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# **A disaggregation of HMRC tax receipts between England, Wales, Scotland & Northern Ireland**

Annual historical record

**An Official Statistics release**



HM Revenue  
& Customs

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October 2017

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# 1. Introduction

1. This publication apportions total UK tax receipts, National Insurance Contributions, tax credits and benefit payments administered by HM Revenue and Customs to England, Wales, Scotland and Northern Ireland.
2. It attempts to measure the true economic incidence of taxation, based on the underlying activity, which can often differ from how or where the tax receipts are collected. Actual administrative data is available for Capital Gains Tax, Inheritance Tax, Stamp Duty Land Tax, Child and Working Tax Credits and Child Benefit<sup>1</sup>; for the others, the estimates are arrived at using best available data and statistical techniques, including assumptions and adjustments where necessary. The numbers in this publication do not represent an estimate of the tax revenue that would be raised if each tax was collected at the devolved level.
3. All statistical methodologies have an inherent degree of uncertainty and, for this publication, a variety of alternate methodologies could justifiably be applied, each leading to a different estimate. Tax receipt estimates accredited to National Statistics standards have previously been produced by the Scottish Government in its *Government Expenditure and Revenue Scotland (GERS)* report<sup>2</sup>. There have also been statistical estimates produced for Northern Ireland in the *Northern Ireland Net Fiscal Balance (NINFBR)* report<sup>3</sup>. The ONS have also recently released experimental statistics on public sector revenue, expenditure and net fiscal balance on a country and regional basis in their *Country and regional public sector finances (CRPSF)* publication.<sup>4</sup>
4. There are a number of reasons why HMRC's estimates cannot be directly compared to GERS, NINFBR and CRPSF. Mainly, this publication only covers taxes collected by HMRC, whereas the others cover all public sector revenues. For example, Vehicle Excise Duty and Council Tax are not estimated here. Also, this publication is presented on a different accounting basis to the others. HMRC's estimates apportion UK totals produced on a cash receipts basis in line with HMRC's published National Statistics tax receipts series<sup>5</sup>. GERS, NINFBR and CRPSF are presented to be consistent with UK Public Sector Finances (PSF), produced by the Office for National Statistics under the National Accounts framework.
5. In April 2015 Stamp Duty Land Tax (SDLT) and Landfill Tax were fully devolved to Scotland. These taxes no longer apply in Scotland, and Revenue Scotland administer and collect replacement taxes such as Scotland's Land and Building Transactions Tax (LBTT) and the Scottish Landfill Tax. Revenue Scotland publish statistics on the taxes that they administer and collect<sup>6</sup>. Estimates for the Scottish share of SDLT and Landfill tax are included in the figures in this publication up to 2014/15. From 2015/16 these taxes no

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<sup>1</sup> At the time of publication, 2016-17 administrative data is only available for Stamp Duty Land Tax.

<sup>2</sup> <http://www.scotland.gov.uk/Topics/Statistics/Browse/Economy/GERS>

<sup>3</sup> <https://www.finance-ni.gov.uk/publications/northern-ireland-net-fiscal-balance-report-2012-13-and-2013-14>

<sup>4</sup> <https://www.ons.gov.uk/releases/countryandregionalpublicsectorfinances>

<sup>5</sup> <https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>

<sup>6</sup> For more information see <http://www.gov.scot/Topics/Statistics/Browse/Economy/GERS>

longer apply and the replacement Scottish taxes are not included in this publication. The devolved taxes are not estimated in this publication as they are not collected by HMRC. This change makes it difficult to construe a meaningful comparison for Scotland from 14/15 to 15/16 because the observed changes could for the most part simply reflect this devolution and the shift of tax collection from HMRC to Scottish government. With UK figures still including the tax receipts from SDLT and Landfill Tax, Scotland is expected to show a drop in receipts share purely due to the exclusion of these devolved taxes. Additional charts excluding SDLT and Landfill tax have been included to allow like for like comparison over time.

6. The UK Statistics Authority (UKSA) is the independent body responsible for assessing whether statistics comply with the Code of Practice for Official Statistics. In the interests of preventing possible confusion for users, it asked both HMRC and the Scottish Government to “put in place arrangements for reconciling, and as far as possible aligning, the methodology for allocating Scotland’s share of UK tax revenues with HMRC’s”.<sup>7</sup>
7. HMRC, the Scottish Government and the Northern Ireland Executive are committed to working together to reconcile, and where possible, align methodologies for estimating regional tax receipts. A joint statement on the different statistics is available on the HMRC, GERS and Northern Ireland websites.<sup>8</sup>
8. This publication is accompanied by two others.
  - The full set of estimations, across all taxes and years  
[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/360002/disag-stats.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/360002/disag-stats.pdf)
  - Detailed explanations behind each of the estimations  
[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/359890/disag-method.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/359890/disag-method.pdf)
9. The methodology note also compares and explains any differences between HMRC’s approach and that of the Scottish Government and the Northern Ireland Executive. The Annex in this publication contains three additional summary tables.
10. This year’s publication is also accompanied by short user survey. We are very interested in gathering feedback on this publication and would be grateful if you could fill out the survey by following the following link:
  - <https://goo.gl/forms/I7VEaKpCUaph8iko2>
11. Table 12 compares the estimates for 2016-17 with 2015-16 and also any changes to estimations for previous years. The main thing to note is that the results are very similar in the vast majority of cases. There are some instances where updates to administrative data result in minor changes. Table 13 is a summary of the data sources and

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<sup>7</sup> <http://www.statisticsauthority.gov.uk/assessment/assessment-reports/index.html>; Assessment Report 274 “Statistics on Government Expenditure and Revenue Scotland” (11/02/14), Para 1.5

<sup>8</sup> <https://www.gov.uk/government/statistics/disaggregation-of-hmrc-tax-receipts>; <http://www.scotland.gov.uk/Resource/0045/00451974.pdf>; <https://www.finance-ni.gov.uk/publications/hmrc-scottish-government-and-dfp-joint-statement-estimating-regional-tax-receipts>

methodologies used by HMRC to produce these apportionments. Table 14 provides a summary comparison between the estimates and methodologies used by HMRC and those by GERS. The approach used by Northern Ireland is almost identical to that in GERS, so we have not produced a duplicate table. Instead, any additional differences are described below Table 14.

## 2. HMRC UK tax receipts methodology

12. HMRC accounts form the basis of these statistics. For some revenue streams adjustments are made to the figures to ensure the definitions align with international accounting requirements. Adjustments are made to National Insurance Contributions for amounts paid out in pension contributions and statutory sick/maternity/paternity pay recoveries.
13. Prior to July 2015, adjustments were also made to income tax and corporation tax to include negative tax credits and company tax credits respectively. Following changes generated by revisions to the European System of Accounts (ESA2010) and the Public Sector Finances Review, all receipts are now published gross of all tax credits.
14. For all other taxes the definitions used in the accounts fully align with international standards so no adjustments are necessary.

### 2.1 Data quality

15. The HMRC accounts which are audited by the National Audit Office (NAO) form the basis of these statistics. The HMRC accounts are published on an accruals basis and differ from these, which are on a cash basis. Following publication of the accounts, the statistics which feed in to this publication are reviewed against the audited annual accounts and adjustments are made to bring them in line with the cash based account<sup>9</sup>.

### 2.2 Quality Assurance

16. We are committed to continuously improving the official statistics we publish and our quality assurance processes are regularly reviewed. In order to provide assurance and a clear audit trail we make use of a quality assurance review checklist in the production of the statistics that feed in to this publication and ensure each section is scrutinised by analytical staff working on each tax area. The publication is also peer reviewed by different team members, Scottish Government, Welsh Government, Northern Irish Government, and is overseen by the team's senior statistician.

### 2.3 Payovers to the Consolidated Fund compared with total receipts

17. The consolidated fund is essentially a general bank account for the Government.
  - The total *paid over* to the consolidated fund is the value received by HMRC.

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<sup>9</sup> <https://www.gov.uk/government/collections/hmracs-annual-report-and-accounts>

- Total *receipts* are the amount recorded on HMRC accounting systems.
18. The two figures are different due to varying methods of payment and the speed at which HMRC systems are updated.
  19. Total HMRC Receipts includes all payments into the Consolidated Fund and all payovers of NICs including those of Northern Ireland.



### 3. Apportionment methodology overview

20. For each tax, the general approach has been to first estimate the proportion of total UK tax receipts that should be apportioned to England, Wales, Scotland and Northern Ireland, and then allocate UK total receipts in line with those proportions. The UK totals are those published in HMRC's National Statistics series<sup>10</sup> and summarised in Table 1. The full set of estimates at the sub-national level, across all taxes and years, are available separately<sup>11</sup>.
21. As a conceptual framework, we have attempted to allocate receipts as closely as possible to the underlying activity that generates them. For some taxes that is relatively straightforward but for others it is quite complex as revenues are not necessarily reported where they are generated and there may be different interpretations on what the underlying activity or how to capture it might be. For example, disaggregated HMRC administrative data is readily available for Capital Gains Tax but arriving at VAT estimates is more complicated as different sources are used for the four sectors that make up VAT receipts. These figures do not represent the distribution of revenue by the location of the tax collecting office. We have also sought, wherever possible, to use HMRC's administrative data but this is not always available at the required level of geographical disaggregation; in those cases, estimates have been made on the basis of a proxy activity, for which the data is available.
22. Detailed information on the different estimation techniques are described in the methodology note that accompanies this publication.<sup>12</sup>

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<sup>10</sup> <https://www.gov.uk/government/collections/hm-revenue-customs-receipts>

<sup>11</sup> <https://www.gov.uk/government/statistics/disaggregation-of-hmrc-tax-receipts>

<sup>12</sup> <https://www.gov.uk/government/statistics/disaggregation-of-hmrc-tax-receipts>

## 4. Total UK tax receipts

23. Figure 1 and Table 1 present total UK tax receipts apportioned across England, Wales, Scotland and Northern Ireland, with North Sea oil and gas revenues (offshore Corporation Tax, CT and Petroleum Revenue Tax, PRT) apportioned on a geographical basis. Figure 2 and Table 2 present the same information but with North Sea revenues apportioned on a population basis. When North Sea revenues are apportioned on a geographical basis the main effect is to increase receipts allocated to Scotland, with the reduction mainly in receipts allocated to England.

### 4.1 Cash receipts

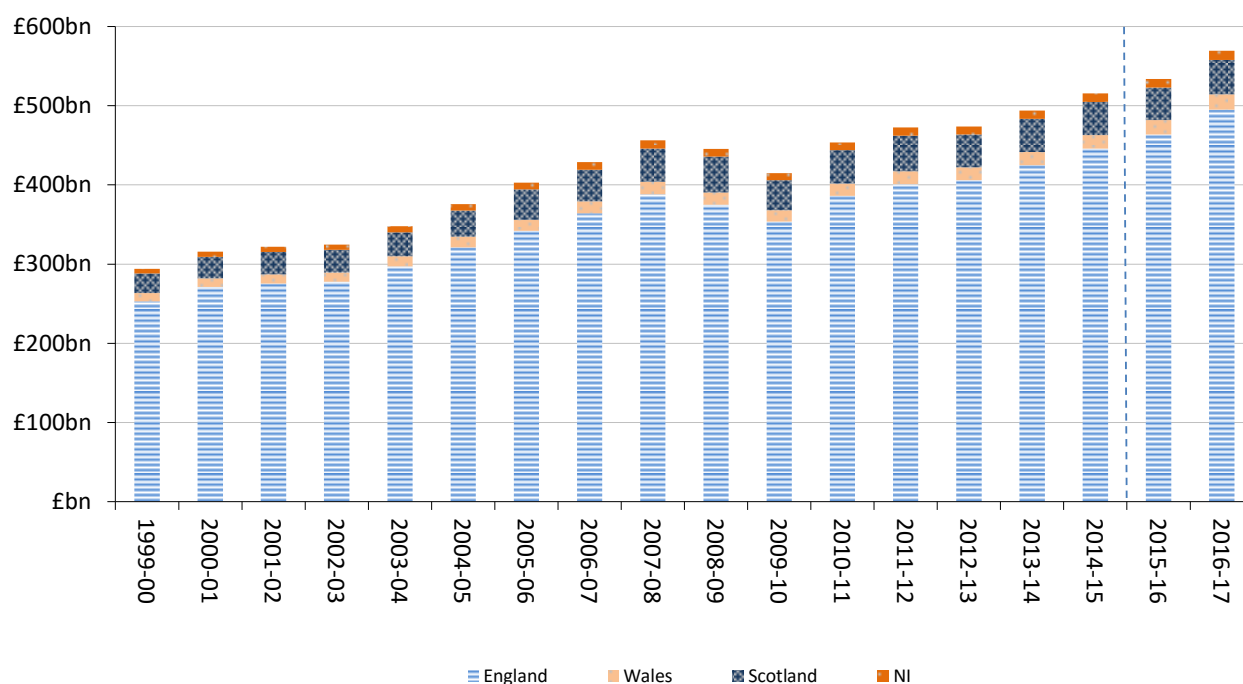
24. HMRC receipts, presented on a nominal cash basis for the UK, increased every year from 1999-00 to 2007-08, fell in both 2008-09 and 2009-10 in response to the economic downturn and have risen every year since despite the devolution of SDLT and Landfill Tax to Scotland affecting 2015-16. This pattern has been mostly followed by each tax area though there are some differences. With North Sea revenues apportioned geographically, tax receipts apportioned to Scotland as a percentage of UK receipts rose rather than fell in 2008-09.
25. Since 2012-13 receipts apportioned to Scotland have fallen as a percentage of the UK total while the share for England has risen, although for 2015-16 this trend will include the impact of the devolution of SDLT and LFT to Scotland in April 2015.
26. Cash receipts are expected to grow over time due to inflation and economic growth and will also be affected by policy changes. For more context on receipts over the time period under consideration refer to historical HMRC tax rates and allowances<sup>13</sup> and inflation rates<sup>14</sup>.

