

11.14

Capital gains of non-life companies¹

Distribution of net gains for accounting periods ending in 2005-06 to 2006-07, by type of asset

Percentages

Type of asset (at time of disposal)	2005-06	2006-07
Financial assets:		
Ordinary shares listed on the London exchange	6	13
Unquoted shares	5	10
Subsidiaries	-	-
Other financial	7	9
All financial assets	18	32
Non-financial assets:		
Residential	17	10
Commercial	24	44
Other tangible	22	11
Intangible	19	3
All non-financial assets	82	68
All assets	100	100

- negligibly small or zero.

¹ Excludes companies with no net chargeable gains



Improving Business Taxes National Statistics

In the pursuit of continuing to improve these National Statistics, the producers of them at HM Revenue and Customs would very much like to hear from you. If you are willing to provide your contact details in helping us understand further, who the users of these statistics are, please feel free to submit them via the following link:

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