

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

Asset type	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	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other
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	6,891 339	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 30	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 ²	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	3,338 651	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	6,533 1,625	40,147 10,874	13,892 4,059	24,106 6,781	4,223 1,167	42,221 12,007	3,340 603	57,650 16,737	42,663 11,358	28,167 5,475	128,479 33,570						
Net movable property ⁴	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	3,340 429	57,348 7,832	42,310 5,311	27,989 3,069	127,647 16,211						
Net immovable property ⁵	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						

.. Figures not available due to a small sample size

¹ A breakdown by marital status is not given to avoid giving details of individual transactions

² 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.

³ Some debt on property may be included in 'other debts and funeral expenses'

⁴ Includes assets other than land, buildings, and timber

⁵ Includes land, buildings and timber

Notes on the Table

1. This table includes all estates on HMRC's databases at 6th June 2014 of people who died in the year 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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