



Mr Robert Palmer

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Date: 14 October 2019  
Our ref: FOI2019/02106

Dear Mr Palmer

### **Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 20 September, for the following information:

“In April this year you responded to my FOIA request on inheritance tax reliefs (FOI2019/00583). Given HMRC has now published inheritance tax statistics for 2016-17, I am now requesting updated figures.

1. I am interested in understanding the distributional spread of Agricultural Property Relief (APR). For this reason can you provide information on the number of estates receiving APR in the following bands, the total amount of APR provided for each band and the median amount claimed for each band, for the tax year 2016-17:
  - £1 - £250,000 APR provided,
  - £250,000 - £500,000 APR provided
  - £500,000 - £1m APR provided,
  - £1m - £2.5m APR provided,
  - £2.5m - £5m APR provided,
  - £5m - £10m APR provided,
  - £10m plus APR provided

I would be happy for the specifics of these bands to be altered in order to comply with statistical disclosure control.

2. I am interested in understanding the distributional spread of Business Property Relief (BPR). For this reason can you provide information on the number of estates receiving BPR in the following bands, the total amount of BPR provided for each band and the median amount claimed for each band, for the tax year 2016-17:
  - £1 - £250,000 BPR provided,
  - £250,000 - £500,000 BPR provided
  - £500,000 - £1m BPR provided,
  - £1m - £2.5m BPR provided,
  - £2.5m - £5m BPR provided,
  - £5m - £10m BPR provided,
  - £10m plus BPR provided.

I would be happy for the specifics of these bands to be altered in order to comply with statistical disclosure control.

3. Can you provide up to date figures on estimated total value of APR and BPR reliefs for future tax years?”

We can confirm we hold information within scope of your request. Questions 1) and 2) are addressed in the tables below by providing the distributional spread of APR/BPR; number of cases, total amounts and median value of APR/BPR claimed against assets.

<b>Agricultural Property Relief<sup>1</sup> (lower Limits)</b>	<b>2016-17</b>		
	Numbers	Amount (£m)	Median (£)
£0	439	40	75,000
£250,000	184	67	370,000
£500,000	197	140	691,000
£1,000,000	205	307	1,450,000
£2,500,000 +	67	331	3,740,000
All	1,090	887	397,000

<sup>1</sup> Estates above the nil rate band (including the transferable nil rate band where this applies) claiming Agricultural Property Relief

<b>Business Property Relief<sup>1</sup> (lower Limits)</b>	<b>2016-17</b>		
	Numbers	Amount (£m)	Median (£)
£0	1,390	110	61,100
£250,000	312	112	354,000
£500,000	238	168	678,000
£1,000,000	170	259	1,440,000
£2,500,000	49	171	3,230,000
£5,000,000 +	39	426	8,010,000
All	2,200	1,250	149,000

<sup>1</sup> Estates above the nil rate band (including the transferable nil rate band where this applies) claiming Business Property Relief

In regards to question 3), we do not publish forecasts of the requested data.

### Outside of the FOIA

You may be interested in the [estimated costs of principal tax reliefs](#) publications which includes estimations until 2018-19 for the total cost of Agricultural property and Business reliefs per year.

If you are not satisfied with this reply you may request a review within two months by emailing [foi.review@hmrc.gov.uk](mailto:foi.review@hmrc.gov.uk), or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

Freedom of Information Team