

## CAPITAL GAINS TAX

	2015/16	2014/15
	£	£
<b>Rates of tax</b>		
Individuals		
- Standard rate taxpayers	18%	18%
- Additional taxpayers	28%	28%
Companies - added to income	20%	20% / 21%
Discretionary and Accumulation & Maintenance Trusts (from 23/06/10)	28%	28%
Interest In Possession Trusts (28% from 23/06/10)	28%	28%
<b>Exemptions</b>		
Individuals and most estates	11,100	11,000
Most trusts	5,550	5,500
Chattels (5/3 taxable on excess above)	6,000	6,000
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<b>Entrepreneurs' Relief: (from 06/04/2011)</b>		
Up to £10,000,000 (in lifetime)	10%	10%
Over £10,000,000	28%	28%