



HM Revenue  
& Customs

Glenn Crawford

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Date: 21 February 2019  
Our ref: FOI2019/00332

Dear Glenn Crawford

### **Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 25 January (following the response to your earlier FOI (2018/02853), for the following information:

*“For my research I don't need the precise numbers of transactions, but I do need the percentage to an accuracy of better than 5%.”*

Please note we have not treated this request as an Internal Review as your original FOI request asked for a 'total number' of transactions, not percentages.

However, in order to be helpful we have reclassified your request as a new FOI and processed it accordingly.

I can confirm that HMRC holds some of the information within the scope of your request.

Parish level indicators are not part of the Stamp Duty Land Tax (SDLT) data we collect. Therefore, HMRC does not hold this information and we are not able to provide you with data for the five individual parishes that you have specified.

In an effort to provide you with advice and assistance, we have instead used the stated postcode field (DT6), which is held in our Stamp Duty Land Tax (SDLT) data.

The table below presents the previously requested counts, but now with the percentages of higher rate transactions as a percentage of the residential total displayed, as per your latest request:

Estimates of SDLT Residential Transactions in DT6<sup>1 2</sup>

Period	Main Rate	Higher Rate	Higher Rate as % of Total
2016-17	400	100	22%
2017-18	400	100	27%

Notes:

<sup>1</sup> Numbers have been rounded to 100 as per the rounding convention for our publications.

Percentages have been rounded to the nearest whole percent.

<sup>2</sup> The numbers are based on a postcode field, which may not be accurately completed.

If you are not satisfied with this reply you may request a review within two months by emailing [foi.review@hmrc.gsi.gov.uk](mailto:foi.review@hmrc.gsi.gov.uk), or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review, you can make a complaint to the Information Commissioner's Office (ICO). Instructions about this process are available at the following link: <https://ico.org.uk/concerns/>

Yours sincerely,

Freedom of Information Team