Estates passing on death in 2011-12

Estimates of assets and liabilities by sex, are and marital status of deceased Females

Age band under 45 45 to 64 65 to 74 75 to 84 85 and over Not Specified All Ages Marital etatue Total Marr'd Wid'd Other Total Marr'd Wid'd Other Total Marr'd Wid'd Other Total Marr'd Wid'd Other Total Total Marr'd Wid'd Other Total Asset type 365 2.087 3.694 2.477 1.673 1.116 5.266 4.007 2.458 **15.069** 2.026 20.194 4.271 **26.492** 1.157 11.290 31.271 9.483 52.043 Securities Number 313 1.294 8.605 Amount (£m) 137 44 202 187 137 57 381 251 193 1,087 152 2,769 **1,297** 4,607 1,508 3,294 1,767 25,507 83,864 22,182 131,553 Cash 9.410 5.208 6.327 2.925 14.460 8.987 21.956 36.169 5.866 53.178 9.407 68.451 Number 5.226 Amount (£m) 205 54 127 386 300 275 150 725 653 1,337 403 2,393 545 **85** 1,724 5,860 1,653 Insurance policies Number **623** 1,911 450 1,309 **3,670** 1,136 1,845 683 **3,664** 1,643 7.429 1.795 10,866 1,533 15,510 1,876 18,920 385 6,574 25,388 6,166 38,129 Amount (£m) 50 158 43 19 99 226 326 374 227 665 UK residentia Number 816 3.999 1.277 2.609 7,885 4,174 5,910 2,193 12,277 7,075 17,314 3.142 27.531 35.895 4.349 44.808 1,240 20,572 61,120 12,865 94,557 Amount (£m) 412 1,352 727 1,072 380 **2,179** 1,027 3,156 545 4.728 652 6,976 192 3.232 11.546 2.279 17.056 buildinas 242 8.457 Other buildings 43 275 368 192 192 112 497 142 605 64 811 87 1,360 77 1,524 97 732 2,257 350 **3,339** Amount (£m) 68 52 9 130 45 149 11 205 16 294 19 200 510 47 Loans and Other assets 2 Number **1.234** 3.454 1.276 2.697 **7.427** 3.733 5.335 2.331 **11.398** 5.659 17.145 3.421 26 226 4 130 38 945 6 194 49 268 1.107 17.696 63.234 15.730 96.660 786 220 **1,797** Amount (£m) 96 70 27 194 555 44 459 12 791 80 19 64 162 230 28 813 75 **1.568** 5.126 1.609 3.843 **10.577** 5.221 6.792 2.931 **14.945** 9.188 22.576 2 282 26 843 86 384 23 128 136 354 Total gross capital value Number 5.375 **37.140** 6.087 54.304 9.452 **69.843 2,334** 1,416 1,650 643 **3,709** 2,575 5,742 Amount (£m) 293 1.271 357 706 1.235 9.551 1,434 14,195 2,300 17,929 381 6,934 22,136 5,128 34,198 Liability type 2,366 105 Mortgages **595** 1,122 291 1,587 3,000 400 1,357 87 1,844 147 1,834 325 2,490 630 2,464 6,287 2,758 11,509 Number 385 Amount (£m) 83 17 65 165 33 70 5 108 81 17 15 141 20 172 314 133 Other debts and Number 1.411 4.513 1.434 3.579 9.526 4,885 6,388 2,752 **14,025** 7,942 20,715 5,090 33.747 5.648 50.385 8.865 **64.898** 1,405 23,721 79,804 21,486 125,011 funeral expenses3 Amount (£m) **21** 31 10 30 71 46 53 15 **113** 33 123 22 178 26 341 61 **39** 150 533 169 851 Total net capital value Number 1,583 5,140 1,609 3,843 10,591 5,223 6,792 2,931 14,946 9,188 22,578 5,375 37,142 6,087 54,304 9,452 69,843 2,282 26,859 86,386 23,143 136,387 Amount (£m) 220 1.157 330 611 **2,097** 1,338 1,527 623 **3,487** 2,534 5,538 1.196 9.268 1.393 13.713 2.228 17.334 321 6.613 21.290 4.825 32.728 Net movable property<sup>4</sup> Number 10.588 2.179 26.647 85.853 23.097 135.596 1.583 5.138 1.609 3.842 5.220 6.670 2.929 14.818 9.188 22.578 5.374 37.141 5.982 53.893 9.411 69.287

