

COUNTRY TABLES, 1965-2019

Table 5.37. United Kingdom: Details of tax revenue, 1965-2019

Million GBP

| | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2018 | 2019 |
|--|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total tax revenue | 10 945 | 81 153 | 202 368 | 359 370 | 508 724 | 514 797 | 568 769 | 611 151 | 704 364 | 725 615 |
| Total tax revenue exclusive of taxes collected for the EU | .. | .. | 200 520 | 357 240 | 506 309 | 511 852 | 565 843 | 608 064 | 700 792 | 721 936 |
| 1000 Taxes on income, profits and capital gains | 4 050 | 30 651 | 79 576 | 142 197 | 201 316 | 192 771 | 199 745 | 212 633 | 247 764 | 251 489 |
| 1100 Of individuals | 3 618 | 23 868 | 59 506 | 104 136 | 151 157 | 147 019 | 156 570 | 168 873 | 192 765 | 200 486 |
| 1110 On income and profits | 3 615 | 23 376 | 57 614 | 101 925 | 147 309 | 144 502 | 152 668 | 163 291 | 184 968 | 191 299 |
| Income tax | .. | 23 370 | 57 614 | 101 925 | 147 309 | 144 502 | 152 668 | 163 291 | 184 968 | 191 299 |
| Surtax | .. | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 3 | 492 | 1 892 | 2 211 | 3 848 | 2 517 | 3 902 | 5 582 | 7 797 | 9 187 |
| 1200 Corporate | 484 | 6 783 | 20 070 | 38 061 | 50 159 | 45 752 | 43 175 | 43 760 | 54 999 | 51 003 |
| 1210 On profits | 484 | 6 510 | 18 994 | 35 730 | 46 841 | 44 857 | 42 172 | 42 344 | 53 226 | 49 308 |
| Petroleum revenue tax | .. | 1 799 | 941 | 1 540 | 1 387 | 1 349 | 1 296 | -552 | -817 | -319 |
| Supplementary petroleum duty | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Corporation tax | .. | 4 712 | 18 053 | 34 190 | 44 740 | 42 865 | 40 209 | 42 276 | 53 351 | 48 813 |
| Corporation tax overspill relief | .. | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Profits tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Windfall tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Betting tax | .. | 0 | 0 | 0 | 590 | 568 | 605 | 595 | 692 | 814 |
| Non fossil fuel obligation levy | .. | 0 | 0 | 0 | 124 | 75 | 62 | 25 | 0 | 0 |
| 1220 On capital gains | 0 | 273 | 1 076 | 2 331 | 3 318 | 895 | 1 003 | 1 416 | 1 773 | 1 695 |
| 1300 Unallocable between 1100 and 1200 | -52 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | 1 685 | 13 531 | 34 457 | 60 252 | 93 210 | 97 346 | 106 085 | 114 173 | 135 225 | 143 255 |
| 2100 Employees | 770 | 5 228 | 13 296 | 24 175 | 36 585 | 38 703 | 41 481 | 44 488 | 52 137 | 56 200 |
| 2110 On a payroll basis | .. | .. | 13 296 | 24 175 | 36 585 | 38 703 | 41 481 | 44 488 | 52 137 | 56 200 |
| 2120 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 831 | 8 210 | 19 984 | 34 028 | 53 765 | 55 887 | 62 019 | 66 491 | 79 240 | 82 699 |
| 2210 On a payroll basis | .. | .. | 19 984 | 34 028 | 53 765 | 55 887 | 62 019 | 66 491 | 79 240 | 82 699 |
| 2220 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 75 | 317 | 1 177 | 2 049 | 2 860 | 2 756 | 2 585 | 3 194 | 3 848 | 4 356 |
| 2310 On a payroll basis | .. | .. | 1 177 | 2 049 | 2 860 | 2 756 | 2 585 | 3 194 | 3 848 | 4 356 |
| 2320 On an income tax basis | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2400 Unallocable between 2100, 2200 and 2300 | 9 | -224 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | 0 | 3 498 | 0 | 0 | 0 | 0 | 0 | 0 | 2 604 | 2 764 |
