

13.2

Trusts

Trusts and Estates which make a full Self Assessment return

Numbers and Income 2013-14 to 2017-18 ^{1 2 3 4}

Numbers: actual; Amounts: £ million

Band of total income (£)	2013-14					2014-15					2015-16					2016-17					2017-18				
	2013-14	2014-15	2015-16	2016-17	2017-18	2013-14	2014-15	2015-16	2016-17	2017-18	2013-14	2014-15	2015-16	2016-17	2017-18	2013-14	2014-15	2015-16	2016-17	2017-18	2013-14	2014-15	2015-16	2016-17	2017-18
Interest in possession trusts																									
less than 0	<500	<500	<500	<500	<500	-15	-30	-15	-5	-10	-15	-30	-15	-5	-10	-15	-30	-15	-5	-10	-15	-30	-15	-5	-10
up to 1,000	30,000	28,000	26,500	22,000	20,000	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
1,000 to 5,000	9,500	9,000	8,500	9,000	8,500	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
5,000 to 10,000	5,500	5,500	5,000	5,500	5,000	40	40	35	40	40	40	40	35	40	40	40	40	35	40	40	40	40	35	40	40
10,000 to 20,000	5,000	4,500	4,500	5,000	4,500	65	65	65	70	70	65	65	65	70	70	65	65	65	70	70	65	65	65	70	70
20,000 to 50,000	4,500	4,500	4,500	5,000	4,500	125	125	125	135	130	125	125	125	135	130	125	125	125	135	130	125	125	125	135	130
50,000 to 100,000	2,000	2,000	2,000	2,500	2,500	120	115	115	125	130	120	115	115	125	130	120	115	115	125	130	120	115	115	125	130
100,000 or more	2,500	2,500	2,500	3,000	3,000	605	615	780	590	695	605	615	780	590	695	605	615	780	590	695	605	615	780	590	695
Total	59,000	56,500	54,500	52,000	49,000	970	955	1,135	990	1,085	970	955	1,135	990	1,085	970	955	1,135	990	1,085	970	955	1,135	990	1,085
Trusts paying tax at the trust rate																									
less than 0	<500	<500	<500	<500	<500	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
up to 1,000	38,000	36,500	36,500	35,000	33,000	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
1,000 to 5,000	23,500	23,000	21,500	20,000	19,000	70	65	65	60	60	70	65	65	60	60	70	65	65	60	60	70	65	65	60	60
5,000 to 10,000	13,500	14,000	13,500	13,000	12,500	100	105	105	105	95	100	105	105	105	95	100	105	105	105	105	100	105	105	105	95
10,000 to 20,000	9,000	9,500	10,000	10,000	9,500	120	120	125	120	125	120	120	125	120	125	120	120	125	120	125	120	120	125	120	125
20,000 to 50,000	6,000	6,000	6,500	7,000	6,500	160	160	165	155	165	160	160	165	155	165	160	160	165	155	165	160	160	165	155	165
50,000 to 100,000	2,500	2,500	2,500	2,500	2,500	120	125	135	125	130	120	125	135	125	130	120	125	135	125	130	120	125	135	125	130
100,000 or more	2,500	2,500	3,000	3,000	3,000	740	780	975	645	815	740	780	975	645	815	740	780	975	645	815	740	780	975	645	815
Total	95,500	94,000	93,000	90,500	86,500	1,305	1,350	1,560	1,215	1,385	1,305	1,350	1,560	1,215	1,385	1,305	1,350	1,560	1,215	1,385	1,305	1,350	1,560	1,215	1,385

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 and where tax has been deducted at source 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.

