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

Annual historical record

**An Official Statistics release**



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& Customs

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December 2019

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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; 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>1</sup>. There have also previously been statistical estimates produced for Northern Ireland in the *Northern Ireland Net Fiscal Balance (NINFBR)* report<sup>2</sup>. The ONS have also 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>3</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>4</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>5</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> <http://www.scotland.gov.uk/Topics/Statistics/Browse/Economy/GERS>

<sup>2</sup> <https://www.finance-ni.gov.uk/publications/northern-ireland-net-fiscal-balance-report-2012-13-and-2013-14>

<sup>3</sup> <https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/articles/countryandregionalpublicsectorfinances/financialyearending2018>

<sup>4</sup> <https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>

<sup>5</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's share of total HMRC tax receipts from 2014-2015 to 2015-2016 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. In April 2018, Landfill tax and SDLT were fully devolved to Wales. This means that these taxes no longer apply in Wales, and the Welsh Revenue Authority now administer and collect the Welsh Landfill Disposals tax and the Wales' Land Transaction Tax (LTT) respectively, instead. Estimates for the devolved taxes from 2018-19 onwards are therefore not included in this publication, since they are not collected by HMRC. As with devolution to Scotland, this makes it difficult to make a meaningful comparison for Wales's share of total HMRC tax receipts from 2017-18 to 2018-19. This publication has used outturn from the new Welsh Landfill Disposals tax to estimate the Welsh share of HMRC Landfill tax<sup>6</sup>. This differs from the ONS' CRPSF, where the back series have not been revised and the share is estimated using National Resources Wales data. HMRC and the ONS will review the methodologies used for both publications, and work towards greater alignment between the two publications.
7. 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>
8. 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>
9. This document is accompanied by three 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:

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1. <sup>6</sup> This is the same approach that was used when Landfill tax was devolved to Scotland in 2015-16.

<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>

- [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/803475/Disaggregated tax and NICs receipts - methodological note.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/803475/Disaggregated_tax_and_NICs_receipts_-_methodological_note.pdf)
  - A response to the user survey which accompanied last year's publication: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/745354/Disaggregated tax and NICs receipts - survey response.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/745354/Disaggregated_tax_and_NICs_receipts_-_survey_response.pdf)
10. 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.
  11. Table 13 compares the estimates for 2018-19 with 2017-18 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 14 is a summary of the data sources and methodologies used by HMRC to produce these apportionments. Table 15 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 15.

## 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>.

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

## 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, we 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, the OBR, 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.
  - 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.

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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>

