

Table 4.73. United Kingdom, tax revenue and % of GDP by selected tax category

	Billion GBP					% of GDP				
	1990	2000	2010	2018	2019	1990	2000	2010	2018	2019
Total tax revenue	202.4	359.4	514.8	704.4	725.6	32.9	32.8	32.1	32.9	32.7
1000 Taxes on income, profits and capital gains	79.6	142.2	192.8	247.8	251.5	12.9	13.0	12.0	11.6	11.3
1100 Of individuals	59.5	104.1	147.0	192.8	200.5	9.7	9.5	9.2	9.0	9.0
1200 Corporate	20.1	38.1	45.8	55.0	51.0	3.3	3.5	2.8	2.6	2.3
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34.5	60.3	97.3	135.2	143.3	5.6	5.5	6.1	6.3	6.5
2100 Employees	13.3	24.2	38.7	52.1	56.2	2.2	2.2	2.4	2.4	2.5
2200 Employers	20.0	34.0	55.9	79.2	82.7	3.2	3.1	3.5	3.7	3.7
2300 Self-employed or non-employed	1.2	2.0	2.8	3.8	4.4	0.2	0.2	0.2	0.2	0.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	2.6	2.8	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	16.5	41.1	61.8	88.7	90.3	2.7	3.8	3.8	4.1	4.1
4100 Recurrent taxes on immovable property	13.5	30.6	50.0	66.4	68.7	2.2	2.8	3.1	3.1	3.1
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1.3	2.2	2.6	5.3	5.2	0.2	0.2	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	1.8	8.4	9.1	16.7	16.0	0.3	0.8	0.6	0.8	0.7
4500 Non-recurrent taxes	0.0	0.0	0.0	0.3	0.4	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	62.8	115.8	162.9	230.1	237.8	10.2	10.6	10.1	10.7	10.7
5100 Taxes on production, sale, transfer, etc	59.4	110.8	155.5	222.1	229.3	9.6	10.1	9.7	10.4	10.3
5110 General taxes	34.1	65.0	97.6	149.1	154.8	5.5	5.9	6.1	7.0	7.0
5111 Value added taxes	34.1	65.0	97.6	149.1	154.8	5.5	5.9	6.1	7.0	7.0
5120 Taxes on specific goods and services	25.2	45.8	57.8	73.0	74.6	4.1	4.2	3.6	3.4	3.4
5121 Excises	19.7	37.3	45.5	49.1	49.3	3.2	3.4	2.8	2.3	2.2
5200 Taxes on use of goods and perform activities	3.4	5.0	7.4	8.0	8.5	0.6	0.5	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	9.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	7.5	4.7	30.2	29.1	25.3	1.2	0.4	1.9	1.4	1.1
Transfer component	0.5	3.4	23.7	25.1	21.4	0.1	0.3	1.5	1.2	1.0
Tax expenditure component	7.0	1.2	6.5	4.1	3.9	1.1	0.1	0.4	0.2	0.2
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.8	2.1	2.9	3.6	3.7	0.3	0.2	0.2	0.2	0.2
Customs duties	..	1.8	2.9	3.3	3.3	..	0.2	0.2	0.2	0.2

.. Not available

Note: Please note that the non-wastable tax credit data for the United Kingdom is on a cash basis and includes estimates in some years. Please see the footnotes in the table for the United Kingdom in chapter 5 for more information.

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>.

Full time series can be accessed at <http://oe.cd/full-time-series>.

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