| Selective employment tax | .. | 0 | .. | .. | .. | .. | .. | .. | 0 | 0 |
| National insurance surcharge | .. | 3 498 | .. | .. | .. | .. | .. | .. | 0 | 0 |
| Apprenticeship Levy | .. | 0 | .. | .. | .. | .. | .. | .. | 2 604 | 2 764 |
| 4000 Taxes on property | 1 591 | 9 774 | 16 538 | 41 134 | 63 392 | 61 768 | 70 094 | 76 565 | 88 664 | 90 258 |
| 4100 Recurrent taxes on immovable property | 1 228 | 8 665 | 13 462 | 30 552 | 44 891 | 50 028 | 55 139 | 58 185 | 66 407 | 68 748 |
| 4110 Households | 539 | 3 687 | 2 373 | 14 205 | 23 609 | 25 919 | 27 640 | 29 355 | 34 733 | 36 537 |
| Northern Ireland rates paid to CG | .. | 37 | 113 | 141 | 265 | 335 | 409 | 384 | 351 | 334 |
| Council tax | .. | 0 | 0 | 13 991 | 23 217 | 25 438 | 27 061 | 28 777 | 34 153 | 35 957 |
| Rates paid to LA | .. | 3 650 | 2 260 | 73 | 127 | 146 | 170 | 194 | 229 | 246 |
| 4120 Others | 689 | 4 978 | 11 089 | 16 347 | 21 282 | 24 109 | 27 499 | 28 830 | 31 674 | 32 211 |
| National non-domestic rates | .. | 0 | 7 542 | 14 966 | 19 358 | 21 602 | 24 611 | 25 834 | 28 410 | 28 928 |
| Rates paid to LA | .. | 4 925 | 2 869 | 149 | 267 | 497 | 567 | 601 | 690 | 689 |
| Northern Ireland rates paid to CG | .. | 53 | 115 | 207 | 353 | 361 | 373 | 398 | 431 | 448 |
| London Regional Transport levy | .. | 0 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LA payments of NNDR | .. | 0 | 469 | 889 | 1 111 | 1 236 | 1 389 | 1 389 | 1 389 | 1 389 |
| NPISH payments of NNDR | .. | 0 | 47 | 136 | 193 | 245 | 342 | 384 | 478 | 489 |
| Crossrail Business rates supplement | .. | 0 | 0 | 0 | 0 | 168 | 217 | 224 | 276 | 268 |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 287 | 479 | 1 321 | 2 215 | 3 867 | 2 642 | 3 379 | 4 442 | 5 301 | 5 165 |
| 4310 Estate and inheritance taxes | 287 | 479 | 1 321 | 2 215 | 3 867 | 2 642 | 3 379 | 4 442 | 5 301 | 5 165 |
| Death duties | .. | 423 | 1 278 | 2 156 | 3 764 | 2 592 | 3 293 | 4 359 | 5 198 | 5 097 |
| Development land tax | .. | 42 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes on other capital transfers | .. | 14 | 37 | 59 | 50 | 50 | 50 | 50 | 50 | 50 |
| Special tax on bank deposits | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Betterment duty | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special charges | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special contribution | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equal pay on capital transfers | .. | 0 | 0 | 0 | 53 | 0 | 36 | 33 | 53 | 18 |
| 4320 Gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 76 | 630 | 1 755 | 8 367 | 14 634 | 9 098 | 11 540 | 13 791 | 16 654 | 15 962 |
| Stamp duties | .. | 630 | 1 755 | 8 367 | 14 634 | 9 098 | 11 540 | 13 791 | 16 654 | 15 962 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 36 | 147 | 302 | 383 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | 0 | 0 | 0 | 0 |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | 36 | 147 | 302 | 383 |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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Table 5.37. United Kingdom: Details of tax revenue, 1965-2019 (cont.)

