

# 12.11

## Inheritance tax

Provisional numbers of taxpaying estates passing on death in in 2011-12 : numbers by Government Office Regions and Local Administrative Units (LAU) Level 1

Area Codes	Number of taxpayers	
	Regional data rounded to nearest 100 Sub-regional data rounded to nearest 10	
<b>926 UNITED KINGDOM</b>		<b>16,000</b>
<b>921 ENGLAND</b>		<b>14,200</b>
<b>E12000001 North East</b>		<b>300</b>
UKC1412	County Durham	40
UKC1300	Darlington	.. 1
UKC2201	Gateshead	.. 1
UKC1101	Hartlepool	.. 1
UKC1201	Middlesbrough	.. 1
UKC2202	Newcastle upon Tyne	50
UKC2203	North Tyneside	.. 1
UKC2107	Northumberland	80
UKC1202	Redcar and Cleveland	.. 1
UKC2204	South Tyneside	.. 1
UKC1102	Stockton-on-Tees	.. 1
UKC2300	Sunderland	.. 1
<b>E12000002 North West</b>		<b>1,100</b>
UKD1101	Allerdale	.. 1
UKD1102	Barrow-in-Furness	.. 1
UKD4100	Blackburn with Darwen	.. 1
UKD4200	Blackpool	.. 1
UKD3201	Bolton	.. 1
UKD4301	Burnley	.. 1
UKD3202	Bury	.. 1
UKD1201	Carlisle	.. 1
UKD2207	Cheshire East	100
UKD2208	Cheshire West and Chester	80
UKD4302	Chorley	.. 1
UKD1103	Copeland	.. 1
UKD1202	Eden	.. 1
UKD4303	Fylde	.. 1
UKD2101	Halton	.. 1
UKD4304	Hyndburn	.. 1
UKD5101	Knowsley	.. 1
UKD4305	Lancaster	30
UKD5200	Liverpool	30
UKD3101	Manchester	30
UKD3203	Oldham	.. 1
UKD4306	Pendle	.. 1
UKD4307	Preston	.. 1
UKD4308	Ribble Valley	.. 1
UKD3204	Rochdale	.. 1
UKD4309	Rossendale	.. 1
UKD3102	Salford	.. 1
UKD5300	Sefton	60
UKD1203	South Lakeland	60
UKD4310	South Ribble	.. 1
UKD5102	St. Helens	.. 1
UKD3103	Stockport	60
UKD3104	Tameside	.. 1
UKD3105	Trafford	70
UKD2102	Warrington	.. 1
UKD4311	West Lancashire	.. 1
UKD3205	Wigan	.. 1
UKD5400	Wirral	60
UKD4312	Wyre	.. 1
<b>E12000003 Yorkshire and The Humber</b>		<b>800</b>
UKE3101	Barnsley	.. 1
UKE4100	Bradford	50
UKE4301	Calderdale	30
UKE2201	Craven	.. 1
UKE3102	Doncaster	.. 1
UKE1200	East Riding of Yorkshire	70
UKE2202	Hambleton	.. 1
UKE2203	Harrogate	90
UKE1100	Kingston upon Hull, City of	.. 1
UKE4302	Kirklees	60
UKE4200	Leeds	100
UKE1301	North East Lincolnshire	.. 1
UKE1302	North Lincolnshire	.. 1
UKE2204	Richmondshire	.. 1
UKE3103	Rotherham	.. 1
UKE2205	Ryedale	.. 1
UKE2206	Scarborough	.. 1
UKE2207	Selby	.. 1
UKE3200	Sheffield	80
UKE4303	Wakefield	30
UKE2100	York	60

E1200004 East Midlands		800
UKF1301	Amber Valley	30
UKF1501	Ashfield	.. 1
UKF1502	Bassetlaw	.. 1
UKF2201	Blaby	.. 1
UKF1201	Bolsover	.. 1
UKF3001	Boston	.. 1
UKF1601	Broxtowe	.. 1
UKF2202	Charnwood	.. 1
UKF1202	Chesterfield	.. 1
UKF2301	Corby	.. 1
UKF2302	Daventry	.. 1
UKF1100	Derby	30
UKF1303	Derbyshire Dales	40
UKF3002	East Lindsey	.. 1
UKF2303	East Northamptonshire	.. 1
UKF1304	Erewash	.. 1
UKF1602	Gedling	.. 1
UKF2203	Harborough	.. 1
UKF1305	High Peak	.. 1
UKF2204	Hinckley and Bosworth	.. 1
UKF2304	Kettering	.. 1
UKF2100	Leicester	.. 1
UKF3003	Lincoln	.. 1
UKF1503	Mansfield	.. 1
UKF2205	Melton	.. 1
UKF1504	Newark and Sherwood	.. 1
UKF1203	North East Derbyshire	.. 1
UKF3004	North Kesteven	.. 1
UKF2206	North West Leicestershire	.. 1
UKF2305	Northampton	40
UKF1400	Nottingham	.. 1
UKF2207	Oadby and Wigston	.. 1
UKF1603	Rushcliffe	.. 1
UKF2208	Rutland	.. 1
UKF1302	South Derbyshire	.. 1
UKF3005	South Holland	130
UKF3006	South Kesteven	.. 1
UKF2306	South Northamptonshire	.. 1
UKF2307	Wellingborough	.. 1
UKF3007	West Lindsey	.. 1

