HMRC internal manual

Cryptoassets Manual

From: **HM Revenue & Customs (/government/organisations/hm-revenue-customs)**

Published: 30 March 2021

Updated: 28 November 2025 - **See all updates (/hmrc-internal-manuals/cryptoassets-manual/updates)**

CRYPTO44200 - Cryptoassets for businesses: Stamp Duty, Stamp Duty Reserve Tax and Stamp Duty Land Tax: Stamp Duty Land Tax

Stamp Duty Land Tax (SDLT) is paid on the acquisition of land and buildings over a certain price in England and Northern Ireland. More information on SDLT is available in the Stamp Duty Land Tax Manual (https://www.gov.uk/hmrc-internal-manuals/stamp-duty-land-tax-manual).

SDLT does not apply if the land or buildings acquired is/are located in Scotland or Wales:

- You pay Land and Buildings Transaction Tax (https://www.gov.scot/policies/taxes/land-and-buildings-transaction-tax/) if you purchase land in Scotland on or after 1 April 2015.
- You pay Land Transaction Tax (https://gov.wales/land-transaction-tax) if you purchase

land in Wales on or after 1 April 2018.

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