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Inheritance Tax Statistics 2015 to 2016



Introduction

This publication contains statistics on Inheritance Tax (IHT) and estates passing on death for which grants of representation are required in the UK. It includes information on IHT receipts, under which conditions estate holders may be charged IHT, the use of tax reliefs and exemptions, composition of assets by net estates and tax liability, age distribution and geographic breakdowns.

Tax is due on the estate (the property, money and possessions less any liabilities) of someone who has died. IHT is paid by an 'executor' (with a valid will) or 'administrator' (no valid will) of an estate. There is normally no tax to pay if either the value of the estate is below the Nil Rate Band (NRB) £325,000 or the deceased leaves everything to a spouse or civil partner, a charity or other relevant organisations.

Further information on IHT rules, tax rates and exemptions are available on GOV.UK. <https://www.gov.uk/inheritance-tax>

The publication was re-issued on 3 August 2018 to correct an error in the text on page 6.

Key Statistics

- In 2015-16, 4.2% of UK deaths were liable to IHT, increasing slightly by 0.3 percentage points since 2014-15. This continues the longer term increase since 2008-09 and is partly due to freezing the NRB (£325,000) since April 2009.
- IHT receipts totalled £5.2bn in 2017-18; this is an increase of 8% (£388m) compared to 2016-17 and has been increasing since 2010-11. There was a 22% increase in receipts from 2014-15 to 2015-16, which reflects an estimated 43,900 excess winter deaths in 2014-15.
- Net capital value of estates, since 2009-10, has increased by £17bn to £79bn in 2015-16, around 54% of this increase is in residential property.
- The total number of liable estates has increased every year since 2009-10. In 2015-16 there were 24,500 liable estates, an increase of 1,300 since 2014-15.

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1. Statistics in this release

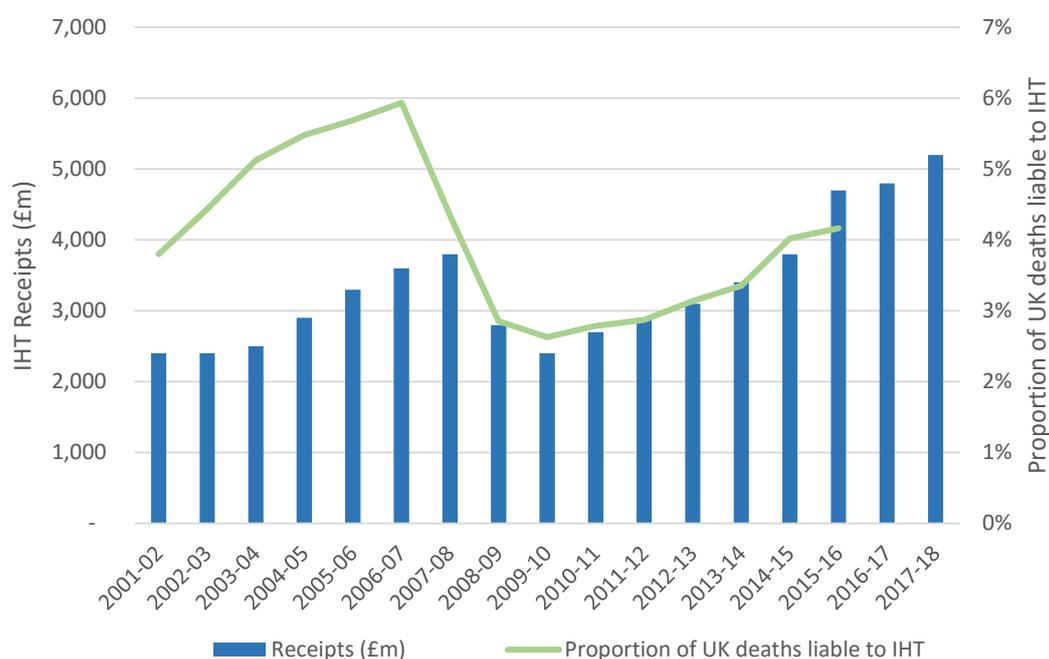
This publication contains new tables of Inheritance Tax Statistics for the year 2015-16 alongside new receipts for the tax year 2017-18. Descriptions of the data contained in each table and links to these are given below:

Table	Description
12.1	Analysis of receipts
12.2	Exemptions and reliefs
12.3	Estates notified to HMRC, numbers and tax due
12.4	Assets in estates by range of net estate and tax due
12.5	Assets in estates by gender, age and marital status of deceased
12.6	Assets in estates with tax liabilities by gender, age and marital status of deceased
12.7	Assets held in taxpaying discretionary trusts at 10-yearly charge date
12.8	Assets held in taxpaying discretionary trusts at 10-yearly charge date, by type and by year of charge
12.10	Estimated amounts of tax due by geographical region
12.11	Estimated numbers of estates liable to tax on death by local administrative units
12.12	Estimated numbers of estates liable to tax on death by Parliamentary constituency

Table 12.2 to 12.8 are National Statistics, Table 12.1 and 12.10 to 12.12 are classified as Official Statistics.