E1200005 West Midlands		900
UKG3100	Birmingham	100
UKG1201	Bromsgrove	.. 1
UKG2401	Cannock Chase	.. 1
UKG3300	Coventry	30
UKG3401	Dudley	40
UKG2402	East Staffordshire	.. 1
UKG1100	Herefordshire, County of	80
UKG2403	Lichfield	.. 1
UKG1202	Malvern Hills	40
UKG2404	Newcastle-under-Lyme	.. 1
UKG1301	North Warwickshire	.. 1
UKG1302	Nuneaton and Bedworth	.. 1
UKG1203	Redditch	.. 1
UKG1303	Rugby	.. 1
UKG3402	Sandwell	.. 1
UKG2206	Shropshire	110
UKG3200	Solihull	80
UKG2405	South Staffordshire	.. 1
UKG2406	Stafford	.. 1
UKG2407	Staffordshire Moorlands	.. 1
UKG2300	Stoke-on-Trent	.. 1
UKG1304	Stratford-on-Avon	50
UKG2408	Tamworth	.. 1
UKG2100	Telford and Wrekin	.. 1
UKG3501	Walsall	.. 1
UKG1305	Warwick	40
UKG3502	Wolverhampton	.. 1
UKG1204	Worcester	.. 1
UKG1205	Wychavon	60
UKG1206	Wyre Forest	.. 1

<b>E12000006</b>	<b>East of England</b>		<b>1,700</b>
UKH1401	Babergh		40
UKH3301	Basildon	..	1
UKH2205	Bedford		40
UKH3302	Braintree	..	1
UKH1301	Breckland		40
UKH3303	Brentwood		50
UKH1302	Broadland		30
UKH2301	Broxbourne	..	1
UKH1201	Cambridge		60
UKH3304	Castle Point	..	1
UKH2206	Central Bedfordshire		50
UKH3305	Chelmsford		50
UKH3306	Colchester		50
UKH2302	Dacorum		50
UKH1202	East Cambridgeshire	..	1
UKH2303	East Hertfordshire		50
UKH3307	Epping Forest		70
UKH1203	Fenland	..	1
UKH1402	Forest Heath	..	1
UKH1303	Great Yarmouth	..	1
UKH3308	Harlow	..	1
UKH2304	Hertsmere		60
UKH1204	Huntingdonshire	..	1
UKH1403	Ipswich	..	1
UKH1308	King's Lynn and West Norfolk		30
UKH2100	Luton	..	1
UKH3309	Maldon	..	1
UKH1408	Mid Suffolk	..	1
UKH2305	North Hertfordshire		50
UKH1305	North Norfolk		50
UKH1306	Norwich	..	1
UKH1100	Peterborough	..	1
UKH3310	Rochford	..	1
UKH1205	South Cambridgeshire		50
UKH1309	South Norfolk		40
UKH3100	Southend-on-Sea		70
UKH2306	St Albans		110
UKH1409	St Edmundsbury		30
UKH2307	Stevenage	..	1
UKH1406	Suffolk Coastal		70
UKH3311	Tendring	..	1
UKH2308	Three Rivers		60
UKH3200	Thurrock	..	1
UKH3312	Uttlesford	..	1
UKH2309	Watford	..	1
UKH1407	Waveney	..	1
UKH2310	Welwyn Hatfield		40
<b>E12000007</b>	<b>London</b>		<b>3,000</b>
UKI2101	Barking and Dagenham	..	1
UKI2301	Barnet		280
UKI2102	Bexley		60
UKI2302	Brent		90
UKI2201	Bromley		190
UKI1102	Camden		90
UKI1101	City of London	..	1
UKI2202	Croydon		130
UKI2303	Ealing		140
UKI2103	Enfield		90
UKI2104	Greenwich		40
UKI1201	Hackney		30
UKI1103	Hammersmith and Fulham		80
UKI1202	Haringey		70
UKI2304	Harrow		210
UKI2105	Havering		60
UKI2305	Hillingdon		80
UKI2306	Hounslow		70
UKI1203	Islington		60
UKI1104	Kensington and Chelsea		140
UKI2203	Kingston upon Thames		100
UKI1204	Lambeth		70
UKI1205	Lewisham		50
UKI2204	Merton		110
UKI1206	Newham	..	1
UKI2106	Redbridge		100
UKI2307	Richmond upon Thames		190
UKI1207	Southwark		40
UKI2205	Sutton		70
UKI1208	Tower Hamlets	..	1
UKI2107	Waltham Forest	..	1
UKI1105	Wandsworth		140
UKI1106	Westminster		120

