



SPICe Briefing

Pàipear-ullachaidh SPICe

Scottish Budget 25-26: Taxes Infographic

Fraser Murray

This infographic looks at the Scottish Fiscal Commission's forecasts for Income Tax, Non-Domestic Rates, Land and Buildings Transaction Tax and Scottish Landfill Tax.

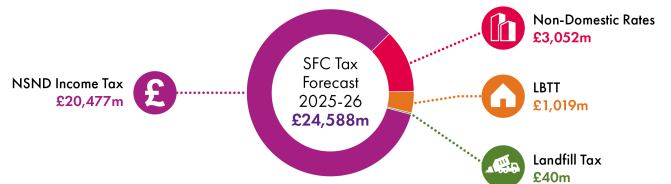
The Scottish Parliament
Pàrlamaid na h-Alba

Tax in Scotland

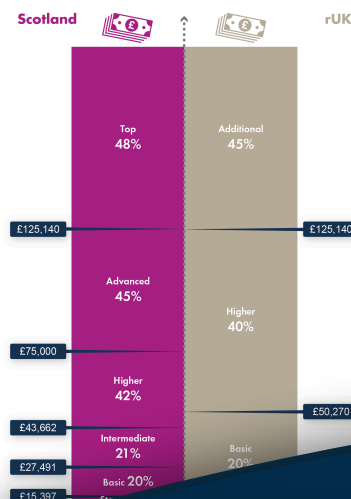
SB 24-57i

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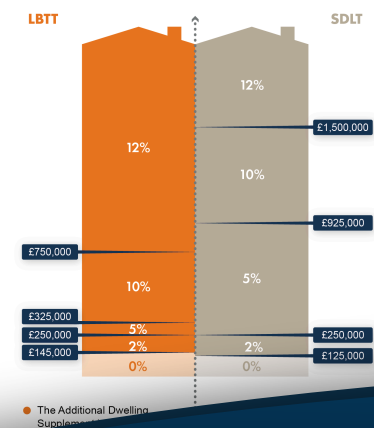
It also shows rates and bands for Non-Savings, Non-Dividend (NSND) Income Tax and LBTT.



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



Residential property tax: How does LBTT compare to Stamp Duty Land Tax (SDLT) in rUK?