575 473 238 **1,286** 1,470

7.976 4.204 5.952 2.213 12.369 7.111 17.523

763 1.054 384 **2.201** 1.065

41 133

12 80

2.314

3.224

19 281 657 4.441

3 162 27 795

539 4.828

101

401 19

740 6,584 1,395 **8,719** 

4 583 36 308 4 371 45 262

653 7.129 833 **8.616** 

713 185

917

Net immovable property<sup>5</sup> Number

356 1.260

837

64

102 255

831 4 076 1 279 2 622

100 676 228

6 3 12 49

Amount (£m)

Amount (£m)

Amount (£m)

Tax due

- 1. This table includes all estates on HMRC's databases at 6. June 2014 of people who died in 2011-12
- 2. The "other" category of marital status includes single and divorced people and those whose marital status is not known
- 3. 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 the statistical table was produced.

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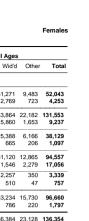
to contribute to our ongoing commitment to user engagement



130 3,352 9,548 2,633 15,533

1.316 20.740 61.854 12.955 95.549 **191** 3,260 11,742 2,193 **17,195** 

5 54 1,089 382 **1,525** 





<sup>..</sup> Figures not avilable due to a small sample size

<sup>&</sup>lt;sup>1</sup> A breakdown by marital status is not given to avoid giving details of individual transactions.

<sup>&</sup>lt;sup>2</sup> Changes in asset codes have led to some uncertainty as to whether some assets should be captured under the category other assets or other buildings and land.

Some debt on property may be included in 'other debts and funeral expenses'

<sup>4</sup> Includes assets other than land, buildings, and timber

<sup>&</sup>lt;sup>5</sup> Includes land, buildings and timber

## 12.5b Inheritance tax

Estates passing on death in 2011-12 Estimates of assets and liabilities by sex, age and marital status of deceased**Males** 