| Million GBP | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2018 | 2019 |
|--|--------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5000 Taxes on goods and services | 3 619 | 23 699 | 62 780 | 115 787 | 150 806 | 162 912 | 192 845 | 207 780 | 230 107 | 237 849 |
| 5100 Taxes on production, sale, transfer, etc. | 3 406 | 22 677 | 59 379 | 110 804 | 144 752 | 155 471 | 185 262 | 200 337 | 222 059 | 229 312 |
| 5110 General taxes | 647 | 11 897 | 34 136 | 65 018 | 93 374 | 97 646 | 121 460 | 133 064 | 149 104 | 154 754 |
| 5111 Value added taxes | 0 | 11 897 | 34 136 | 65 018 | 93 374 | 97 646 | 121 460 | 133 064 | 149 104 | 154 754 |
| Value added tax | .. | 11 893 | 33 620 | 64 918 | 93 348 | 97 565 | 121 650 | 132 948 | 149 254 | 154 781 |
| Adj. to VAT contribution | .. | 4 | 516 | 100 | 26 | 81 | -190 | 116 | -150 | -27 |
| Purchase tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Sales tax | 647 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 2 759 | 10 780 | 25 243 | 45 786 | 51 378 | 57 825 | 63 802 | 67 273 | 72 955 | 74 558 |
| 5121 Excise duties | 2 383 | 8 616 | 19 707 | 37 315 | 40 427 | 45 454 | 46 588 | 47 294 | 49 125 | 49 285 |
| Beer | .. | 1 029 | 2 220 | 2 813 | 3 042 | 3 278 | 3 337 | 3 294 | 3 638 | 3 659 |
| Wines, spirits, cider and perry | .. | 1 513 | 2 627 | 3 751 | 5 008 | 6 075 | 7 063 | 7 385 | 8 355 | 8 457 |
| Tobacco | .. | 2 735 | 5 541 | 7 666 | 7 862 | 9 076 | 9 479 | 9 190 | 8 976 | 9 038 |
| Hydrocarbon oil | .. | 3 327 | 9 302 | 23 041 | 24 512 | 27 013 | 26 697 | 27 415 | 27 919 | 27 795 |
| Other excise duties | .. | 12 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar levy | .. | 12 | 0 | 44 | 3 | 12 | 12 | 10 | 0 | 0 |
| Soft Drinks Levy | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 237 | 336 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 343 | 1 109 | 1 837 | 2 086 | 2 522 | 3 058 | 3 042 | 3 219 | 3 480 | 3 488 |
| Custom duties | .. | .. | .. | 1 800 | 2 074 | 2 933 | 2 914 | 3 077 | 3 335 | 3 343 |
| Import duties | .. | 855 | 1 722 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agricultural levies | .. | 254 | 115 | 286 | 338 | 0 | 0 | 0 | 0 | 0 |
| Temporary charges of import | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| British Transport Police | .. | 0 | 0 | 0 | 110 | 125 | 128 | 142 | 145 | 145 |
| 5124 Taxes on exports | 0 | -1 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levies on exports | .. | -1 | 36 | .. | .. | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 33 | 456 | 1 022 | 5 826 | 6 523 | 7 292 | 11 601 | 13 626 | 16 320 | 17 043 |
| Betting and gaming | .. | 456 | 1 022 | 1 522 | 959 | 1 092 | 1 538 | 2 053 | 2 202 | 2 502 |
| National Lottery contributions to fund | .. | 0 | 0 | 1 590 | 1 310 | 1 625 | 1 644 | 1 713 | 1 713 | 1 713 |
| Air passenger duty | .. | 0 | 0 | 940 | 1 883 | 2 094 | 2 960 | 3 119 | 3 513 | 3 810 |
| Insurance premium tax | .. | 0 | 0 | 1 707 | 2 306 | 2 401 | 3 018 | 3 294 | 6 201 | 6 417 |
| Bank Levy - Stability Fee Scheme | .. | 0 | 0 | 0 | 0 | 0 | 2 352 | 3 369 | 2 613 | 2 523 |
| Light Dues | .. | 0 | 0 | 67 | 65 | 80 | 89 | 78 | 78 | 78 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 600 | 2 641 | 559 | 1 906 | 2 021 | 2 571 | 3 134 | 4 030 | 4 742 |
| Fossil fuel levy | .. | 0 | 875 | 56 | 0 | 0 | 0 | 0 | 0 | 0 |
| European coal and steel levy | .. | 21 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gas levy | .. | 12 | 291 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Car tax | .. | 83 | 1 464 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Landfill tax | .. | 484 | 0 | 461 | 877 | 1 065 | 1 191 | 1 028 | 842 | 784 |
| Climate change levy | .. | 0 | 0 | 0 | 690 | 666 | 1 098 | 1 752 | 1 911 | 2 091 |
| Aggregates levy | .. | 0 | 0 | 0 | 339 | 290 | 282 | 354 | 366 | 396 |
| Hydro benefit | .. | 0 | 0 | 42 | 0 | 0 | 0 | 0 | 0 | 0 |
| Renewable energy obligations | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Channel 4 advertising formula | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Milk super levy | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contracts for Difference | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 911 | 1 471 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 212 | 1 378 | 3 401 | 4 983 | 6 054 | 7 441 | 7 583 | 7 443 | 8 048 | 8 537 |
| 5210 Recurrent taxes | 212 | 1 378 | 3 401 | 4 983 | 6 054 | 7 441 | 7 583 | 7 443 | 7 963 | 8 452 |
| 5211 Paid by households: motor vehicles | 118 | 729 | 1 841 | 2 996 | 4 096 | 4 561 | 4 312 | 3 970 | 4 512 | 4 998 |
| Motor vehicle duty | .. | 726 | 1 837 | 2 992 | 4 096 | 4 561 | 4 312 | 3 970 | 4 512 | 4 998 |
| Boat licences | .. | 3 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | 74 | 588 | 1 134 | 1 614 | 1 288 | 1 279 | 1 789 | 1 929 | 2 001 | 2 007 |
| Motor vehicle levy | .. | 588 | 1 134 | 1 614 | 1 288 | 1 279 | 1 789 | 1 929 | 2 001 | 2 007 |
| 5213 Paid in respect of other goods | 20 | 61 | 426 | 373 | 670 | 1 601 | 1 482 | 1 544 | 1 450 | 1 447 |
| IBA levy | .. | .. | 134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Telecommunications regulator fees | .. | .. | 7 | 12 | 17 | 12 | 0 | 0 | 0 | 0 |
| Gas regulator fees | .. | .. | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Electricity regulator fees | .. | .. | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water regulator fees | .. | .. | 6 | 11 | 11 | 12 | 24 | 27 | 33 | 36 |
| Rail regulator fees | .. | .. | 0 | 14 | 12 | 12 | 12 | 12 | 12 | 12 |
| Company registration surplus fees | .. | .. | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Consumer and credit act fees | .. | .. | 163 | 119 | 281 | 480 | 480 | 480 | 480 | 480 |
| Levy funded bodies | .. | .. | 97 | 217 | 349 | 1 040 | 922 | 970 | 859 | 853 |
| 1936 Tithe Act payments | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recurrent taxes paid in respect of other goods | .. | .. | 0 | 0 | 0 | 45 | 44 | 55 | 66 | 66 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85 | 85 |
| Immigration Skills Charge | .. | .. | .. | .. | .. | .. | .. | .. | 85 | 85 |

