

Tax Information

1. Land and Buildings Transaction Tax

LBTT rates and bands for residential transactions as of 1 April 2021:

Purchase Price	LBTT rate
Up to £145,000	0%
£145,000 to £250,000	2%
£250,000 to £325,000	5%
£325,000 to £750,000	10%
Over £750,000	12%

LBTT rates and bands for non-residential transactions as of 25 January 2019:

Purchase Price	LBTT rate
Up to £150,000	0%
£150,000 to £250,000	1%
Over £250,000	5%

Source: <https://revenue.scot/taxes/land-buildings-transaction-tax/>

2. Value Added Tax

VAT rates for goods and services:

	% of VAT	Examples of what the rate applies to
Standard rate	20%	Confectionery, hot food, soft drinks, electronics, kitchen appliances, adults' clothing, beauty treatments
Reduced rate	5%	Energy bills for residential properties, mobility aids for the elderly, children's car seats
Zero rate	0%	Solar panels, insulation, sanitary products, books and magazines, children's clothing, public transport

Source: <https://www.gov.uk/guidance/rates-of-vat-on-different-goods-and-services>

3. Council tax, water and waste

A property's council tax band is based on what the value of the property was (or would have been) on 1 April 1991.

Council tax valuation bands:

Band	Value of property on 1 April 1991
A	Up to £27,000
B	Over £27,000 and up to £35,000
C	Over £35,000 and up to £45,000
D	Over £45,000 and up to £58,000
E	Over £58,000 and up to £80,000
F	Over £80,000 and up to £106,000
G	Over £106,000 and up to £212,000
H	Over £212,000

Source: <https://www.saa.gov.uk/council-tax/council-tax-bands/>

The amount of council tax paid to be paid is set by individual local authorities. The table below shows the annual council tax for three different councils for the financial year 2024 to 2025:

Band	Falkirk Council	Glasgow City Council	Highland Council
A	£909.21	£999.33	£951.46
B	£1060.75	£1165.89	£1110.04
C	£1212.28	£1332.44	£1268.61
D	£1363.82	£1499.00	£1427.19
E	£1791.91	£1969.52	£1875.17
F	£2216.21	£2435.88	£2319.18
G	£2670.81	£2935.54	£2794.91
H	£3341.36	£3672.55	£3496.62

Sources: <https://www.falkirk.gov.uk/services/council-tax/>
<https://www.glasgow.gov.uk/counciltax>
[https://www.highland.gov.uk/info/701/council tax/](https://www.highland.gov.uk/info/701/council_tax/)

Council tax is usually paid together with charges from Scottish Water for water supply and waste water collection services, which are also based on the property's council tax valuation band. The annual charges for 2024 to 2025 are:

Band	Charge
A	£364.26
B	£424.97
C	£485.68
D	£546.39
E	£667.81
F	£789.23
G	£910.65
H	£1092.78

Source: <https://www.scottishwater.co.uk/Your-Home/Your-Charges/Your-Charges-2024-2025/Unmetered-Charges-2024-25>

4. Vehicle tax rates for cars

For vehicles registered on or after 1 April 2017, you need to pay tax when the car is first registered, then every 6 or 12 months at a different rate.

First tax payment when you register the vehicle:

CO ₂ emissions	Diesel cars that meet the RDE2 standard and petrol cars	All other diesel cars	Alternative fuel* cars
0g/km	£0	£0	£0
1 to 50g/km	£10	£30	£0
51 to 75g/km	£30	£135	£20
76 to 90g/km	£135	£175	£125
91 to 100g/km	£175	£195	£165
101 to 110g/km	£195	£220	£185
111 to 130g/km	£220	£270	£210
131 to 150g/km	£270	£680	£260
151 to 170g/km	£680	£1095	£670
171 to 190g/km	£1095	£1650	£1085
191 to 225g/km	£1650	£2340	£1640
226 to 255g/km	£2340	£2745	£2330
Over 255g/km	£2745	£2745	£2735

*Alternative fuel vehicles include hybrids, bioethanol and liquid petroleum gas.

Rates for second tax payment onwards:

Fuel type	Single 12-month payment	Single 12-month payment by Direct Debit	Total of 12 monthly payments by Direct Debit	Single 6-month payment	Single 6-month payment by Direct Debit
Petrol or diesel	£190	£190	£199.50	£104.50	£99.75
Electric	£0	N/A	N/A	£0	N/A
Alternative	£180	£180	£189	£99	£94.50

You have to pay an extra £410 a year if you have a car or motorhome with a 'list price' of more than £40 000. You do not have to pay this if you have a zero emission vehicle. The list price is the published price of the vehicle before it's registered for the first time.

Source: <https://www.gov.uk/vehicle-tax-rate-tables>