

14.5 Capital gains tax

Estimated number of taxpayer disposals, disposal amounts and chargeable gains, by type of asset, disposed of in 2008-09

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	248	51	7,962	20	2,229	14	28
UK & foreign shares not listed on the London exchange	116	24	13,770	34	6,891	45	50
Other financial assets ²	34	7	6,055	15	1,283	8	21
All financial assets ³	397	82	27,787	70	10,403	67	37
Non-financial assets:							
UK & Foreign agricultural land and buildings	7	1	994	2	425	3	43
UK & Foreign commercial/industrial land and buildings	6	1	1,006	3	427	3	42
UK & Foreign residential/land and buildings	44	9	7,009	18	2,675	17	38
Other non-financial assets ⁴	30	6	3,152	8	1,496	10	47
All non-financial assets ³	86	18	12,162	30	5,024	33	41
All assets ³	484	100	39,949	100	15,426	100	39

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 Net of in-year losses.

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.

Contact point for enquiries

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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 2009-10 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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