Table 2.6.1 **Private owner taxes and tax reliefs**
£ million

	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
Capital gains tax relief (gross)	**- 2,000**	**- 1,000**	**- 850**	**- 850**	**- 500**	**- 600**	**- 800**	**- 1,400**	**- 3,000**	**- 3,300**	**- 6,000**	**- 10,000**	**- 10,500**	**- 13,000**	**- 12,500**	**- 15,800**
Capital gains tax relief (net)	**- 800**	**- 400**	**- 340**	**- 340**	**- 200**	**- 240**	**- 320**	**- 560**	**- 1,200**	**- 1,320**	**- 2,400**	**- 4,000**	**- 4,200**	**- 5,200**	**- 5,000**	**- 6,320**
Inheritance tax	**427**	**379**	**403**	**422**	**429**	**440**	**480**	**496**	**611**	**684**	**769**	**870**	**999**	**1,166**	**1,300**	**1,414**
Stamp duty	**630**	**280**	**465**	**520**	**465**	**675**	**830**	**1,065**	**1,825**	**2,145**	**2,690**	**3,525**	**3,710**	**4,620**	**4,600**	**6,445**
Net tax position	**257**	**259**	**528**	**602**	**694**	**875**	**990**	**1,001**	**1,236**	**1,509**	**1,059**	**395**	**509**	**586**	**900**	**1,539**

Source: Inland Revenue Statistics (various years).

Notes: Estimates of capital gains tax relief are set at 40% of Inland Revenue estimates to take account of roll over and taper relief provisions. See text for details.

It should also be noted that the stamp duty and inheritance tax yields are for residential dwellings in all tenures; and do not exclusively relate to home-ownership.