

## 12.6a Inheritance tax

Estates passing on death in 2011-12 (Taxpayers only)  
Estimates of assets and liabilities by sex, age and marital status of deceased :Females

Females

Asset type	Marital status	under 45 <sup>1</sup>				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			
Securities	Number	32	36	57	299	392	76	265	338	678	123	1,226	725	2,075	131	3,447	1,241	4,820	..	371	5,021	2,639	8,031						
	Amount (£m)	8	11	11	32	54	29	89	44	162	51	404	137	592	39	1,264	312	1,614	..	130	1,775	533	2,438						
Cash	Number	39	47	64	387	498	83	294	408	785	133	1,371	813	2,317	146	3,763	1,384	5,293	38	415	5,521	3,035	8,970						
	Amount (£m)	6	7	9	53	69	14	59	42	116	24	265	125	415	31	761	262	1,055	6	77	1,100	490	1,666						
Insurance policies <sup>2</sup>	Number	..	..	..	170	214	..	..	123	243	41	463	287	791	33	1,052	403	1,488	..	117	1,645	1,001	2,763						
	Amount (£m)	..	..	..	17	21	..	..	10	25	3	51	29	84	4	114	35	153	..	11	184	93	288						
UK residential buildings	Number	34	41	63	371	475	82	280	392	753	116	1,196	697	2,010	108	2,705	1,025	3,838	..	353	4,265	2,523	7,140						
	Amount (£m)	12	18	37	142	197	43	158	139	340	65	568	224	857	45	1,236	341	1,621	..	173	2,008	859	3,041						
Other buildings and land <sup>2</sup>	Number	..	..	..	42	59	..	57	..	122	..	149	..	210	..	306	..	381	..	60	525	194	780						
	Amount (£m)	..	..	..	7	11	..	22	..	35	..	69	..	81	..	119	..	138	..	16	214	37	267						
Loans and Other assets <sup>2</sup>	Number	37	43	63	374	480	74	286	391	750	124	1,300	751	2,176	128	3,559	1,258	4,946	34	374	5,233	2,815	8,423						
	Amount (£m)	4	2	6	22	30	5	27	13	45	448	106	19	574	5	208	33	247	1	460	347	92	900						
<b>Total gross capital value</b>	Number	42	47	65	392	504	88	295	412	795	136	1,373	817	2,326	147	3,775	1,388	5,310	39	424	5,537	3,056	9,016						
	Amount (£m)	32	41	68	273	382	99	369	255	723	595	1,463	544	2,602	128	3,702	998	4,828	32	867	5,627	2,104	8,599						
<b>Liability type</b>																													
Mortgages, other debts and funeral expense <sup>3</sup>	Number	42	45	65	390	500	83	293	410	786	135	1,365	804	2,304	146	3,749	1,376	5,271	39	415	5,501	3,027	8,942						
	Amount (£m)	3	3	3	17	23	3	12	9	24	3	44	8	55	2	96	15	113	2	12	157	51	220						
<b>Total net capital value</b>	Number	42	47	65	392	504	88	295	412	795	136	1,373	817	2,326	147	3,775	1,388	5,310	39	424	5,537	3,056	9,016						
	Amount (£m)	30	38	66	256	360	96	357	246	698	592	1,419	536	2,547	126	3,606	982	4,714	29	856	5,470	2,053	8,379						
Net movable property <sup>3</sup>	Number	42	47	65	392	504	85	295	412	792	136	1,373	816	2,325	147	3,775	1,388	5,310	39	421	5,537	3,055	9,012						
	Amount (£m)	18	20	28	118	166	49	179	105	332	525	795	305	1,624	78	2,271	629	2,978	15	672	3,285	1,177	5,134						
Net immovable property <sup>4</sup>	Number	34	42	63	378	483	83	285	397	765	118	1,225	706	2,050	113	2,802	1,043	3,958	..	362	4,397	2,562	7,320						
	Amount (£m)	12	17	38	139	193	47	178	141	366	68	624	231	923	48	1,335	353	1,737	..	184	2,185	876	3,245						
<b>Tax due</b>	Amount (£m)	6	3	12	49	64	12	80	41	133	19	281	101	401	19	713	185	917	5	54	1,089	382	1,525						

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

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

<sup>3</sup> Includes assets other than land, buildings, and timber

<sup>4</sup> Includes land, buildings and timber

.. Figures not available due to a small sample size



### Notes on the Table

- This table includes all estates on HMRC's databases at 6th June 2014 of people who died in the year 2011-
- The "other" category of marital status includes single and divorced people and those whose marital status is not known.
- 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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# 12.6b Inheritance tax

