

SCHEDULE 10 ESTATE DUTY — DUTY ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2013

	Assessments issued before 1 April 2012	Assessments issued in 2012-13						Total
		Original Assessments					Additional 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 2011-12	286,690	–	–	–	–	–	–	286,690
Less: Amount discharged	635	–	–	–	–	–	–	635
Net outstanding charges brought forward from 2011-12	286,055	–	–	–	–	–	–	286,055
Net duty assessed	0	108	0	1,270	5,297	141,345	928	148,948
Penalties charged	0	20	0	190	270	7,533	10	8,023
Interest charged	4,776	311	0	907	2,185	67,164	708	76,051
Total amount payable	290,831	439	0	2,367	7,752	216,042	1,646	519,077
Less: Amount paid on account before 1 April 2012	0	310	0	2,179	1,437	111,297	5,509	120,732
Net duty, penalties and interest payable/(refundable) in 2012-13	290,831	129	0	188	6,315	104,745	(3,863)	398,345
Less: Outstanding charges carried forward to 2013-14	186,077	0	0	188	3,624	71,269	17	261,175
Net duty, penalties and interest paid/(refunded) in 2012-13	104,754	129	0	0	2,691	33,476	(3,880)	137,170
Add: Duty and interest paid on account in respect of assessments to be issued in subsequent years	0	1	0	151	16	305	0	473
Total collections in 2012-13	104,754	130	0	151	2,707	33,781	(3,880)	137,643