

Personal taxation

R03 2023–24 edition

Web update 1: 22 September 2023

Please note the following change in **bold** to your copy of the R03 study text:

Property transactions in England and **Northern Ireland** are subject to stamp duty land tax (SDLT) whereas in Scotland, they are subject to land and buildings transaction tax (LBTT), and in Wales, to land transaction tax (LTT).

This change affects the following section:

- Chapter 7, Section A, page 7/2.