

# 11.15

## Capital gains of non-life companies<sup>1</sup>

Distribution of net gains for accounting periods ending in 2005-06 and 2006-07, by type of asset and length of period of ownership

Percentages		
Length of period of ownership (lower limit)	2005-06	
	Financial assets	Non-financial assets
Up to 10 years:		
less than 1 year	38	8
1 year	30	6
2 years	8	9
3 years	5	16
5 years	16	24
All up to 10 years	98	62
All over 10 years	2	38
All assets <sup>2</sup>	100	100

Length of period of ownership (lower limit)	2006-07	
	Financial assets	Non-financial assets
Up to 10 years:		
less than 1 year	20	3
1 year	12	4
2 years	10	4
3 years	21	14
5 years	8	29
All up to 10 years	70	54
All over 10 years	30	46
All assets <sup>2</sup>	100	100



- negligibly small or zero.

<sup>1</sup> Excludes companies with no net chargeable gains

<sup>2</sup> Totals may not sum due to rounding.

### 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:

<https://www.surveymonkey.com/s/dbtsurvey1>