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<sup>13</sup> <https://www.gov.uk/government/collections/rates-and-allowances-hm-revenue-and-customs#income-tax-and-national-insurance>

<sup>14</sup> <https://www.ons.gov.uk/economy/inflationandpriceindices>

**Figure 1 Total HMRC tax receipts (geographical), 1999-00 to 2016-17**



Note: figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland

**Table 1 Total HMRC tax receipts (geographical), £m, 1999-00 to 2016-17**

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	294,177	253,118	86.0%	10,488	3.6%	24,441	8.3%	6,131	2.1%
2000-01	315,638	271,127	85.9%	10,899	3.5%	27,126	8.6%	6,486	2.1%
2001-02	321,741	275,579	85.7%	11,358	3.5%	28,273	8.8%	6,540	2.0%
2002-03	324,725	277,658	85.5%	11,697	3.6%	28,610	8.8%	6,759	2.1%
2003-04	347,946	297,164	85.4%	12,704	3.7%	30,409	8.7%	7,668	2.2%
2004-05	375,801	321,137	85.5%	13,631	3.6%	32,797	8.7%	8,224	2.2%
2005-06	402,874	341,878	84.9%	14,221	3.5%	38,033	9.4%	8,742	2.2%
2006-07	428,629	364,123	85.0%	15,040	3.5%	39,959	9.3%	9,507	2.2%
2007-08	456,121	388,194	85.1%	15,953	3.5%	41,780	9.2%	10,194	2.2%
2008-09	445,531	375,115	84.2%	15,275	3.4%	45,298	10.2%	9,828	2.2%
2009-10	414,920	353,755	85.3%	14,331	3.5%	37,854	9.1%	8,981	2.2%
2010-11	453,615	386,034	85.1%	15,510	3.4%	42,225	9.3%	9,846	2.2%
2011-12	472,315	401,006	84.9%	15,959	3.4%	45,190	9.6%	10,144	2.1%
2012-13	473,777	405,966	85.7%	16,021	3.4%	41,681	8.8%	10,110	2.1%
2013-14	493,646	424,850	86.1%	16,484	3.3%	42,034	8.5%	10,293	2.1%
2014-15	515,349	445,628	86.5%	17,235	3.3%	41,822	8.1%	10,663	2.1%
2015-16	533,686	463,773	86.9%	17,956	3.4%	40,930	7.7%	11,026	2.1%
2016-17	569,336	495,102	87.0%	19,117	3.4%	43,460	7.6%	11,656	2.0%

Note: Percentages may not sum to 100 due to rounding, and figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland

27. Comparing the sub-nation proportions of tax receipts to regional gross value added statistics shows minor differences when comparing to population tax receipts splits but are larger when comparing to geographical splits. Tables 16.1 and 16.2 in the Annex

show the difference between the proportion of total UK tax receipts allocated to each sub-nation and the published regional GVA proportions for both geographical and population splits.

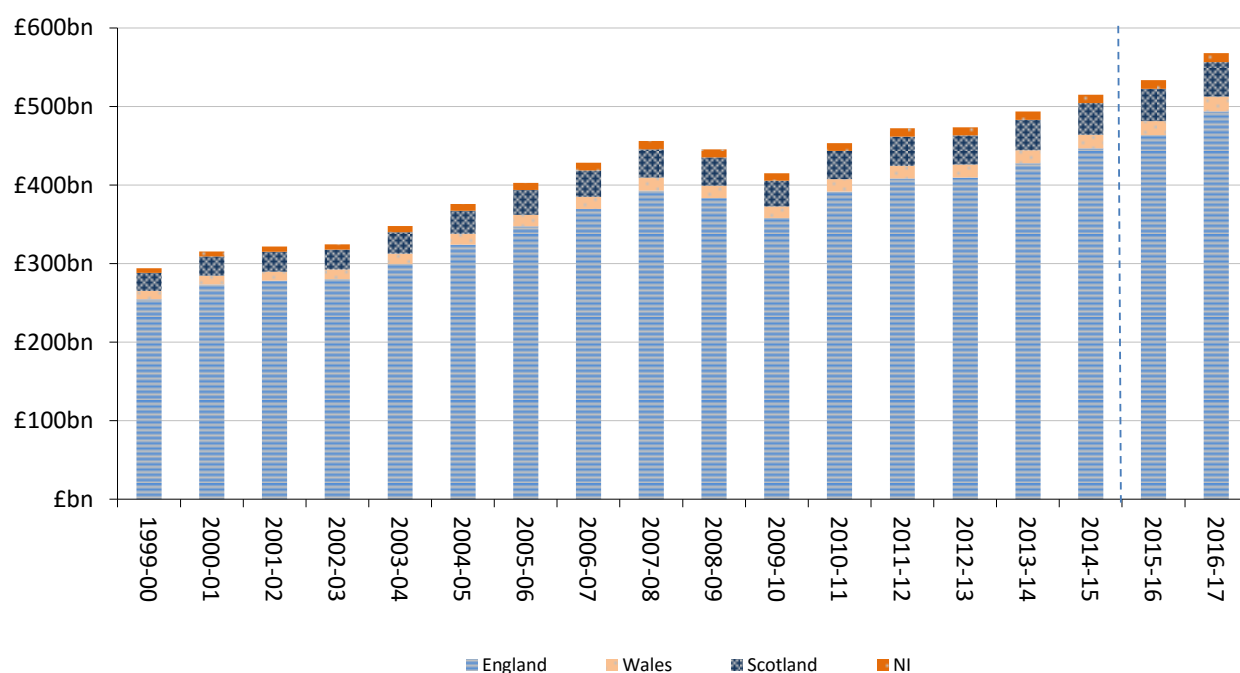
## 4.2 Shares for England, Wales, Scotland and Northern Ireland

28. Tables 1 and 2 also show the estimated shares of total UK receipts across the period.
29. With North Sea revenues apportioned on a population basis, all four areas have relatively stable shares. For England up until 2014/15 the range was 86.1% to 86.7%; for Wales it was 3.4% to 3.7%; for Scotland it was 7.8% to 8.1%; and for Northern Ireland it was 2.1% to 2.3%. The upper limit of the range for England increased in 2015/16 to 86.9%, in part due to the devolution of SDLT and LFT to Scotland in April 2015 which has the effect of skewing the figures as opposed to representing a meaningful difference. These taxes no longer apply in Scotland, and Revenue Scotland administer and collect replacement taxes such as Scotland's Land and Building Transactions Tax (LBTT) and the Scottish Landfill Tax. Revenue Scotland publish statistics on the taxes that they administer and collect<sup>15</sup>.
30. When North Sea revenues are apportioned on a geographical basis, the Scottish share is increased, mainly at the expense of the English share and the variability is also higher for those two areas: for England up to and including 2014/15 it is 84.2% to 86.5%; for Scotland it is 8.1% to 10.2%. Again, the upper limit of the range for England has increased in 2015/16 and 2016-17 to 86.9% and 87.0% respectively, and the lower limit of the range for Scotland had decreased to 7.7 and 7.6%, in part due to the devolution of SDLT and LFT to Scotland in April 2015 as mentioned above, with the fall in oil and gas revenues described in section 6.5 of this document also likely to be a factor.
31. Table 3 shows the estimated share of total receipts (geographical) without Stamp Duty Land Tax and Landfill Tax. The aim of this table is to provide a more consistent back series, unaffected by the devolution of taxes. Up to 2014-15, the share of receipts for each area with these taxes excluded is similar to their shares with them included; the share for England slightly lower and the share for the other regions slightly higher. This table shows that the share apportioned to England has increased and the share apportioned to Scotland has decreased since 2014-15 even when the effect of devolution has been accounted for. This is mostly due to a reduction in North Sea Revenues.

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<sup>15</sup> For more information see <http://www.gov.scot/Topics/Statistics/Browse/Economy/GERS>

**Figure 2 Total HMRC tax receipts (population), £m, 1999-00 to 2016-17**



Note: Figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland

**Table 2 Total HMRC tax receipts (population), £m, 1999-00 to 2016-17**

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	294,177	254,521	86.5%	10,593	3.6%	22,873	7.8%	6,191	2.1%
2000-01	315,638	273,634	86.7%	11,088	3.5%	24,319	7.7%	6,596	2.1%
2001-02	321,741	278,331	86.5%	11,596	3.6%	25,146	7.8%	6,678	2.1%
2002-03	324,725	280,468	86.4%	11,924	3.7%	25,440	7.8%	6,891	2.1%
2003-04	347,946	299,788	86.2%	12,912	3.7%	27,455	7.9%	7,789	2.2%
2004-05	375,801	324,132	86.3%	13,883	3.7%	29,403	7.8%	8,370	2.2%
2005-06	402,874	347,550	86.3%	14,679	3.6%	31,635	7.9%	9,009	2.2%
2006-07	428,629	369,612	86.2%	15,475	3.6%	33,781	7.9%	9,761	2.3%
2007-08	456,121	393,111	86.2%	16,316	3.6%	36,287	8.0%	10,407	2.3%
2008-09	445,531	383,540	86.1%	15,882	3.6%	35,909	8.1%	10,184	2.3%
2009-10	414,920	357,988	86.3%	14,620	3.5%	33,161	8.0%	9,151	2.2%
2010-11	453,615	391,820	86.4%	15,914	3.5%	35,795	7.9%	10,085	2.2%
2011-12	472,315	408,201	86.4%	16,486	3.5%	37,157	7.9%	10,455	2.2%
2012-13	473,777	409,727	86.5%	16,318	3.4%	37,448	7.9%	10,286	2.2%
2013-14	493,646	427,694	86.6%	16,709	3.4%	38,832	7.9%	10,427	2.1%
2014-15	515,349	446,847	86.7%	17,336	3.4%	40,442	7.8%	10,723	2.1%
2015-16	533,686	463,711	86.9%	17,963	3.4%	40,981	7.7%	11,030	2.1%
2016-17	569,336	494,927	86.9%	19,102	3.4%	43,658	7.7%	11,647	2.0%

Note: Percentages may not sum to 100 due to rounding, and figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland

**Table 3 Total HMRC tax receipts (geographic) excluding Stamp Duty Land Tax and Landfill Tax for comparison purposes, £m, 1999-00 to 2016-17**

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	290,563	249,871	86.0%	10,393	3.6%	24,253	8.3%	6,046	2.1%
2000-01	311,493	267,403	85.8%	10,791	3.5%	26,910	8.6%	6,389	2.1%
2001-02	317,107	271,416	85.6%	11,238	3.5%	28,031	8.8%	6,432	2.0%
2002-03	319,173	272,667	85.4%	11,555	3.6%	28,322	8.9%	6,629	2.1%
2003-04	342,353	292,143	85.3%	12,559	3.7%	30,113	8.8%	7,536	2.2%
2004-05	368,878	314,917	85.4%	13,454	3.6%	32,433	8.8%	8,061	2.2%
2005-06	394,687	334,408	84.7%	14,010	3.5%	37,666	9.5%	8,603	2.2%
2006-07	418,190	354,746	84.8%	14,766	3.5%	39,436	9.4%	9,241	2.2%
2007-08	445,286	378,588	85.0%	15,705	3.5%	41,106	9.2%	9,887	2.2%
2008-09	439,781	370,048	84.1%	15,118	3.4%	44,861	10.2%	9,738	2.2%
2009-10	409,192	348,577	85.2%	14,192	3.5%	37,501	9.2%	8,922	2.2%
2010-11	446,588	379,698	85.0%	15,348	3.4%	41,759	9.4%	9,783	2.2%
2011-12	465,100	394,424	84.8%	15,790	3.4%	44,777	9.6%	10,093	2.2%
2012-13	465,778	398,595	85.6%	15,870	3.4%	41,255	8.9%	10,058	2.2%
2013-14	483,183	415,182	85.9%	16,288	3.4%	41,491	8.6%	10,237	2.1%
2014-15	503,466	434,672	86.3%	17,017	3.4%	41,182	8.2%	10,593	2.1%
2015-16	522,086	452,434	86.7%	17,769	3.4%	40,930	7.8%	10,952	2.1%
2016-17	556,695	482,792	86.7%	18,875	3.4%	43,460	7.8%	11,567	2.1%

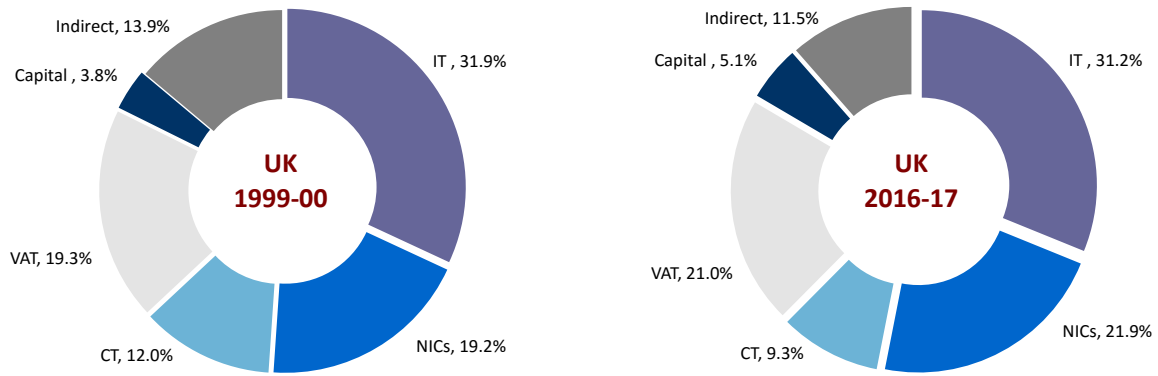
Note: Percentages may not sum to 100 due to rounding

### 4.3 Revenue from different taxes over time

32. Figures 3 and 4 show how the composition of receipts has changed over the estimation period, both for the UK and for England, Wales, Scotland and Northern Ireland.<sup>16</sup> For the UK, the past fifteen years have seen an increase in revenue from NICs (+2.7 percentage points) and VAT (+1.7 percentage points) and a decrease from IT (-0.7 percentage point), Indirect (-2.4 percentage points) and CT (-2.7 percentage points).

