

**Table 104 First-time buyers' relief from stamp duty in the UK by country and region**

Country/region	2023/24						2024/25					
	Estimated total amount relieved from first-time buyers' relief claims £ million	Total number of transactions claiming first-time buyers' relief by price band			Average first-time buyers' relief amount £	First-time buyers' relief transactions as % of residential transactions %	Estimated total amount relieved from first-time buyers' relief claims £ million	Total number of transactions claiming first-time buyers' relief by price band			Average first-time buyers' relief amount £	First-time buyers' relief transactions as % of residential transactions %
		Total	Under £425,000	£425,000 – £625,000				Total	Under £425,000	£425,000 – £625,000		
North East	4	1,200	1,100	100	3,200	3	6	1,700	1,500	100	3,300	3
North West	27	7,800	7,000	700	3,500	7	39	11,100	10,000	1,000	3,600	8
Yorkshire and The Humber	14	4,200	3,900	300	3,300	5	20	6,000	5,500	500	3,300	6
East Midlands	21	6,800	6,400	400	3,100	9	29	8,900	8,200	600	3,200	9
West Midlands	25	7,400	6,800	600	3,300	9	35	10,000	9,100	900	3,500	10
East of England	83	17,300	14,200	3,100	4,800	18	119	24,000	19,200	4,700	5,000	20
London	185	27,800	14,800	13,000	6,700	27	260	37,400	18,100	19,400	7,000	29
South East	135	27,500	22,000	5,500	4,900	19	193	37,600	29,500	8,100	5,100	22
South West	45	12,300	11,300	1,100	3,600	13	67	17,500	15,900	1,700	3,800	15
England	538	112,300	87,400	24,800	4,800	13	768	154,100	117,000	37,100	5,000	15
Wales	–	–	–	–	–	–	–	–	–	–	–	–
Scotland	8.2	15,650	–	–	524	17	9.8	18,770	–	–	525	18
Northern Ireland	3	800	800	100	3,100	3	4	1,300	1,200	100	3,200	5

Sources: HM Revenue and Customs Stamp Duties Statistics, Table 9. Revenue Scotland Monthly LBTT Statistics, Table 2. Revenue Scotland LBTT First-Time Buyer Relief data.

Notes: 1. Figures are based on residential transactions of £40,000 or above claiming first-time buyers' relief where applicable.

2. First-time buyer relief is not available in Wales.

3. In England, HMRC changed the reporting bands for 2022/23. Prior to September 2022 most liable transactions were for properties valued between £300,000 and £500,000. From 22 September 2022 most liable transactions correspond to purchases between £425,000 to £625,000.

4. In Scotland data are provisional for 2 years and subject to monthly revision.

5. Data for years prior to 2023/24 can be found in previous editions of this table.