

12.6 Inheritance tax

Estates passing on death in 2006-07 (Taxpayers only)

Estimates of assets by sex, age and marital status of deceased : **Males**

Males

Asset type	Marital status	Age band under 45 ¹				45 to 64				65 to 74				75 to 84				85 and over				Not specified	All ages			
		Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other		Total			
Securities	Number	100	77	172	557	807	192	625	603	1,420	372	2,688	952	4,012	361	4,308	548	5,217	117	1,027	7,874	2,771	11,672			
	Amount (£m)	25	151	43	78	272	46	71	103	220	379	258	212	850	172	657	143	972	5	751	1,031	561	2,343			
Cash	Number	130	94	231	695	1,021	227	730	688	1,645	430	3,111	1,074	4,616	386	4,908	590	5,884	154	1,165	9,076	3,208	13,450			
	Amount (£m)	17	20	16	68	104	25	83	83	191	86	367	191	645	62	636	110	808	12	198	1,109	470	1,777			
Insurance policies	Number	76	42	118	403	563	110	310	294	713	143	1,311	387	1,841	98	1,952	198	2,247	58	399	3,733	1,367	5,499			
	Amount (£m)	11	5	5	31	41	6	14	19	39	9	54	30	93	10	78	11	99	1	32	154	99	284			
UK residential buildings	Number	113	83	230	651	963	213	719	603	1,535	352	2,853	907	4,112	300	3,985	478	4,763	144	971	7,885	2,775	11,630			
	Amount (£m)	46	76	67	221	364	93	219	202	514	138	843	264	1,246	106	1,205	138	1,449	36	419	2,359	877	3,655			
Other buildings and land	Number	18	29	34	88	150	48	51	100	199	77	256	120	453	41	264	64	369	24	201	620	392	1,213			
	Amount (£m)	6	23	9	27	59	40	14	41	95	60	62	43	165	32	83	33	147	6	159	172	148	478			
Loans and Other assets	Number	126	90	231	664	985	204	693	668	1,566	421	2,968	969	4,358	356	4,574	562	5,491	136	1,079	8,566	3,016	12,661			
	Amount (£m)	13	82	12	53	147	41	47	32	120	200	82	53	335	17	122	19	158	3	342	266	169	777			
Total gross capital value	Number	133	94	232	703	1,029	227	742	702	1,671	438	3,161	1,076	4,676	402	4,962	605	5,968	158	1,189	9,197	3,248	13,635			
	Amount (£m)	117	355	152	478	985	247	448	480	1,175	857	1,668	793	3,318	399	2,781	453	3,633	62	1,876	5,090	2,324	9,291			
Liability type																										
Mortgages	Number	64	32	30	268	331	25	63	69	157	14	149	35	198	9	119	9	137	21	83	373	452	908			
	Amount (£m)	11	9	2	29	40	4	2	4	11	2	12	2	16	1	13	1	15	1	18	30	44	93			
Other debts and funeral expenses ²	Number	133	94	232	697	1,023	220	741	696	1,657	423	3,143	1,071	4,637	388	4,933	596	5,918	158	1,153	9,150	3,222	13,525			
	Amount (£m)	5	6	3	14	23	4	9	6	19	10	36	9	54	4	56	4	64	1	24	104	38	167			
Total net capital value	Number	133	94	232	703	1,029	227	742	702	1,671	438	3,161	1,076	4,676	402	4,962	605	5,968	158	1,189	9,197	3,248	13,635			
	Amount (£m)	101	339	148	435	922	239	437	470	1,145	845	1,620	782	3,248	394	2,712	448	3,554	61	1,834	4,955	2,242	9,031			
Net movable property	Number	133	94	232	703	1,029	227	742	702	1,671	436	3,157	1,076	4,670	398	4,959	605	5,961	158	1,183	9,190	3,248	13,622			
	Amount (£m)	61	250	73	216	539	110	206	231	546	649	726	476	1,852	257	1,438	278	1,973	20	1,275	2,455	1,261	4,991			
Net immovable property	Number	117	88	231	659	977	219	720	617	1,556	369	2,899	927	4,194	306	4,054	493	4,853	155	1,008	8,002	2,843	11,853			
	Amount (£m)	41	90	75	219	383	129	231	239	598	196	894	305	1,395	138	1,274	170	1,581	41	559	2,500	981	4,040			
Tax paid	Amount (£m)	19	12	18	78	108	20	87	91	197	53	292	163	508	58	512	92	661	6	144	912	443	1,499			

¹ A breakdown by marital status is not given to avoid giving details of individual transactions.

² Some debt on property may be included in 'other debts and funeral expenses'

Notes on the Table

This table includes estates reported before 1 July 2009 of people who died in the year to 6 April 2007.

The "other" category of marital status includes single and divorced people and those whose marital status is not known.