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Table 5.37. United Kingdom: Details of tax revenue, 1965-2019 (cont.)

| Million GBP | 1965 | 1980 | 1990 | 2000 | 2007 | 2010 | 2013 | 2015 | 2018 | 2019 |
|--|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 5300 Unallocable between 5100 and 5200 | 1 | -356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | 0 | 0 | 9 017 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6100 Paid solely by business | .. | .. | 0 | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | 9 017 | .. | .. | .. | .. | .. | .. | .. |
| Community charge | .. | .. | 9 017 | .. | .. | .. | .. | .. | .. | .. |
| Memorandum item | | | | | | | | | | |
| Customs duties collected on behalf of the EU | .. | .. | .. | 1 800 | 2 074 | 2 933 | 2 914 | 3 077 | 3 335 | 3 343 |
| Non-wastable tax credits | | | | | | | | | | |
| Non-wastable tax credits against 1110 | .. | .. | 7 454 | 4 651 | 20 030 | 28 879 | 29 710 | 28 539 | 22 878 | 18 003 |
| Tax expenditure component | .. | .. | 6 973 | 1 233 | 4 414 | 5 542 | 2 538 | 2 571 | 2 061 | 1 622 |
| Transfer component | .. | .. | 481 | 3 418 | 15 617 | 23 338 | 27 172 | 25 968 | 20 817 | 16 381 |
| Non-wastable tax credits against 1210 | .. | .. | 0 | 0 | 918 | 1 313 | 1 156 | 3 273 | 6 262 | 7 314 |
| Tax expenditure component | .. | .. | 0 | 0 | 654 | 915 | 626 | 1 136 | 2 002 | 2 309 |
| Transfer component | .. | .. | 0 | 0 | 264 | 398 | 530 | 2 137 | 4 260 | 5 005 |
| Total tax revenue on cash basis | 10 945 | 81 153 | 202 400 | 356 070 | 509 032 | 509 500 | 562 359 | 601 426 | 689 586 | 708 100 |
| Total tax revenue on accrual basis | .. | .. | 202 368 | 359 370 | 508 724 | 514 797 | 568 769 | 611 151 | 704 364 | 725 615 |
| Conciliation with National Accounts | | | | | | | | | | |
| Additional taxes included in National Accounts | .. | .. | 1 323 | 2 062 | 4 072 | 4 731 | 5 816 | 7 261 | 9 657 | 9 895 |
| Taxes excluded from National Accounts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Difference in treatment of tax credits | .. | .. | 6 973 | 1 233 | 5 068 | 6 457 | 3 164 | 3 707 | 4 063 | 3 931 |
| Capital transfer for uncollected revenue | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Voluntary social security contributions | .. | .. | 3 288 | 8 103 | 18 629 | 21 217 | 22 438 | 25 025 | 27 546 | 33 474 |
| Miscellaneous differences | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National Accounts: Taxes and actual social contributions | .. | .. | 213 952 | 370 768 | 536 493 | 547 202 | 600 187 | 647 144 | 745 630 | 772 915 |
| Imputed social contributions | .. | .. | 3 966 | 4 234 | 1 391 | 1 616 | 1 568 | 1 565 | 1 499 | 1 953 |
| National Accounts: Taxes and all social contributions | .. | .. | 217 918 | 375 002 | 537 884 | 548 818 | 601 755 | 648 709 | 747 129 | 774 868 |