Estates passing on death in 2011-12 (Taxpayers only)  
Estimates of assets and liabilities by sex, age and marital status of deceased :Males

Males

Asset type	Marital status	under 45 <sup>1</sup>		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					
Securities	Number	56	63	35	542	641	101	140	567	808	162	711	933	1,806	249	1,721	828	2,798	..	580	2,623	2,933	6,136
	Amount (£m)	20	21	225	90	336	68	30	100	198	139	174	286	600	182	640	186	1,008	..	411	1,073	683	2,167
Cash	Number	72	74	41	661	776	117	168	675	960	178	783	1,055	2,016	269	1,868	912	3,049	33	646	2,878	3,382	6,906
	Amount (£m)	10	18	10	102	129	48	26	117	191	47	163	208	418	58	461	192	711	5	171	661	631	1,463
Insurance policies	Number	..	..	..	313	370	..	..	222	313	73	269	362	703	80	632	355	1,067	..	225	984	1,275	2,484
	Amount (£m)	..	..	..	26	34	..	..	16	31	6	27	38	71	6	55	48	109	..	27	93	133	252
UK residential buildings	Number	58	68	36	609	713	102	155	628	885	161	705	909	1,774	215	1,464	638	2,318	..	552	2,378	2,847	5,776
	Amount (£m)	25	49	23	233	304	51	79	191	322	111	320	273	705	100	653	175	928	..	318	1,083	895	2,296
Other buildings and land <sup>2</sup>	Number	..	..	..	88	121	..	43	..	162	..	128	..	287	..	172	..	289	..	133	355	395	883
	Amount (£m)	..	..	..	30	71	..	10	..	57	..	40	..	109	..	65	..	151	..	128	119	145	393
Loans and Other assets <sup>2</sup>	Number	72	68	38	638	744	110	167	634	911	171	748	965	1,883	253	1,730	807	2,790	31	610	2,699	3,122	6,431
	Amount (£m)	8	62	8	58	127	41	14	38	93	46	88	52	186	68	116	69	253	1	218	227	224	669
<b>Total gross capital value</b>	Number	76	77	41	666	784	118	168	682	968	183	786	1,066	2,035	273	1,874	916	3,063	33	661	2,887	3,411	6,959
	Amount (£m)	71	191	273	538	1,002	239	168	485	892	366	812	910	2,088	466	1,990	704	3,161	25	1,273	3,257	2,710	7,239
<b>Liability type</b>																							
Mortgages, other debts and funeral expense:	Number	74	71	40	661	772	106	168	678	952	174	779	1,047	2,000	269	1,862	904	3,035	33	628	2,867	3,372	6,867
	Amount (£m)	10	9	10	59	77	10	6	14	30	6	26	15	47	12	53	9	74	1	39	95	104	238
<b>Total net capital value</b>	Number	76	77	41	666	784	118	168	682	968	183	786	1,066	2,035	273	1,874	916	3,063	33	661	2,887	3,411	6,959
	Amount (£m)	62	182	263	480	925	229	162	471	862	360	786	895	2,041	455	1,937	695	3,087	24	1,234	3,161	2,606	7,001
Net movable property <sup>3</sup>	Number	76	77	41	665	783	118	168	682	968	183	786	1,063	2,032	273	1,873	916	3,062	33	661	2,886	3,407	6,954
	Amount (£m)	40	103	243	259	606	157	75	262	494	233	434	572	1,239	305	1,231	487	2,023	12	802	1,989	1,622	4,413
Net immovable property <sup>4</sup>	Number	61	72	37	621	730	105	158	639	902	165	720	947	1,831	225	1,499	661	2,386	..	573	2,432	2,935	5,939
	Amount (£m)	22	79	19	221	319	72	87	209	368	126	352	323	802	150	706	208	1,064	..	432	1,172	984	2,588
<b>Tax due</b>	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>1</sup> A breakdown by marital status is not given to avoid giving details of individual transactions.