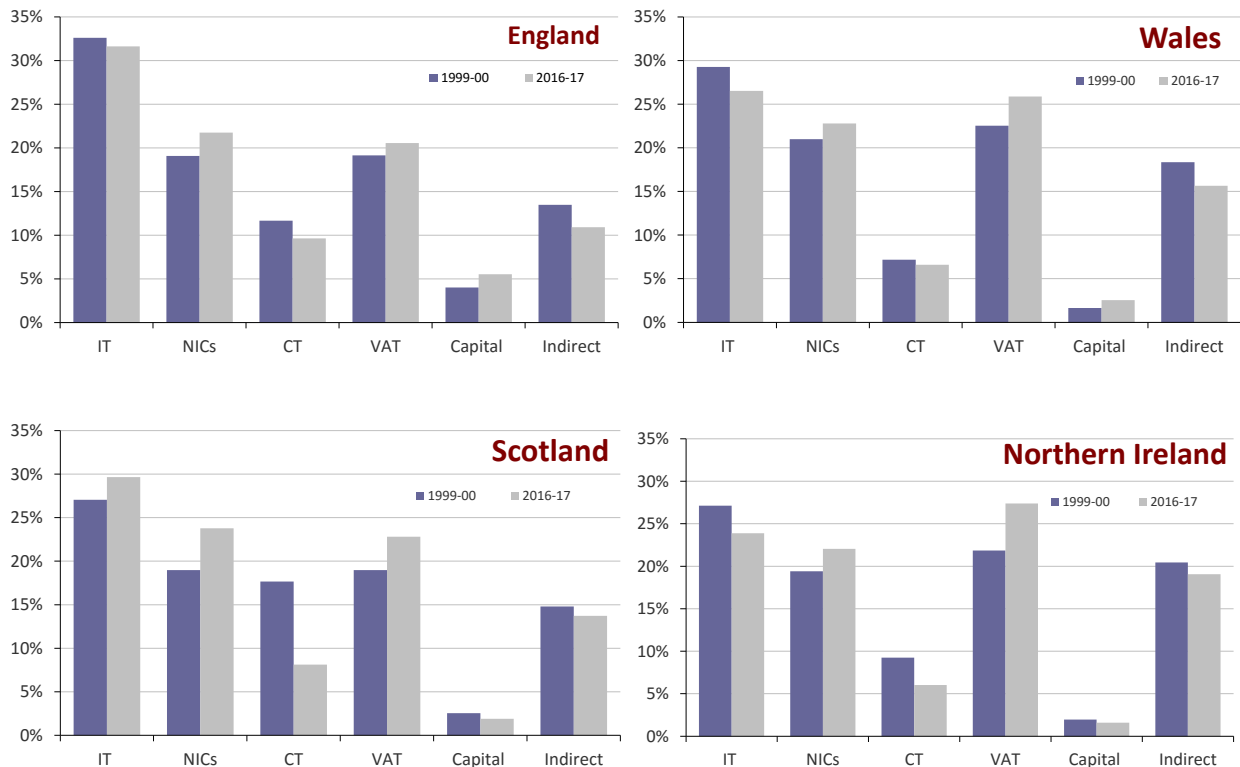
<sup>16</sup> Note that the 'CT' category also includes Bank Levy, Bank Surcharge and PRT as well as Corporation Tax (note the Bank Levy and Bank Surcharge were introduced after 99/00); 'Capital' includes Capital Gains Tax, Inheritance Tax, Stamp Duty Land Tax, Stamps on Shares, Annual Tax on Enveloped Dwelling (note Annual Tax on Enveloped Dwelling was introduced after 99/00); 'Indirect' includes all excise, transport and environmental taxes, plus Customs Duties; 'IT' includes the Bank Payroll Tax as well as Income Tax. Note that in 2015-16 there will be an impact on the share of these categories due to the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland in April 2015.

**Figure 3** Composition of HMRC revenues, 1999-00 and 2016-17



33. Figure 4 shows that each sub-national area has followed this general pattern though the magnitude has differed from one to the next. Another thing to note is that the relative shares of VAT and Indirect are higher in Wales and Northern Ireland.

**Figure 4** Composition of sub-national apportioned revenues, 1999-00 and 2016-17



Note: figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland

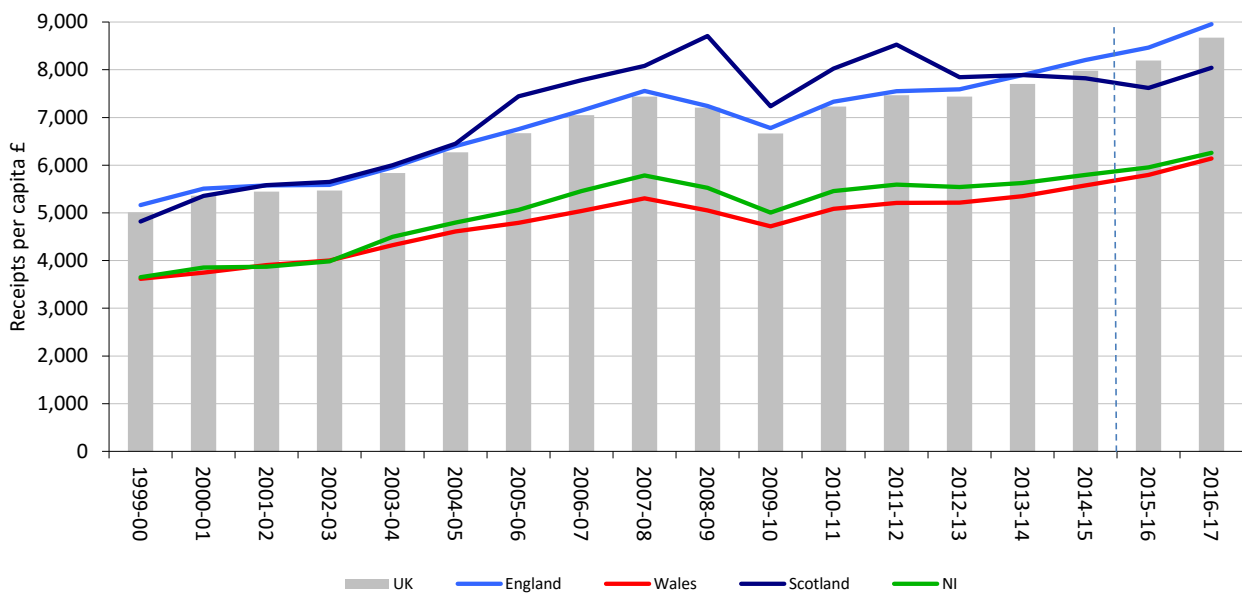
#### 4.4 Receipts on a per capita basis

34. Figure 5.1 presents total and disaggregated total UK tax receipts per capita from 1999-00 to 2016-17. This split is based on a geographical apportionment of North Sea receipts. It shows that UK receipts per capita, presented on a nominal cash basis, increased every year from £5,013 in 1999-00 to £7,438 in 2007-08, fell in both 2008-09 and 2009-10 in response to the economic downturn and have risen every year since, aside from a small dip in 2012-13, driven by a fall in Offshore CT receipts. Note that these disaggregated

receipts statistics can be significantly affected by changes in tax rates as well as by where in the UK they have been reported, for instance the Scottish per capita estimate has been affected from 2015-16 onwards by the devolution of Stamp Duty Land Tax and Landfill Tax.

35. This pattern has been mirrored by each of England, Wales, Scotland and Northern Ireland except in 2008-09 when receipts apportioned to Scotland went in the opposite direction to the other areas, due to offshore activity in this year. More recently the Scottish receipts have been falling despite UK receipts increasing. In 2012-13 the fall in Scotland was more pronounced due to offshore activity. The apportionment of receipts on a per capita basis has generally been highest in Scotland over the period, though the gap with England closed and then switched from 2013-14 onwards.

**Figure 5.1** Apportioned tax receipts on a per capita basis (geographic), 1999-00 to 2016-17

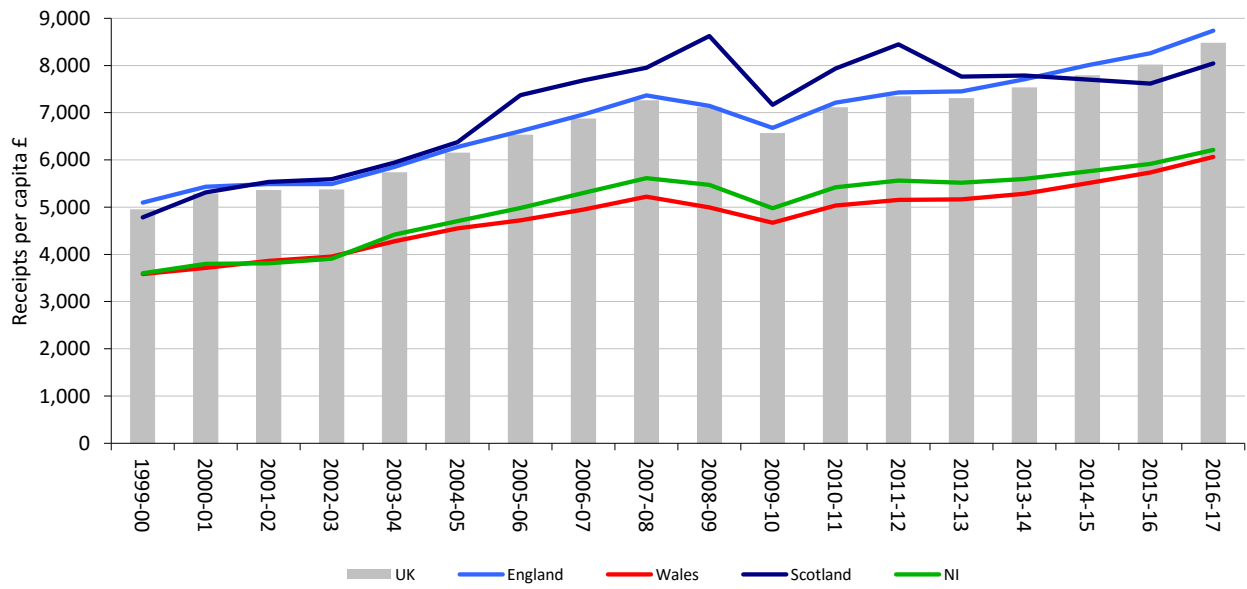


Note: figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland

36. Figure 5.2 presents total and disaggregated total UK tax receipts excluding Stamp Duty Land Tax and Landfill Tax per capita from 1999-00 to 2016-17. It shows a very similar trend to Figure 5.1 up to 2014-15, but a less pronounced fall in receipts per head in Scotland in 2015-16 (because the impact of devolution has been removed).



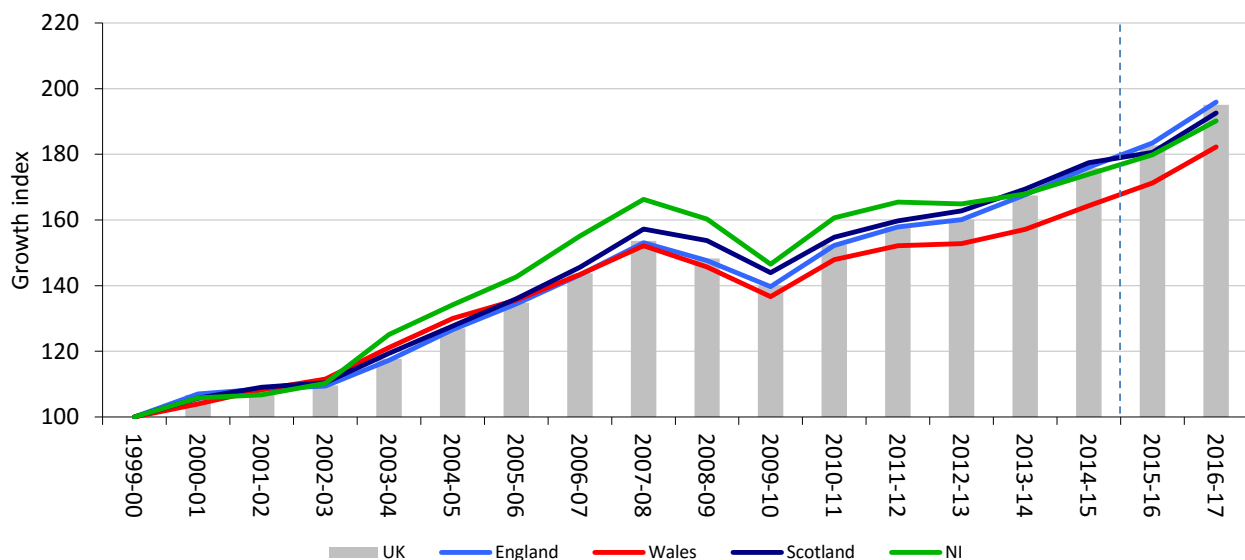
**Figure 5.2** Apportioned tax receipts on a per capita basis excluding, Stamp Duty Land Tax and Landfill Tax, 1999-00 to 2016-17



## 5. Growth in tax receipts

37. This section presents an overview of the disaggregation of total UK tax receipts for England, Wales, Scotland and Northern Ireland. It includes figures showing indexed total and disaggregated total UK tax receipts from 1999-00 to 2016-17, which allows a comparison in growth rates across the four sub-national areas. The base year 1999-00 is the time period that later years are compared against and is given the value of 100.
38. Figure 6.1 presents total and disaggregated UK Tax receipts excluding North Sea oil and gas revenues (Offshore Corporation Tax and Petroleum Revenue Tax); Figure 7.1 includes a geographical split of offshore receipts while Figure 8 presents offshore receipts split by population. Offshore CT and PRT receipts can be allocated according to different methodologies as is explained in the methodological note accompanying this publication. In terms of the overall trends, the UK and England, Wales, Scotland and Northern Ireland have followed wider economic conditions. Without North Sea revenues, total UK receipts have increased by around 95% since 1999-00, with 2016-17 being the peak year. With North Sea revenues, the rise is closer to 93% because offshore receipts have decreased since 2011-12. Growth in UK and Scottish receipts have also been affected in 2015-16 by the devolution of Stamp Duty Land Tax and Landfill Tax.
39. Figure 6.1 shows that, excluding tax receipts from North Sea oil and gas revenues, tax receipts apportioned to England have grown fastest overall, though Scotland has had the next fastest growth despite devolution of taxes. From 2009-10 onwards, receipts apportioned to Wales have grown at a slightly lower rate.

