Capital Gains Tax and Inheritance Tax 2026/27

Capital Gains Tax

Item	Rate or amount
Annual exempt amount	£3,000
Basic-rate taxpayers	18%
Higher and additional-rate taxpayers	24%
Business Asset Disposal Relief	18% up to a £1,000,000 lifetime limit

Inheritance Tax

Item	Rate or amount
Nil-rate band	£325,000
Residence nil-rate band	£175,000, tapered on estates over £2,000,000
Rate above the nil-rate bands	40%
Reduced rate (10% or more left to charity)	36%

Countify is a trading name of SK and Company Accountants Ltd, registered in Scotland (SC589649). General guidance, not personal tax advice.
Guidance and the latest version: https://www.countify.co.uk/resources/tax-rates-and-allowances