



SDLT calculators

For most transactions involving the sale or transfer of land or property you can use the HM Revenue & Customs (HMRC) calculators below to help you to work out how much to pay.

- [SDLT calculator for freehold transactions or assigned leases](#)
- [SDLT calculator for new leases](#)
- [SDLT calculator for abnormal rent increases](#)

SDLT calculator for freehold transactions or assigned leases

HMRC's Stamp Taxes Internet calculator (land and property section) will help you work out how much:

- Stamp Duty Land Tax you may need to pay when you buy or transfer freehold land or property
- Stamp Duty Land Tax you may need to pay when you take on an assigned lease

Information you'll need

You'll find it helpful to have the following information to hand before you start:

- the effective date of the purchase - this is usually the date of the contract
- the total amount of any transactions that are linked to this transaction
- for mixed use property, a breakdown of how much rent is for the residential element and how much is for the business element
- whether or not your property qualifies for Disadvantaged Areas Relief

Leasehold residential transactions 3 September 2008 and 21 April 2009.

You should not use calculator for leasehold wholly residential property where all of the following applies:

- the effective date of the transaction is between 3 September 2008 and 21 April 2009
- the term remaining is less than 21 years at the time the leasehold interest is assigned
- the amount or consideration given for the lease is more than £125,000 but no greater than £175,000

During this period the temporary SDLT 'holiday' did not apply to this type of transaction. The threshold in this case is £125,000. To use the calculator, follow the link and select 'land and property'.

[Use the SDLT calculator for freehold transactions or assigned leases](#)

[Find out more about SDLT rates and thresholds](#)

SDLT calculator for new leases

You can use HMRC's Stamp Duty Land Tax on leases calculator below to help you work out how much SDLT you may need to pay on the grant of a new lease.

When you access the calculator you'll find a glossary which will help you understand some of the terms.

Information you'll need

You'll be asked to enter some details so you may find it helpful to have the following information to hand before you start:

- the effective date of the transaction - this is usually the date of the contract
- the start and end dates as specified in the lease
- the total premium payable
- the rent payable in each of the first five years, if you know it
- whether or not your property qualifies for Disadvantaged Areas Relief

Leasehold residential transactions 3 September 2008 - 21 April 2009.

You should not use calculator for leasehold wholly residential property where all of the following applies:

- the effective date of the transaction is between 3 September 2008 and 21 April 2009
- the term is 21 years or more and the net present value is more than £125,000 but no greater than £175,000

During this period the temporary SDLT 'holiday' did not apply to this type of transaction. The threshold in this cases is £125,000.
[Use the Stamp Duty Land Tax on leases calculator](#)

SDLT calculator for abnormal rent increases

You can use this calculator to help you work out whether a rent increase which starts after the fifth year of a lease is considered 'abnormal' and, if is, how much SDLT (if any) is payable.

It only applies to leases that started on or after 1 December 2003.

Information you'll need

You'll need the following information before you start:

- the date the lease started
- the date the lease is due to end
- the original net present value
- the amount of SDLT originally paid
- the date the rent increase is due
- the new rent payable
- whether it's a residential, non-residential or mixed use lease
- highest annual rent in first five years

When you can't use the calculator

You should not use the calculator if the lease was granted before 1 December 2003 (the abnormal rent increase applies only to leases granted on or after this date).

[Use the Abnormal Rent Increase calculator](#)

[Find out more about abnormal rent and SDLT for leasehold purchases](#)