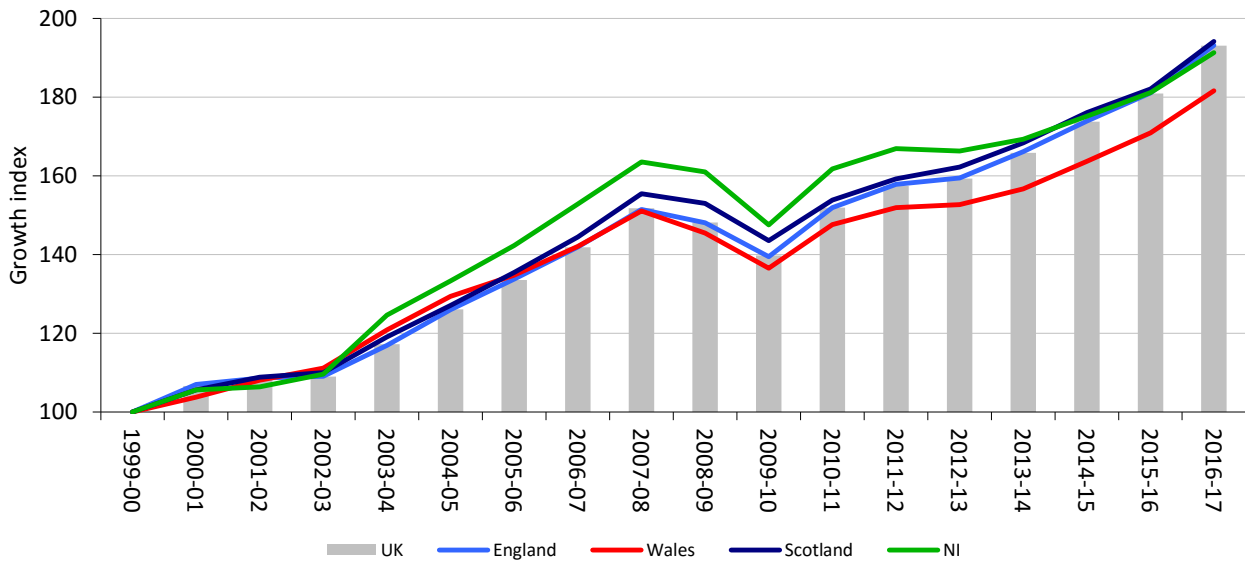
**Figure 6.1** Growth in total tax receipts, excluding North Sea revenues, 1999-00 to 2016-17 (base year = 1999-00)



Note: figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland

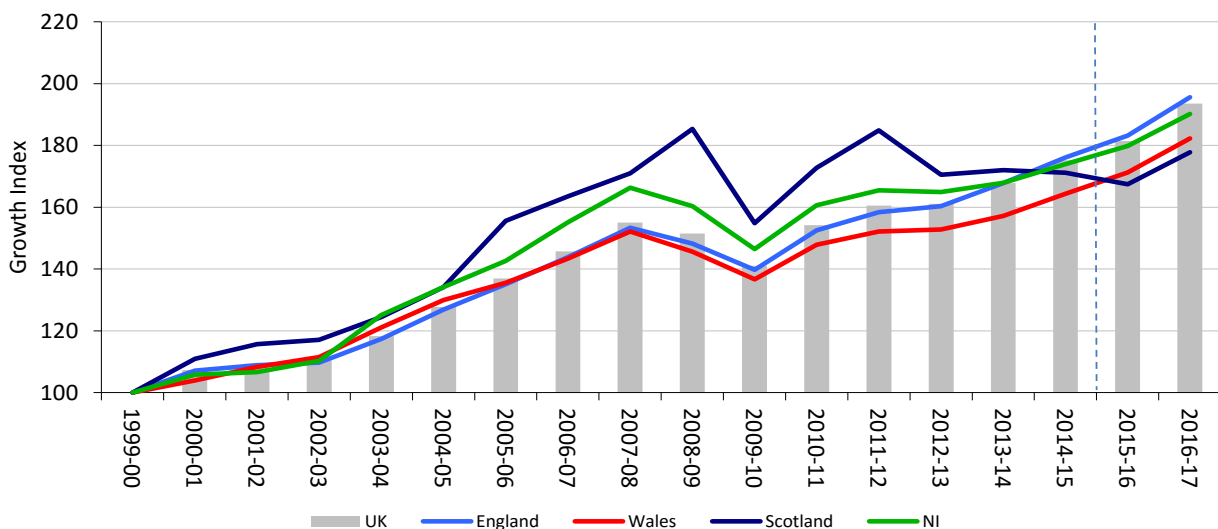
40. Figure 6.2 also excludes tax receipts from North Sea oil and gas revenues, as well as excluding Stamp Duty Land Tax and Landfill Tax receipts. With these exclusions tax receipts apportioned to Scotland have grown the fastest overall. From 2009-10 onwards, receipts apportioned to Wales have grown at a slightly lower rate.

**Figure 6.2 Growth in total tax receipts, excluding North Sea revenues, Stamp Duty Land Tax and Landfill Tax, 1999-00 to 2016-17 (base year = 1999-00)**



41. Figures 7.1 and 8 show that the approach for allocating Offshore CT and PRT receipts affects the trend and volatility of disaggregated and total UK Tax receipts.
42. As shown in Figure 7.1, where North Sea revenues are apportioned geographically, growth in total tax receipts for Scotland was higher relative to the other sub-national areas until 2013-14; when receipts were affected by significant declines in North Sea revenues, particularly in 2014-15 and 2015-16. As noted in previous years, Scottish receipts are subject to greater variability throughout the time period considered and in 2015-16 Scottish receipts have also been affected by the devolution of Stamp Duty Land Tax and Landfill Tax. As the geographical split of North Sea revenues doesn't apportion any receipts to either Wales or Northern Ireland, the indexed totals remain unchanged.

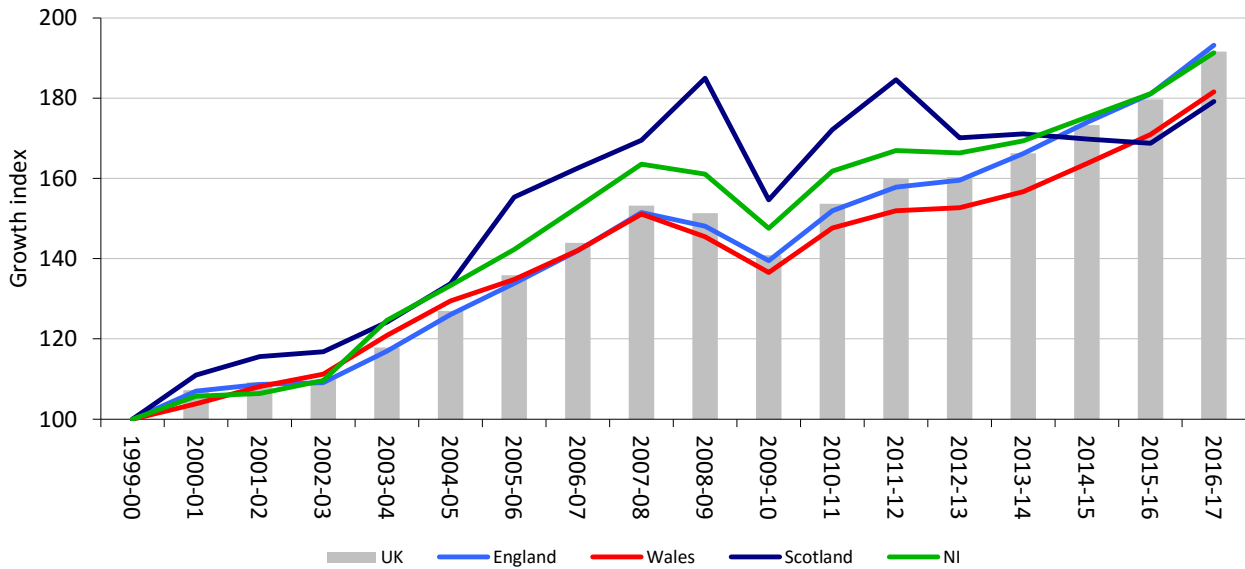
**Figure 7.1 Total tax receipts, with North Sea revenues apportioned geographically, 1999-00 to 2016-17 (base year=1999-00)**



Note: figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland

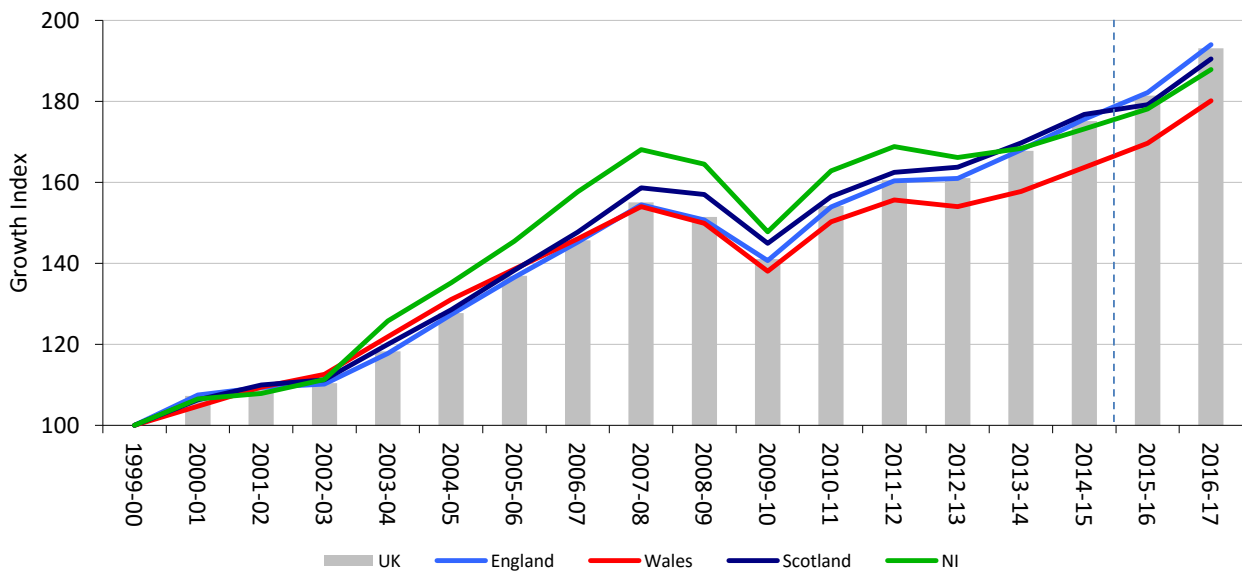
43. Figure 7.2 attempts to provide a consistent back-series by removing Stamp Duty Land Tax and Landfill tax from all years. The trends are much the same as in 7.2, except that the fall in receipts in Scotland in 2015-16 is less pronounced.

**Figure 7.2** Total tax receipts, with North Sea revenues apportioned geographically, excluding Stamp Duty Land Tax and Landfill Tax, 1999-00 to 2016-17 (base year=1999-00)



44. Figure 8 shows that if offshore CT and PRT receipts are included using a population approach, the growth in disaggregated and total UK Tax receipts is very similar to that excluding offshore CT and PRT, as depicted in Figure 6.1.

**Figure 8** Total tax receipts, with North Sea revenues apportioned by population, 1999-00 to 2016-17 (base year=1999-00)



Note: figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland

## 6. Commentary on selected taxes

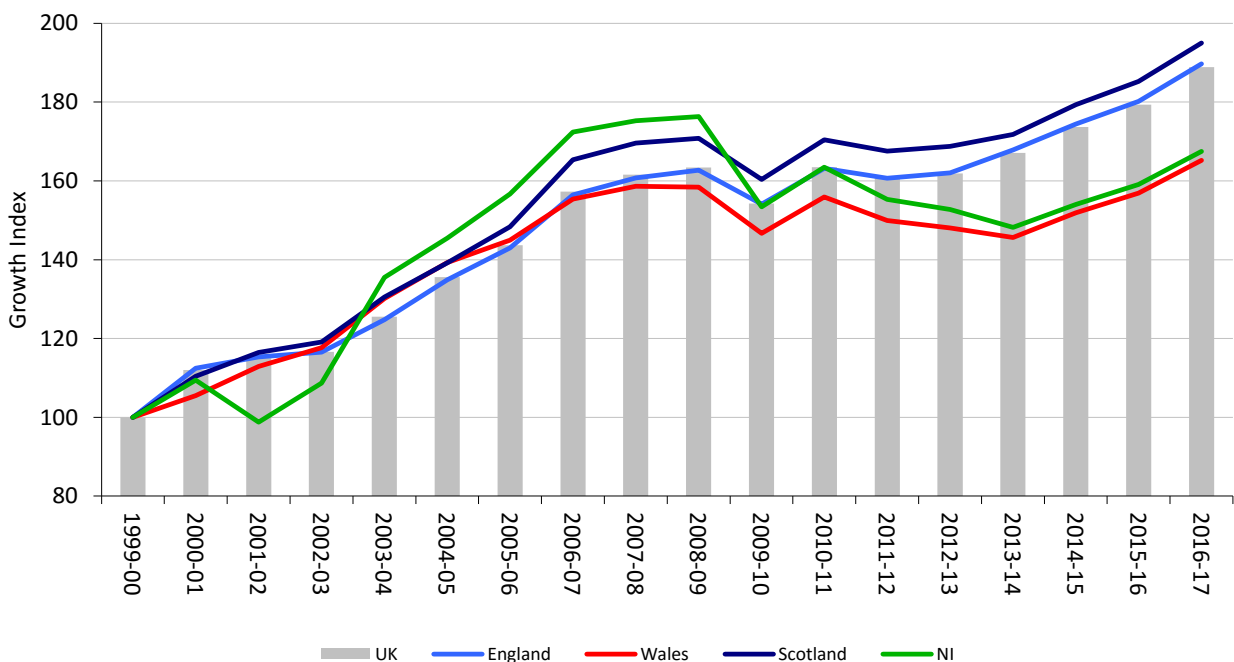
45. This section includes an overview of Income Tax, National Insurance Contributions, VAT, onshore Corporation Tax, North Sea oil and gas revenues, Fuel Duties, Stamp Duty Land Tax, Alcohol Duties and Tobacco Duties. It includes figures showing indexed total and disaggregated tax receipts for these taxes from 1999-00 to 2016-17. The base year 1999-00 is the time period that later years are compared against and is given the value of 100. For each tax there is also a table containing the tax receipts for each sub-national area as a proportion of UK tax receipts. Table 16 in the Annex shows significant policy changes that have affected the pattern of receipts for these taxes.

### 6.1 Income Tax

46. Figure 9 shows that total UK Income Tax receipts have increased by over 88% since 1999-00, with 2016-17 the peak year. There was rapid growth between 1999-00 and 2008-09, before dropping down in 2009-10 to 54%. After a sharp recovery in 2010-11, growth has been relatively slow, although this has picked up in 2016-17.

47. The pattern across each of England, Wales, Scotland and Northern Ireland broadly follows the UK path, with receipts allocated to England most closely aligned. Between 2002-03 and 2008-09 the growth in Income Tax receipts allocated to Northern Ireland outpaced that of the other sub-national areas. From 2009-10 onwards Scotland's growth has been most rapid with England following the trend at a lower level but Wales and Northern Ireland diverging downward at 2010-11. Receipts allocated to both Wales and Northern Ireland have increased since 2013-14; in Wales receipts have now surpassed their pre-2009-10 peak, however receipts remain below this equivalent peak in Northern Ireland. For the past three years, Income Tax receipts allocations across all four sub-nations have had very similar movements following the UK path.

Figure 9 Income Tax receipts 1999-00 to 2016-17 (base year=1999-00)



48. Table 4 shows that Income Tax receipts, apportioned to each area as a proportion of total UK Income Tax receipts, have stayed relatively flat since 1999-00.

