

14.4

Capital gains tax

Estimated number of taxpayer disposals, disposal amounts and chargeable gains net of in-year losses, by type of asset, disposed of in 2006-07

Numbers: thousands; Amounts: £ millions

Type of asset (at time of disposal)	Number of disposals		Disposal value		Chargeable gains ¹		Chargeable gains as % of disposal value
	Number	% of total	Amount	% of total	Amount	% of total	
Financial assets:							
UK & foreign ordinary shares listed on the London exchange	801	64	14,902	20	6,248	15	42
UK & foreign shares not listed on the London exchange	209	17	26,797	36	21,473	51	80
Other financial ² assets	27	2	3,035	4	1,006	2	33
All financial assets ³	1,037	83	44,734	60	28,727	68	64
Non-financial assets:							
UK & Foreign agricultural land and buildings	13	1	2,756	4	1,338	3	49
UK & Foreign commercial/industrial land and buildings	25	2	5,769	8	2,754	6	48
UK & Foreign residential/land and buildings	143	11	16,212	22	6,148	15	38
Other non-financial ⁴ assets	35	3	4,359	6	3,411	8	78
All non-financial assets ³	216	17	29,096	40	13,651	32	47
All assets ³	1,253	100	73,830	100	42,378	100	57

¹ Net of in-year losses but before deducting taper relief

² Other financial assets includes assets such as UK & Foreign listed and unlisted securities, unit trusts, loan notes, etc.

³ Totals may not sum due to rounding.

⁴ Other non-financial assets includes intangible assets such as goodwill and tangible assets such as fine works of art, etc.