## 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

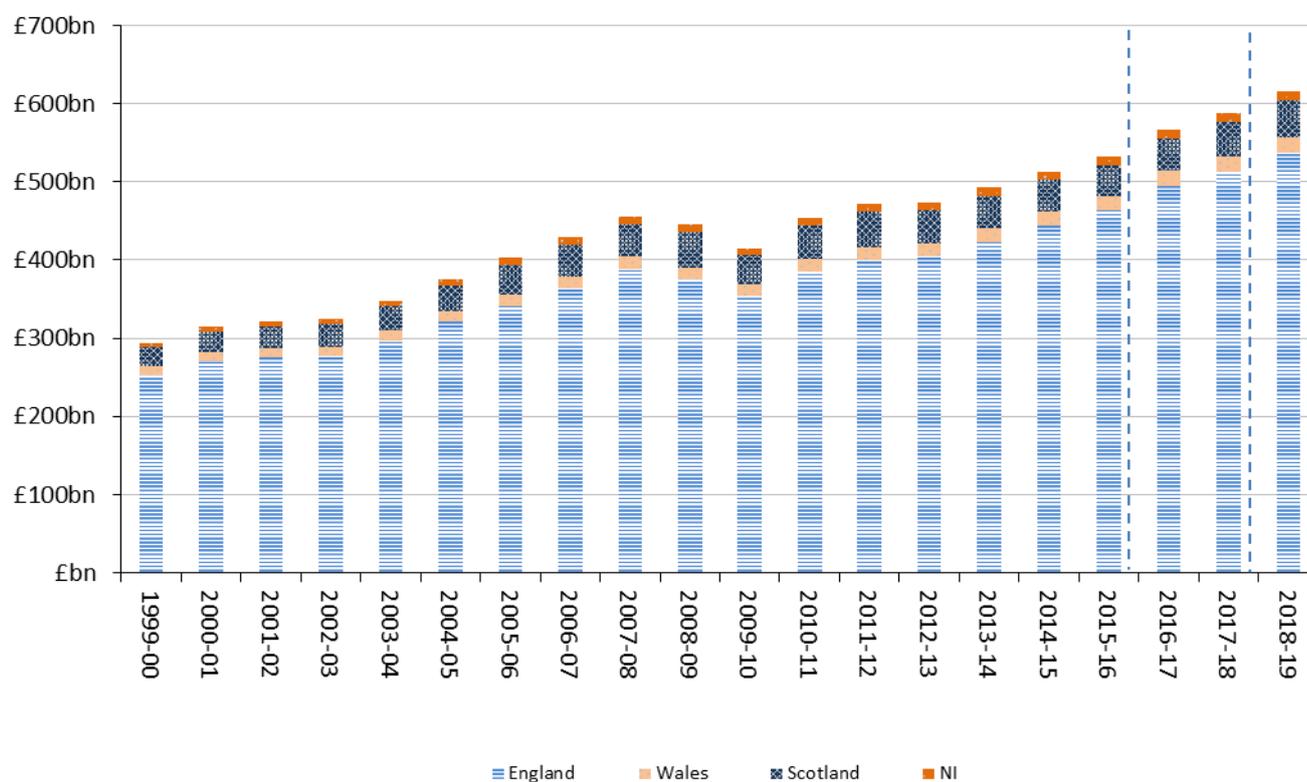
24. HMRC receipts, presented on a nominal cash basis for the UK, increased every year from 1999-00 to 2007-08, fell in both 2008-09 and 2009-10 in response to the economic downturn and have risen every year since despite the devolution of SDLT and Landfill Tax to Scotland affecting 2015-16 and devolution to Wales affecting 2018-19. 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. Since 2015-16, the Scottish proportion of tax receipts has been impacted by the devolution of Stamp Duty Land Tax (SDLT) and Landfill Tax (LFT) to Scotland in April 2015. Since 2018-19, the Welsh proportion of total tax receipts has been impacted by the devolution of Stamp Duty Land Tax (SDLT) and Landfill Tax (LFT) to Scotland in April 2018.
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>12</sup> and inflation rates<sup>13</sup>.

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<sup>12</sup> <https://www.gov.uk/government/collections/rates-and-allowances-hm-revenue-and-customs#income-tax-and-national-insurance>

<sup>13</sup> <https://www.ons.gov.uk/economy/inflationandpriceindices>

**Figure 1 Total HMRC tax receipts (geographical), 1999-00 to 2018-19**



Note: figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland. Stamp Duty Land Tax and Landfill Tax were also devolved to Wales from April 2018.

**Table 1 Total HMRC tax receipts (geographical), £m, 1999-00 to 2018-19**

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	294,177	253,037	86.0%	10,527	3.6%	24,465	8.3%	6,148	2.1%
2000-01	315,638	271,021	85.9%	10,950	3.5%	27,162	8.6%	6,505	2.1%
2001-02	321,741	275,471	85.6%	11,410	3.5%	28,305	8.8%	6,564	2.0%
2002-03	324,725	277,550	85.5%	11,746	3.6%	28,644	8.8%	6,783	2.1%
2003-04	347,946	297,061	85.4%	12,747	3.7%	30,447	8.8%	7,690	2.2%
2004-05	375,801	321,066	85.4%	13,661	3.6%	32,814	8.7%	8,247	2.2%
2005-06	402,874	341,809	84.8%	14,255	3.5%	38,068	9.4%	8,742	2.2%
2006-07	428,629	364,035	84.9%	15,080	3.5%	40,012	9.3%	9,503	2.2%
2007-08	456,121	388,125	85.1%	16,001	3.5%	41,822	9.2%	10,173	2.2%
2008-09	445,531	375,033	84.2%	15,323	3.4%	45,342	10.2%	9,817	2.2%
2009-10	414,920	353,695	85.2%	14,366	3.5%	37,892	9.1%	8,969	2.2%
2010-11	453,615	385,935	85.1%	15,557	3.4%	42,279	9.3%	9,843	2.2%
2011-12	471,659	400,327	84.9%	16,004	3.4%	45,185	9.6%	10,162	2.2%
2012-13	473,135	405,303	85.7%	16,041	3.4%	41,712	8.8%	10,080	2.1%
2013-14	492,249	423,545	86.0%	16,460	3.3%	41,992	8.5%	10,269	2.1%
2014-15	513,432	444,122	86.5%	17,214	3.4%	41,706	8.1%	10,390	2.0%
2015-16	532,238	464,129	87.2%	17,784	3.3%	39,624	7.4%	10,701	2.0%
2016-17	567,077	495,056	87.3%	19,076	3.4%	41,554	7.3%	11,391	2.0%
2017-18	588,886	513,361	87.2%	19,832	3.4%	44,006	7.5%	11,688	2.0%
2018-19	616,650	537,742	87.2%	20,351	3.3%	46,283	7.5%	12,274	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. Stamp Duty Land Tax and Landfill Tax were also devolved to Wales from April 2018.

