

SCHEDULE 10 ESTATE DUTY - DUTY ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2014

	Assessments issued before 1 April 2013	Assessments issued in 2013-14						Additional Assessments	Total
		Original Assessments							
		Estates valued under \$2m	Estates valued \$2m to \$4m	Estates valued \$4m to \$10m	Estates valued \$10m to \$20m	Estates valued over \$20m			
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	
Outstanding charges brought forward from 2012-13	261,175	-	-	-	-	-	-	261,175	
Less: Amount discharged	190	-	-	-	-	-	-	190	
Net outstanding charges brought forward from 2012-13	260,985	-	-	-	-	-	-	260,985	
Net duty assessed	0	0	0	823	3,218	140,925	1,252	146,218	
Penalties charged	0	0	0	99	310	2,773	28	3,210	
Interest charged	3,579	0	0	1,197	1,359	27,636	875	34,646	
Total amount payable	264,564	0	0	2,119	4,887	171,334	2,155	445,059	
Less: Amount paid on account before 1 April 2013	0	0	0	73	2,326	131,907	1,180	135,486	
Net duty, penalties and interest payable in 2013-14	264,564	0	0	2,046	2,561	39,427	975	309,573	
Less: Outstanding charges carried forward to 2014-15	167,009	0	0	20	2,411	18,131	439	188,010	
Net duty, penalties and interest paid in 2013-14	97,555	0	0	2,026	150	21,296	536	121,563	
Add: Duty and interest paid on account in respect of assessments to be issued in subsequent years	0	12	0	4,356	216	262,264	0	266,848	
<b>Total collections in 2013-14</b>	<b>97,555</b>	<b>12</b>	<b>0</b>	<b>6,382</b>	<b>366</b>	<b>283,560</b>	<b>536</b>	<b>388,411</b>	