

# Numbers of taxpayers and registered traders

	Estimated number of taxpayers ('000's)						Actual number of registered traders at 31 March (1)						
	Income tax (2)		Surtax	Corporation Tax	Capital Gains Tax	Inheritance tax		VAT (5)	IPT	Air Passenger Duty (10)	Landfill Tax (11)	Climate Change Levy (12)	Aggregates Levy
	Number of taxpayers (3)	Number of individuals (4)				Liabilities upon death	Lifetime Transfers						
1938-39	3,800	..	105	-	-	153	-	-	-	-	-	-	-
1948-49	14,500	..	218	-	-	58	-	-	-	-	-	-	-
1958-59	17,700	..	393	-	-	66	-	-	-	-	-	-	-
1968-69	20,700	..	474	..	355	81	-	-	-	-	-	-	-
1972-73	18,900	..	370	..	410	36	-	981	-	-	-	-	-
1973-74	19,700	23,100	-	175	285	47	-	1,197	-	-	-	-	-
1974-75	20,400	24,300	-	175	170	42	-	1,224	-	-	-	-	-
1975-76	20,800	25,300	-	175	210	48	1	1,251	-	-	-	-	-
1976-77	21,200	25,900	-	175	200	56	5	1,271	-	-	-	-	-
1977-78	20,600	24,800	-	180	180	45	5	1,274	-	-	-	-	-
1978-79	21,400	25,900	-	185	225	38	5	1,292	-	-	-	-	-
1979-80	21,600	25,900	-	185	210	49	6	1,327	-	-	-	-	-
1980-81	21,000	24,900	-	195	155	21	5	1,338	-	-	-	-	-
1981-82	20,800	24,800	-	205	140	24	5	1,380	-	-	-	-	-
1982-83	20,800	24,600	-	220	105	24	5	1,398	-	-	-	-	-
1983-84	20,300	24,000	-	230	115	23	7	1,433	-	-	-	-	-
1984-85	20,200	23,800	-	250	120	25	9	1,459	-	-	-	-	-
1985-86	20,200	23,700	-	275	130	27	10	1,477	-	-	-	-	-
1986-87	20,400	23,900	-	310	160	30	11	1,506	-	-	-	-	-
1987-88	20,800	24,300	-	340	150	24	9	1,554	-	-	-	-	-
1988-89	21,200	25,200	-	355	150	22	7	1,624	-	-	-	-	-
1989-90	21,500	25,000	-	370	145	21	7	1,710	-	-	-	-	-
1990-91	-	26,100	-	350	110	18	7	1,745	-	-	-	-	-
1991-92	-	25,700	-	340	85	17	6	1,678	-	-	-	-	-
1992-93	-	25,400	-	340	70	15	6	1,632	-	-	-	-	-
1993-94	-	25,000	-	370	90	18	4	1,594	-	-	-	-	-
1994-95	-	25,300	-	350	75	19	3	1,580	941	192	-	-	-
1995-96	-	25,800	-	365	100	20	3	1,574	1,077	228	-	-	-
1996-97	-	25,700	-	395	120	15	3	1,595	1,146	243	1,140	-	-
1997-98	-	26,200	-	435	165	16	2	1,633	1,188	255	1,125	-	-
1998-99	-	26,900	-	470	160	18	2	1,666	1,173	279	1,094	-	-
1999-00	-	27,200	-	505	215	20	2	1,685	1,176	287	882	-	-
2000-01	-	29,300	-	520	200	22	2	1,698	1,145	293	788	-	-
2001-02	-	28,600	-	525	140	23	2	1,718	1,126	279	715	265 (9)	-
2002-03	-	28,900	-	580	145	27	2	1,730	1,154	256	630	245	700
2003-04	-	28,500	-	715	166	31	2	1,775	1,190	281	577	245	744
2004-05	-	30,300	-	830	196	32	2	1,826	1,239	298	532	229	756
2005-06	-	31,100	-	895	225	33	2	1,868	1,229	294	473	238	776
2006-07	-	31,800	-	885	264	34	3	1,929	1,245	293	353	240	771
2007-08	-	32,500	-	925	272	25 (8)	4	2,013	1,247	291	321	228	765
2008-09	-	n/a	-	890	146	16 (8)	3	1,961	1,251	279	308	229	758
2009-10	-	30,600	-	870	168	15	3	1,942	1,221	269	283	245	742
2010-11	-	31,300	-	910	188	16	3	1,914	1,223	268	265	252	732
2011-12	-	30,800	-	965	162	16	3	1,908	1,235	267	206	264	719
2012-13	-	30,600	-	1,040	171 (7)	18	4	1,918	1,228	289	207	277	697
2013-14	-	30,400	-	1,125	214 (7)	19	4	1,974	1,208	523	209	360	692
2014-15	-	30,700	-	1,260	242 (7)	23 (6,7)	4 (7)	2,043	1,210	563	183	369	705
2015-16	-	30,700 (6,7)	-	n/a	252 (7)	26 (6,7)	4 (7)	2,131	1,217	612	152	391	740
2016-17	-	30,400 (6,7)	-	n/a	n/a	30 (6,7)	5 (7)	2,197	1,229	636	151	394	729

