

14.6

Capital gains tax

Analysis of taxpayer disposals, by type of asset and length of period of ownership, disposed of in 2008-09

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	52	13	2,852	10	462	4	16
2 months up to 6 months	26	7	2,296	8	202	2	9
6 months up to 1 year	46	12	3,135	11	531	5	17
1 year up to 2 years	17	4	1,269	5	500	5	39
2 years up to 3 years	15	4	1,141	4	495	5	43
3 years up to 4 years	12	3	899	3	469	5	52
4 years up to 5 years	11	3	612	2	314	3	51
5 years up to 6 years	9	2	469	2	246	2	52
6 years up to 7 years	5	1	421	2	223	2	53
7 years up to 8 years	7	2	404	1	201	2	50
8 years up to 9 years	8	2	616	2	378	4	61
9 years up to 10 years	2	1	700	3	382	4	55
10 or more years	51	13	4,594	17	2,744	26	60
Unknown	136	34	8,378	30	3,256	31	39
All financial assets ²	397	100	27,787	100	10,403	100	37
Non-financial assets:							
Up to 1 year	6	7	718	6	255	5	36
1 year up to 2 years	5	6	784	6	203	4	26
2 years up to 3 years	3	3	578	5	148	3	26
3 years up to 4 years	2	2	333	3	108	2	32
4 years up to 5 years	4	5	854	7	277	6	32
5 years up to 6 years	3	3	527	4	153	3	29
6 years up to 7 years	5	6	565	5	154	3	27
7 years up to 8 years	5	6	675	6	193	4	29
8 years up to 9 years	3	3	632	5	244	5	39
9 years up to 10 years	3	3	352	3	162	3	46
10 or more years	38	44	4,615	38	2,424	48	53
Unknown	9	10	1,530	13	702	14	46
All non-financial assets ²	86	100	12,162	100	5,024	100	41
All assets ²	484		39,949		15,426		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

- negligibly small or zero.

¹ Net of in-year losses.

² Totals may not sum due to rounding.

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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