

# Stamp Duty Land TAX

## (SDLT)



If you own a rental property through a limited company in the UK and you do not own any other properties personally, then you may not have to pay the higher rate of stamp duty land tax (SDLT) when you purchase a property personally.

Under the current SDLT rules, if you own more than 50% of the shares in the limited company, the company's property will be considered as owned by you personally for SDLT purposes. However, there is an exception to the higher rate of SDLT if you do not own any other properties personally at the time of the purchase. In this case, you may only have to pay the standard SDLT rates on the new property purchase.

It's important to note that SDLT rules can be complex, and you should always seek professional advice from a qualified accountant or solicitor before making any property purchases.

For more on SDLT visit our website

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