2. IHT receipts and taxpaying estates

Figure 1: IHT Receipts and proportion of UK deaths liable to IHT



In 2015-16, 4.2% (24,500) of UK deaths (588,000¹) were liable to IHT. From 2001-02 to 2006-07, the proportion liable to IHT grew on average by 0.2 percentage points a year. This is likely due to the freezing of the NRB since April 2009². Introduction of the transferable NRB reduced the proportion liable by 1.6 percentage points from 5.9% in 2006-07 to 4.3% in 2007-08 and 2.6% in 2009-10.

IHT receipts have increased on average by 10% year-on-year since 2009-10, partly because of rising asset values and the freeze of the NRB since April 2009. There was a 22% increase in receipts from 2014-15 to 2015-16, which reflects an estimated 43,900³ excess winter deaths in 2014-15. As IHT must be paid by the end of the sixth month after a person dies, the impact of these additional deaths and subsequent IHT was received by HMRC in tax year 2015-16.

Until 2007-08 receipts had been climbing steadily thanks to increases in asset valuations over this period. This trend took a significant downward turn in 2008-09 and 2009-10 ([Table 12.1](#)) during the economic crash. However, net capital value of estates was unchanged from 2007-08 to 2009-10 at £62bn. The decrease in receipts is due to IHT policy, specifically the introduction of the transferable NRB in October 2007.

The transferable NRB allowed any unused NRB from the first death within a marriage or civil partnership to be claimed against the estate on the second death. Although the policy became effective in October 2007 and estates would have been liable to IHT in 2007-08, the first impacts on receipts were seen in 2008-09 due to the six-month lag between death and IHT receipts.

¹ ONS death registrations by single year of age published in July 2018 is converted to tax year:

<https://www.ons.gov.uk/peoplepopulationandcommunity/birthsdeathsandmarriages/deaths/datasets/deathregistrationsummarytablesenglandandwalesdeathsbyingleyearofagetables>

²<https://www.gov.uk/government/publications/rates-and-allowances-inheritance-tax-thresholds-and-interest-rates/inheritance-tax-thresholds-and-interest-rates>

³ Excess Winter Mortality:

<https://www.ons.gov.uk/peoplepopulationandcommunity/birthsdeathsandmarriages/deaths/bulletins/excesswintermortalityinenglandandwales/201415provisionaland201314final>

3. Composition of estates

Figure 2: Inheritance tax: assets by range of net estate value, 2015-16



*Other assets includes insurance policies, other buildings and land, loan and other assets.

Figure 2 combines information presented in [Table 12.3](#) and [Table 12.4a](#) on the number of probate estates, tax liability and the composition of assets, by net estate value.

[Table 12.3](#) shows that net estates valued £2m and over account for 40% (£1.76bn) of the tax liability in 2015-16, however this group represents only around 1% of all estates requiring grant of representation. The majority of this group's estate value is made up of securities and other assets (includes insurance policies, other buildings and land, loan and other assets), and around 2,250 estates make up 13% (£10.7bn) of all gross assets ([Table 12.4a](#)).

At the lower end of estate value distribution, [Table 12.4a](#) shows that 56% of all total gross assets are held in net estates valued less than £500,000. This group represents around 239,300⁴ of all probate estates (87%), and they own around £46.5bn in total gross assets, of which £26.5bn is held in residential property and £13.7bn in cash.

Figure 2 shows how the composition of assets changes between the various net estate bands. Where net estate value is less than £2m, estates are likely to consist mainly of residential property and cash. Above this limit, estates are likely to consist of securities and other assets, which attract reliefs like Agricultural Property Relief (APR) and Business Property Relief (BPR). This has a tendency to lower the average tax rate.

The average tax liability was increasing year on year by an average of 3%, or by £4,200 each year until 2014-15. In 2015-16 the average liability per estate decreased by £2,000 to £179,000. This decrease is mainly due to the net estate group £1m-£2m increasing in numbers from 4,500 to 4,800, with lower average liability (-£12,000), which kept total liability flat between 2014-15 and 2015-16.