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 17.1 and 17.2 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.

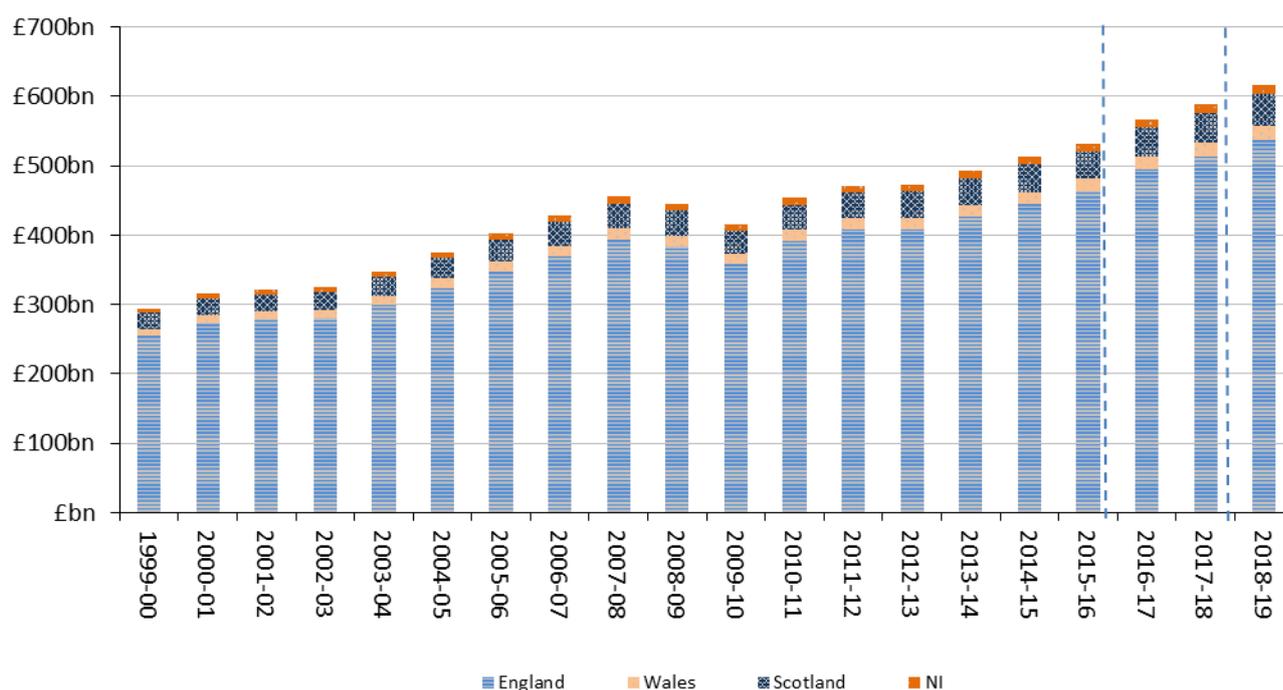
## **4.2 Shares for England, Wales, Scotland and Northern Ireland**

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. The upper limit of the range for England increased after 2015-16 to around 87%, 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>14</sup>. In April 2018, SDLT and LFT were also fully devolved to Wales. This means that these taxes no longer apply Wales, and the Welsh Revenue Authority now administer and collect the Wales' Land Transaction Tax (LTT) and Welsh Landfill Disposals Tax respectively, instead.
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. Again, the upper limit of the range for England increased from 2015-16 to around 87%, with the lower limit of the range for Scotland decreasing to around 7%. This is 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>14</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 2018-19**



Note: Figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland. Stamp Duty Land Tax and Landfill Tax were also devolved to Wales from April 2018.

