

Mortgage advice

CF6: 2024–25 edition

Web update 1: 18 December 2024

Please note the following update (amendment in **bold**) to your copy of the **CF6** study text:

Chapter 7, section H6A, page 7/19

Under the sub-heading 'Corporate bodies' please amend the SDLT rate as follows:

SDLT is charged at **17%** on residential property costing more than £500,000 purchased by certain non-natural persons, which includes companies and collective investment schemes.

Also, although the actual figure is not mentioned in the study text, you need to be aware that the SDLT rate for additional properties has increased from 3% to **5%**.

Notes

- Any change related to the SDLT will be examined from 30 January 2025.
- This update has been incorporated into the digital copies of the study text, available on RevisionMate.