

14.3

Capital gains tax

Estimated number of individual taxpayers and gains by year of disposal, size of gain and income net of deductions, 2005-06 to 2009-10

Numbers: thousands; Amounts: £ millions

Range of gain ² (lower limit) £	Number ¹	Amounts of gains	Number ¹	Amounts of gains	Number ¹	Amounts of gains	Number ¹	Amounts of gains	Number ¹	Amounts of gains	Number ¹	Amounts of gains
Disposals in 2005-06 ³												
Range of taxable income (lower limit) £												
	0	2,090	32,400	50,000	100,000	All						
1	3	27	12	114	4	37	4	34	3	27	26	239
10,000	16	252	48	767	12	181	11	178	9	148	96	1,525
25,000	8	272	22	757	5	173	5	192	5	194	46	1,587
50,000	3	178	8	542	2	167	3	223	4	297	20	1,405
100,000	1	133	3	422	1	170	2	296	4	576	11	1,597
250,000	-	51	1	175	-	93	1	196	2	583	3	1,098
500,000	-	42	-	97	-	73	-	179	1	747	2	1,137
1,000,000	-	45	-	73	-	42	-	155	1	2,657	1	2,973
All ⁴	30	1,000	94	2,947	25	936	27	1,452	29	5,229	204	11,562
Disposals in 2006-07 ³												
Range of taxable income (lower limit) £												
	0	2,150	33,300	50,000	100,000	All						
1	3	25	12	108	4	34	4	34	3	27	24	227
10,000	18	285	56	905	13	205	14	217	12	191	113	1,803
25,000	10	348	28	965	6	206	7	243	7	254	58	2,016
50,000	4	235	10	694	3	183	4	270	5	373	26	1,754
100,000	1	168	4	565	1	218	2	364	5	721	13	2,036
250,000	-	79	1	260	-	117	1	260	2	779	4	1,494
500,000	-	53	-	124	-	90	-	216	1	942	2	1,424
1,000,000	-	94	-	86	-	66	-	194	1	4,210	1	4,650
All ⁴	35	1,285	111	3,708	27	1,118	32	1,798	37	7,496	242	15,405
Disposals in 2007-08 ³												
Range of taxable income (lower limit) £												
	0	2,230	34,600	50,000	100,000	All						
1	2	16	8	77	2	24	3	29	2	21	17	167
10,000	16	268	57	913	13	199	15	237	13	207	114	1,824
25,000	9	326	29	1,012	6	202	8	276	8	278	60	2,094
50,000	4	251	12	807	3	204	5	334	6	448	30	2,044
100,000	1	175	5	690	2	247	3	504	6	960	17	2,576
250,000	-	86	1	327	-	170	1	419	3	1,117	6	2,119
500,000	-	67	-	206	-	112	-	328	2	1,568	3	2,282
1,000,000	-	207	-	178	-	66	-	333	2	6,888	2	7,671
All ⁴	33	1,396	112	4,211	26	1,222	36	2,461	43	11,486	250	20,776
Disposals in 2008-09 ³												
Amounts of gains in 2008-09 and future years when taper relief was abolished and the 18% CGT rate introduced are not comparable with amounts in earlier years.												
Range of taxable income (lower limit) £												
	0	34,800	50,000	100,000	All							
1		3	27	1	7	1	9	1	7	5	50	
10,000		32	510	6	98	8	121	7	114	53	842	
25,000		19	674	3	124	4	150	4	148	31	1,095	
50,000		11	787	2	163	3	226	4	260	21	1,436	
100,000		6	946	2	236	3	390	3	539	14	2,111	
250,000		1	493	-	161	1	311	2	647	5	1,613	
500,000		-	291	-	125	-	276	1	767	2	1,459	
1,000,000		-	354	-	119	-	429	1	4,322	2	5,223	
All ⁴		73	4,081	15	1,033	20	1,912	23	6,804	132	13,831	
Disposals in 2009-10 ³												
Range of taxable income (lower limit) £												
	0	34,800	50,000	100,000	All							
1		-	-	-	-	-	-	-	-	-	-	-
10,000		40	629	6	92	9	142	10	151	65	1,015	
25,000		21	740	3	108	5	172	5	193	34	1,213	
50,000		12	859	2	142	4	247	5	321	22	1,570	
100,000		7	993	1	208	3	421	5	739	15	2,361	
250,000		2	580	-	137	1	351	2	845	6	1,913	
500,000		1	416	-	107	-	319	1	980	3	1,822	
1,000,000		-	603	-	183	-	592	2	6,584	2	7,962	
All ⁴		83	4,820	13	978	22	2,244	30	9,814	148	17,856	

Please provide feedback on HMRC's capital gains tax statistics via the survey available at:

https://www.surveymonkey.com/s/Capital_Gains_Tax_Statistics

¹ Figures are for individual taxpayers only (i.e. do not include trusts)

² Unless otherwise stated, gains are after deduction of taper relief and losses plus attributed gains but before deduction of Annual Exempt Amount. More information about the different taper rates applied can be found in table A.7.

³ Provisional. Please see Annex information in bulletin which gives further details of data source.

⁴ Totals may not sum due to rounding.

- negligibly small or zero.

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For more general enquiries please refer to the HMRC website:
www.hmrc.gov.uk
or contact the Stamp Taxes **Helpline** on **0845 603 0135**.

The next update of these tables, with information for 2010-11 is scheduled to be published October/November 2012. In accordance with the Code of Practice for official statistics, the exact date of the publication will be given not less than one calendar month before publication on both the HMRC website and Office for National Statistics publication hub.

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