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<sup>3</sup> Includes assets other than land, buildings, and timber

<sup>4</sup> Includes land, buildings and timber

.. Figures not available due to a small sample size



## Notes on the Table

- This table includes all estates on HMRC's databases as of 6th June 2014 of people who died in the year to 2011-1
- The "other" category of marital status includes single and divorced people and those whose marital status is not known
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# 12.6c Inheritance tax

Estates passing on death in 2011-12 (Taxpayers only)

All

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

Asset type	Marital status	under 45 <sup>1</sup>			45 to 64			65 to 74			75 to 84			85 and over			Not Specified			All ages			
		Total	Marr'd	Widd	Other	Total	Marr'd	Widd	Other	Total	Marr'd	Widd	Other	Total	Marr'd	Widd	Other	Total	Marr'd	Widd	Other	Total	
Securities	Number	88	99	92	841	1,032	177	404	905	1,487	285	1,937	1,658	3,880	380	5,168	2,069	7,618	61	951	7,644	5,572	14,166
	Amount (£m)	28	32	236	122	390	97	119	144	359	191	578	423	1,192	221	1,904	497	2,623	13	541	2,848	1,216	4,605
Cash	Number	111	121	105	1,047	1,274	200	462	1,082	1,744	311	2,154	1,867	4,333	415	5,631	2,295	8,342	71	1,060	8,398	6,417	15,876
	Amount (£m)	16	25	19	155	199	62	86	159	307	71	428	333	832	89	1,222	454	1,765	11	248	1,761	1,121	3,129
Insurance policies	Number	34	57	43	484	584	55	156	345	555	114	732	648	1,494	113	1,684	758	2,555	..	342	2,630	2,276	5,247
	Amount (£m)	6	7	5	43	55	9	22	26	57	9	78	67	154	10	169	83	262	..	38	276	225	540
UK residential buildings	Number	92	109	99	980	1,188	184	435	1,019	1,638	277	1,901	1,606	3,784	323	4,169	1,663	6,155	58	905	6,643	5,369	12,917
	Amount (£m)	38	66	60	375	501	95	238	330	663	176	888	498	1,561	145	1,889	516	2,549	25	491	3,091	1,754	5,336
Other buildings and land <sup>2</sup>	Number	..	..	..	130	180	56	100	128	284	49	278	171	498	53	479	139	671	..	193	880	589	1,663
	Amount (£m)	..	..	..	37	83	30	32	30	91	20	109	62	190	55	185	49	289	..	144	333	182	659
Loans and Other assets <sup>2</sup>	Number	109	111	101	1,011	1,224	184	453	1,024	1,661	295	2,048	1,716	4,059	381	5,289	2,065	7,735	65	984	7,932	5,937	14,854
	Amount (£m)	12	63	14	79	157	46	41	51	138	494	194	71	760	74	324	102	500	2	678	574	315	1,568
Total gross capital value	Number	118	124	106	1,057	1,288	206	463	1,093	1,763	319	2,159	1,883	4,361	420	5,649	2,303	8,373	72	1,084	8,423	6,467	15,975
	Amount (£m)	104	232	341	811	1,385	338	537	740	1,614	961	2,275	1,454	4,690	594	5,693	1,702	7,989	57	2,141	8,884	4,814	15,838
<b>Liability type</b>																							
Mortgages, other debts and funeral expenses	Number	116	116	105	1,050	1,272	189	461	1,087	1,738	309	2,144	1,851	4,304	415	5,611	2,279	8,306	72	1,043	8,367	6,399	15,809
	Amount (£m)	12	12	12	75	100	13	18	23	54	9	70	23	102	13	149	25	187	3	50	252	155	458
Total net capital value	Number	118	124	106	1,057	1,288	206	463	1,093	1,763	319	2,159	1,883	4,361	420	5,649	2,303	8,373	72	1,084	8,423	6,467	15,975
	Amount (£m)	91	220	329	736	1,285	325	519	717	1,561	952	2,205	1,431	4,588	581	5,543	1,677	7,802	54	2,090	8,632	4,658	15,380
Net movable property <sup>3</sup>	Number	118	124	106	1,056	1,287	203	463	1,093	1,760	319	2,159	1,879	4,357	420	5,648	2,303	8,372	72	1,081	8,422	6,462	15,966
	Amount (£m)	58	124	272	377	773	206	254	367	827	758	1,228	877	2,863	383	3,502	1,115	5,000	27	1,475	5,274	2,798	9,547
Net immovable property <sup>4</sup>	Number	95	114	100	999	1,213	188	443	1,035	1,666	283	1,945	1,653	3,881	338	4,301	1,704	6,343	60	934	6,829	5,496	13,259
	Amount (£m)	34	96	57	359	512	119	265	350	734	194	977	555	1,725	198	2,041	562	2,801	27	616	3,357	1,860	5,833
<b>Tax due</b>	Amount (£m)	19	18	20	131	168	24	107	129	261	47	427	251	724	57	1,114	300	1,471	8	147	1,672	832	2,651

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