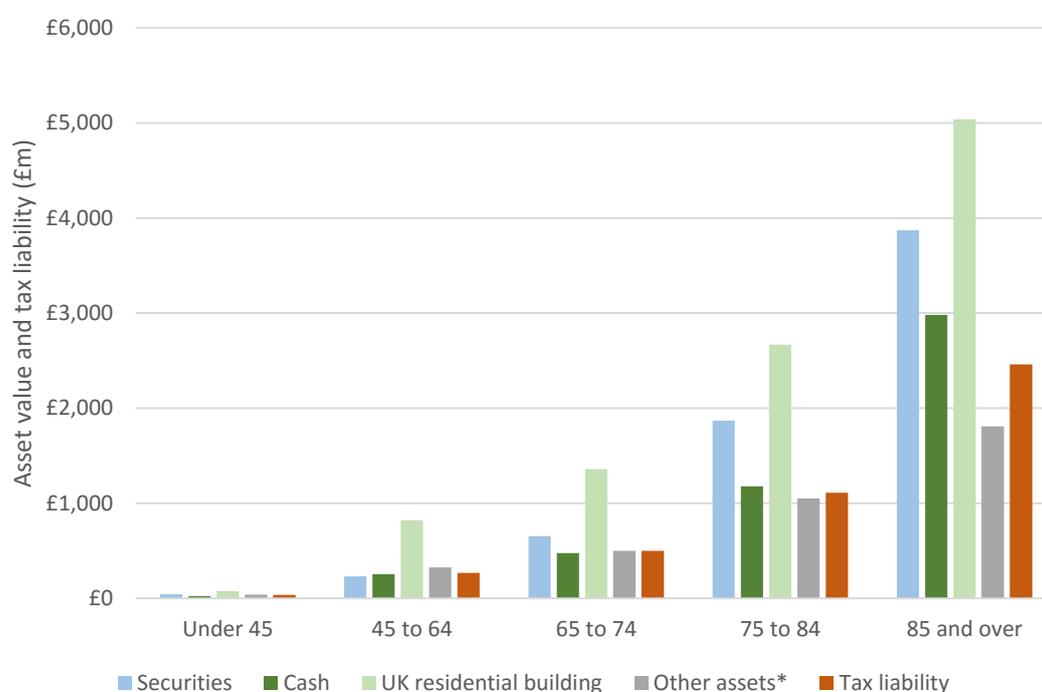
⁴ This commentary document was revised on 3 August 2018 to report the total number of gross estates from Table 12.4a. In the original release (31st July 2018) the total number of net estates was reported.

4. Analysis of age and gender

[Table 12.6](#) shows the composition of taxpaying estates in 2015-16, by assets, gender, age and marital status. Generally, male-owned estates make up around 47% of taxpaying estates by net asset value. Although males make up only 44% of estates by numbers, they make up 60% of total loans (owed to the estate) and other assets (includes household and personal goods, farms, farmhouses and farmland, personal assets and foreign assets). Males also comprise just over half of the collective mortgage debt value at 52%.

The average taxpaying male-owned estate had a net value of £1.1m and a tax liability of £182,000. The average female-owned estate liable to IHT had lower net value of £942,000 and £176,000 respectively. In general, female-owned estates tend to have lower tax liabilities than those which were owned by males since the latter are more likely to predecease a spouse and therefore bequeath an estate upon which spouse relief can be claimed. ONS [National life tables](#) show that in 2015, life expectancy at birth in the UK is 3.7 years longer for females.

Figure 3: Asset value and tax liability by age bands, 2015-16



*Other assets includes insurance policies, other buildings and land, loan and other assets.

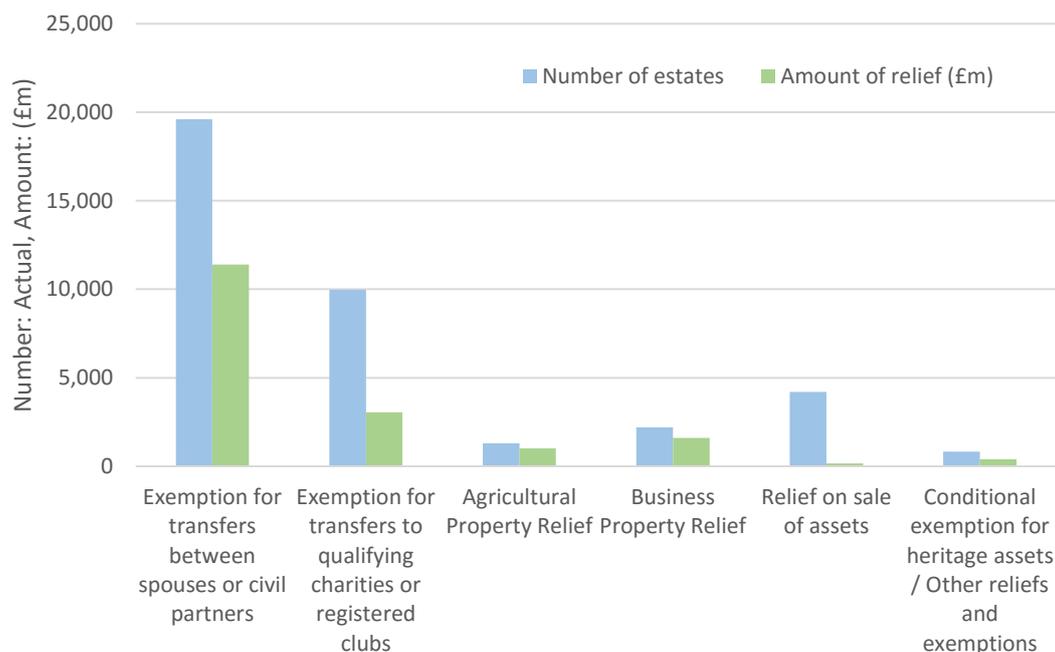
As expected, the age distribution of estates shows that estate value increased with age at death, as individuals have had more time to accumulate assets. The same is true for tax liability. Noticeable shift in composition of assets can be seen as individuals get older, e.g. insurance policies shift to cash as the age of the deceased increases. This is understandable since, at advanced ages, beneficiaries of a life insurance policy upon death of the holder, are more likely to receive this payment, and less likely to take such policies out themselves.

