

# Personal taxation

## R03 July 2015 edition

### Web update 1: 1 December 2015

Please note the following update (amendment in **bold**) to your copy of the July 2015 edition of the **R03** study text:

#### Chapter 7, section A, page 7/2:

In the table below, please replace 'Above £125,000' with 'Above **£150,000**', so that it reads as follows:

Residential		Non-residential	
Slice of purchase price	Rate	Purchase price	Rate
Up to £125,000	0%	Up to £150,000	0%
Above £125,000 and up to £250,000	2%	Above <b>£150,000</b> and up to £250,000	1%
Above £250,000 and up to £925,000	5%	Above £250,000 and up to £500,000	3%
Above £925,000 and up to £1,500,000	10%	Above £500,000	4%
Above £1,500,000	12%		