

12.1

Inheritance tax Analysis of receipts ¹

Amounts: £ million

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Transfers on death	2,876.0	3,196.3	3,495.5	3,765.7	2,769.4	2,320.2	2,631.3
Transfers to discretionary trusts ²	13.6	15.0	10.9	11.7	15.8	13.4	10.6
Charges on discretionary trusts ²	32.3	47.8	38.8	46.3	54.0	49.9	75.9 ³
Net cash receipts	2,921.9	3,259.1	3,545.2	3,823.7	2,839.2	2,383.6	2,717.9
Additional non-cash	6.7	18.1	13.3	9.7	8.5	12.1	6.0

¹ May include small amounts of estate duty and capital transfer tax.

² ... and other relevant property trusts

³ Receipts from "charges on discretionary trusts" in 2010-11 are high; this is due to a small number of unusually large cases.

Notes on the Table

1. This table shows the amounts of inheritance tax received in each year to 31 March, irrespective of when the charge to tax arose, split into three categories.
'*Transfers on death*' shows receipts for tax due when assets are transferred at death and includes tax levied in respect of lifetime transfers made within 7 years before death.
'*Transfers to discretionary trusts*' shows receipts for tax due at the time of the transfer of assets during lifetime, arising almost entirely on gifts to discretionary and other relevant property trusts, but occasionally including other immediately chargeable lifetime transfers.
'*Charges on discretionary trusts*' shows ten-yearly and proportionate charges on discretionary and other relevant property trusts.
2. The receipts figures in this table are based on accounting information. In other tables the estimates are based on data from a selected sample of cases.
3. '*Additional non-cash*' shows the amount of inheritance tax liability satisfied through transfers of works of art and heritage objects to public ownership under the Acceptance in Lieu scheme.
4. Since October 2007, any unused nil rate band from a late spouse or civil partner can be transferred for the use of the second spouse or civil partner when they die. This is known as the "transferable nil rate band". This means that the second partner's nil rate band can be as much as twice the standard threshold, depending on the circumstances.

Contact point for enquiries

Rebecca Ambler (Tel: 020 7147 0348)
e-mail: rebecca.ambler@hmrc.gsi.gov.uk

Liz Waters (Tel: 020 7147 3558)
e-mail: elizabeth.waters@hmrc.gsi.gov.uk

Room 2/68
KAI Personal Tax
HM Revenue and Customs
100 Parliament Street
London
SW1A 2BQ

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Telephone: 0845 601 3034
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Letters: Customer Contact Centre, Room 1.015, Cardiff Road, Newport, NP10 8XG

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Survey of Users' Views

We are currently seeking your general views on the presentation of these tables and we're also proposing some changes to certain tables. If you would like to provide feedback on these statistics, comment on the proposed changes or suggest others, please participate in the User Survey. This survey will be open from 3rd January until Thursday 5th April 2012.

[User Survey \(opens new window\)](#)

