

13.2

Trusts

Trusts and Estates which make a full Self Assessment return

Numbers and Income 2010-11 to 2014-15^{1 2 3}

Numbers: actual³; Amounts: £ million³

Band of total income (£)	2010-11 ⁴	2011-12	2012-13	2013-14	2014-15	2010-11	2011-12	2012-13	2013-14	2014-15
Interest in possession trusts										
less than 0	100	100	100	100	100	-35	-35	-15	-15	-30
up to 1,000	33,000	30,500	27,500	29,500	27,000	5	5	5	5	5
1,000 to 5,000	10,000	10,500	10,000	9,500	9,000	25	25	25	25	25
5,000 to 10,000	5,500	5,500	5,500	5,500	5,000	40	40	40	40	40
10,000 to 20,000	4,500	4,500	5,000	5,000	4,500	60	65	65	65	65
20,000 to 50,000	4,000	4,500	4,500	4,500	4,500	110	120	125	125	125
50,000 to 100,000	2,000	2,000	2,000	2,000	2,000	105	110	115	120	115
100,000 or more	2,500	2,000	2,000	2,500	2,500	450	505	520	605	610
Total	61,500	59,500	56,500	59,000	55,000	755	835	875	970	950
Trusts paying tax at the rate applicable to trusts										
less than 0	200	100	100	200	200	-20	-20	-5	-5	-5
up to 1,000	39,500	38,500	36,000	37,500	35,500	5	5	5	5	5
1,000 to 5,000	25,500	24,500	24,500	23,500	22,500	70	70	70	70	65
5,000 to 10,000	13,500	14,000	14,000	13,500	13,500	95	100	100	100	100
10,000 to 20,000	8,000	8,500	9,000	9,000	9,500	105	115	120	115	120
20,000 to 50,000	5,500	5,500	5,500	6,000	6,000	140	150	155	160	155
50,000 to 100,000	2,000	2,000	2,000	2,500	2,500	100	110	110	120	120
100,000 or more	2,000	2,000	2,000	2,500	2,500	455	585	565	740	775
Total	96,000	95,500	93,000	94,500	91,500	955	1,115	1,120	1,305	1,340

Notes on the Table

1. Because some returns are filed late, statistics for the most recent year will be marginally less complete than for earlier years.
2. This table includes all trusts and estates making a Self Assessment return. Trusts which do not make a Self Assessment return are not captured in the table.
3. Numbers are given to the nearest 500 and amounts are given to the nearest £5 million, which may cause small discrepancies in totals.
4. The standard rate band was introduced from 6 April 2005. Those trusts with income consistently below this level no longer need to complete a Self Assessment tax return every year. The size of the band was £500 for 2005/06 and £1,000 for 2006/07.