

██████████
(by e-mail)

102 Petty France
London SW1H 9AJ

5 December 2024
Our ref: FOI31102024

obr.uk

Dear ██████████,

Re: Freedom of information request on IHT

Thank you for your request for information under the Freedom of Information Act, which we received on 31 October 2024.

You asked us for:

1. The number of estates you expect to owe IHT on pensions in tax years 27/28, 28.29 and 29/30
2. The average pension value of estates expected to pay IHT in each of the tax years above

I can confirm that we do hold some of the information that you have requested. For part 1 the information for 2027-28 is already published by HMRC.¹ The total is split between estates that will be brought into inheritance tax following Autumn Budget measures, and the number of estates that will pay additional inheritance tax. This results in the total number of estates we expect to pay inheritance tax on pension assets. The table below is presented using the same the same breakdown.

	2027-28	2028-29	2029-30
No. of taxpaying estates with a new liability	10,700	8,400	12,100
No. of taxpaying estates with increased liability	38,500	40,600	42,400
Total	49,200	49,000	54,500

We do not hold any other information in relation to your request.

If you have any other queries about this letter, please send them to our enquiries inbox at obr.enquiries@obr.uk.

Yours sincerely

Freedom of Information Unit
Office for Budget Responsibility

¹ <https://www.gov.uk/government/consultations/inheritance-tax-on-pensions-liability-reporting-and-payment/technical-consultation-inheritance-tax-on-pensions-liability-reporting-and-payment>

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Your right to complain under the Freedom of Information Act 2000

If you are not happy with this reply, you may request a review by writing to OBR Enquiries, Office for Budget Responsibility, 14T, 102 Petty France, London SW1H 9AJ or by email to obr.enquiries@obr.uk.

Any review request must be made within 2 months of the date of this letter.

It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the ICO cannot make a decision unless you have exhausted the complaints procedure provided by the OBR. The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.