



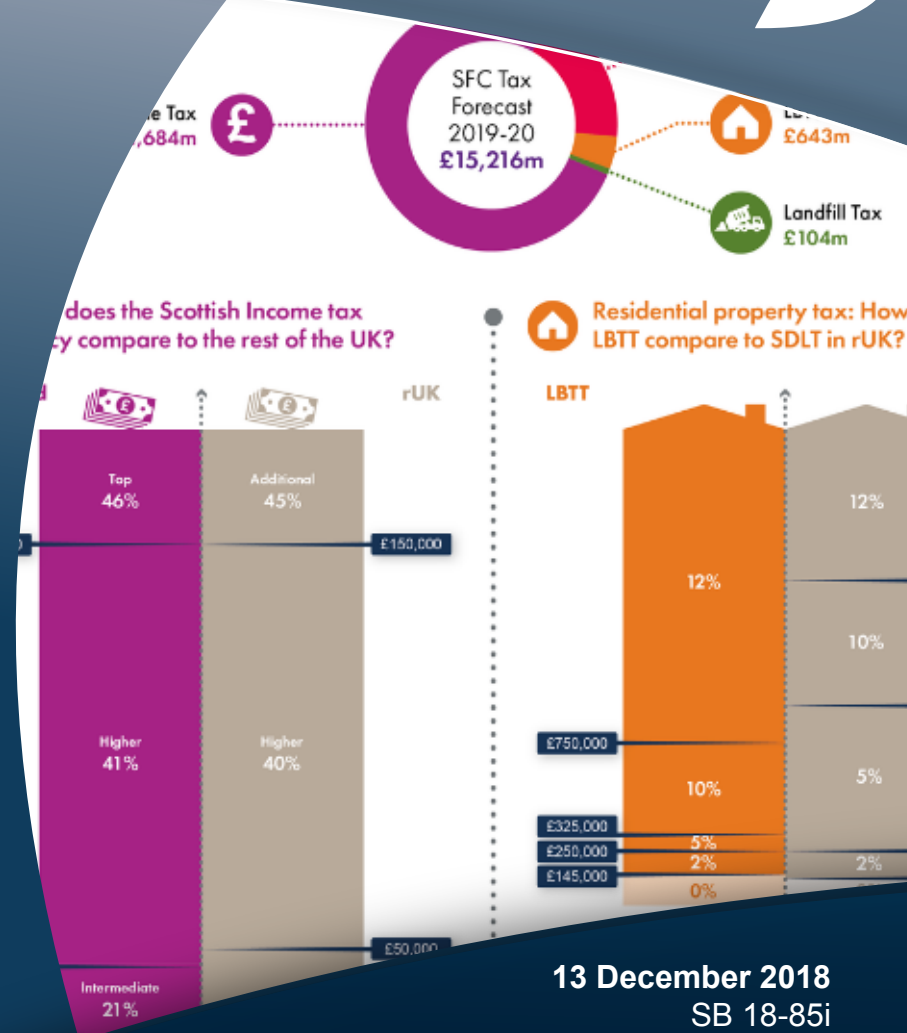
SPICe Briefing

Pàipear-ullachaidh SPICe

Tax in Scotland: 2019-20 Infographic

Laura Gilman

This infographic looks at the Scottish Fiscal Commission's forecasts for Income Tax, Land and Building Transaction Tax (LBTT) and Scottish Landfill Tax revenues in 2019-20.



Contents

(Untitled)	<hr/>	3
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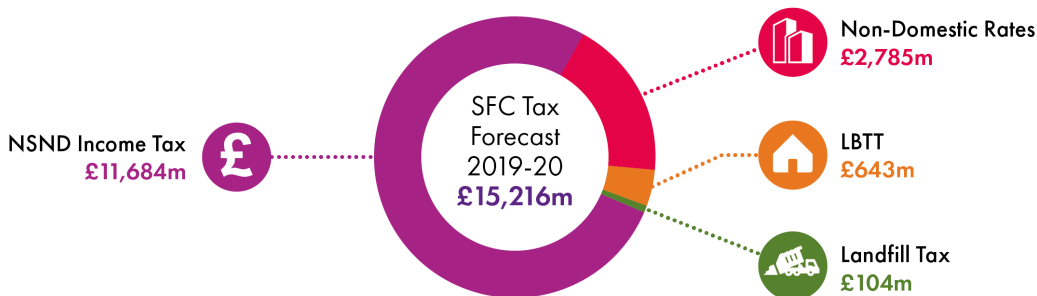


Tax in Scotland

SB 18-85i

This infographic looks at the Scottish Fiscal Commission’s forecasts for Income Tax, Land Buildings Transaction Tax (LBTT) and Scottish Landfill Tax revenues in 2019-20.

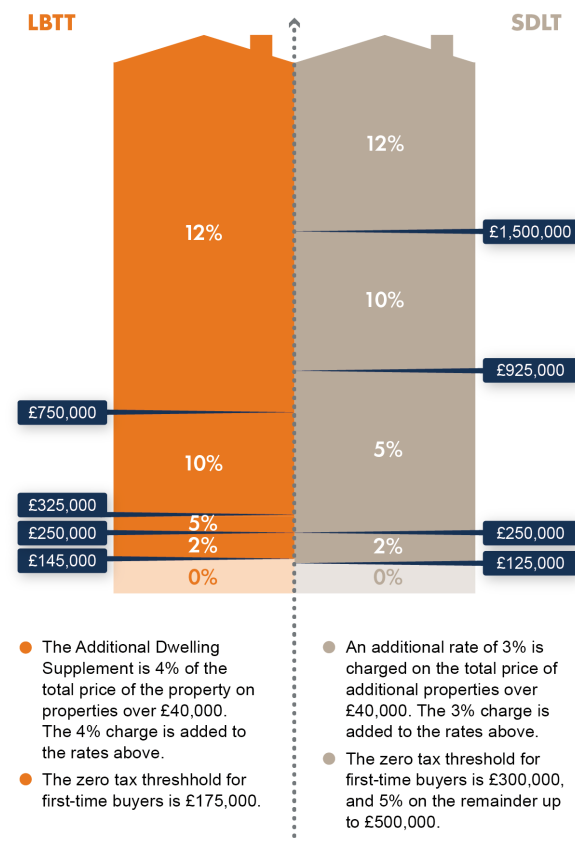
It also shows rates and bands for NSND Income Tax and LBTT.



How does the Scottish Income tax policy compare to the rest of the UK?



Residential property tax: How does LBTT compare to SDLT in rUK?



- The Additional Dwelling Supplement is 4% of the total price of the property on properties over £40,000. The 4% charge is added to the rates above.
- The zero tax threshold for first-time buyers is £175,000.
- An additional rate of 3% is charged on the total price of additional properties over £40,000. The 3% charge is added to the rates above.
- The zero tax threshold for first-time buyers is £300,000, and 5% on the remainder up to £500,000.

Scottish Budget 2019-20

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