Table updated April 2017

- (1) Number of traders registered as at 31st March each year, with the exception of Climate Change Levy and Aggregates Levy, for which the data relates the number of traders who were due to send a completed return to HMRC.
- (2) Income tax estimates are based on the Survey of Personal Incomes. (see <https://www.gov.uk/government/collections/personal-incomes-statistics>)
- (3) Married couples are counted as one.
- (4) These figures are at an individual level, but will include some businesses (for example individuals with income from self-employments or partnerships).
- (5) Data extraction methods were revised in 1998-99 so later years cannot be directly compared with previous figures.
- (6) Projected in line with the 2017 Spring Budget forecast.
- (7) Provisional.
- (8) The transferable nil rate band, introduced in October 2007, led to a significant reduction in the number of Inheritance tax payers during 2007-08 and 2008-09.
- (9) Data for Climate Change Levy in 2001/02 relates to the period June 2001 to March 2002.
- (10) From 1 April 2013 Air Passenger Duty (APD) was extended to include business jets and other smaller aircraft. Figures from 2013-14 onwards do not include operators qualifying to pay APD via the Occasional Operator Scheme.
- (11) Landfill Tax in Scotland has been devolved since April 2015, therefore figures for 2015-16 onwards are not directly comparable with previous years.
- (12) From 2013-14 the Climate Change Levy figures include Carbon Price Floor (CPF) taxpayers. CPF came into effect from 1 April 2013 and is a tax on fossil fuels used in the generation of electricity.

n/a = not available

## Notes on the Table

1. This table shows (a) the estimated number of taxpayers with a tax liability arising during the year rather than those paying tax during the year, as detailed in the following notes and (b) the number of traders registered at 31 March

### Income tax

2. Up to 1958-59 full information on the number of taxpayers is not available and the table shows the number of people whose incomes were assessed to tax in each year, which may relate to liabilities arising in earlier years. From 1968-69 the figures are estimates, derived from the Survey of Personal Incomes, of the number liable to tax on income chargeable for each year, although the tax may be paid in a later year.

3. Column B gives figures prior to the introduction, from 1990-91, of independent taxation. Column C gives estimates of the number of individuals liable to income tax.

### Surtax

4. Surtax, an additional income tax on higher personal incomes, was payable from 1928-29 to 1972-73. The figures are the number of assessments involving some liability to surtax for each year.

### Corporation tax

5. The numbers represent companies in a given year with taxable profits after allowing for all relevant allowances and deductions that can be offset against corporate income and gains. The 'Corporation tax' section gives information on the relationship between the end of a company's accounting period and the date tax is payable.

### Capital gains tax

6. The figures represent estimates of the number of individuals and trusts with a tax liability for a particular year. From 1990-91, as a result of independent taxation, married couples are counted as two if both husband and wife have CGT liabilities, whereas previously they were only counted once.

### Inheritance tax

7. The figures show the number of estates passing on death paying inheritance tax, capital transfer tax or estate duty and the number of lifetime transfers to trusts paying tax. The latter includes the number of trusts where a 10 yearly, entry or exit charge has arisen. Before 26 March 1974 lifetime transfers were not liable to tax when made. From 1977-78 estates have been counted in the year of death and lifetime transfers in the year of assessment. Before 1977-78 the figures reflect the year in which the first assessment was made.

#### VAT

8. Figures show the number of VAT registered traders. Traders have to register for VAT if their taxable turnover will exceed the registration threshold for the year in question. Traders with taxable turnovers below the registration threshold may register voluntarily.

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