

Table 104 **First-time buyers' relief from stamp duty – transactions by country and region, 2021/22 and 2022/23**

Country/region	2021/22						2022/23					
	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 £300,000	£300,000 – £500,000	£	%		Total	Under £425,000	£425,000 – £625,000	£	%
North East	6	4,500	4,200	300	1,300	8	8	5,300	5,000	300	1,600	10
North West	29	17,600	15,800	1,800	1,700	11	46	21,400	19,400	2,100	2,200	15
Yorkshire and The Humber	18	12,000	11,000	1,000	1,500	10	28	14,500	13,400	1,100	1,900	14
East Midlands	24	12,700	11,400	1,300	1,900	12	39	17,000	15,500	1,600	2,300	18
West Midlands	28	14,600	12,900	1,700	1,900	13	42	17,200	15,300	1,900	2,400	17
East of England	61	20,800	12,700	8,000	2,900	15	111	27,800	19,400	8,400	4,000	23
London	70	19,100	5,400	13,700	3,700	13	188	33,400	13,900	19,500	5,600	25
South East	89	29,100	16,300	12,800	3,100	14	170	40,200	26,200	14,000	4,200	22
South West	42	17,000	12,900	4,100	2,500	13	69	21,600	17,400	4,200	3,200	19
England	368	147,200	102,500	44,700	2,500	13	702	198,500	145,400	53,100	3,500	19
Wales	–	–	–	–	–	–	–	–	–	–	–	–
Scotland	8.3	16,220	–	–	512	15	8.4	16,050	–	–	522	16
Northern Ireland	5	4,700	4,500	200	1,000	14	7	4,800	4,600	200	1,400	18
England and Northern Ireland	372	151,900	107,000	44,900	2,500	13	708	203,300	150,000	53,300	3,500	19

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

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

2. First time buyer figures for Wales are not available.

3. The table contains revised HMRC figures issued in 2023 for 2021/22.

4. 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 corresponds to purchases between £425,000 and £625,000.