

14.5

Capital gains tax

Analysis of taxpayer disposals, by type of asset and length of period of ownership, disposed of in 2006-07

Numbers: thousands; Amounts: £ millions

Length of period of ownership	Number of disposals		Disposal value		Chargeable gains ¹		Chargeable gains as % of disposal value
	Number	% of asset sub-total	Amount	% of asset sub-total	Amount	% of asset sub-total	
Financial assets:							
Less than 2 months	99	10	2,903	6	81	-	3
2 months up to 6 months	100	10	1,276	3	103	-	8
6 months up to 1 year	133	13	2,004	4	210	1	10
1 year up to 2 years	152	15	2,806	6	816	3	29
2 years up to 3 years	124	12	4,081	9	2,691	9	66
3 years up to 4 years	99	10	3,771	8	2,734	10	73
4 years up to 5 years	68	7	2,712	6	1,875	7	69
5 years up to 6 years	38	4	1,998	4	1,397	5	70
6 years up to 7 years	30	3	1,668	4	1,372	5	82
7 years up to 8 years	24	2	1,913	4	1,689	6	88
8 years up to 9 years	35	3	4,805	11	4,206	15	88
9 years up to 10 years	35	3	3,856	9	3,013	10	78
10 or more years	101	10	10,939	24	8,540	30	78
All financial assets ²	1,037	100	44,734	100	28,727	100	64
Non-financial assets:							
Upt to 1 year	12	6	1,699	6	265	2	16
1 year up to 2 years	12	6	1,824	6	345	3	19
2 years up to 3 years	20	9	2,847	10	848	6	30
3 years up to 4 years	15	7	1,882	6	570	4	30
4 years up to 5 years	26	12	2,698	9	1,050	8	39
5 years up to 6 years	13	6	1,447	5	652	5	45
6 years up to 7 years	7	3	1,138	4	608	4	53
7 years up to 8 years	12	6	1,517	5	751	6	50
8 years up to 9 years	9	4	1,389	5	985	7	71
9 years up to 10 years	6	3	872	3	645	5	74
10 or more years	83	38	11,783	40	6,932	51	59
All non-financial assets ²	216	100	29,096	100	13,651	100	47
All assets ²	1,253		73,830		42,378		57

- negligibly small or zero.

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

² Totals may not sum due to rounding.

