

14.4

Capital gains tax

Numbers of claimants of entrepreneur's relief and amounts of gain by year of disposal and size of gain on which entrepreneur's relief claimed, 2008-09 and 2009-10 ¹

Numbers thousands; Amounts £millions

Range of gain on which entrepreneur's relief claimed and eligible (lower limit)	Number of claimants	Amounts of gains before losses on which entrepreneur's relief claimed ^{3,4}	Amounts of gains before losses on which entrepreneur's relief not claimed ^{3,4}	Total gains before losses ^{3,4}	Total gains after losses ^{3,4}	Amounts of tax
Disposals in 2008-09 ^{4,5}						
1	2	12	28	40	37	3
10,000	7	116	37	152	146	6
25,000	6	232	50	283	272	18
50,000	6	397	58	455	439	36
100,000	6	865	84	949	917	84
250,000	2	857	152	1,009	981	101
500,000	2	1,345	449	1,794	1,749	203
1,000,000	1	637	1,059	1,696	1,661	248
Total ⁶	31	4,460	1,918	6,378	6,201	699
Disposals in 2009-10 ^{4,5}						
1	2	10	23	33	30	3
10,000	7	119	29	148	142	5
25,000	7	249	35	284	269	16
50,000	7	465	46	510	489	39
100,000	6	993	74	1,067	1,029	94
250,000	3	1,062	86	1,148	1,122	112
500,000	2	1,744	1,136	2,880	2,819	364
1,000,000	1	799	1,655	2,454	2,417	370
Total ⁶	34	5,441	3,083	8,524	8,316	1,003

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 Claimants can be individuals and trusts

⁴ Gain on which entrepreneur's relief is claimed is shown gross of the part of the gain which is relieved. Only gains up to £1m are eligible in these years

Any part of the gain which is over £1m will appear in the gains on which entrepreneur's relief not claimed

⁵ As it is not possible to allocate losses between gains on which entrepreneur's relief is claimed and other gains, information on gains split into these categories is given before losses, but a column is given for gains after losses which are claimed on all gains

⁶ Gains are before deduction of Annual Exempt Amount.

⁷ Provisional. Please see Annex information in bulletin which gives further details of data source.

⁸ Totals may not sum due to rounding.

Contact point for enquiries

Allan Hall

Capital Gains Tax Statistics
HM Revenue & Customs
Room 2/67
100 Parliament Street
London
SW1A 2BQ
☎ : 020 7147 2422
allan.hall@hmrc.gsi.gov.uk



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.

A NATIONAL STATISTICS PUBLICATION

National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political interference.

For general enquiries about National Statistics, contact the National Statistics Public Enquiry Service on

☎ : 0845 601 3034

overseas : +44 (1633) 653 599

minicom : 01633 812399

E-mail : info@statistics.gov.uk

Fax : 01633 652747

Letters : Customer Contact Centre, Room 1.015, Cardiff Road, Newport, NP10 8XG

You can also find National Statistics on the internet -

go to www.statistics.gov.uk