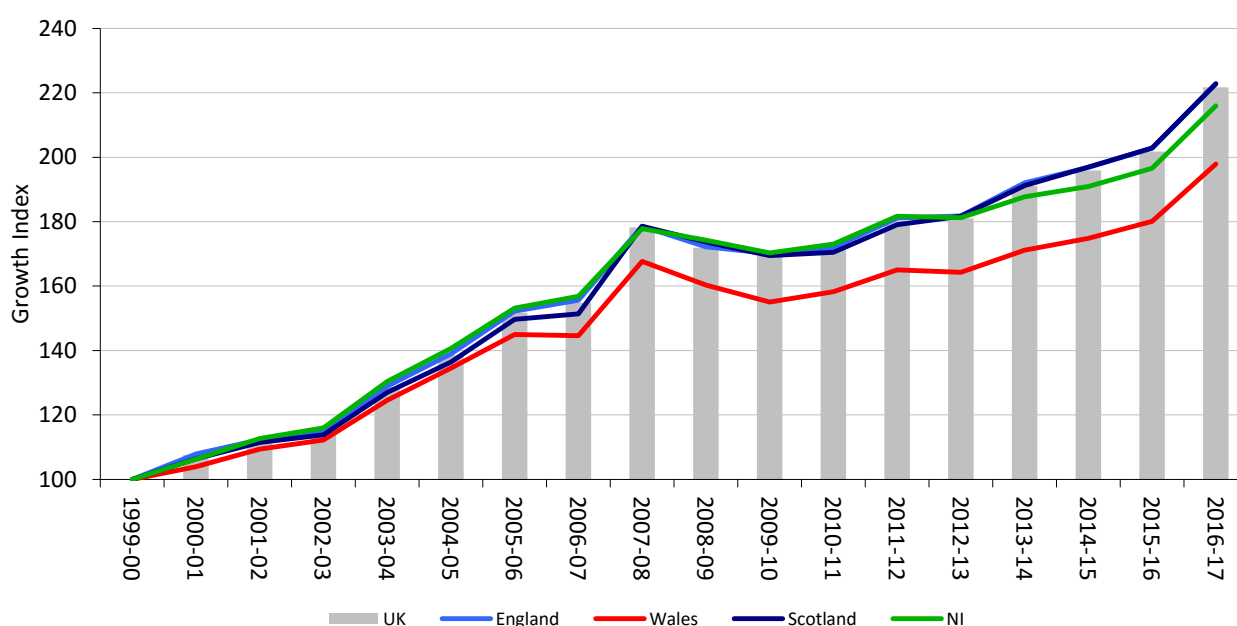
**Table 4** Income Tax receipts as a proportion of UK, 1999-00 to 2016-17

Income tax																		
	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
England	87.9%	88.3%	88.2%	87.9%	87.4%	87.5%	87.5%	87.4%	87.5%	87.6%	87.8%	87.8%	87.9%	88.0%	88.4%	88.3%	88.3%	88.3%
Wales	3.3%	3.1%	3.2%	3.3%	3.4%	3.4%	3.3%	3.2%	3.2%	3.2%	3.1%	3.1%	3.1%	3.0%	2.9%	2.9%	2.9%	2.9%
Scotland	7.0%	6.9%	7.1%	7.2%	7.3%	7.2%	7.3%	7.4%	7.4%	7.4%	7.3%	7.3%	7.3%	7.3%	7.2%	7.3%	7.3%	7.3%
NI	1.8%	1.7%	1.5%	1.7%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.8%	1.8%	1.7%	1.7%	1.6%	1.6%	1.6%	1.6%

## 6.2 National Insurance Contributions

49. Figure 10 shows that total UK National Insurance Contributions (NICs) have increased by over 121% since 1999-00, with 2016-17 the peak year. There was continuous growth between 1999-00 and 2007-08, reaching an increase of 78% in 2007-08 compared to the base year, before decreasing for two years and then growing again.
50. The growth in NICs allocated to England, Scotland and Northern Ireland has followed the UK pattern very closely. The sharp dip from 2007-08 is due to the worsening economic position. The growth in NICs for Wales has broadly followed a similar path though at a lower level. The growth in NICs for Northern Ireland has been slightly lower than that of England and Scotland since 2012-13.

**Figure 10** NICs 1999-00 to 2016-17 (base year=1999-00)



51. Table 5 shows that National Insurance Contributions, apportioned to England, Wales, Scotland and Northern Ireland, as a proportion of total UK NICs, have stayed relatively flat since 1999-00. The share apportioned to England has increased by around 0.5 percentage points, with a decrease mainly in the share apportioned to Wales. The shares apportioned to Northern Ireland and Scotland have been fairly flat, though there has been some variability for Scotland.

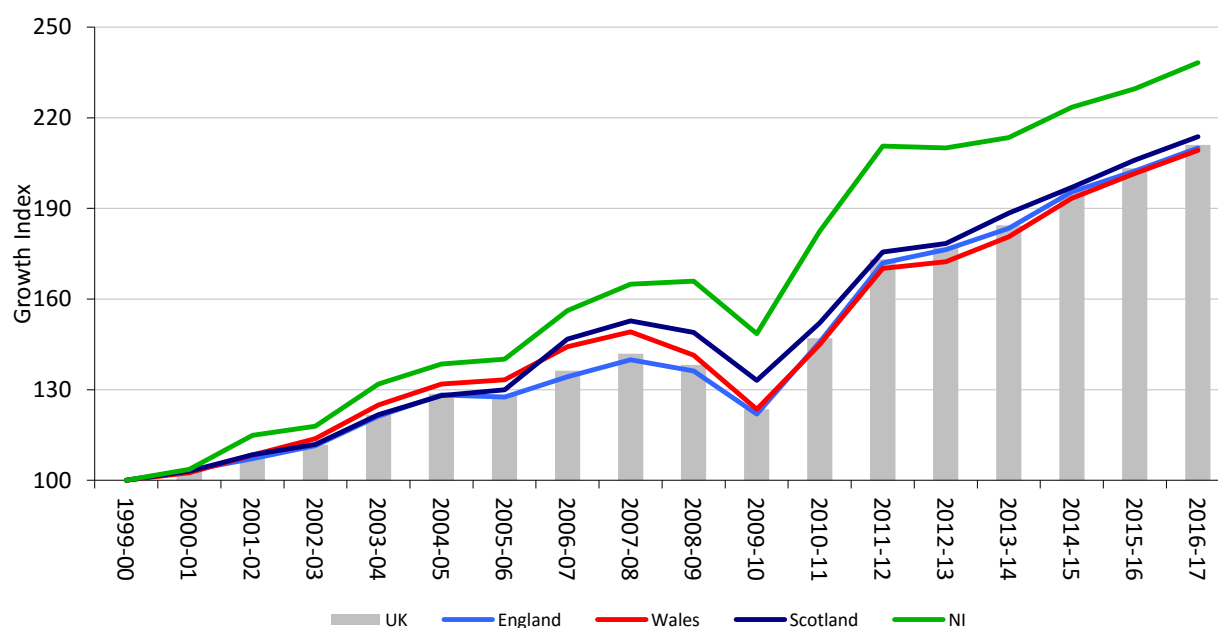
**Table 5** NICs as a proportion of UK, 1999-00 to 2016-17

NICs		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
England		85.7%	86.0%	85.9%	85.9%	85.9%	86.0%	86.0%	86.2%	86.0%	85.9%	86.1%	86.1%	86.1%	86.1%	86.2%	86.2%	86.2%	86.2%
Wales		3.9%	3.8%	3.8%	3.8%	3.8%	3.8%	3.7%	3.6%	3.7%	3.6%	3.6%	3.6%	3.6%	3.5%	3.5%	3.5%	3.5%	3.5%
Scotland		8.2%	8.1%	8.2%	8.2%	8.1%	8.1%	8.1%	8.0%	8.3%	8.3%	8.2%	8.2%	8.2%	8.3%	8.2%	8.3%	8.3%	8.3%
NI		2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%

## 6.3 Value Added Tax

52. Figure 11 shows that total UK Value Added Tax (VAT) receipts have increased by around 111% since 1999-00, with 2016-17 the peak year. The rate of growth increased continuously until 2007-08, decreased for two years before rising sharply from 2009-10 onwards.
53. The growth path for VAT receipts apportioned to England, Wales and Scotland broadly follows that of total UK receipts. The growth in VAT receipts for Northern Ireland has been much larger than that of the other areas, most recently over 138% growth compared to the base year.

**Figure 11** VAT receipts 1999-00 to 2016-17 (base year=1999-00)



54. Table 6 shows VAT receipts, apportioned to England, Wales, Scotland and Northern Ireland as a proportion of total UK VAT receipts, since 1999-00. The share apportioned to England has declined by around 0.4 percentage points, with an increase mainly in the share apportioned to Northern Ireland. The shares apportioned to Wales and Scotland have been fairly flat, though there has been some variability for Scotland.

**Table 6** VAT receipts as a proportion of UK, 1999-00 to 2016-17

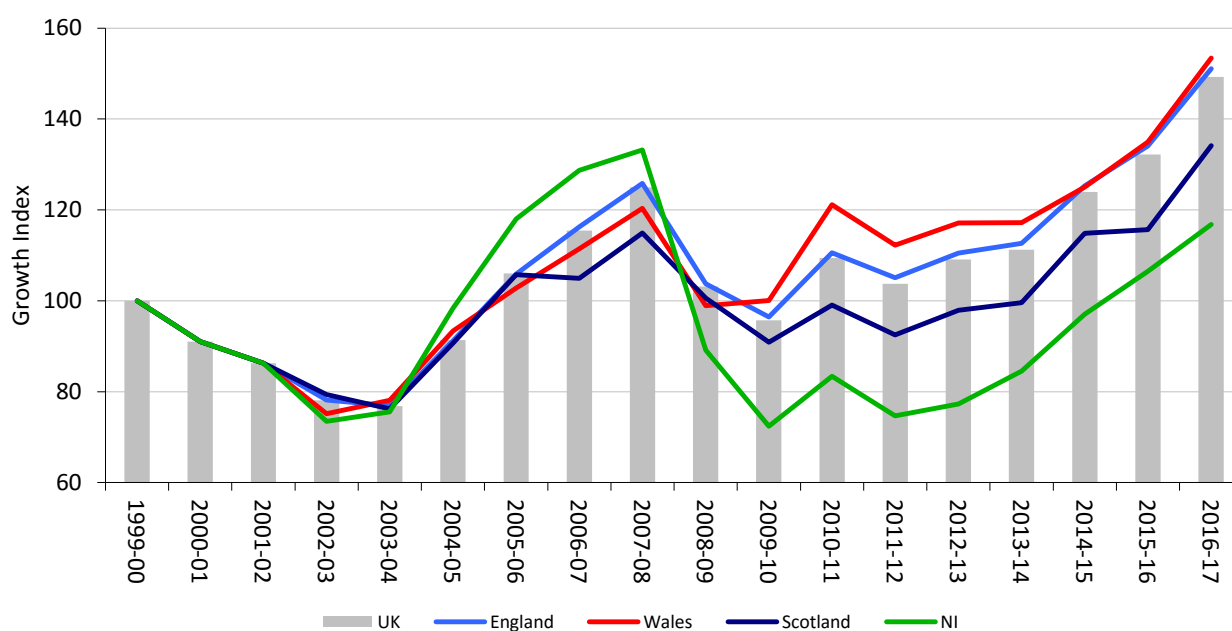
VAT	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
England	85.3%	85.3%	85.0%	85.1%	85.0%	85.1%	84.8%	84.1%	84.1%	84.1%	84.2%	84.5%	84.8%	84.9%	84.9%	85.0%	84.9%	84.9%
Wales	4.2%	4.1%	4.2%	4.2%	4.3%	4.3%	4.3%	4.4%	4.4%	4.3%	4.2%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%
Scotland	8.2%	8.2%	8.2%	8.2%	8.2%	8.1%	8.3%	8.8%	8.8%	8.8%	8.8%	8.4%	8.3%	8.2%	8.3%	8.2%	8.3%	8.3%
NI	2.4%	2.4%	2.5%	2.5%	2.6%	2.5%	2.6%	2.7%	2.7%	2.8%	2.8%	2.9%	2.9%	2.8%	2.7%	2.7%	2.7%	2.7%



## 6.4 Corporation Tax (onshore)

55. Figure 12 shows that total UK onshore Corporation Tax (CT) receipts have increased by over 49% since 1999-00. In 2015-16 CT receipts surpassed their 2007-08 peak level. CT receipts can be prone to greater variability than other taxes and that is reflected in the chart.
56. Total UK onshore CT receipts decreased from 1999-00 to 2003-04 but then rose sharply to 2007-08; after falling away sharply in 2008-09 and 2009-10, receipts then increased fairly steadily to their current level. The growth paths for receipts apportioned to England, Wales and Scotland are fairly close to the UK. For Northern Ireland, though the direction remains the same, the variability is greater.

**Figure 12** CT onshore receipts 1999-00 to 2016-17 (base year=1999-00)



57. Table 7 shows Corporation Tax receipts, apportioned to England, Wales, Scotland and Northern Ireland, as a proportion of total UK CT receipts, since 1999-00. The share apportioned to England has increased by around 1.1 percentage points, with the shares for Scotland and Northern Ireland falling by 0.8 and 0.4 percentage points respectively and the share for Wales staying flat. However, there is a fair degree of variability from one year to the next due to the impact of economic factors on CT receipts and the differences in these economic factors between sectors. For example, the impact of the financial crisis on the NI financial sector substantially impacted the NI share after 2007-08.

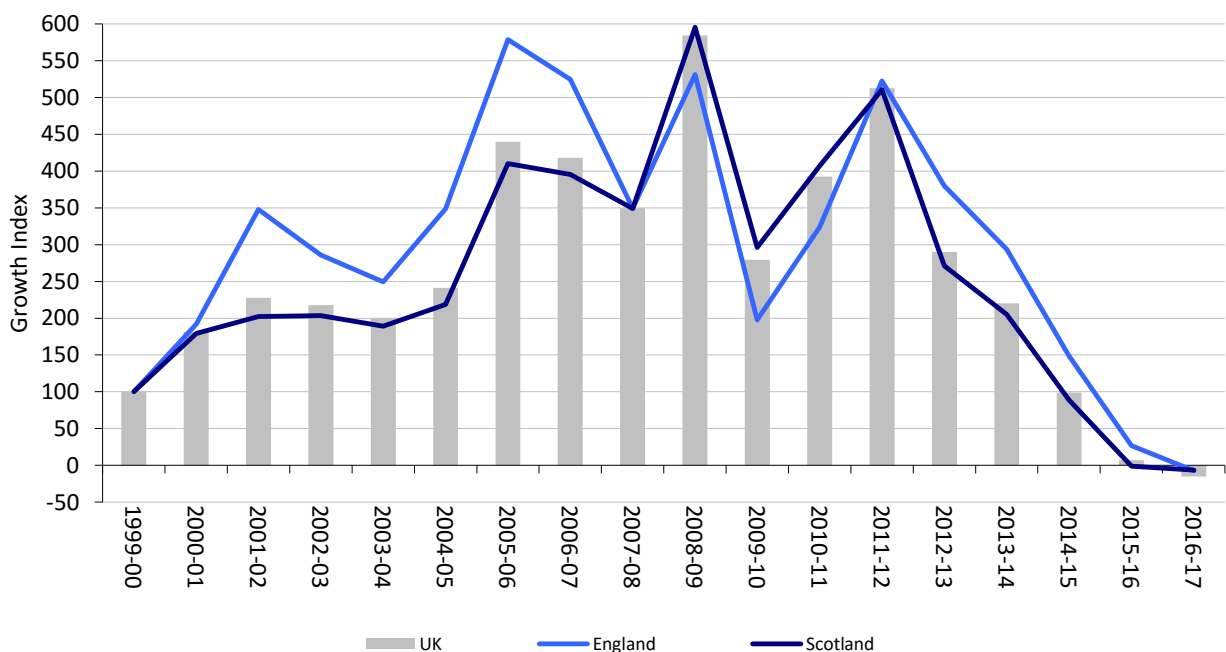
**Table 7** CT onshore receipts as a proportion of UK, 1999-00 to 2016-17

