- **47**. For a first-time purchaser who is buying a residential property for £750,000, Stamp Duty Land Tax will be charged at
 - **A.** 0% and 2% only.
 - **B.** 0%, 2% and 5%.
 - **C.** 5% and 10% only.
 - **D.** 5%, 10% and 12%.

Key Option: B Learning Outcome: 7.02