

## Commercial Stamp Duty

### About Stamp Duty

Stamp taxes are payable on transfers of land and buildings. Varying rates apply, according to the value of the transfer. Currently, these rates are as follows:

<i>Rate of duty</i>	<i>Value of transfer</i>
Zero	£0 - £150,000
1%	Over £150,000 - £250,000
3%	Over £250,000 - £500,000
4%	Over £500,000

Stamp duty is also payable on high value leases, where the net present value of the rent exceeds £150,000. The duties payable on leases are as follows:

<i>Rate of duty</i>	<i>Net present value of rent</i>
Zero	£0 - £150,000
1%	Over £150,000

### For more information

HM Revenue & Customs Stamp Duty [www.hmrc.gov.uk/so/index.htm](http://www.hmrc.gov.uk/so/index.htm)

First Floor  
1 St James Row  
Sheffield S1 2EU

T +44 (0)114 223 2345  
F +44 (0)114 223 2346

[info@creativesheffield.co.uk](mailto:info@creativesheffield.co.uk)  
[www.creativesheffield.co.uk](http://www.creativesheffield.co.uk)

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No 5247948

Creative Sheffield Limited – Registered Office: Town Hall, Pinstone Street, Sheffield S1 2HH

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