,691	77	99
South Cambridgeshire District Council	2,155	15,240,351	967	13,643,286	45	90
South Derbyshire District Council	1,406	2,817,999	161	1,963,614	11	70
South Gloucestershire Council	3,352	10,271,298	656	7,143,630	20	70
South Hams District Council	1,351	10,379,139	569	9,441,346	42	91
South Holland District Council	1,358	1,435,850	59	581,660	4	41

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South Kesteven District Council	2,296	4,617,068	262	3,110,415	11	67
South Lakeland District Council	1,550	5,982,834	387	4,875,803	25	81
South Norfolk District Council	2,047	6,398,962	395	4,557,409	19	71
South Northamptonshire District Council	1,149	5,908,653	369	4,910,789	32	83
South Oxfordshire District Council	2,006	22,990,258	1,125	21,750,307	56	95
South Ribble Borough Council	1,460	1,624,652	76	801,246	5	49
South Somerset District Council	2,332	7,683,190	486	5,912,751	21	77
South Staffordshire District Council	1,167	3,536,802	217	2,605,360	19	74
South Tyneside Borough Council	1,593	1,226,405	62	644,846	4	53
Southampton City Council	2,649	4,560,766	227	2,392,358	9	52
Southend-on-Sea Borough Council	2,557	8,934,027	576	7,078,312	23	79
Southwark Borough Council	3,169	46,795,393	2,238	45,461,897	71	97
Spelthorne Borough Council	1,293	8,913,269	645	7,970,137	50	89
St Albans City Council	2,305	39,434,330	1,756	38,659,896	76	98
St Edmundsbury Borough Council	1,639	6,027,320	374	4,657,081	23	77

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St Helens Borough Council	1,815	1,275,967	58	606,144	3	48
Stafford Borough Council	1,631	3,500,996	218	2,345,911	13	67
Staffordshire Moorlands District Council	1,224	1,785,644	105	1,192,707	9	67
Stevenage Borough Council	975	2,298,625	130	1,384,900	13	60
Stockport Borough Council	3,661	9,323,070	578	7,037,161	16	75
Stockton-on-Tees Borough Council	2,699	3,471,868	179	2,177,966	7	63
Stoke-on-Trent City Council	2,955	892,259	29	269,210	1	30
Stratford-on-Avon District Council	1,679	12,610,003	722	11,443,251	43	91
Stroud District Council	1,662	7,672,579	469	6,397,290	28	83
Suffolk Coastal District Council	2,111	11,147,237	623	9,603,652	30	86
Sunderland City Council	2,828	2,192,667	109	1,143,237	4	52
Surrey Heath Borough Council	1,214	12,441,312	737	11,804,058	61	95
Sutton Borough Council	2,461	15,712,719	1,069	13,809,358	43	88
Swale Borough Council	1,928	4,295,617	233	2,841,368	12	66
Swansea Council	2,853	3,989,275	226	2,729,262	8	68
Swindon Borough Council	3,084	4,960,762	263	2,837,113	9	57

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Tameside Borough Council	2,585	1,426,952	59	557,853	2	39
Tamworth Borough Council	822	772,557	28	259,727	3	34
Tandridge District Council	1,191	13,833,132	740	13,218,460	62	96
Taunton Deane Borough Council	1,767	6,028,856	377	4,610,529	21	76
Teignbridge District Council	2,107	8,378,531	483	6,615,743	23	79
Telford and Wrekin Council	2,080	2,771,792	145	1,519,889	7	55
Tendring District Council	2,157	4,247,914	208	2,651,583	10	62
Test Valley Borough Council	1,590	11,614,478	659	10,412,566	41	90
Tewkesbury Borough Council	1,201	5,414,921	286	4,404,448	24	81
Thanet District Council	2,156	4,127,582	240	2,611,518	11	63
Three Rivers District Council	1,181	18,078,353	805	17,527,447	68	97
Thurrock Borough Council	1,871	3,685,881	182	1,950,845	10	53
Tonbridge and Malling Borough Council	1,778	13,007,059	727	11,636,983	41	89
Torbay Borough Council	2,175	4,973,449	291	3,350,300	13	67
Torfaen Council	925	708,938	38	337,325	4	48
Torridge District Council	1,058	2,616,023	159	1,718,159	15	66