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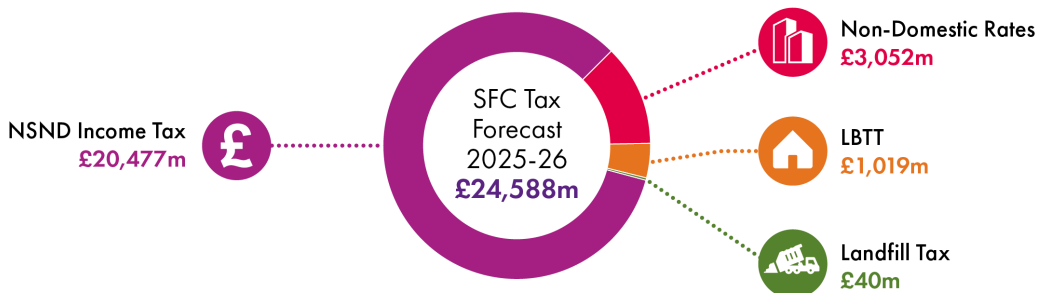
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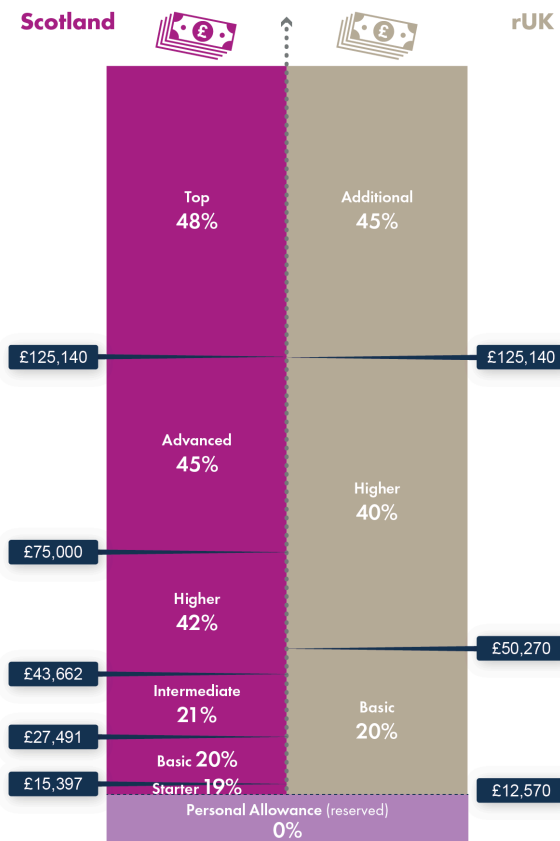
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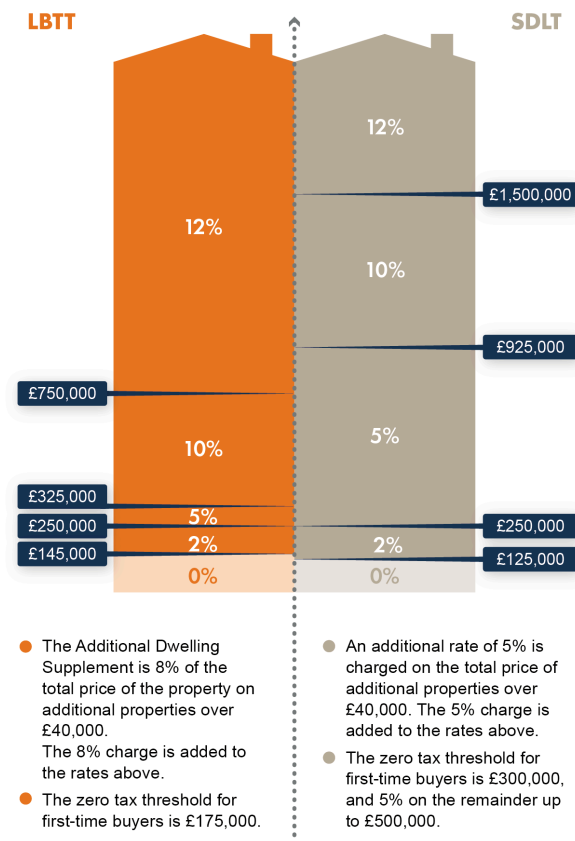
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How does Scottish Income tax policy compare to the rest of the UK?



Residential property tax: How does LBTT compare to Stamp Duty Land Tax (SDLT) in rUK?



Source: Scottish Government Budget 2025-26, UK Government Income Tax Rates and UK Government Property Rates

Data

Table 1: Scottish Fiscal Commission's forecasts for 2025-26

Tax	Amount
NSND Income Tax	£20,477m
Non-Domestic Rates	£3,052m
Lands and Buildings Transaction Tax (LBTT)	£1,019m
Scottish Landfill Tax	£40m
SFC Tax Forecast 2025-26	£24,588m

Source: [Scottish Government Budget 2025-26](#)

Table 2: Scottish Income Tax 2025-26

Taxable income	Band	Tax rate
Up to £12,570	Personal Allowance (reserved)	0%
£12,571 to £15,397	Starter	19%
£15,398 to £27,491	Basic	20%
£27,492 to £43,662	Intermediate	21%
£43,663 to £75,000	Higher	42%
£75,001 to £125,140	Advanced	45%
Above £125,140	Top	48%

Source: [Scottish Government Budget 2025-26](#)

Table 3: RUK Income Tax 2025-26

Taxable income	Band	Tax rate
Up to £12,570	Personal Allowance	0%
£12,571 to £50,270	Basic	20%
£50,271 to £125,140	Higher	40%
Over £125,140	Additional	45%

Source: [UK Government Income Tax Rates](#)

Table 4: Residential property tax: Land Buildings Transaction Tax (LBTT)

Purchase price	LBTT rate
Up to £145,000	0%
£145,001 to £250,000	2%
£250,001 to £325,000	5%
£325,001 to £750,000	10%
Over £750,000	12%

Source: [Scottish Government Budget 2025-26](#)

Table 5: Residential property tax: Stamp Duty Land Tax (SDLT)

Purchase price	SDLT rate
Up to £125,000	0%
£125,001 to £250,000	2%
£250,001 to £925,000	5%
£925,001 to £1,500,000	10%
Over £1,500,000	12%

Source: [UK Government Residential Property Rates](#)

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