

12.9

Inheritance tax

Distribution of the value of bequests by sex and marital status of deceased and relationship to beneficiary
United Kingdom : deaths 2000-01

Percentages

Deceased by marital status	Male				Female			
	Married	Widowed or Divorced	Single (1)	Total	Married	Widowed or Divorced	Single (1)	Total
Beneficiary:								
Spouse	79.4	-	-	41.5	69.4	-	-	16.2
Children	14.5	77.4	2.7	33.4	20.8	65.1	-	44.6
Grandchildren	1.0	6.1	-	2.6	2.7	4.2	0.6	3.3
Other relatives	0.8	6.7	56.4	11.0	2.4	11.2	62.6	17.2
Strangers in blood	0.4	4.2	15.9	4.0	0.8	11.0	15.4	9.3
Charities etc. (2)	3.9	5.6	24.9	7.5	3.9	8.5	21.4	9.4
All beneficiaries	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Value of bequests (£m)	9521.7	5989.1	2698.6	18209.4	4805.0	12540.5	3216.9	20562.3
Number of bequests	136,221	224,939	74,356	435,515	100,928	606,594	157,498	865,021

Table updated October 2004

(1) Bequests to children or grandchildren are subject to a high margin of error due to a very small number of results in the data sample.

(2) Charities etc. also includes Discretionary Trusts and bequests to sports clubs, political parties and other miscellaneous or unknown beneficiaries.

Notes on the Table

The total value of bequests is similar to the total of estates passing on death from Table 12.4 for 2000-01.

However, the figures will not be exactly the same because data for this table is based on a much smaller sample of approximately 1,000 cases.