E12000008	South East		3,700
UKJ2401	Adur	..	1
UKJ2402	Arun	80	
UKJ4201	Ashford	..	1
UKJ1301	Aylesbury Vale	50	
UKJ3301	Basingstoke and Deane	30	
UKJ1101	Bracknell Forest	..	1
UKJ2100	Brighton and Hove	130	
UKJ4202	Canterbury	50	
UKJ1401	Cherwell	60	
UKJ2403	Chichester	130	
UKJ1302	Chiltern	70	
UKJ2404	Crawley	..	1
UKJ4203	Dartford	..	1
UKJ4204	Dover	..	1
UKJ3302	East Hampshire	60	
UKJ2202	Eastbourne	50	
UKJ3303	Eastleigh	..	1
UKJ2301	Elmbridge	140	
UKJ2302	Epsom and Ewell	50	
UKJ3304	Fareham	..	1
UKJ3305	Gosport	..	1
UKJ4205	Gravesham	..	1
UKJ2303	Guildford	90	
UKJ3306	Hart	40	
UKJ2203	Hastings	..	1
UKJ3307	Havant	40	
UKJ2405	Horsham	80	
UKJ3400	Isle of Wight	60	
UKJ2205	Lewes	50	
UKJ4206	Maidstone	40	
UKJ4100	Medway	..	1
UKJ2406	Mid Sussex	90	
UKJ1200	Milton Keynes	..	1
UKJ2304	Mole Valley	70	
UKJ3308	New Forest	140	
UKJ1402	Oxford	60	
UKJ3100	Portsmouth	30	
UKJ1103	Reading	40	
UKJ2305	Reigate and Banstead	80	
UKJ2206	Rother	80	
UKJ2312	Runnymede	50	
UKJ3310	Rushmoor	..	1
UKJ4207	Sevenoaks	70	
UKJ4208	Shepway	30	
UKJ1104	Slough	..	1
UKJ1304	South Bucks	60	
UKJ1403	South Oxfordshire	90	
UKJ3200	Southampton	..	1
UKJ2313	Spelthorne	50	
UKJ2308	Surrey Heath	50	
UKJ4209	Swale	..	1
UKJ2309	Tandridge	60	
UKJ3312	Test Valley	40	
UKJ4210	Thanet	30	
UKJ4211	Tonbridge and Malling	..	1
UKJ4212	Tunbridge Wells	60	
UKJ1404	Vale of White Horse	60	
UKJ2310	Waverley	100	
UKJ2207	Wealden	100	
UKJ1102	West Berkshire	50	
UKJ1405	West Oxfordshire	40	
UKJ3313	Winchester	80	
UKJ1105	Windsor and Maidenhead	90	
UKJ2311	Woking	60	
UKJ1106	Wokingham	60	
UKJ2407	Worthing	60	
UKJ1305	Wycombe	60	

<b>E12000009</b>	<b>South West</b>		<b>2,000</b>
UKK1201	Bath and North East Somerset		90
UKK2101	Bournemouth		70
UKK1100	Bristol, City of		100
UKK1301	Cheltenham		40
UKK2202	Christchurch		30
UKK3008	Cornwall		180
UKK1302	Cotswold		50
UKK4301	East Devon		120
UKK2203	East Dorset		50
UKK4302	Exeter		40
UKK1303	Forest of Dean	..	1
UKK1304	Gloucester	..	1
UKK3009	Isles of Scilly	..	1
UKK2301	Mendip		40
UKK4303	Mid Devon	..	1
UKK4304	North Devon		30
UKK2204	North Dorset		50
UKK1202	North Somerset		70
UKK4100	Plymouth	..	1
UKK2102	Poole		80
UKK2206	Purbeck		30
UKK2302	Sedgemoor		40
UKK1203	South Gloucestershire		60
UKK4305	South Hams		70
UKK2303	South Somerset		50
UKK1305	Stroud		50
UKK1400	Swindon	..	1
UKK2304	Taunton Deane		40
UKK4306	Teignbridge		60
UKK1306	Tewkesbury	..	1
UKK4200	Torbay		50
UKK4307	Torridge	..	1
UKK4308	West Devon		50
UKK2207	West Dorset		90
UKK2305	West Somerset	..	1
UKK2208	Weymouth and Portland	..	1
UKK1506	Wiltshire		210

