

# 12.3

## Inheritance tax

Estates notified to HMRC :

Numbers and tax by range of estate for years of death 2006-07 to 2011-12

Numbers: actual; Amounts: £ million

Range of net estate (lower limit)	2006-07			2007-08			2008-09 <sup>3</sup>			2009-10 <sup>3</sup>			2010-11 <sup>3</sup>			2011-12 <sup>3</sup>		
	Number not taxed	Number taxed <sup>2</sup>	Tax due <sup>4</sup>	Number not taxed	Number taxed <sup>2</sup>	Tax due <sup>4</sup>	Number not taxed	Number taxed <sup>2</sup>	Tax due <sup>4</sup>	Number not taxed	Number taxed <sup>2</sup>	Tax due <sup>4</sup>	Number not taxed	Number taxed <sup>2</sup>	Tax due <sup>4</sup>	Number not taxed	Number taxed <sup>2</sup>	Tax due <sup>4</sup>
0 <sup>2</sup>	10,871	-	-	9,704	-	-	6,935	-	-	6,409	-	-	6,421	-	-	6,036	-	-
10,000	24,732	-	-	20,015	-	-	18,591	-	-	17,333	-	-	14,519	-	-	13,012	-	-
25,000	15,528	-	-	12,080	-	-	13,399	-	-	10,425	-	-	13,000	-	-	11,989	-	-
40,000	6,477	-	-	7,023	-	-	7,648	-	-	6,549	-	-	7,158	-	-	7,790	-	-
50,000	7,442	-	-	4,875	-	-	6,117	-	-	7,025	-	-	5,668	-	-	6,985	-	-
60,000	14,823	-	-	14,134	-	-	13,745	-	-	14,782	-	-	11,568	-	-	13,678	-	-
80,000	16,991	-	-	13,574	-	-	19,717	-	-	17,958	-	-	15,383	-	-	16,273	-	-
100,000	79,037	-	-	81,275	-	-	85,366	-	-	80,549	-	-	78,146	-	-	82,232	-	-
200,000	51,026	2,816	8	54,533	-	-	50,190	-	-	49,777	-	-	48,730	-	-	46,069	-	-
300,000	9,756	19,140	655	20,156	13,109	349	26,789	6,196	158	27,440	4,793	127	30,585	4,797	127	31,264	4,713	131
500,000	7,266	8,753	1,206	6,840	8,053	928	8,746	6,834	692	9,866	6,453	637	10,887	7,075	691	11,043	7,387	685
1,000,000	1,192	2,457	868	1,516	2,752	865	1,322	2,444	711	1,626	2,570	764	1,703	2,776	819	1,883	2,823	824
2,000,000	453	895	906	454	1,017	946	554	938	908	565	908	829	635	937	949	726	1,053	1,011
<b>Total</b>	<b>245,594</b>	<b>34,060</b>	<b>3,643</b>	<b>246,180</b>	<b>24,931</b>	<b>3,089</b>	<b>259,120</b>	<b>16,412</b>	<b>2,469</b>	<b>250,305</b>	<b>14,723</b>	<b>2,357</b>	<b>244,404</b>	<b>15,584</b>	<b>2,585</b>	<b>248,981</b>	<b>15,976</b>	<b>2,651</b>

<sup>1</sup> Because of the time lags in notification, figures for more recent years are less complete than for earlier years.

<sup>2</sup> The range £0 to £10,000 includes a small number of cases where the net estate value is negative, i.e. the liabilities exceed the gross assets

<sup>3</sup> Since October 2007, any unused nil rate band 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 nil rate band can be as much as twice the standard threshold, depending on the circumstances.

<sup>4</sup> Tax due is calculated after deducting reliefs, exemptions, the nil rate band and any transferable nil rate band that applies

### General Notes on the Table

- This table includes all estates passing on death in 2011-12 on HMRC's databases on 6th June 2014. Figures for estates passing on death in earlier years have not been altered since the previous update on 11th July 2013. As explained in the commentary details for many estates do not have to be reported to HMRC on tax returns. The total number of UK deaths in 2011-2012 was approximately 553,000 (according to statistics published by the Office for National Statistics and the General Register Office for Scotland) and hence estates on which tax was due represented around 3% of this total.
- Some of the figures may be under-estimates as information from tax returns for some estates may not have been received and recorded electronically by the time this statistical table was produced.

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