.. Not available

Note: Year ending 31st December.

From 1990 data are on accrual basis.

Supranational taxes reported by the United Kingdom continue to be reported for 2020 in Revenue Statistics as in previous years. From 2021, at the end of the Brexit transition period, this will come to an end and taxes subsequently introduced by the United Kingdom will be reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.

Heading 1210: The corporate tax figures include company income tax from 1990 onwards.

Heading 2000: Includes some voluntary contributions which cannot be separately identified.

Heading 6200: The community charge replaced domestic rates in Scotland in April 1989 and was extended to England and Wales in April 1990. This tax has been classified in heading 6200 as it is a lump-sum tax levied on each adult in a household (domestic rates are classified in heading 4100). Headings for non-wastable tax credits 1110 and 1210 are consistent with the guidelines, and the figures in the data are treated accordingly. The following method is adopted separately for Working Families 'Tax Credit and Disabled Persons Tax Credit' paid from 1999 to 2003. For each calendar, a random sample of awards over-lapping the quarter is taken. Each recipient family's income tax liability for the fiscal year within which the quarter falls is calculated, based on the earned income reported for the award (uprated to the middle of the overlap period). And the result multiplied by the number of days in the overlap period divided by 365. The tax expenditure component is defined as the minimum of this amount and the total amount of award paid in the overlap period. The total amount of award paid and the tax expenditure component are each summed over the sample cases, and the ratio is taken as the tax expenditure ration for the quarter. From 2003, the equivalent breakdown for Child and Working tax credits is based on household survey data. Survey data is used to estimate the breakdown into the tax expenditure and the transfer components for the other smaller tax credits.

The United Kingdom Personal Tax Credit information presented in Revenue Statistics is on a cash basis (rather than an accrual basis as for the rest of the data). PTC information on a financial year basis has been used as a proxy for calendar year. Please note that since 2015-16 tax credits is no longer split into tax expenditure and transfer component. The split for years after 2014-15 is estimated by applying the 2014-15 split to total personal tax credits expenditure. The sum of tax expenditure and transfer components may not match the total due to rounding. Total values are consistent with published figures available here: <https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>.

Please note that the sum of the corporate tax credit (CTC) components in the United Kingdom may not match total CTC's due to rounding. The CTC information presented in Revenue Statistics is on a cash basis (rather than an accrual basis as for the rest of the data). CTC information on a financial year basis has been used as a proxy for calendar year. Please note that the breakdown of total CTCs from 2002/03 to 2010/11 have been estimated using historic proportional splits applied to total published CTC information. Total values are consistent with published figures available here: <https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of Her Majesty's Revenue and Customs.