

Table 104 First-time buyers' relief from stamp duty - transactions by country and region, 2019/20

Country/region	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 £300,000	£300,000 – £500,000		
North East	7	6,300	6,000	200	1,200	14
North West	37	25,300	23,700	1,600	1,500	19
Yorkshire and The Humber	23	17,500	16,600	900	1,300	18
East Midlands	30	19,600	18,400	1,100	1,500	21
West Midlands	38	23,700	21,900	1,700	1,600	23
East of England	84	29,100	21,500	7,500	2,900	25
London	126	29,400	9,000	20,500	4,300	25
South East	136	42,000	27,900	14,100	3,200	25
South West	55	24,700	21,600	3,100	2,200	22
England	537	217,500	166,700	50,800	2,500	22
Wales	–	–	–	–	–	–
Scotland	7	13,220	–	–	–	13
Northern Ireland	5	5,300	5,200	100	900	19
England and Northern Ireland	541	222,700	171,900	50,900	2,400	22

Source: HM Revenue and Customs Stamp Duties Statistics and Revenue Scotland Monitoring FRB Report for the Scottish Government.

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

2. The Scottish Government has not issued first time buyers figures because the temporary increase of the lowest band to £250,00 effectively removed the benefit of FTB relief. Figures for Wales are not available.

3. On 31 January 2023 HMRC confirmed there was an analytical error affecting published stamp duty statistics for first-time buyers for 2020/21 and 2021/22. The published figures for 2020/21 have been withdrawn as a result, and thus removed from this table.

Revised estimates will be included in a future version of the table.