	Age band  Marital status	under 45 1	45 to 64				65 to 74					75 to 84				85 and over			Not Specified			All ages		
		Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total	Total	Marr'd	Wid'd	Other	Total	
Asset type																								
Securities	Number Amount (£m)	537 45	3,528 533	244 234	2,446 124	6,217 891	6,466 535	681 56	2,289 143	9,436 734	10,813 925	5,811 330	2,612 356	19,236 1,611	6,773 811	10,511 1,015	1,768 286	19,052 2,111	1,313 113	28,621 2,893	17,509 1,652	9,660 960	55,791 5,505	
Cash	Number Amount (£m)	2,259 51	7,236 307	794 34	6,289 243	14,320 584	12,014 655	2,861 151	6,691 339	21,566 1,145	18,798 1,188	13,559 793	6,418 467	38,775 2,448	13,561 957	23,670 2,199	4,214 381	41,445 3,537	2,772 201	53,515 3,234	41,600 3,213	26,021 1,518	121,136 7,965	
Insurance policies	Number Amount (£m)	1,039 101	3,431 291	364 7	2,531 130	6,325 427	2,937 87	1,222	1,290 48	5,449 165	4,602 141	3,922 77	1,867 65	10,391 284	3,690 81	7,725 150	1,220 56	12,635 286	1,001 47	15,677 688	13,449 264	7,714 358	36,840 1,311	
UK residential buildings	Number Amount (£m)	1,523 269	6,785 1,379	485 85	4,547 689	11,817 2,153	10,652 1,875	2,519 439	3,657 557	16,828 2,871	17,083 3,111	11,650 2,111	3,912 635	32,646 5,857	11,220 1,860	16,638 3,232	1,801 344	29,659 5,436	1,198 190	46,927 8,430	31,566 5,910	15,179 2,436	93,672 16,776	
Other buildings and land <sup>2</sup>	Number Amount (£m)	101 25	566 201	:	:	899 264	888 286	146 32	469 54	1,503 372	1,040 330	567 104	389 77	1,995 510	399 218	517 171	108 55	1,024 444	41 6	2,969 1,058	1,258 314	1,336 251	5,562 1,622	
Loans and Other assets 2	Number Amount (£m)	2,229 69	6,826 391	641 22	5,717 156	13,185 569	8,944 331	2,609 42	4,893 100	16,447 472	12,882 419	10,920 175	4,821 68	28,623 662	8,673 250	16,107 241	2,809 79	27,588 570	2,109 95	38,868 1,494	30,773 484	20,539 459	90,180 2,438	
Total gross capital value	Number Amount (£m)	2,887 561	8,626 3,101	797 389	7,545 1,398	16,968 4,888	12,977 3,769	3,110 749	6,866 1,241	22,953 5,759	19,677 6,113	13,935 3,591	6,533 1,668	40,145 11,372	13,892 4,177	24,106 7,007	4,223 1,201	42,221 12,385		57,715 17,797	42,663 11,837	28,134 5,982	128,511 35,616	
Liability type																								
Mortgages	Number Amount (£m)	1,227 136	3,324 310	161 17	1,864 146	5,350 473	1,094 75	417 28	853 44	2,364 146	1,651 78	1,243 70	63 5	2,957 152	788 41	965 61	131 9	1,884 111	381 21	7,490 582	2,799 177	3,875 280	14,164 1,040	
Other debts and funeral expenses 3	Number Amount (£m)	2,419 41	7,886 147	790 22	6,872 72	15,549 241	11,060 95	2,817 28	5,891 61	19,768 184	17,843 123	12,617 85	6,046 38	36,506 246	12,844 77	22,745 165	4,101 25	39,690 267	2,328 27	51,364 478	39,448 302	25,448 227	116,261 1,007	
Total net capital value	Number Amount (£m)	2,920 384	8,555 2,644	797 350	7,545 1,179	16,897 4,174	12,979 3,599	3,110 694	6,866 1,136	22,954 5,429	19,679 5,912	13,935 3,436		40,147 10,974	13,892 4,059	24,106 6,781	4,223 1,167	42,221 12,007		57,650 16,737	42,663 11,358	28,167 5,475	128,479 33,570	
Net movable property <sup>4</sup>	Number Amount (£m)	2,894 226	8,622 1,374	797 275	7,399 580	16,817 2,230	12,732 1,513	3,108 251	6,865 568	22,705 2,332	19,558 2,550	13,689 1,291	6,529 918	39,776 4,759	13,892 2,022	24,000 3,439	4,223 776	42,116 6,237		57,348 7,832	42,310 5,311	27,989 3,069	127,647 16,211	
Net immovable property <sup>5</sup>	Number Amount (£m)	1,558 158	6,830 1,270	499 75	4,730 599	12,059 1,944	10,815 2,086	2,576 443	3,812 568	17,204 3,097	17,433 3,363	11,781 2,145	3,985 707	33,199 6,215	11,313 2,037	16,816 3,342	1,845 390	29,973 5,769	1,217 174	47,600 8,905	31,945 6,047	15,666 2,406	95,211 17,358	
Tax due	Amount (£m)	13	14	8	83	104	13	27	88	128	28	146	150	324	38	401	115	553	4	93	583	450	1,125	

<sup>..</sup> Figures not avilable due to a small sample size 

A breakdown by marital status is not given to avoid giving details of individual transactions

- This table includes all estates on HMRC's databases at 6th June 2014 of people who died in the year 2011-12
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<sup>5</sup> Includes land, buildings and timber

Estimates of assets and liabilities by sex, age and marital status of deceased : All