12.6 Inheritance tax

Estates passing on death in 2006-07 (Taxpayers only)

Estimates of assets by sex, age and marital status of deceased : **Females**

Females

Asset type	Marital status	Age band				Total	Age band				Total	Age band				Total	Age band				Total	Age band				Total		
		under 45 ¹	45 to 64				65 to 74			75 to 84			85 and over				Not specified					All ages						
		Total	Marr'd	Wid'd	Other		Marr'd	Wid'd	Other		Marr'd	Wid'd	Other		Marr'd	Wid'd	Other		Total	Marr'd	Wid'd	Other	Total	Total	Marr'd	Wid'd	Other	Total
Asset type																												
Securities	Number	59	100	263	394	757	116	1,039	344	1,499	253	4,480	971	5,704	308	8,015	1,324	9,647	132	785	13,914	3,100	17,799					
	Amount (£m)	6	25	22	42	88	15	94	40	148	71	554	158	783	76	1,485	323	1,885	10	188	2,162	570	2,920					
Cash	Number	78	113	315	468	896	130	1,202	377	1,709	280	5,417	1,089	6,785	356	9,110	1,417	10,884	181	888	16,217	3,429	20,534					
	Amount (£m)	11	9	27	34	70	10	107	36	153	35	583	120	738	43	1,147	204	1,394	15	99	1,881	401	2,381					
Insurance policies	Number	36	28	151	262	441	45	468	151	663	137	1,899	390	2,427	117	2,418	454	2,989	51	328	4,980	1,299	6,606					
	Amount (£m)	3	1	11	15	28	3	30	8	41	7	101	23	130	7	152	34	193	2	18	296	83	397					
UK residential buildings	Number	60	108	300	459	868	119	1,158	355	1,632	245	4,730	962	5,938	247	6,724	1,010	7,981	162	722	13,061	2,858	16,641					
	Amount (£m)	22	51	113	154	318	37	353	113	503	84	1,401	264	1,748	77	2,144	297	2,518	43	251	4,051	851	5,153					
Other buildings and land	Number	7	25	47	37	110	41	85	16	142	19	342	58	419	18	543	40	601	6	103	1,024	157	1,285					
	Amount (£m)	1	7	9	10	27	6	21	3	30	8	89	17	114	8	128	12	148	0	29	248	43	320					
Loans and Other assets	Number	68	109	308	461	879	121	1,163	367	1,650	273	5,139	1,042	6,454	333	8,460	1,324	10,118	119	846	15,179	3,263	19,288					
	Amount (£m)	5	11	14	23	48	5	35	12	52	7	158	36	202	12	207	34	254	1	35	416	110	561					
Total gross capital value	Number	79	113	316	472	901	130	1,217	380	1,726	286	5,464	1,090	6,839	356	9,223	1,439	11,018	181	894	16,392	3,459	20,745					
	Amount (£m)	49	104	197	278	579	76	639	212	927	211	2,885	618	3,714	223	5,262	904	6,390	70	621	9,052	2,057	11,730					
Liability type																												
Mortgages	Number	26	11	74	137	222	8	67	35	111	10	218	20	248	15	266	22	304	0	46	627	238	910					
	Amount (£m)	3	2	12	14	28	0	6	1	7	1	19	1	21	1	29	1	31	0	5	66	19	90					
Other debts and funeral expenses ²	Number	78	73	316	472	861	127	1,210	369	1,706	281	5,412	1,090	6,782	352	9,129	1,428	10,909	159	842	16,217	3,437	20,496					
	Amount (£m)	1	4	6	10	19	1	12	3	16	3	48	6	58	3	80	10	94	1	11	148	31	190					
Total net capital value	Number	79	113	316	472	901	130	1,217	380	1,726	286	5,464	1,090	6,839	356	9,223	1,439	11,018	181	894	16,392	3,459	20,745					
	Amount (£m)	45	99	178	255	532	75	621	207	903	207	2,818	611	3,635	219	5,153	893	6,265	70	605	8,838	2,008	11,450					
Net movable property	Number	79	113	316	472	901	130	1,217	380	1,726	286	5,464	1,090	6,839	356	9,219	1,439	11,014	181	894	16,388	3,459	20,741					
	Amount (£m)	24	42	68	104	214	32	253	93	378	116	1,347	330	1,794	135	2,910	585	3,631	26	330	4,605	1,132	6,067					
Net immovable property	Number	60	111	301	463	875	122	1,169	355	1,647	245	4,811	964	6,021	261	6,873	1,019	8,152	164	742	13,305	2,873	16,920					
	Amount (£m)	21	56	110	151	317	43	368	114	526	91	1,471	280	1,842	83	2,243	308	2,635	43	275	4,233	875	5,383					
Tax paid	Amount (£m)	8	8	34	44	85	8	111	37	156	39	503	105	647	40	1,043	176	1,259	7	96	1,697	370	2,163					

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² Some debt on property may be included in 'other debts and funeral expenses'

Notes on the Table

This table includes estates reported before 1 July 2009 of people who died in the year to 6 April 2007.