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Tower Hamlets Borough Council	3,559	39,015,926	2,535	37,426,432	71	96
Trafford Borough Council	3,007	15,685,462	781	13,543,030	26	86
Tunbridge Wells Borough Council	1,596	16,178,453	779	15,162,821	49	94
Uttlesford District Council	1,275	12,545,581	778	11,879,681	61	95
Vale of Glamorgan Council	1,603	5,194,051	323	4,187,400	20	81
Vale of White Horse District Council	1,630	14,200,657	808	13,080,124	50	92
Wakefield City Council	3,748	3,478,211	174	1,779,084	5	51
Walsall Borough Council	2,468	2,543,818	127	1,383,913	5	54
Waltham Forest Borough Council	2,299	11,895,981	978	10,084,289	43	85
Wandsworth Borough Council	5,269	121,551,882	4,584	120,542,090	87	99
Warrington Borough Council	2,571	5,723,239	339	4,274,649	13	75
Warwick District Council	2,021	10,716,016	621	9,108,463	31	85
Watford Borough Council	1,432	7,665,817	482	6,375,408	34	83
Waveney District Council	1,656	3,105,513	169	2,143,085	10	69
Waverley Borough Council	1,821	28,517,671	1,309	27,854,768	72	98
Wealden District Council	2,571	20,057,425	1,072	18,182,251	42	91
Wellingborough Borough Council	1,027	1,672,822	86	1,125,312	8	67

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Welwyn Hatfield Borough Council	1,181	10,876,142	526	10,021,115	45	92
West Berkshire Council	2,040	17,121,997	952	15,628,969	47	91
West Devon Borough Council	723	3,021,792	189	2,476,874	26	82
West Dorset District Council	1,460	8,548,025	580	7,442,178	40	87
West Lancashire Borough Council	1,081	2,831,919	169	2,101,276	16	74
West Lindsey District Council	1,363	1,836,508	108	1,158,373	8	63
West Oxfordshire District Council	1,426	11,039,158	630	9,978,484	44	90
West Somerset District Council	829	2,471,651	152	2,018,296	18	82
Westminster City Council	3,630	295,706,632	3,503	295,530,483	97	100
Weymouth and Portland Borough Council	975	2,946,900	192	2,107,695	20	72
Wigan Borough Council	3,493	2,222,077	95	937,081	3	42
Wiltshire Council	6,625	31,207,324	1,851	25,971,918	28	83
Winchester City Council	1,584	18,785,045	961	17,938,118	61	95
Windsor and Maidenhead Council	1,892	34,093,795	1,425	33,392,306	75	98
Wirral Borough Council	3,667	6,491,857	356	4,621,540	10	71
Woking Borough Council	1,569	16,208,760	871	15,215,996	56	94

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Wokingham Borough Council	2,224	19,816,908	1,294	18,464,760	58	93
Wolverhampton City Council	2,522	2,220,806	104	1,165,621	4	52
Worcester City Council	1,433	2,867,827	159	1,657,126	11	58
Worthing Borough Council	1,790	6,385,398	448	4,937,132	25	77
Wrexham Council	1,342	1,689,298	87	940,933	6	56
Wychavon District Council	1,616	7,282,894	431	6,009,343	27	83
Wycombe District Council	2,237	21,720,337	1,146	20,275,644	51	93
Wyre Borough Council	1,232	2,440,156	126	1,648,086	10	68
Wyre Forest District Council	1,569	2,158,576	113	1,277,371	7	59
Total	723,829	4,067,214,727	182,692	3,637,423,894	-	-