CT onshore		1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
England		88.2%	88.2%	88.2%	88.3%	88.3%	88.1%	88.1%	88.8%	88.8%	88.8%	89.0%	89.2%	89.4%	89.4%	89.3%	89.2%	89.5%	89.3%
Wales		2.3%	2.3%	2.3%	2.2%	2.3%	2.3%	2.2%	2.2%	2.2%	2.2%	2.4%	2.5%	2.5%	2.4%	2.4%	2.3%	2.3%	2.3%
Scotland		7.8%	7.8%	7.8%	7.9%	7.7%	7.7%	7.7%	7.1%	7.1%	7.6%	7.4%	7.0%	6.9%	7.0%	6.9%	7.2%	6.8%	7.0%
NI		1.7%	1.7%	1.7%	1.6%	1.7%	1.8%	1.9%	1.9%	1.8%	1.5%	1.3%	1.3%	1.2%	1.2%	1.3%	1.3%	1.4%	1.3%

## 6.5 North Sea oil and gas revenues

58. Figure 13 shows that total UK receipts from the North Sea (offshore Corporation Tax and Petroleum Revenue Tax) had broadly returned to 1999-00 levels in 2014-15, however low oil prices combined with continuing high levels of investment and increasing amounts of decommissioning expenditure have given rise to the very low and then negative revenues observed in 2015-16 and 2016-17 respectively. These receipts are extremely volatile and have moved significantly over the years with 2008-09 the peak year (584% higher than in 1999-00).
59. Figure 13 shows that the variability in total receipts from this sector is broadly mirrored by the receipts apportioned to England and Scotland (on a geographical basis). On this basis, there are no receipts apportioned to Wales or Northern Ireland. The accompanying statistics table publication shows the apportionment under a population share.<sup>17</sup>

**Figure 13 North Sea (geographic) receipts 1999-00 to 2016-17 (base year=1999-00)**



60. Table 8 shows that North Sea receipts apportioned to England and Scotland as a proportion of total UK North Sea oil and gas receipts have changed over time. The share apportioned to Scotland has typically been three to four times greater than the English share in recent years. Between 1999-00 and 2014-15, the Scottish share varies between 73.4% and 87.7%, whereas that of England ranges from 12.3% to 26.6%.
61. As a result of depressed oil and gas prices in the last two years, tax revenues from North Sea oil and gas production were low. Furthermore, when combined with the significant tax repayments in these two years, the net position was negative in 2016-17 and close to zero in 2015-16. The associated percentage split for these two years do not provide

<sup>17</sup> <https://www.gov.uk/government/statistics/disaggregation-of-hmrc-tax-receipts>

further clarity and therefore has been excluded from the table below. The accompanying statistics table publication shows the total revenue figures.<sup>18</sup>

**Table 8 North Sea receipts as a proportion of UK, 1999-00 to 2016-17**

**PRT and offshore CT = NS oil and gas**

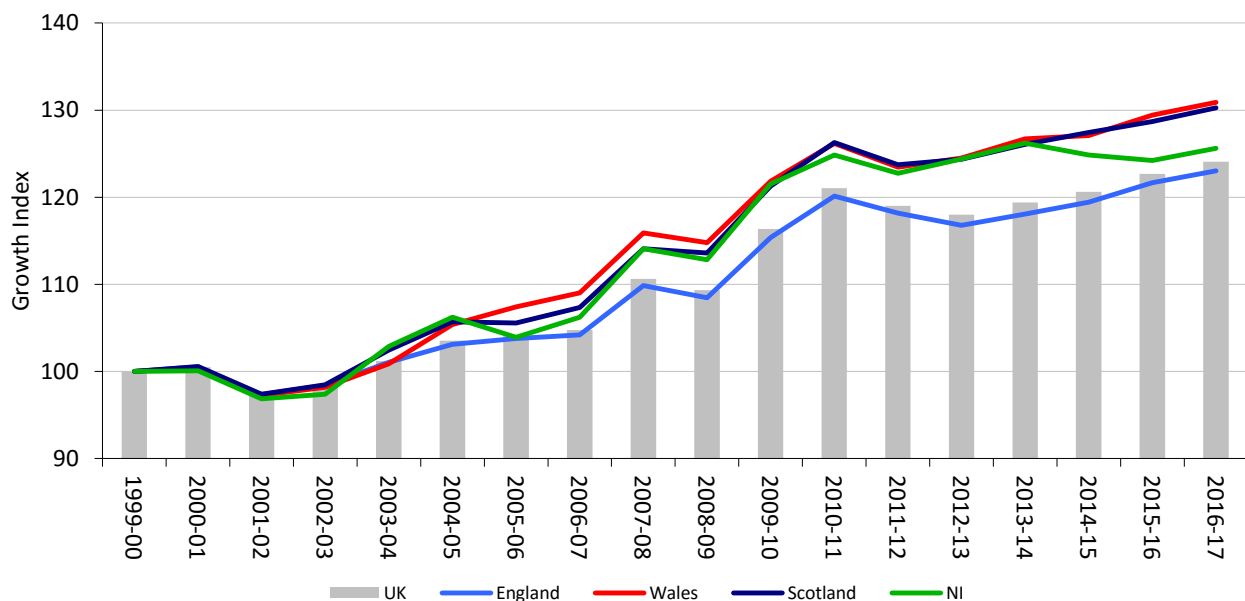
	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
England	17.4%	18.4%	26.6%	22.9%	21.8%	25.2%	22.9%	21.9%	17.4%	15.8%	12.3%	14.4%	17.7%	22.8%	23.2%	26.1%	*	*
Scotland	82.6%	81.6%	73.4%	77.1%	78.2%	74.8%	77.1%	78.1%	82.6%	84.2%	87.7%	85.6%	82.3%	77.2%	76.8%	73.9%	*	*

<sup>18</sup> <https://www.gov.uk/government/statistics/disaggregation-of-hmrc-tax-receipts>

## 6.6 Fuel Duties

62. Figure 14 shows that total UK receipts from Fuel Duties have increased by around 24% since 1999-00, with 2016-17 the peak year.
63. Figure 14 shows that total UK receipts from Fuel Duties have generally been on an upward path, though flatter in recent years. The growth in Fuel receipts for England has been consistently lower than that of the other areas since 2005-06, although following the same trend – that of total UK receipts. In recent years the growth in Fuel receipts in Northern Ireland has been lower than that of the rest of the UK.

**Figure 14 Fuel Duties receipts 1999-00 to 2016-17 (base year=1999-00)**



64. Table 9 shows receipts from Fuel Duties, apportioned to England, Wales, Scotland and Northern Ireland, as a proportion of total UK receipts, since 1999-00. There has been a slight decline in the share apportioned to England, and a slight but consistent increase in the share of Fuel Duties for each of Wales and Scotland.

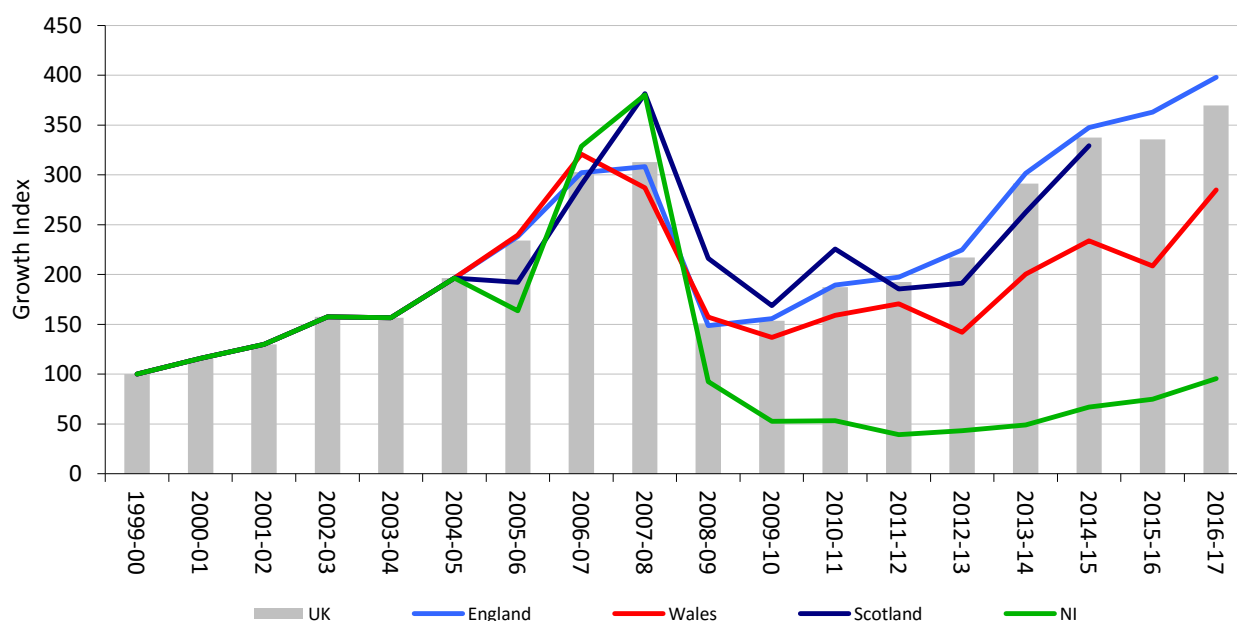
**Table 9 Fuel Duties receipts as a proportion of UK, 1999-00 to 2016-17**

Fuel	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
England	83.9%	83.9%	83.9%	84.0%	83.8%	83.6%	83.7%	83.5%	83.3%	83.3%	83.2%	83.3%	83.3%	83.1%	83.0%	83.1%	83.2%	83.2%
Wales	4.7%	4.7%	4.7%	4.7%	4.7%	4.8%	4.9%	4.9%	5.0%	5.0%	5.0%	4.9%	4.9%	5.0%	5.0%	5.0%	5.0%	5.0%
Scotland	8.1%	8.1%	8.1%	8.1%	8.2%	8.2%	8.2%	8.3%	8.3%	8.4%	8.4%	8.4%	8.4%	8.5%	8.5%	8.5%	8.5%	8.5%
NI	3.3%	3.3%	3.3%	3.2%	3.3%	3.4%	3.3%	3.3%	3.4%	3.4%	3.4%	3.4%	3.4%	3.5%	3.5%	3.4%	3.3%	3.3%

## 6.7 Stamp Duty Land Tax

65. Figure 15 shows that total UK Stamp Duty Land Tax (SDLT) receipts have increased by nearly 298% since 1999-00.
66. Figure 15 shows that total UK SDLT receipts have increased from 1999-00 to 2007-08, fell sharply in 2008-09, and have then risen to peak in 2016-17. At April 2015 SDLT was fully devolved to Scotland. This means the tax no longer applies in Scotland and Revenue Scotland now administer and collect any replacement taxes such as Scotland's Land and Building Transactions Tax (LBTT)<sup>19</sup>. Revenue Scotland publish statistics on the taxes that they administer and collect<sup>20</sup>.
67. The recent increase has been strongest in England, where apportioned receipts have now surpassed the 2007-08 peak; receipts apportioned to Wales and Northern Ireland remain below their peaks, though receipts are increasing.

**Figure 15** SDLT receipts 1999-00 to 2016-17 (base year=1999-00)



68. Table 10 shows SDLT receipts apportioned to England, Wales, Scotland and Northern Ireland, as a proportion of total UK SDLT receipts since 1999-00. The main trend in previous years has been an increase in the share apportioned to England, with a decline for Wales, Scotland and Northern Ireland. Although in 2016-17 this trend reversed, with a fall in the share apportioned to England and a rise for Wales and Northern Ireland. From 2015-16 SDLT is no longer collected in Scotland, and the un-rounded shares for the remaining countries now sum to 100%, the most significant impact of which is an exaggerated increase in the share of receipts apportioned to England.

<sup>19</sup> For more information see <https://www.revenue.scot/land-buildings-transaction-tax>

<sup>20</sup> For more information see <http://www.gov.scot/Topics/Statistics/Browse/Economy/GERS>

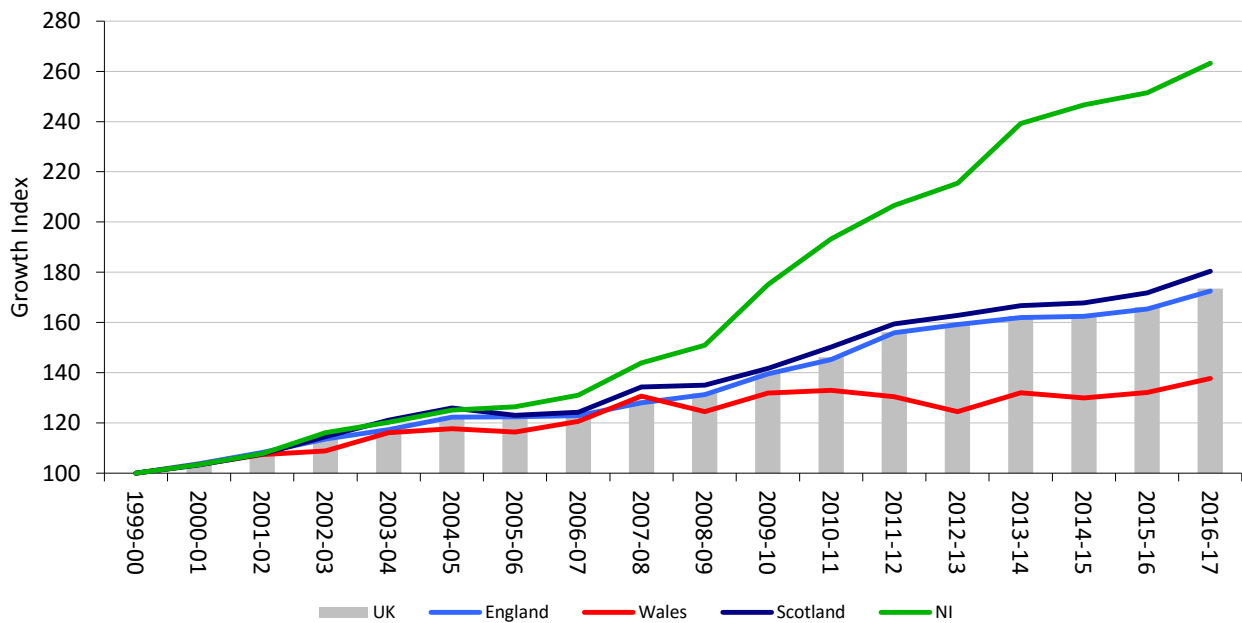
**Table 10** SDLT receipts as a proportion of UK, 1999-00 to 2016-17

SDLT																		
	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
England	90.7%	90.7%	90.7%	90.7%	90.7%	90.7%	92.2%	90.5%	89.3%	89.5%	92.0%	91.8%	93.0%	93.9%	93.8%	93.4%	98.0%	97.6%
Wales	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.4%	2.4%	2.1%	2.4%	2.0%	2.0%	2.0%	1.5%	1.6%	1.6%	1.4%	1.8%
Scotland	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	3.8%	4.5%	5.7%	6.7%	5.1%	5.6%	4.5%	4.1%	4.2%	4.5%		
NI	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	1.7%	2.6%	2.9%	1.5%	0.8%	0.7%	0.5%	0.5%	0.4%	0.5%	0.5%	0.6%

## 6.8 Alcohol Duties

69. Figure 16 shows that total UK receipts from Alcohol Duties have increased by over 73% since 1999-00, with 2016-17 the peak year.
70. Figure 16 shows that total UK receipts from Alcohol Duties have generally been increasing since 1999-00. Growth in receipts apportioned to England and Scotland have closely followed the UK; growth in Northern Ireland has been quite a bit higher, while it has been slower in Wales; this divergence is entirely down to the data on consumption patterns.