The "other" category of marital status includes single and divorced people and those whose marital status is not known.

12.6 Inheritance tax

Estates passing on death in 2006-07 (Taxpayers only)

Estimates of assets by sex, age and marital status of deceased : All

All

Asset type	Age band Marital status	under 45 ¹		45 to 64			65 to 74			75 to 84			85 and over			Not specified	All ages						
		Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total	Marr'd	Wid'd	Other	Total					
Securities	Number	159	177	435	951	1,563	308	1,664	947	2,919	625	7,168	1,923	9,716	669	12,323	1,871	14,864	249	1,812	21,789	5,871	29,471
	Amount (£m)	31	175	65	120	360	61	165	142	368	451	812	370	1,632	248	2,142	467	2,857	15	939	3,193	1,131	5,263
Cash	Number	209	207	546	1,164	1,917	356	1,933	1,065	3,354	710	8,528	2,163	11,401	742	14,018	2,008	16,768	335	2,053	25,293	6,638	33,984
	Amount (£m)	28	29	43	102	174	36	189	120	344	121	950	312	1,382	105	1,783	314	2,203	27	297	2,990	871	4,158
Insurance policies	Number	112	70	269	665	1,003	155	778	444	1,377	280	3,210	777	4,268	215	4,369	652	5,236	109	726	8,713	2,665	12,105
	Amount (£m)	14	6	17	46	68	9	44	27	80	16	155	52	223	17	230	45	292	3	50	450	182	681
UK residential building	Number	174	191	530	1,110	1,831	331	1,877	958	3,166	597	7,583	1,869	10,050	547	10,710	1,487	12,744	306	1,693	20,946	5,632	28,271
	Amount (£m)	68	127	180	375	682	130	572	315	1,018	222	2,244	528	2,995	183	3,349	435	3,967	79	670	6,410	1,728	8,808
Other buildings and land	Number	25	54	81	125	259	89	136	116	341	96	599	178	872	60	806	105	970	29	304	1,644	549	2,497
	Amount (£m)	7	31	19	37	86	46	35	44	125	68	151	60	279	40	211	45	295	6	188	420	191	798
Loans and Other assets	Number	194	199	539	1,125	1,863	325	1,856	1,035	3,216	694	8,107	2,011	10,811	689	13,034	1,886	15,609	255	1,924	23,745	6,279	31,948
	Amount (£m)	19	93	26	76	195	46	81	44	172	207	241	89	536	29	330	53	412	4	377	681	279	1,337
Total gross capital value	Number	212	207	548	1,176	1,931	356	1,959	1,082	3,397	724	8,625	2,166	11,514	758	14,185	2,044	16,986	339	2,083	25,589	6,708	34,379
	Amount (£m)	167	459	349	756	1,565	323	1,087	692	2,102	1,068	4,553	1,410	7,031	622	8,044	1,357	10,023	133	2,497	14,142	4,382	21,020
Liability type																							
Mortgages	Number	91	43	104	405	552	33	130	104	268	24	367	54	446	24	385	31	441	21	129	999	690	1,818
	Amount (£m)	14	12	14	42	68	5	8	5	18	3	31	3	37	2	42	2	46	1	23	96	63	183
Other debts and funeral expenses	Number	211	167	548	1,169	1,884	346	1,951	1,065	3,363	704	8,555	2,161	11,419	740	14,062	2,024	16,827	317	1,995	25,367	6,659	34,021
	Amount (£m)	7	10	10	24	43	5	21	10	35	13	84	16	112	7	136	15	158	2	35	252	69	357
Total net capital value	Number	212	207	548	1,176	1,931	356	1,959	1,082	3,397	724	8,625	2,166	11,514	758	14,185	2,044	16,986	339	2,083	25,589	6,708	34,379
	Amount (£m)	147	438	325	690	1,454	313	1,058	677	2,048	1,052	4,438	1,392	6,883	613	7,866	1,341	9,820	131	2,438	13,793	4,249	20,481
Net movable property	Number	212	207	548	1,176	1,931	356	1,959	1,082	3,397	722	8,621	2,166	11,509	754	14,178	2,044	16,976	339	2,077	25,578	6,708	34,363
	Amount (£m)	85	292	141	320	753	142	458	324	924	765	2,074	807	3,646	392	4,348	863	5,603	46	1,605	7,060	2,394	11,058
Net immovable property	Number	178	199	532	1,122	1,853	341	1,889	972	3,202	614	7,710	1,891	10,215	567	10,927	1,512	13,005	320	1,751	21,306	5,716	28,773
	Amount (£m)	61	146	184	370	700	171	599	353	1,124	287	2,365	585	3,237	221	3,517	478	4,216	84	834	6,733	1,856	9,423
Tax paid	Amount (£m)	27	21	51	121	193	27	198	128	353	92	794	268	1,154	98	1,554	268	1,920	14	240	2,609	812	3,662

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Notes on the Table

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The "other" category of marital status includes single and divorced people and those whose marital status is not known.