	Age band Marital status	under 45 1		45 to 64	l		65 to 74						75 to 84		8	5 and o	/er		Not Specified		All ages		
		Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total	Total	Marr'd	Wid'd	Other	r Tota
Asset type																							
Securities	Number Amount (£m)	902 64	5,615 670	556 255	3,740 168	9,911 1,093	8,943 722	2,354 193	3,405 200	14,703 1,115	14,819 1,175	14,416 974	5,070 549	34,305 2,697		30,705 2,958	6,040 694	45,544 4,615	2,469 173	39,911 3,654	48,780 4,421	19,143 1,683	107,834 9,757
Cash	Number Amount (£m)	3,555 89	11,843 512	2,303 88	9,584 370	23,730 970	17,222 955	9,188 426	9,616 488	36,026 1,869	27,785 1,841	35,515 2,131	11,644 870	74,944 4,841	19,427 1,502	76,847 6,347	13,621 1,298	109,896 9,147	4,539 286	79,022 4,958	125,464 9,073	48,203 3,171	252,689 17,202
Insurance policies	Number Amount (£m)	1,662 148	5,342 381	814 25	3,840 179	9,996 585	4,073 125	3,067 72	1,973 67	9,114 264	6,245 186	11,351 304	3,662 121	21,257 610	5,223 107	23,236 524	3,096 111	31,555 741	1,385 60	22,251 915	38,837 930	13,880 563	74,969 2,408
UK residential buildings	Number Amount (£m)	2,339 417	10,785 2,077	1,761 326	7,156 1,101	19,702 3,505	14,825 2,602	8,429 1,511	5,850 937	29,105 5,050	24,158 4,137	28,964 5,267	7,054 1,180	60,176 10,585	15,784 2,512	52,533 10,208	6,150 1,173	74,467 13,893		67,499 11,661	92,686 17,456	28,044 4,715	188,229 33,833
Other buildings and land <sup>2</sup>	Number Amount (£m)	144 29	841 261	52 11	374 65	1,267 338	1,079 355	339 84	581 64	1,999 503	1,181 375	1,172 252	452 88	2,805 715	485 234	1,877 464	186 71	2,548 770	138 25	3,701 1,258	3,514 824	1,686 298	8,901 2,379
Loans and Other assets <sup>2</sup>	Number Amount (£m)	3,463 107	10,280 470	1,918 41	8,414 220	20,612 732	12,677 427	7,944 112	7,224 127	27,844 667	18,541 974	28,065 405	8,242 96	54,848 1,475	12,803 294	55,051 700	9,003 154	76,856 1,148	3,215 107	56,564 2,285	94,007 1,270	36,268 679	
Total gross capital value	Number Amount (£m)		13,752 4,372			27,545 7,222		9,902 2,399		37,897 9,468	28,866 8,688	36,511 9,333	11,908 2,903	77,285 20,923		78,410 21,202		112,064 30,314		84,558 24,731	129,047 33,973	51,261 11,110	264,866 69,814
Liability type																							
Mortgages	Number Amount (£m)	1,823 188	4,446 393	452 34	3,451 211	8,350 638	1,494 108	1,774 98	941 48	4,209 255	1,798 85	3,077 150	448 21	5,323 257	1,113 56	3,454 201	390 21	4,958 278	1,011 42	9,954 754	9,086 491	6,633 414	25,673 1,658
Other debts and funeral expenses <sup>3</sup>	Number Amount (£m)	3,830 62	12,399 178	2,224	10,452 102	25,074 312	15,945 140	9,205 81	8,643 76	33,793 298	25,785 156	33,333 208	11,136 61	70,253 424	18,492 103	73,130 506	12,966 86	104,588 695	3,733 67	75,085 628	119,253 834	46,934 396	,
Total net capital value	Number Amount (£m)	4,503 604	13,695 3,801	2,405 680		27,488 6,271		9,902 2,220		37,901 8,916	28,868 8,446	36,513 8,975	11,908 2,821	77,289 20,242				112,064 29,341		84,508 23,349	129,049 32,648	51,310 10,300	
Net movable property <sup>4</sup>	Number Amount (£m)		13,760 1,855	2,405 377		27,405 3,067		9,778 723		37,523 3,618	28,746 4,019	36,267 3,606	11,903 1,575	76,917 9,199				111,403 14,956		83,995 11,184	128,162 14,859		263,244 31,744
Net immovable property 5	Number Amount (£m)		10,906 1,946	1,777	7,352 955	20,035 3,204		8,528 1,497		29,572 5,298	24,544 4,427	29,303 5,369	7,147 1,247	60,994 11,043		53,124 10,471	6,216 1,223	75,235 14,385		68,340 12,165	93,799 17,789		190,760 34,553
Tax due	Amount (£m)	19	18	20	131	168	24	107	129	261	47	427	251	724	57	1.114	300	1,470	8	147	1.672	832	2,651

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### Notes on the Table

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