5. Use of exemptions and reliefs

[Table 12.2](#) shows use of exemptions and reliefs by probate estates for which the net value of the estate lies above the NRB (including transferable NRB where this applies). The value shown for reliefs is equal to the total amount of each relief claimed against assets as opposed to the impact of that relief on an estate's tax liability.

Details of exemption and reliefs are in the IHT accounts ([IHT400](#)) notes, pages 74-76.

Figure 4: Numbers and amounts of reliefs**



**Note that the numbers are not mutually exclusive as an estate can use more than one type of relief.

In 2015-16, 47,900 estates had a net value above the NRB (and transferable NRB). The largest exemption set against assets is transfer between spouse and civil partners, valued at £11.4bn. This exemption was taken advantage of by around half of estates above the NRB, but was worth around 65% of the total value of reliefs set against assets. [Table 12.2](#) shows an increase in the value of spousal relief claimed against assets in 2013-14 when compared to the previous tax year, likely due to the Budget 2012 announcement to increase the IHT exempt amount that a UK-domiciled individual can transfer to their non-UK domiciled spouse or civil partner, effective from April 2013⁵.

The second largest relief is transfers to qualifying charities, valued at £3.1bn and used by 10,000 estates above the NRB in 2015-16. The value of transfers has increased by around 16% on average per year. The value of transfers to charities does not seem to have been positively impacted by the Budget 2011 announcement to reduce the rate of IHT to 36% for donations of more than 10% from 2012-13. The percentage change for the value of this relief between 2012-13 and 2013-14 was 4%. Given that this is much lower than the growth seen in other years, this could have been an adverse effect due to the announcement for this year. The percentage rises return to form for subsequent years,

⁵ Inheritance tax: spouses and civil partners domiciled overseas: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/179227/inheritance_tax_election_to_be_treated_as_domiciled_in_the_uk.pdf.pdf

Combined, APR and BPR claimed against assets have increased to £3.8bn in 2014-15, but decreased by a third in 2015-16 to £2.6bn. Of BPR, the business property aspect of the relief increased by £90m, however, this is outstripped by the increase in the unquoted aspect of the relief, which decreased by £784m. There have not been any recent policies on APR/BPR announced which could impact the value of relief in 2015-16, however the [AIM market](#) (where BPR is likely to be used) in 2015-16 experienced a decline of around 25%.

An estimated 2,022 estates passing on death in 2015-16 benefited from the reduced 36% IHT rate that is available for estates where at least 10% of the value of the estate (after deductions for liabilities, reliefs and exemptions other than the charity exemption) is left to qualifying charities. Estates passing on death in 2014-15 were able to reduce their tax liabilities by £39 million (up from £33 million in 2014-15).