**Table 2 Total HMRC tax receipts (population), £m, 1999-00 to 2018-19**

	United Kingdom			Wales		Scotland		Northern Ireland	
	England	%		%		%		%	
1999-00	254,440	86.5%	10,632	3.6%	22,897	7.8%	6,208	2.1%	
2000-01	273,528	86.7%	11,140	3.5%	24,355	7.7%	6,615	2.1%	
2001-02	278,223	86.5%	11,648	3.6%	25,178	7.8%	6,702	2.1%	
2002-03	280,361	86.3%	11,974	3.7%	25,474	7.8%	6,915	2.1%	
2003-04	299,686	86.1%	12,955	3.7%	27,492	7.9%	7,811	2.2%	
2004-05	324,061	86.2%	13,913	3.7%	29,421	7.8%	8,393	2.2%	
2005-06	347,481	86.3%	14,714	3.7%	31,670	7.9%	9,008	2.2%	
2006-07	369,524	86.2%	15,515	3.6%	33,833	7.9%	9,757	2.3%	
2007-08	393,042	86.2%	16,364	3.6%	36,329	8.0%	10,386	2.3%	
2008-09	383,459	86.1%	15,929	3.6%	35,954	8.1%	10,174	2.3%	
2009-10	357,928	86.3%	14,655	3.5%	33,199	8.0%	9,140	2.2%	
2010-11	391,721	86.4%	15,962	3.5%	35,849	7.9%	10,082	2.2%	
2011-12	407,521	86.4%	16,530	3.5%	37,152	7.9%	10,473	2.2%	
2012-13	409,064	86.5%	16,337	3.5%	37,478	7.9%	10,256	2.2%	
2013-14	426,388	86.6%	16,685	3.4%	38,790	7.9%	10,402	2.1%	
2014-15	445,342	86.7%	17,315	3.4%	40,325	7.9%	10,449	2.0%	
2015-16	463,966	87.2%	17,784	3.3%	39,788	7.5%	10,701	2.0%	
2016-17	494,848	87.3%	19,059	3.4%	41,789	7.4%	11,380	2.0%	
2017-18	514,217	87.3%	19,888	3.4%	43,060	7.3%	11,721	2.0%	
2018-19	538,874	87.4%	20,406	3.3%	45,063	7.3%	12,307	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. Stamp Duty Land Tax and Landfill Tax were also devolved to Wales from April 2018.

**Table 3 Total HMRC tax receipts (geographic) excluding Stamp Duty Land Tax and Landfill Tax for comparison purposes, £m, 1999-00 to 2018-19**

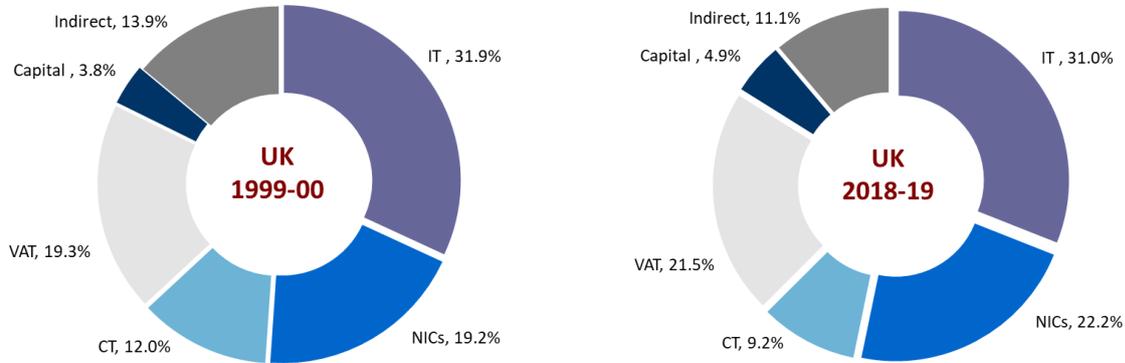
	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	290,563	249,790	86.0%	10,433	3.6%	24,277	8.4%	6,063	2.1%
2000-01	311,493	267,297	85.8%	10,842	3.5%	26,946	8.7%	6,408	2.1%
2001-02	317,107	271,308	85.6%	11,291	3.6%	28,063	8.8%	6,456	2.0%
2002-03	319,173	272,559	85.4%	11,604	3.6%	28,355	8.9%	6,653	2.1%
2003-04	342,353	292,040	85.3%	12,602	3.7%	30,151	8.8%	7,559	2.2%
2004-05	368,878	314,846	85.4%	13,484	3.7%	32,450	8.8%	8,084	2.2%
2005-06	394,687	334,338	84.7%	14,044	3.6%	37,701	9.6%	8,603	2.2%
2006-07	418,190	354,660	84.8%	14,805	3.5%	39,489	9.4%	9,237	2.2%
2007-08	445,286	378,526	85.0%	15,746	3.5%	41,148	9.2%	9,866	2.2%
2008-09	439,781	369,973	84.1%	15,159	3.4%	44,906	10.2%	9,727	2.2%
2009-10	409,192	348,521	85.2%	14,223	3.5%	37,539	9.2%	8,911	2.2%
2010-11	446,588	379,608	85.0%	15,386	3.4%	41,813	9.4%	9,781	2.2%
2011-12	464,444	393,756	84.8%	15,822	3.4%	44,772	9.6%	10,112	2.2%
2012-13	465,136	397,942	85.6%	15,880	3.4%	41,286	8.9%	10,028	2.2%
2013-14	481,787	413,889	85.9%	16,251	3.4%	41,449	8.6%	10,213	2.1%
2014-15	501,549	433,179	86.4%	16,983	3.4%	41,067	8.2%	10,320	2.1%
2015-16	520,638	452,813	87.0%	17,573	3.4%	39,624	7.6%	10,628	2.0%
2016-17	554,437	482,769	87.1%	18,813	3.4%	41,554	7.5%	11,302	2.0%
2017-18	575,223	500,101	86.9%	19,526	3.4%	44,006	7.7%	11,590	2.0%
2018-19	604,026	525,222	87.0%	20,337	3.4%	46,283	7.7%	12,184	2.0%