**Figure 16** Alcohol Duties receipts 1999-00 to 2016-17 (base year=1999-00)



71. Table 11 shows receipts from Alcohol Duties, for England, Wales, Scotland and Northern Ireland, as a proportion of total UK receipts from Alcohol Duties, since 1999-00. The share apportioned to Wales has declined, by 1.7 percentage points, while those for Scotland and England have increased by 0.6 and 0.3 percentage points respectively. Northern Ireland has had a share increase of 1.1 percentage points over the same period.

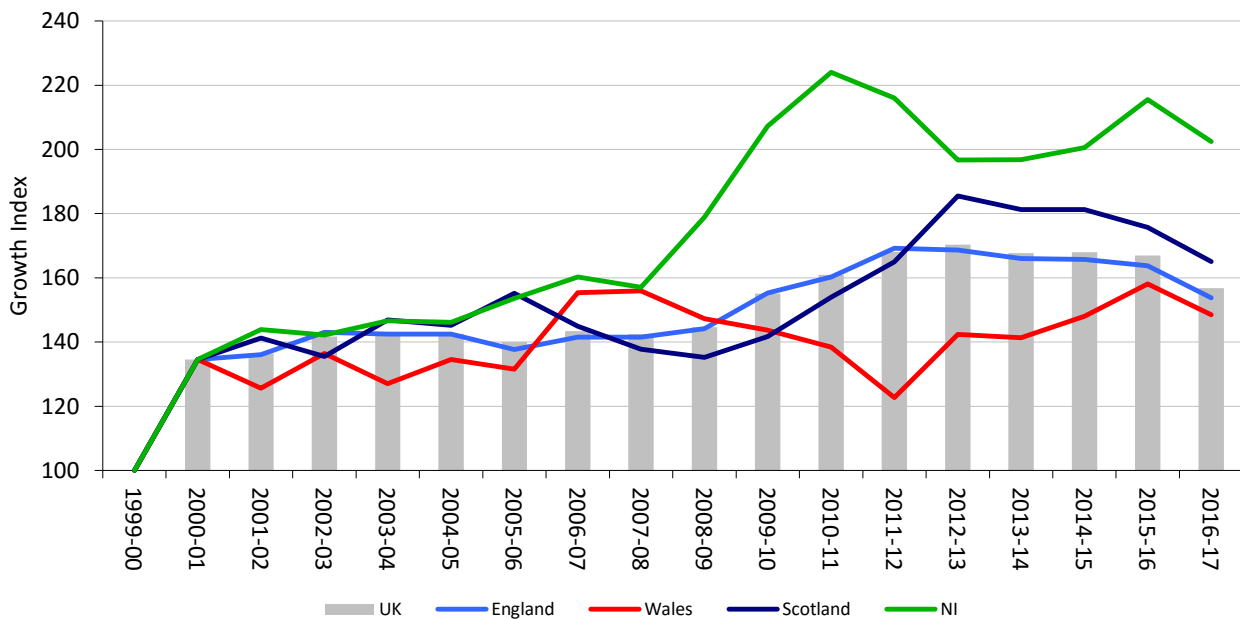
**Table 11** Alcohol Duties receipts as a proportion of UK, 1999-00 to 2016-17

Alcohol	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
England	82.8%	82.8%	82.8%	83.3%	82.7%	82.5%	82.8%	82.7%	82.1%	82.7%	82.9%	82.7%	83.0%	83.2%	83.1%	83.4%	83.4%	83.4%
Wales	6.3%	6.3%	6.3%	5.9%	6.2%	6.0%	5.8%	5.7%	6.0%	5.5%	5.5%	5.1%	4.9%	4.7%	4.6%	4.6%	4.6%	4.6%
Scotland	8.8%	8.8%	8.8%	8.7%	9.0%	9.4%	9.2%	9.3%	9.5%	9.4%	9.0%	9.3%	9.3%	9.2%	9.1%	9.1%	9.1%	9.1%
NI	2.1%	2.1%	2.1%	2.1%	2.2%	2.1%	2.2%	2.2%	2.4%	2.4%	2.6%	2.8%	2.8%	2.9%	3.2%	3.2%	3.2%	3.2%

## 6.9 Tobacco Duties

72. Figure 17 shows that total UK receipts from Tobacco Duties have increased by around 57% since 1999-00, with 2012-13 the peak year (around 70% higher than 1999-00).
73. Figure 17 shows that total UK receipts from Tobacco Duties were generally increasing since 1999-00, but have remained broadly flat since 2011-12 and fell in 2016-17. Receipts apportioned to England and Scotland have closely followed the UK pattern except for the last four years where Scotland has been higher; growth in Northern Ireland has been significantly higher, while it has been slower in Wales.

**Figure 17 Tobacco Duties receipts 1999-00 to 2016-17 (base year=1999-00)**



74. Table 12 shows receipts from Tobacco Duties, for England, Wales, Scotland and Northern Ireland, as a proportion of total UK receipts from Tobacco Duties, since 1999-00. The share apportioned to England has decreased by 1.5 percentage points; the share for Wales has declined by 0.3 percentage points; the share for Scotland has increased by 0.7 percentage points; the share for Northern Ireland has increased by 1.2 percentage points.

**Table 12 Tobacco Duties receipts as a proportion of UK, 1999-00 to 2016-17**

Tobacco																		
	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
England	78.8%	78.8%	78.6%	79.6%	78.9%	78.8%	77.5%	77.8%	78.3%	78.6%	78.9%	78.6%	79.4%	78.0%	78.0%	77.8%	77.3%	77.3%
Wales	5.3%	5.3%	4.9%	5.1%	4.7%	5.0%	5.0%	5.7%	5.8%	5.4%	4.9%	4.5%	3.9%	4.4%	4.4%	4.6%	5.0%	5.0%
Scotland	11.9%	11.9%	12.4%	11.4%	12.3%	12.2%	13.2%	12.1%	11.5%	11.2%	10.9%	11.4%	11.7%	13.0%	12.9%	12.9%	12.6%	12.6%
NI	3.9%	3.9%	4.2%	4.0%	4.1%	4.0%	4.3%	4.4%	4.3%	4.9%	5.3%	5.5%	5.1%	4.6%	4.6%	4.7%	5.1%	5.1%



# ANNEX

**Table 13** Movements in 2016-17 compared to previous years' estimates

	Data	Methodology	Revised
Income Tax	HMRC: Survey of Personal Incomes	Compute income tax liabilities using HMRC's Personal Tax Model, a micro-simulation model of the UK income tax system.	Yes - data
Capital Gains Tax	HMRC: Administrative data	Apportioned from information collected in HMRC tax returns.	Yes - data & methodology
National Insurance Contributions	HMRC: National Insurance & PAYE Service	A sample of administrative data matched to postcode location.	Yes - data
VAT	ONS: Living Costs and Food Survey; Gross Value Added HM Treasury: Public Expenditure Statistical Analysis  Population estimates: ONS, National Records Office for Scotland and Northern Ireland Statistics & Research Agency	Separate estimates made for each of the four main VAT sectors. The largest sector - household - an estimate is made of the total standard rated and reduced rate VAT expenditure.	Yes - data & methodology
Corporation Tax (Onshore)	HMRC: Administrative data ONS: Inter-Departmental Business Register	Company tax records are matched with geographical location and employment numbers to establish location of taxable profits; some profit types are apportioned to the location of the registered office. CT receipts are now reported gross of tax credits in line with national accounts changes.	Yes - data
Corporation Tax (Offshore)	HMRC: Administrative data	There are two approaches: geographic and by population share. The geographic approach allocates on a field by field basis using the boundary set out in the Scottish Adjacent Waters Boundaries Order 1999. Taxable profits from each field are then estimated using HMRC's established North Sea Oil and Gas forecasting model. The population share uses National Statistics.	Yes - data
Bank Levy	ONS: Bank and building societies' income from fees, commission and FISIM	Disclosure rules prevent HMRC from using administrative data to apportion Bank Levy receipts. Instead, they are apportioned based on the sum of bank and building societies' income from fees, commission and FISIM.	Yes - data & methodology
Bank Payroll Tax	ONS: Regional Accounts, Compensation of Employees (CoE)	Disclosure rules prevent use of administrative data; instead, receipts apportioned by sub-national CoE within the 'Financial and Insurance Activities' sector.	Yes - data & methodology
Bank Surcharge	ONS data on Gross Value Added (GVA).	Bank Surcharge receipts are apportioned by sub-national GVA within the 'Financial and Insurance Activities' sector.	
Petroleum Revenue Tax	HMRC: Administrative data	There are two approaches: geographic and by population share. The geographic approach allocates on a field by field basis using the boundary set out in the Scottish Adjacent Waters Boundaries Order 1999. Estimates use assessment data supplied by operators to HMRC. The population share uses National Statistics.	Yes - data
Fuel Duties	Department of Energy and Climate Change: Road consumption statistics	Receipts apportioned in line with fuel consumption.	Yes - data
Inheritance Tax	HMRC: Administrative data	Receipts apportioned in line with information collected from HMRC returns	Yes - data

**Table 14 Data and methodology summary**

	Data	Methodology	Revised
Income Tax	HMRC: Survey of Personal Incomes	Compute income tax liabilities using HMRC's Personal Tax Model, a micro-simulation model of the UK income tax system.	Yes - data
Capital Gains Tax	HMRC: Administrative data	Apportioned from information collected in HMRC tax returns.	Yes - data & methodology
National Insurance Contributions	HMRC: National Insurance & PAYE Service	A sample of administrative data matched to postcode location.	Yes - data
VAT	ONS: Living Costs and Food Survey; Gross Value Added HM Treasury: Public Expenditure Statistical Analysis  Population estimates: ONS, National Records Office for Scotland and Northern Ireland Statistics & Research Agency	Separate estimates made for each of the four main VAT sectors. The largest sector - household - an estimate is made of the total standard rated and reduced rate VAT expenditure.	Yes - data & methodology
Corporation Tax (Onshore)	HMRC: Administrative data ONS: Inter-Departmental Business Register	Company tax records are matched with geographical location and employment numbers to establish location of taxable profits; some profit types are apportioned to the location of the registered office. CT receipts are now reported gross of tax credits in line with national accounts changes.	Yes - data
Corporation Tax (Offshore)	HMRC: Administrative data	There are two approaches: geographic and by population share. The geographic approach allocates on a field by field basis using the boundary set out in the Scottish Adjacent Waters Boundaries Order 1999. Taxable profits from each field are then estimated using HMRC's established North Sea Oil and Gas forecasting model. The population share uses National Statistics.	Yes - data
Bank Levy	ONS: Bank and building societies' income from fees, commission and FISIM	Disclosure rules prevent HMRC from using administrative data to apportion Bank Levy receipts. Instead, they are apportioned based on the sum of bank and building societies' income from fees, commission and FISIM.	Yes - data & methodology
Bank Payroll Tax	ONS: Regional Accounts, Compensation of Employees (CoE)	Disclosure rules prevent use of administrative data; instead, receipts apportioned by sub-national CoE within the 'Financial and Insurance Activities' sector.	Yes - data & methodology
Bank Surcharge	ONS data on Gross Value Added (GVA).	Bank Surcharge receipts are apportioned by sub-national GVA within the 'Financial and Insurance Activities' sector.	
Petroleum Revenue Tax	HMRC: Administrative data	There are two approaches: geographic and by population share. The geographic approach allocates on a field by field basis using the boundary set out in the Scottish Adjacent Waters Boundaries Order 1999. Estimates use assessment data supplied by operators to HMRC. The population share uses National Statistics.	Yes - data
Fuel Duties	Department of Energy and Climate Change: Road consumption statistics	Receipts apportioned in line with fuel consumption.	Yes - data
Inheritance Tax	HMRC: Administrative data	Receipts apportioned in line with information collected from HMRC returns	Yes - data

**Table 14 (cont.) Data and methodology summary**

	Data	Methodology	Revised
Shares	London Stock Exchange: Geographical information, value of share turnover Companies House: Geographical information	Listed companies were matched geographically using the address of their registered office; receipts were then apportioned by considering the value of each companies share turnover.	Yes - data
Stamp Duty Land Tax	HMRC: Administrative data	Apportioned from information collected in HMRC tax returns. At April 2015 SDLT was fully devolved to Scotland and so we no longer have this data.	Yes - data
Annual Tax On Enveloped Dwellings	HMRC: Administrative data	Apportioned from information collected in HMRC tax returns on SDLT, on high value property transactions.	Yes - data & methodology
Tobacco Duties	ONS: Living Costs and Food Survey	Receipts apportioned in line with tobacco expenditure.	Yes
Spirits Duties	ONS: Living Costs and Food Survey DEFRA: Family Food	Receipts apportioned in line with spirits consumption.	Yes - data
Beer Duties	ONS: Living Costs and Food Survey DEFRA: Family Food	Receipts apportioned in line with beer consumption.	Yes - data
Wines Duties	ONS: Living Costs and Food Survey DEFRA: Family Food	Receipts apportioned in line with wine consumption.	Yes - data
Cider Duties	ONS: Living Costs and Food Survey DEFRA: Family Food	Receipts apportioned in line with cider consumption.	Yes - data
Betting & Gaming	ONS: Living Costs and Food Survey	Receipts apportioned in line with betting and gaming expenditure.	Yes
Air Passenger Duty	Civil Aviation Authority: total number of passengers flying from UK ONS: International Passenger Survey	Receipts apportioned in line with information on passenger destinations; adjustments are made to deal with transfers, as only the final destination is relevant.	Yes - data & methodology
Insurance Premium Tax	ONS: Living Costs and Food Survey	Receipts apportioned in line with insurance expenditure.	Yes
Landfill Tax	Northern Ireland Municipal Waste Management Statistics Scottish Environment Protection Agency Environment Agency for England and Wales	Receipts apportioned by the tonnages sent to landfill. At April 2015 Landfill Tax was fully devolved to Scotland and so we no longer have this data.	Yes - data & methodology
Climate Change Levy	Department of Energy and Climate Change: Gas and electricity consumption statistics	Receipts from main rates apportioned in line with gas, electricity and coal consumption. Receipts from Carbon Price Support (CPS) apportioned in line with coal and gas consumption.	Yes - data & methodology
Aggregates Levy	UK Geographical Survey: UK Minerals Yearbook	Receipts apportioned in line with mining activity.	Yes - data
Swiss Capital Tax	Population estimates: ONS, National Records Office for Scotland and Northern Ireland Statistics & Research Agency	Disclosure rules prevent use of administrative data; instead, receipts apportioned by population share.	Yes - data
Customs Duties	ONS: Gross Value Added	Receipts apportioned in line with GVA.	Yes - data
Tax Credits	HMRC: Administrative data	Available from HMRC administrative data. Now reported gross of negative tax.	Yes - data & methodology
Child Benefit	HMRC: Administrative data	Available from HMRC administrative data.	Yes - data & methodology