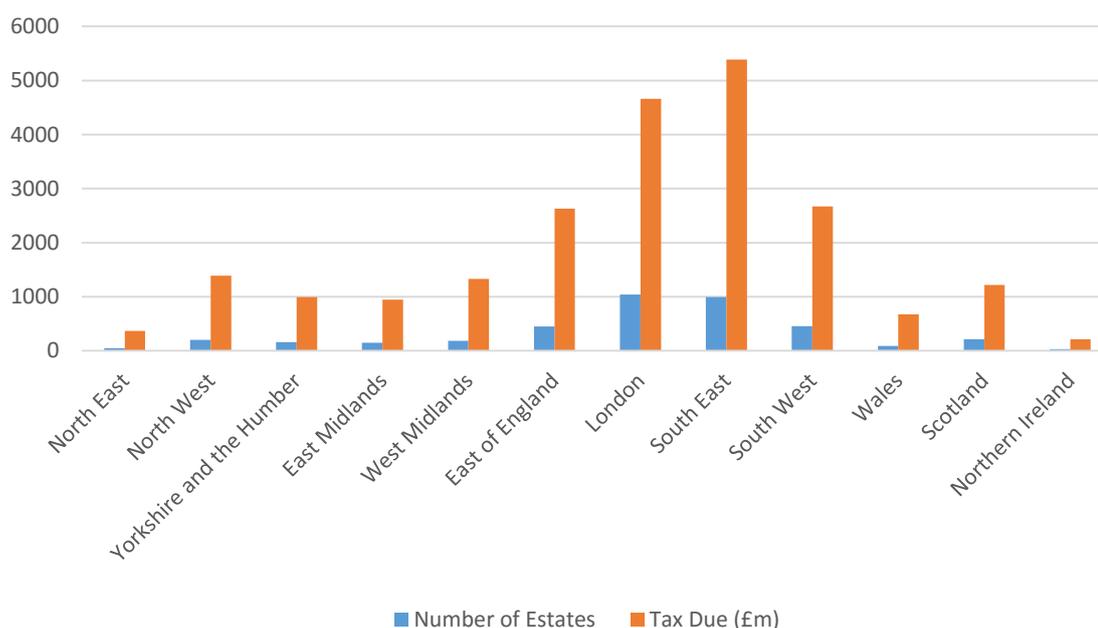
6. Regional breakdown

Tables 12.10, 12.11 and 12.12 are Official Statistics accompanying the release of these National Statistics. They show the number of estates liable to tax (and the total tax liability) by region.

Figure 5 shows that London and the South East have the highest numbers of estates passing on death which are liable to IHT. In 2015-16, 51% of the total IHT liability was concentrated in these regions alone (the average taxpayer in London had a liability of £223,000 per estate). Compare this with the lowest IHT paying regions which have averages of £127,000 in Northern Ireland and £132,000 in the North East of England, which may be partly attributed to lower house prices and decreased population density and therefore number of deaths.

Average liability per estate remains pretty much stable for most regions between 2014-15 and 2015-16, however, these figures increased for East Midlands and Wales. This may be due to rising asset prices, since the liability here increased but the number of liable estates experienced only a very slight drop. Average tax liability in the West Midlands had the biggest decrease of just over 20% the tax liability per estate decreased whilst the number of these estates had increased by an insignificant amount.

Figure 5: Number of estates and total tax due by region by year



7. Assets held in taxpaying discretionary trusts

IHT is due on assets within certain trusts every ten years (at each ten year anniversary) as well as on occasions when liable assets are transferred into or out of a trust. More details on trusts and the ten year anniversary charge for trusts can be found on the [Trusts and Taxes](#) pages online.

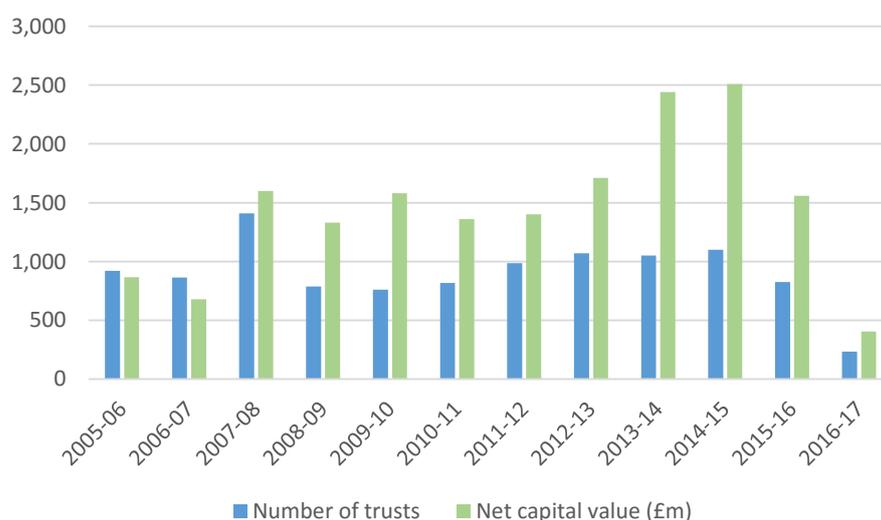
[Table 12.8](#) shows assets held in taxpaying discretionary trusts by asset type at ten yearly IHT charges from 2005-06, the number of taxpayers and their liability. Some volatility around these figures is to be expected due to relatively small numbers and because ten-yearly charges are due for different trusts in different years; this may be the reason for the unusually high number of trusts paying IHT in 2007-08.