Note: Percentages may not sum to 100 due to rounding

### 4.3 Revenue from different taxes over time

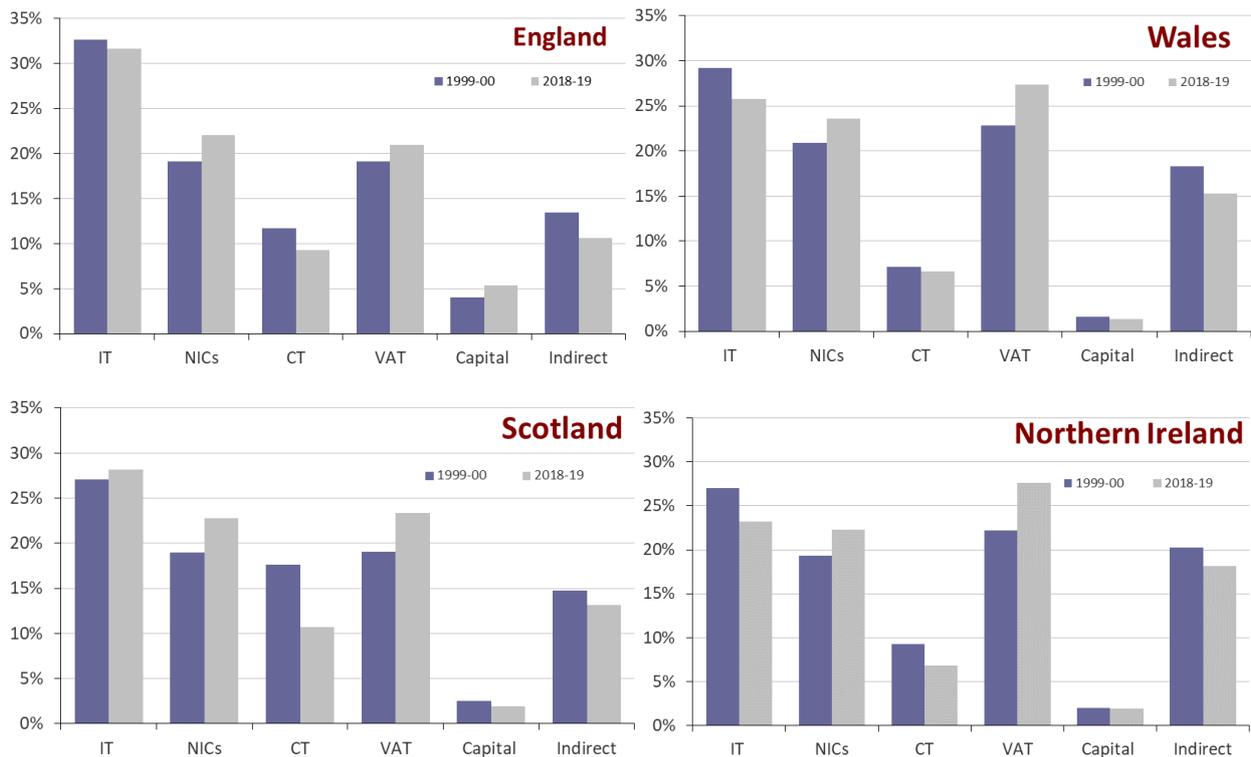
32. Figures 3 and 4 show how the composition of receipts has changed over the estimation period, both for the UK and for England, Wales, Scotland and Northern Ireland.<sup>15</sup>

