

Table 4: Numbers of Entrepreneur's Relief [ER] liable taxpayers, amounts of gain qualifying for ER and tax charged at ER rate by year of disposal
2010-11 to 2017-18

Numbers thousands; Amounts £millions

Range of gain on which Entrepreneurs' Relief claimed ² (lower limit)	2014-15 ^P			2015-16 ^P			2016-17 ^P			2017-18 ^P		
	Number of ER liable taxpayers ¹	Gains on which ER claimed ²	Tax charged at ER rate ³	Number of ER liable taxpayers ¹	Gains on which ER claimed ²	Tax charged at ER rate ³	Number of ER liable taxpayers ¹	Gains on which ER claimed ²	Tax charged at ER rate ³	Number of ER liable taxpayers ¹	Gains on which ER claimed ²	Tax charged at ER rate ³
Individuals												
1	1	4	<1	1	3	<1	1	3	<1	1	3	<1
10,000	8	147	7	8	147	6	7	119	5	7	126	5
25,000	7	259	18	7	273	19	6	220	16	6	224	16
50,000	8	548	46	8	608	51	7	494	42	7	495	42
100,000	9	1,437	132	10	1,667	153	8	1,217	112	8	1,310	121
250,000	5	1,699	163	6	2,073	198	4	1,531	146	5	1,668	160
500,000	3	2,323	226	4	2,937	285	3	2,279	222	4	2,641	258
1,000,000	4	14,125	1,398	6	17,381	1,722	5	16,274	1,615	5	17,473	1,731
Total ⁴	45	20,542	1,990	50	25,090	2,436	40	22,137	2,159	43	23,941	2,333
Trusts												
Total ⁴	<1	260	26	<1	318	32	<1	272	27	<1	276	28
All												
Total ⁴	45	20,801	2,016	51	25,408	2,467	40	22,409	2,186	43	24,217	2,360

¹ The figures provided represent the number of individuals or trusts who are liable at ER the rate.

Previously, the number included individuals who had made an ER gain but were not necessarily liable at ER.

² The gains figures provided are gains that qualify for Entrepreneur's Relief, before deduction of the Annual Exempt Amount, from individuals or trusts liable at the ER rate.

Previously, the ER gains included individuals who had made an ER gain but were not necessarily liable at ER and also included non ER gains for individuals that made an ER gain.

³ The tax figures provided are the amount of tax charged at the ER rate.

Previously the tax figures included the ER rate tax, but also included the tax liable by those individuals at other tax rates.

⁴ Totals may not sum due to rounding.

^P Provisional. Changes to figures in the earlier years are likely to be very small. Changes in more recent years may be slightly greater due to late filing. For 2017-18 the cut of data was taken earlier in the year than previous publications, which may mean numbers published are subject to larger revisions due to late filing and amendments, particularly trusts.

Statistical Contact: Minyo Minev

Telephone: 03000 588 853

minyo.minev@hmrc.gov.uk



Statistical Contact: Declan Corrigan

Telephone: 03000 553 415

declan.corrigan@hmrc.gov.uk

Table 4: Numbers of Entrepreneur's Relief [ER] liable taxpayers, amounts of gain qualifying for ER and tax charged at ER rate by year of disposal
2010-11 to 2017-18

Numbers thousands; Amounts £millions

Range of gain on which Entrepreneurs' Relief claimed ² (lower limit)	2010-11			2011-12			2012-13 ^P			2013-14 ^P		
	Number of ER liable taxpayers ¹	Gains on which ER claimed ²	Tax charged at ER rate ³	Number of ER liable taxpayers ¹	Gains on which ER claimed ²	Tax charged at ER rate ³	Number of ER liable taxpayers ¹	Gains on which ER claimed ²	Tax charged at ER rate ³	Number of ER liable taxpayers ¹	Gains on which ER claimed ²	Tax charged at ER rate ³
Individuals												
1	<1	2	<1	<1	2	<1	<1	2	<1	1	3	<1
10,000	6	99	4	7	124	5	7	128	5	8	141	6
25,000	6	203	14	8	273	19	6	219	15	7	253	18
50,000	5	379	32	7	502	42	6	436	37	7	508	43
100,000	5	800	72	7	1,163	106	6	1,017	93	8	1,315	121
250,000	2	842	78	4	1,277	122	3	1,189	113	4	1,474	141
500,000	1	1,055	99	2	1,518	147	2	1,485	144	3	1,797	174
1,000,000	1	3,574	344	3	7,286	721	3	7,723	764	3	10,300	1,019
Total ⁴	28	6,954	644	38	12,145	1,163	34	12,199	1,172	41	15,791	1,521
Trusts												
Total ⁴	<1	49	5	<1	108	11	<1	104	10	<1	165	16
All												
Total ⁴	28	7,003	648	38	12,253	1,174	35	12,303	1,183	41	15,956	1,537