Information for most recent years is deemed to be incomplete because of delays in submitting accounts, complete information is not available for some time after the 10 year anniversary. Therefore 2015-16 and 2016-17 estimates should be used with caution as they do not represent the total population. Estimates will be subject to further revisions in the next publication (July 2019) as more information becomes available. The Majority of trusts are non-taxpaying due to the threshold and are not included in these statistics.

Overall (excluding the two most recent years of data) the net value of trusts has been increasing by 19% on average per year to 2014-15, reaching a peak of £2.5bn in 2014-15, while the number of trusts has flat lined around 1,000 since 2011-12.

Trusts generate around £50m in tax liability each year. At its 2014-15 peak trusts brought generated £99m in liability. There have not been any recent policies on trusts and their treatment in IHT announced which could have impacted trusts in these years.

Figure 6: Net chargeable assets held in taxpaying trusts



[Table 12.8](#) shows that total chargeable assets in trusts are made up of securities, which represent the largest single asset type over the whole period. They accounted for around half of the total gross value of all assets held in trusts with ten-yearly charges every year for which assessments have been made. The composition of trusts, however, remains fairly consistent over time.

8. Inheritance Tax: Background

IHT was introduced in 1986. It replaced Capital Transfer Tax which had been in force since 1975 as a successor to Estate Duty.

IHT is a tax on the estate (the property, money and possessions) of someone who's died. There's normally no IHT to pay if either the value of the estate is below the £325,000 threshold or the deceased leave everything to their spouse or civil partner, a charity or other relevant organisations.

IHT is levied on:

- The assets (less deductible liabilities) of deceased persons transferred on death;
- Gifts made within 7 years of death or, made at any time, when there is a reservation of benefit which continues within 7 years of death: such transfers become chargeable at the time of death;
- Gifts by individuals to discretionary trusts or other relevant property trusts, or to companies; such transfers are chargeable at the time the gift is made.

For property in discretionary trusts and other relevant property trusts, there is a charge on the tenth anniversary of the creation of the trust and every subsequent tenth anniversary. Property leaving such trusts is also subject to an IHT charge. More details of these rules and other aspects of IHT are given in HMRC [IHT customer guide](#).

Assets are valued at the open market price at the time of the transfer. In the case of a transfer by gift, the value is the amount by which the gift reduces the transferor's estate. If in lifetime the transferor bears the tax due on the transfer, the loss to the estate will include the tax.

The values of some assets transferred on death may be reduced if they are sold for a lower amount within a specific period. Different time periods apply to listed securities, unit trusts and to land and buildings.

Rates and Thresholds

The rates of IHT are shown in the table [Inheritance Tax and Capital Transfer Tax thresholds and rates](#) together with the lower limits for the various rate bands in earlier years. Since 1988 a flat rate has applied above a threshold which is indexed for inflation, unless Parliament decrees otherwise. The value of the estate up to the threshold is known as the Nil Rate Band (NRB). Since October 2007, any unused NRB from a late spouse or civil partner can be transferred for the use of the second spouse or civil partner when they die. This is known as the "transferable nil rate band". This means that the second partner's effective NRB can potentially be as much as twice the standard threshold, depending on the circumstances.

From April 2017 an additional inheritance NRB is available when a main residence is passed on death to direct descendants. The first impact of this residence NRB on IHT receipts will be recorded in the 2017-18 tax year shown in [Table 12.1](#).

The amount of IHT payable on a transfer depends on the cumulative total of transfers (other than exempt transfers) over the previous 7 years. This applies to transfers made on death as well as to lifetime transfers which are immediately levied or which become chargeable on death. No tax is payable on the part of the cumulative total below the threshold. Currently tax is charged at a single rate of 40 per cent on the amount above the threshold for transfers on death and within 7 years before death, and at half this

rate for transfers which are immediately chargeable during lifetime. From 6th April 2012, all taxpaying estates which leave at least 10% of their net value after deductions for the NRB (including any transferable NRB), liabilities, reliefs and non-charity exemptions to an entitled charity qualify for a reduced IHT rate of 36%.

The tax on land and buildings, control holdings of shares, unlisted shares and securities, and businesses may be paid by instalments over 10 years. However, if the asset is sold, then the tax outstanding becomes immediately payable. The tax may also become immediately payable in some other circumstances.

Exemptions

Not all transfers are subject to IHT. The main exemptions include:

- Transfers between spouses and (from 5 December 2005) civil partners (subject to some limitation if the transferee is domiciled abroad);
- Transfers to charities;
- An annual exemption for lifetime gifts not exceeding £250 to each recipient and for the first £3,000 of lifetime gifts which would not otherwise be exempt.