**Figure 3** Composition of HMRC revenues, 1999-00 and 2018-19



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 2018-19

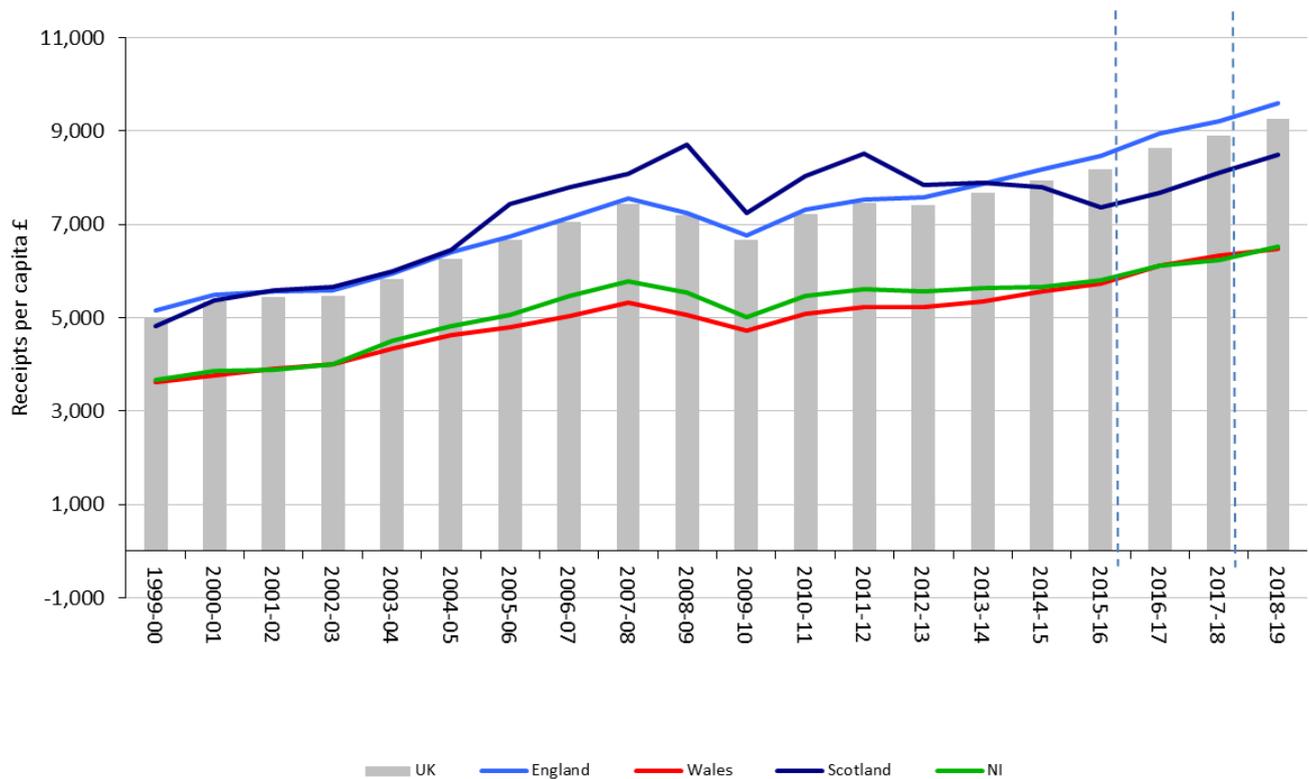


<sup>15</sup> Note that the 'CT' category also includes Bank Levy, Bank Surcharge and PRT as well as Corporation Tax (note the Bank Levy and Bank Surcharge were introduced after 99/00); 'Capital' includes Capital Gains Tax, Inheritance Tax, Stamp Duty Land Tax, Stamps on Shares, Annual Tax on Enveloped 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 from 2015-16 onwards 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. Stamp Duty Land Tax and Landfill Tax were also devolved to Wales from April 2018.

