

14.5 Capital Gains Tax

Estimated number of CGT liable individuals, gains and tax accruals by UK country, 2008-09 to 2011-12

Numbers: thousands; Amounts: £ millions

| UK Country | Tax year | | | | | | | | | | | |
|--------------------------|----------------------|----------------|----------------------------|----------------------|-----------------------------|---------------|----------------------|-----------------------------|---------------|----------------------|-----------------------------|---------------|
| | 2008-09 ³ | | | 2009-10 ³ | | | 2010-11 ⁴ | | | 2011-12 ⁴ | | |
| | Number | Amount of gain | Amount ¹ of tax | Number | Amount ¹ of gain | Amount of tax | Number | Amount ¹ of gain | Amount of tax | Number | Amount ¹ of gain | Amount of tax |
| England | 114 | 12,487 | 2,025 | 133 | 16,638 | 2,737 | 149 | 20,863 | 3,460 | 129 | 19,045 | 3,033 |
| North East | 3 | 278 | 45 | 3 | 303 | 49 | 3 | 427 | 63 | 3 | 387 | 51 |
| North West | 11 | 963 | 155 | 11 | 1,242 | 204 | 12 | 1,678 | 257 | 10 | 1,731 | 254 |
| Yorkshire and the Humber | 9 | 744 | 119 | 9 | 898 | 145 | 10 | 1,626 | 255 | 9 | 974 | 129 |
| East Midlands | 8 | 639 | 101 | 8 | 808 | 130 | 10 | 1,085 | 161 | 9 | 1,212 | 162 |
| West Midlands | 9 | 843 | 136 | 10 | 859 | 137 | 10 | 1,221 | 196 | 9 | 1,278 | 195 |
| East of England | 14 | 1,302 | 209 | 16 | 1,789 | 294 | 18 | 2,240 | 375 | 15 | 2,163 | 355 |
| London | 20 | 3,177 | 526 | 26 | 4,812 | 803 | 30 | 5,219 | 922 | 26 | 4,627 | 834 |
| South East | 26 | 3,109 | 504 | 31 | 4,245 | 706 | 36 | 5,356 | 921 | 30 | 4,691 | 753 |
| South West | 16 | 1,432 | 230 | 18 | 1,683 | 270 | 20 | 2,010 | 311 | 17 | 1,982 | 301 |
| Wales | 5 | 304 | 46 | 5 | 336 | 52 | 6 | 486 | 70 | 5 | 452 | 63 |
| Scotland | 11 | 897 | 143 | 11 | 1,171 | 164 | 12 | 1,422 | 219 | 10 | 1,636 | 245 |
| Northern Ireland | 3 | 289 | 46 | 3 | 268 | 42 | 3 | 296 | 39 | 2 | 319 | 45 |
| All ² | 133 | 13,978 | 2,260 | 151 | 18,413 | 2,996 | 170 | 23,067 | 3,788 | 146 | 21,452 | 3,386 |

- 1 Net chargeable gains before deduction of the annual exempt amount
 2 Totals may not sum due to rounding
 3 Provisional. However any changes in figures are likely to be very small
 4 Provisional

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For more general enquiries please refer to the HMRC website:
www.hmrc.gov.uk

The next update of these tables, with information for 2012-13, will be published on 31 October 2014.

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