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<b>W99999999</b>	<b>Wales</b>		<b>500</b>
UKL1605	Blaenau Gwent	..	1
UKL1705	Bridgend	..	1
UKL1604	Caerphilly	..	1
UKL2207	Cardiff		60
UKL1409	Carmarthenshire		30
UKL1407	Ceredigion	..	1
UKL1304	Conwy		30
UKL1305	Denbighshire	..	1
UKL2304	Flintshire	..	1
UKL1200	Gwynedd	..	1
UKL1100	Isle of Anglesey	..	1
UKL1504	Merthyr Tydfil	..	1
UKL2103	Monmouthshire	..	1
UKL1706	Neath Port Talbot	..	1
UKL2104	Newport	..	1
UKL1408	Pembrokeshire		40
UKL2400	Powys		40
UKL1503	Rhondda, Cynon, Taff	..	1
UKL1800	Swansea		40
UKL2206	The Vale of Glamorgan		40
UKL1606	Torfaen	..	1
UKL2305	Wrexham	..	1

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<b>S99999999</b>	<b>Scotland</b>		<b>1,000</b>
UKM5001	Aberdeen City		70
UKM5002	Aberdeenshire		50
UKM2101	Angus	..	1
UKM6303	Argyll & Bute	..	1
UKM6302	Argyll & Bute Islands	..	1
UKM6301	Arran & Cumbrae	..	1
UKM6202	Badenoch & Strathspey	..	1
UKM6102	Caitness & Sutherland	..	1
UKM2201	Clackmannanshire	..	1
UKM3200	Dumfries & Galloway		40
UKM2102	Dundee City	..	1
UKM3301	East Ayrshire	..	1
UKM3103	East Dunbartonshire		30
UKM2301	East Lothian	..	1
UKM3501	East Renfrewshire	..	1
UKM2500	Edinburgh, City of		200
UKM6400	Eilean Siar (Western Isles)	..	1
UKM2600	Falkirk	..	1
UKM2202	Fife		50
UKM3400	Glasgow City		50
UKM3101	Helensburgh & Lomond	..	1
UKM3503	Inverclyde	..	1
UKM6201	Inverness & Nairn	..	1
UKM6304	Lochaber	..	1
UKM2302	Midlothian	..	1
UKM6203	Moray	..	1
UKM3302	North Ayrshire mainland	..	1
UKM6204	North East Moray	..	1
UKM3600	North Lanarkshire	..	1
UKM6500	Orkney Islands	..	1
UKM2701	Perth & Kinross		50
UKM3502	Renfrewshire	..	1
UKM6101	Ross & Cromarty	..	1
UKM2400	Scottish Borders		50
UKM6600	Shetland Islands	..	1
UKM6305	Skye & Lochalsh	..	1
UKM3700	South Ayrshire		40
UKM3800	South Lanarkshire		50
UKM2702	Stirling		30
UKM3102	West Dunbartonshire	..	1
UKM2800	West Lothian	..	1

<b>N99999999</b>	<b>Northern Ireland</b>		<b>200</b>
UKN0301	Antrim	..	1
UKN0302	Ards	..	1
UKN0501	Armagh	..	1
UKN0303	Ballymena	..	1
UKN0304	Banbridge	..	1
UKN0100	Belfast		50
UKN0201	Carrickfergus	..	1
UKN0203	Castlereagh	..	1
UKN0402	Coleraine	..	1
UKN0502	Cookstown	..	1
UKN0305	Craigavon	..	1
UKN0403	Derry	..	1
UKN0306	Down	..	1
UKN0503	Dungannon	..	1
UKN0504	Fermanagh	..	1
UKN0307	Larne	..	1
UKN0404	Limavady	..	1
UKN0204	Lisburn	..	1
UKN0505	Magherafelt	..	1
UKN0405	Moyle	..	1
UKN0506	Newry and Mourne	..	1
UKN0202	Newtownabbey	..	1
UKN0205	North Down	..	1
UKN0507	Omagh	..	1
UKN0406	Strabane	..	1

1. Not available due to the small number of taxpayers in the underlying data.

#### Notes on the Table

1. This table includes provisional estimates of the number of taxpaying estates based on estates passing on death in 2011-12.
2. Some of the figures may be under-estimated as information from tax returns for some estates may not have been received and recorded electronic statistical table was produced.

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You can provide us with feedback or express an interest in receiving relevant updates such as consultations via our user registration tool.

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You can also complete the HMRC Official Statistics feedback form or contact the relevant statistician (details above) if you wish