

20 June 2014

Supplementary forecast information release

We are releasing the information following interest in the detail underlying our March 2014 *Economic and fiscal outlook (EFO)*. The OBR will where possible meet requests to release supplementary forecast information, where this will improve the quality of public debate on the public finances. Our full release policy can be found on our website.

The table below shows the forecast for the number of deaths which will result in inheritance tax liabilities between 2013-14 and 2018-19.

The proportion of deaths resulting in inheritance tax liabilities was published in Chart C in Box 4.2 in the March 2014 *EFO*. The underlying data was published in the accompanying charts and tables data file.¹

The inheritance tax model uses ONS population projections for assumptions on the number of deaths.²

	Proportion of deaths subject to inheritance tax (per cent) ¹	ONS principal population projections (2012-based) Deaths ('000s) ²	Number of deaths subject to inheritance tax ('000s)
2013-14	4.8	548.7	26.2
2014-15	6.5	547.9	35.9
2015-16	8.0	547.6	43.8
2016-17	9.0	548.0	49.1
2017-18	9.6	549.0	52.7
2018-19	9.9	550.6	54.5

¹ http://budgetresponsibility.org.uk/wordpress/docs/March_2014_EFO_Charts_and_Tables.xls

² Table A1-1 of <http://www.ons.gov.uk/ons/publications/re-reference-tables.html?edition=tcm%3A77-318453>