

Table 11.8

Corporation Tax

Corporation tax payable after set-offs in financial years 2014-15 and 2015-16 ^a

Numbers in each size category of liability ^{b c d}

Numbers: Actual

Tax payable in 2014-15 (lower limit)	Tax payable in 2015-16 (lower limit)									All ranges
	£	0	>0	1,000	5,000	10,000	50,000	100,000	500,000	
0	935,460	99,360	107,970	57,850	62,160	4,070	3,240	930		1,271,040
>0	73,920	79,020	38,270	7,970	4,890	330	170	30		204,590
1,000	60,860	40,150	158,160	52,910	21,520	820	390	40		334,850
5,000	25,800	9,290	49,880	103,320	54,690	1,020	390	40		244,440
10,000	28,300	7,000	21,740	48,940	248,530	15,190	3,110	150		372,940
50,000	2,940	390	640	810	10,890	16,350	5,760	130		37,920
100,000	2,630	280	280	320	2,390	4,590	16,030	1,280		27,810
500,000	930	60	50	30	120	100	1,110	4,400		6,790
All ranges	1,130,840	235,550	376,980	272,150	405,180	42,470	30,210	7,000		2,500,380

Updated August 2017

^a Figures correspond to company accounting periods ending in the financial years shown.

^b Number of companies with a tax liability in either 2014-15 or 2015-16 or both years.

^c Figures for the number of companies are rounded to the nearest ten to protect taxpayer confidentiality.

^d Totals may not sum due to rounding

(Tables 11.6 to 11.8)

Notes on the tables

Corporation Tax payable

1. The analyses by industry use the UK Standard Industrial Classification 2007. Some categories have been amalgamated in order to protect taxpayer confidentiality.
2. The advent of instalment payments has made it necessary to alter the basis on which Tables T11.6 and T11.8 are prepared by changing them from the amounts of Corporation Tax paid in the year to the Corporation Tax payable according to the year in which the liability arose
3. Table 11.6 and 11.7 present an analysis of Corporation Tax payable arising from Corporation Tax liabilities in the financial years shown. The figures are consistent with similar figures shown in Tables 11.3, 11.4 and 11.5. Table 11.6 shows a distribution by size of Corporation Tax payable. Table 11.7 shows a distribution by industry

The next scheduled release is in autumn 2018, which will show Corporation Tax payable, after set-offs in financial years ending 2016 and 2017

Contact details for this publication:

E-mail:

ct.statistics@hmrc.gsi.gov

For more general enquiries please refer to the HMRC website:

www.hmrc.gov.uk