**Table 15 Comparison of HMRC and GERS estimates and methodologies**

	Comparison of estimates	Comparison of methodology
Income Tax	Very similar estimates	Very similar methodology
Capital Gains Tax	Very similar estimates	Very similar methodology
National Insurance Contributions	Very similar estimates	Very similar methodology
VAT	HMRC apportions a lower amount to Scotland than GERS	Not directly comparable as they are presented on different bases: HMRC on cash receipts and GERS on accruals. There are also differences over the treatment of refunds. Although both the GERS and HMRC estimates are based on apportioning sector data from the HMRC tax liability model, work is continuing to align the apportionments and the level of disaggregation used in the calculations.
Corporation Tax (Onshore)	Similar estimates	HMRC matches company tax records with location and employment data to establish location of taxable profits; and this share is used in GERS, although the latest GERS publication is based on HMRC estimates published in October 2016.
Corporation Tax (Offshore)	HMRC apportions a lower amount to Scotland than GERS, though GERS presents offshore CT and PRT combined	The geographical allocation of fields is the same, but there are differences in the allocations of taxable profits to each field.
Bank Levy	Very similar estimates	Very similar methodology
Bank Payroll Tax	Very similar estimates	Very similar methodology
Petroleum Revenue Tax	HMRC apportions a lower amount to Scotland than GERS, though GERS presents offshore CT and PRT combined	The geographical allocation of fields is the same, but there is a difference in the PRT liability for each field. HMRC uses assessment data provided by field operators in relation to actual PRT liability.
Fuel Duties	Very similar estimates	Very similar methodology
Inheritance Tax	Very similar estimates	Very similar methodology
Shares	HMRC apportions a lower amount to Scotland, typically around 2 to 4 percentage points	Not directly comparable - based on different data, methodologies and assumptions. GERS estimates the Scottish ratio of UK adults owning stocks and shares; HMRC allocates revenue on the basis of the geographic location of incorporation.
Stamp Duty Land Tax	Very similar estimates up to 2014/15. At April 2015 SDLT was fully devolved to Scotland and so not compatible with GERS.	Very similar methodology up to 2014/15 but GERS figure is the total stamp duty revenue including land property, shares and ATED. HMRC presents these separately. At April 2015 SDLT was fully devolved to Scotland and so not compatible with GERS.
Annual Tax On Enveloped Dwellings	Very similar estimates	Very similar methodology
Tobacco Duties	Similar estimates	Similar methodology
Spirits Duties	Across all alcohols, estimates are very similar	Very similar methodology
Beer Duties	Across all alcohols, estimates are very similar	Very similar methodology
Wines Duties	Across all alcohols, estimates are very similar	Very similar methodology
Cider Duties	Across all alcohols, estimates are very similar	Very similar methodology
Betting & Gaming	Similar estimates	Similar methodology
Air Passenger Duty	HMRC apportions a higher amount to Scotland, typically around 0.5 to 2 percentage points	HMRC and GERS estimates are not directly comparable because of differences in data sources and methodologies applied to calculate APD. Methodological changes introduced in GERS 2016/17 report resulted in a significant downward revision of their estimates for Scottish share of APD.
Insurance Premium Tax	Similar estimates	Similar methodology
Landfill Tax	Very similar estimates up to 2014/15. At April 2015 Landfill Tax was fully devolved to Scotland and so not compatible with GERS.	Very similar methodology up to 2014/15. At April 2015 Landfill Tax was fully devolved to Scotland and so not compatible with GERS.
Climate Change Levy	Similar estimates	Similar methodology
Aggregates Levy	Very similar estimates	Very similar methodology
Swiss Capital Tax	Very similar estimates	Very similar methodology
Customs Duties	Not covered in GERS	Not covered in GERS
Tax Credits	Very similar estimates	Very similar methodology
Child Benefit	Very similar estimates	Very similar methodology

### Additional comments on Northern Ireland's estimates

Northern Ireland use separate apportionment methodologies for Capital Gains Tax, Alcohol Duties, Air Passenger Duty, Insurance Premium Tax and Aggregates Levy. The differences are described in the accompanying methodology note: <https://www.gov.uk/government/statistics/disaggregation-of-hmrc-tax-receipts/disag-method.pdf>.

**Table 16 Summary of policy changes that have affected selected tax receipts**

Significant policy changes	
Income Tax	2008 saw the removal of the 10p starting rate of tax and the reduction of the basic rate of tax from 22p to 20p. The top rate of income tax rose to 50% for those earning over £150,000 in 2010, this was reduced to 45% in 2013. The personal allowance rose from £4,385 in 1999 to £11,000 in 2016-17.
NICs	2003-04 saw a 1% increase in the NI rate. The upper earnings limit rose from £34,840 to £40,040 in 2008-09 and to £43,875 in 2009-10. 2011-12 saw a 1% increase in the NI rate.
VAT	The standard VAT rate was reduced from 17.5% to 15% on 1st December 2008. The standard VAT rate returned to 17.5% on 1st January 2010. On the 4th January 2011 the VAT rate rose from 17.5% to 20%
Corporation Tax - Onshore	A 10% starting rate of Corporation Tax was introduced in 2000, this was reduced to 0% in 2003, however the starting rate was eventually removed in 2006. The main rate of Corporation Tax fell from 30% in 1999 to 21% in 2014. As of 1 April 2015, there is now only one rate of CT at 20% (there was previously a 'main rate' and a lower rate for 'smaller profits').
North Sea oil and gas revenues	NORTH SEA OIL AND GAS REVENUES. A Supplementary Charge (SC) was introduced with effect from April 2002 at 10% and was gradually increased over the years to 32%. The rate of SC was reduced to 20% as of 1 January 2015 and was then reduced to 10% as of 1 January 2016. The Petroleum Revenue tax has also been reduced from 50% to 0% for chargeable periods ending after 31 December 2015. A new investment allowances of 62.5% has also been set at of 1 April 2015.
Fuel Duties	The Fuel Duty rate rose from 47.21p per litre in 1999 to 57.95p per litre in 2011
Stamp Duty Land Tax	The threshold for paying SDLT was raised from £125k to £175k from 3 September 2008 to the end of 2009. In 2010 Stamp Duty for first time buyers was reduced to 0% for properties under £250,000. There was also an announcement of a 5% SDLT rate for properties over £1,000,000. As from December 2014, the rate is 0% for residential properties up to £125,000; 2% over £125,000 to £250,000; 5% over £250,000 to £925,000; 10% over £925,000 to £1.5m and 12% for properties over £1.5m. At April 2015 SDLT was fully devolved to Scotland. In 2016-17, the Higher Rates on Additional Properties (3%) were introduced, which apply to all additional property purchases over £40,000.
Alcohol Duties	Budget 2008 announced that all alcohol duty rates would rise by two per cent above the Retail Prices Index (RPI) inflation each year between 2009-10 and 2012-13 inclusive. The March 2010 Budget announced these two per cent above RPI rises would continue for a further two years until 2014-15. Budget 2013 announced that beer duty rates would be cut in 2013-14 and that beer duties would then rise by RPI only in 2014-15. At Budget 2014 the Chancellor announced that from 24 March 2014 tax on a typical pint of low, average and high strength beer will fall by one penny a pint; duties on spirits and other drinks exceeding 22 per cent alcohol by volume (abv), and most cider duties will be frozen in cash terms; and the duty escalator for wine, made-wine and high strength sparkling cider will end.
Tobacco Duties	An increase from £82.59 per 1000 cigarettes in 1999 to £207.99 per 1000 cigarettes in 2016-17.
Landfill Tax	At April 2015 Landfill Tax was fully devolved to Scotland.

## Difference between disaggregated proportions of UK tax receipts and regional GVA statistics

Table 17.1 – Using geographical splits of UK tax receipts

	<i>England</i>			<i>Wales</i>			<i>Scotland</i>			<i>Northern Ireland</i>		
	Tax receipts	GVA	Difference	Tax receipts	GVA	Difference	Tax receipts	GVA	Difference	Tax receipts	GVA	Difference
1999-00	86.0%	86.4%	-0.3%	3.6%	3.6%	0.0%	8.3%	7.8%	0.5%	2.1%	2.3%	-0.2%
2000-01	85.9%	86.4%	-0.5%	3.5%	3.6%	-0.1%	8.6%	7.7%	0.9%	2.1%	2.3%	-0.3%
2001-02	85.7%	86.5%	-0.8%	3.5%	3.5%	0.1%	8.8%	7.8%	1.0%	2.0%	2.3%	-0.3%
2002-03	85.5%	86.6%	-1.1%	3.6%	3.5%	0.1%	8.8%	7.7%	1.1%	2.1%	2.2%	-0.1%
2003-04	85.4%	86.5%	-1.1%	3.7%	3.6%	0.1%	8.7%	7.6%	1.1%	2.2%	2.3%	-0.1%
2004-05	85.5%	86.3%	-0.8%	3.6%	3.7%	0.0%	8.7%	7.8%	0.9%	2.2%	2.3%	-0.1%
2005-06	84.9%	86.2%	-1.3%	3.5%	3.6%	-0.1%	9.4%	7.9%	1.6%	2.2%	2.3%	-0.1%
2006-07	85.0%	86.0%	-1.1%	3.5%	3.7%	-0.1%	9.3%	8.0%	1.3%	2.2%	2.3%	-0.1%
2007-08	85.1%	86.1%	-1.0%	3.5%	3.6%	-0.1%	9.2%	7.9%	1.2%	2.2%	2.4%	-0.2%
2008-09	84.2%	86.2%	-2.0%	3.4%	3.5%	-0.1%	10.2%	8.0%	2.2%	2.2%	2.3%	-0.1%
2009-10	85.3%	86.1%	-0.8%	3.5%	3.5%	0.0%	9.1%	8.1%	1.0%	2.2%	2.3%	-0.1%
2010-11	85.1%	86.5%	-1.4%	3.4%	3.4%	0.0%	9.3%	7.8%	1.5%	2.2%	2.2%	-0.1%
2011-12	84.9%	86.5%	-1.6%	3.4%	3.5%	-0.1%	9.6%	7.8%	1.8%	2.1%	2.2%	-0.1%
2012-13	85.7%	86.6%	-0.9%	3.4%	3.5%	-0.1%	8.8%	7.7%	1.1%	2.1%	2.2%	-0.1%
2013-14	86.1%	86.6%	-0.5%	3.3%	3.5%	-0.1%	8.5%	7.8%	0.8%	2.1%	2.2%	-0.1%
2014-15	86.5%	86.8%	-0.3%	3.3%	3.4%	0.0%	8.1%	7.8%	0.4%	2.1%	2.1%	0.0%
2015-16	86.9%	86.8%	0.1%	3.4%	3.4%	0.0%	7.7%	7.7%	0.0%	2.1%	2.1%	0.0%
2016-17	87.0%	86.8%	0.1%	3.4%	3.4%	0.0%	7.6%	7.7%	-0.1%	2.0%	2.1%	0.0%

Table 17.2 – Using population splits of UK tax receipts

	Tax receipts			Tax receipts			Tax receipts			Tax receipts		
	GVA	Difference	GVA	Difference	GVA	Difference	GVA	Difference	GVA	Difference		
1999-00	86.4%	0.1%	3.6%	0.0%	7.8%	0.0%	2.1%	-0.2%	2.3%	-0.2%		
2000-01	86.4%	0.3%	3.5%	0.0%	7.7%	0.0%	2.1%	-0.2%	2.3%	-0.2%		
2001-02	86.5%	0.0%	3.6%	0.1%	7.8%	0.0%	2.1%	-0.2%	2.3%	-0.2%		
2002-03	86.6%	-0.2%	3.7%	0.2%	7.8%	0.2%	2.1%	-0.1%	2.2%	-0.1%		
2003-04	86.5%	-0.4%	3.7%	0.2%	7.9%	0.3%	2.2%	-0.1%	2.3%	-0.1%		
2004-05	86.3%	0.0%	3.7%	0.0%	7.8%	0.0%	2.2%	0.0%	2.3%	0.0%		
2005-06	86.2%	0.1%	3.6%	0.0%	7.9%	0.0%	2.2%	-0.1%	2.3%	-0.1%		
2006-07	86.0%	0.2%	3.6%	0.0%	7.9%	-0.1%	2.3%	-0.1%	2.3%	-0.1%		
2007-08	86.1%	0.1%	3.6%	0.0%	8.0%	0.0%	2.3%	-0.1%	2.4%	-0.1%		
2008-09	86.2%	-0.2%	3.6%	0.1%	8.1%	0.1%	2.3%	0.0%	2.3%	0.0%		
2009-10	86.1%	0.2%	3.5%	0.0%	8.0%	-0.1%	2.2%	-0.1%	2.3%	-0.1%		
2010-11	86.5%	-0.1%	3.5%	0.1%	7.9%	0.1%	2.2%	0.0%	2.2%	0.0%		
2011-12	86.5%	-0.1%	3.5%	0.0%	7.9%	0.1%	2.2%	0.0%	2.2%	0.0%		
2012-13	86.6%	-0.1%	3.4%	-0.1%	7.9%	0.2%	2.2%	0.0%	2.2%	0.0%		
2013-14	86.6%	0.0%	3.4%	-0.1%	7.9%	0.1%	2.1%	-0.1%	2.2%	-0.1%		
2014-15	86.8%	-0.1%	3.4%	0.0%	7.8%	0.1%	2.1%	0.0%	2.1%	0.0%		
2015-16	86.8%	0.1%	3.4%	0.0%	7.7%	0.0%	2.1%	0.0%	2.1%	0.0%		
2016-17	86.8%	0.1%	3.4%	0.0%	7.7%	0.0%	2.0%	0.0%	2.1%	0.0%		

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