

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

Country/region	2022/23						2023/24					
	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	8	5,300	5,000	300	1,600	10	4	1,200	1,100	100	3,200	10
North West	46	21,400	19,400	2,100	2,200	15	27	7,800	7,000	700	3,500	15
Yorkshire and The Humber	28	14,500	13,400	1,100	1,900	14	14	4,200	3,900	300	3,300	14
East Midlands	39	17,000	15,500	1,600	2,300	18	21	6,800	6,400	400	3,100	18
West Midlands	42	17,200	15,300	1,900	2,400	17	25	7,400	6,800	600	3,300	17
East of England	111	27,800	19,400	8,400	4,000	23	83	17,300	14,200	3,100	4,800	23
London	188	33,400	13,900	19,500	5,600	25	185	27,800	14,800	13,000	6,700	25
South East	170	40,200	26,200	14,000	4,200	22	135	27,500	22,000	5,500	4,900	22
South West	69	21,600	17,400	4,200	3,200	19	45	12,300	11,300	1,100	3,600	19
England	702	198,500	145,400	53,100	3,500	19	538	112,300	87,400	24,800	4,800	13
Wales	–	–	–	–	–	–	–	–	–	–	–	–
Scotland	8	16,060	–	–	522	16	8	15,650	–	–	524	17
Northern Ireland	7	4,800	4,600	200	1,400	18	3	800	800	100	3,100	3

Sources: HM Revenue and Customs Stamp Duties Statistics Table 9, Revenue Scotland Monthly LBTT Statistics Table 2, Revenue Scotland LBTT First Time Buyer Relief 'Quarterly Claims' and 'Quarterly Costs' Tables, 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. 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 2022/23 can be found in previous editions of this table.