## 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 2018-19. 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 up to 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, and the Welsh per capita estimate has been affected from 2018-19 onwards due to the devolution of Stamp Duty Land Tax and Landfill Tax as well.
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. Between 2011-12 and 2015-16 Scottish receipts fell 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 had generally been highest in Scotland over the period, though the gap with England closed and then switched from 2014-15 onwards.

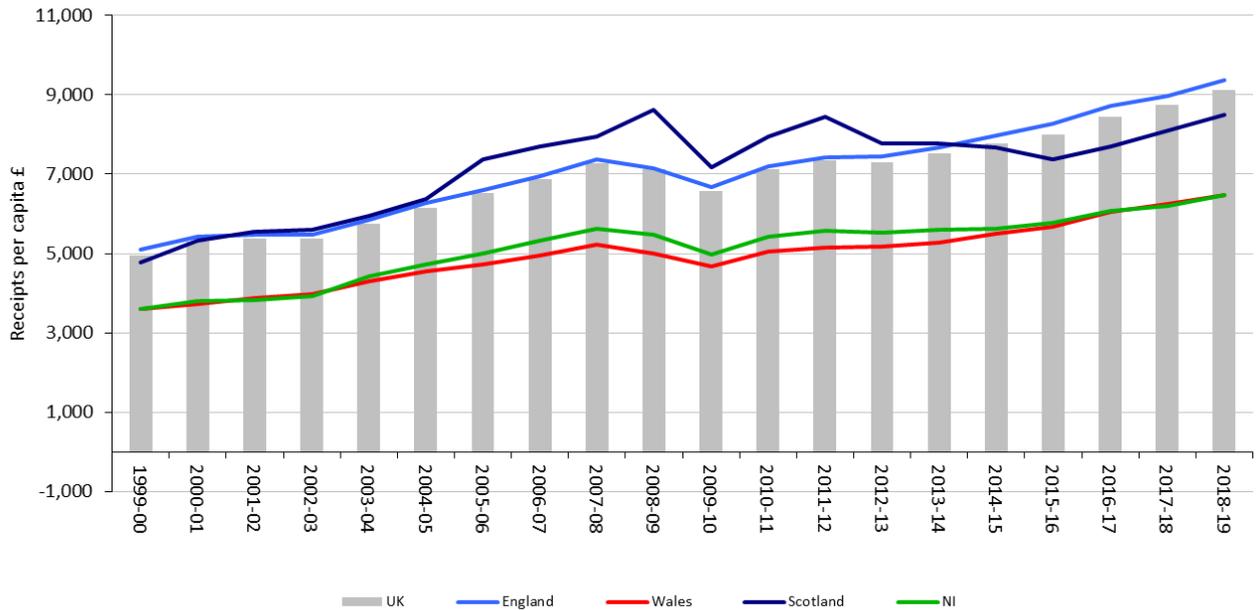
**Figure 5.1** Apportioned tax receipts on a per capita basis (geographic), 1999-00 to 2018-19



Note: figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland. Stamp Duty Land Tax and Landfill Tax were also devolved to Wales from April 2018.

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 2018-19. 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).