Reliefs

Subject to certain conditions, the value of agricultural property and business assets, including unlisted shares or securities, is reduced by 100 per cent or 50 per cent, according to the nature of the interest transferred, and tax is assessed on the reduced value. Before 10 March 1992, the rates of relief were 50 per cent and 30 per cent respectively.

Where tax is payable on the death of a person who received property within 5 years under a chargeable transfer, the tax payable on the second occasion is reduced. Similar relief is also awarded to a lifetime charge on the termination of an interest in possession in settled property.

The tax payable may also be reduced by double taxation relief. If death duties are paid in another country on property situated there, the foreign duty may be deducted from any UK tax on the same property.

Deferred payment

Tax payments may be deferred in respect of:

- Heritage property qualifying for conditional exemption. The exemption will be invalid if the property is sold or the owner fails to observe the conditions of the exemption. If the owner makes a gift of the property or dies, tax may be payable unless exemption is again claimed.
- Timber transferred on death. Tax only becomes payable if timber is sold or disposed of before it is transferred again on another death.

9. Methodology

Transfers on Death

Information must be provided to HMRC in respect of all estates for which a grant of representation (i.e. probate or letters of administration in England and Wales and Northern Ireland or Confirmation of executors in Scotland) is required, not just those estates which are taxpaying. The statistics are based on probate data and the various IHT returns, primarily the [IHT400](#) returns for those estates likely to be taxpaying and the [IHT205](#) returns for those that are not taxpaying.

A grant of representation may not be needed for low-value estates - generally worth less than £5,000 (though this figure can vary) – or estates which were held in joint names and which pass to the surviving spouse/civil partner (more information is available on [GOV.UK](#)). Such estates represent just over half of total deaths in a given year. Their omission from the statistics has no implications for estimates of the numbers of taxpayers or tax due, as they are not taxable estates. However, this does impact the total value of assets held at death. Although some of these estates are of a low value, others will be of an indeterminate value as jointly held assets could be of any value.

Some estates may be omitted from the relevant data set on account of delays in settling valuations and/or being in receipt of the payment in full. Because of these delays, the latest year of death for which detailed analyses of assets and exemptions are given is 2 full financial years before the date of publication. (So tables published in July 2018 cover financial year 2015-16). This helps to reduce the extent to which estates left on death are not included in the statistical tables.

A stratified sample is taken based on the type of the estate for IHT purposes, the size of the estate and the age of the person passing the estate on death. This allows us to use higher sampling rates for larger estates and younger ages of death, which will help reduce the variability of the data. The estates are grossed up based on total probate data.

Other Transfers

The data on assets in discretionary trusts and other relevant property trusts are extracted from the accounts on which the ten-yearly charge is paid. Because of delays in submitting accounts and reaching a consensus regarding the value of the trust, complete information is not available for some time after the 10 year anniversary. The data for more recent years in particular are, therefore, less complete than for earlier years and may be revised upwards when further updates to Tables 12.7 and 12.8 are published in subsequent years.

Regional Breakdown

The data is divided by geographical areas for taxpayer numbers and tax liabilities according to postcodes for all estates with a tax liability greater than zero with a year of death in 2015-16. The geographies used are administrative Government Office Regions, Nomenclature of Units for Territorial Statistics (NUTS) level 3 and Local Administrative Units (LAU) level 1 as defined by ONS Open Geography Portal. Additionally, following several requests, also included is a breakdown by Westminster Parliamentary Constituencies. A full list of geographic regions can be found on the [Office for National Statistics](#).

About 8% of cases where information was provided to HMRC on tax returns about estates with a tax liability had either missing, invalid or postcodes in Guernsey, Jersey or Isle of Man.

Definitions

The following definitions are used in the tables:

Net capital value - The net capital value of the estate is the sum of all assets, including settled assets in which there is a change of the interest in possession on the death, minus the sum of all liabilities including funeral expenses.

Net estate - The net estate is the net capital value plus the value of any lifetime transfers made within the 7 year period.

Net chargeable value - The net chargeable value is the net estate minus the sum of any exemptions and reliefs set against assets.

Reliefs set against assets – The majority of IHT reliefs, including Agricultural Property Relief and Business Property Relief, are used to reduce the chargeable value of the estate before any tax due is calculated.

Relief against tax – A small number of IHT reliefs, including double taxation relief and quick succession relief, are used to reduce the amount of tax due after it is first calculated.

Tax chargeable - The tax chargeable is the amount of tax calculated by applying the appropriate tax rates to the net chargeable value.

Tax payable – The tax payable is the tax chargeable minus any reliefs against tax.

Disclosure control

Where the underlying population in a cell is particularly low (less than 30), the data has not been published due to the small sample size to prevent any individual estates being identified. For table 12.5 and 12.6 where information is broken down for gender, age and marital status; information has been suppressed to make sure that estimates cannot be derived for suppression from comparing male/female split, age bands and marital status.

Estimates of numbers have been rounded to 3 significant figures. Estimates of amounts have been shown in millions and then rounded to 3 significant figures.

Quality

As described in the methodology section, the data will not be fully complete due to delays in receiving data on the values of estates. The data may be incomplete in other respects too. For instance, a formal account is not always submitted of assets which are exempt from tax. Thus, if the only assets transferred on a death are joint property passing by survivorship to a surviving spouse or settled property going to a charity, these assets, whatever their value, may not appear in a formal account. Even if other assets are taxable on the death, the exempt assets will be included in the statistics only if sufficient details of them are given in some document submitted on the death.

A similar situation arises when the total value of the property taxable is below the threshold at which tax becomes payable. Generally, details of all the property belonging to the estate of a deceased person in respect of which a grant of

representation is obtained will be available. But details of other property – for instance, property passing by survivorship - may not be available.

As the data for transfers on death is based on a sample, there will be sampling variability around all the estimates which increases as the number of estates reduces. For Tables 12.4, 12.5 and 12.6 we only provide data for the latest year as these tables are not intended to be used as a time series. Were these tables to be compared to those from earlier years, fluctuations in time reflective of sampling error or other sources of variability, as opposed to a true dependence on the composition of estates is observed. The variability is likely to be particularly high for the smaller data series within these tables.

The tables on numbers of estates with IHT liabilities by geographic area (Tables 12.10 – 12.12) were published for the first time in 2010 as Official Statistics rather than National Statistics given that little was known about the quality of the data. Whilst National Statistics are approved as such by the UK Statistics Authority and are subject to periodic audit, Official Statistics are not, though they are produced using the same standards. With further years to compare the data to it has become apparent that the shares of taxpayer numbers at Government Office Region level are stable, though as would be expected, there is more volatility at a smaller area level. Some of this volatility can be explained by variations in which estates are left on death in any given year and also as local house price changes might vary from the national picture. However, some of this instability may bring to light the effects of some of the other known problems about the data (such as the large proportion of taxpayer records which have missing postcodes).

Likely uses of the statistics

Within HMRC and other government departments Inheritance Tax statistics are frequently sourced to inform policy and are often quoted in response to Parliamentary questions, freedom of information requests and general queries from members of the public. Responses will refer to the published tables on our website where relevant.

The collected data is the best source of information for tax research and analysis, including for informing policy, as it is the only source of data which comes directly from the IHT tax system. While some of the information on estate sizes and assets might also be of interest to users investigating wealth, the Office for National Statistics' (ONS) Wealth and Asset Survey is the best source of UK Government data about household wealth. Publications based on this data, along with other publications related to income and wealth, can be found on the [ONS website](#).

Users interested in the amounts that individuals may be receiving from an inheritance would have a more limited use of the statistics as the tables do not identify who receives the assets left on death. Some information on this for estates passed on as a result of deaths in 2000-01 is reported in [Table 12.9](#); this is not a recurring publication, however, since the data is expected to remain relatively stable over time. Other surveys, such as the English Longitudinal Study of Ageing, contain data on bequests and would be of interest to users.

Relevant publications

Official Statistics showing the number of estates with liabilities on death are published separately by HMRC twice a year as part of the [Numbers of Taxpayers and Registered Traders](#) release. These historic statistics show how the percentage of deaths resulting in an IHT liability has changed over time.

Costs of exemptions and reliefs are published by HMRC on [Principal Tax Reliefs](#) and [Minor Tax Reliefs](#) publications. Figures in [Table 12.2](#) and tax relief tables are not directly comparable as the costs of the relief arise after relevant thresholds and IHT rates have been applied to net value of an estate, and depend on the effectiveness of relief and exemptions in reducing IHT liability (behaviour impact).

User engagement

We are committed to providing impartial quality statistics that meet our customers' needs. Feedback from users is welcome at any time, and you can contact the responsible statistician whose details are given below.

Publication and revision strategy

The statistics for deaths in 2016-17 are scheduled to be released in July 2019. Release dates will be announced on the [UK Statistics Hub](#) and the [HMRC National Statistics release schedule](#). Any delays to the publication date will be announced on the HMRC National Statistics website.

As explained in the methodology section, additional cases can be received after the first time data is published, or cases can be amended. Each year we will use the latest available data, which means that earlier data can be revised. In particular the more recent year's data is most likely to be subject to revision.

Related data sources

Users interested in data on wealth and the composition of assets based on the Inheritance Tax data will also be interested in the Office of National Statistics' Wealth and Asset Survey. Many publications based on the findings of this survey can be found on the [ONS website](#).

Statistical contacts

Enquiries about the Inheritance Tax Statistics should be directed to the statistician responsible for the publication:

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