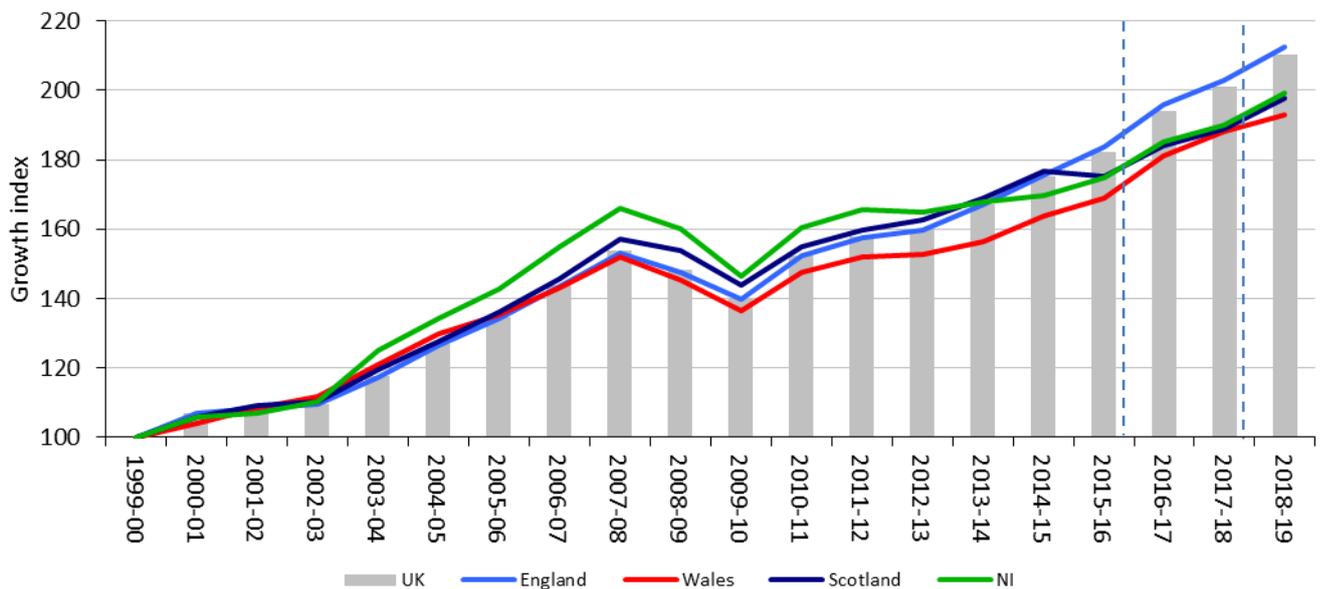
**Figure 5.2** Apportioned tax receipts on a per capita basis excluding, Stamp Duty Land Tax and Landfill Tax, 1999-00 to 2018-19



## 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 2018-19, 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. Growth in UK and Scottish receipts have also been affected in 2015-16 by the devolution of Stamp Duty Land Tax and Landfill Tax. Similarly, Growth in UK and Welsh receipts have been affected in 2018-19 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.

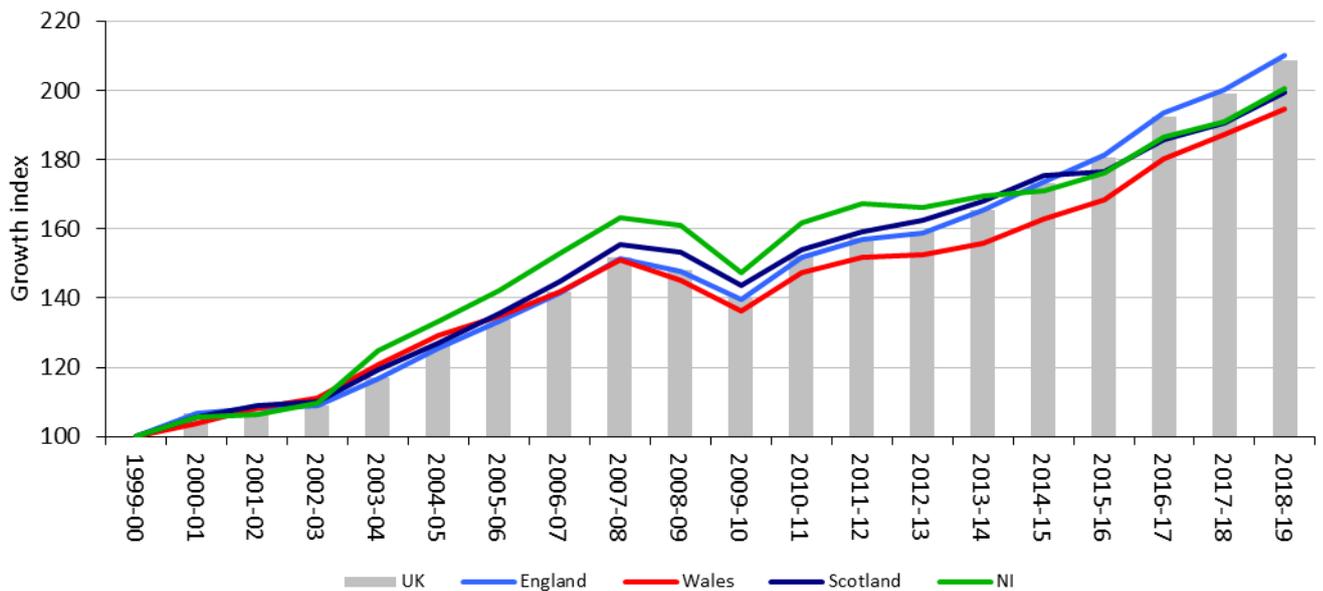
**Figure 6.1** Growth in total tax receipts, excluding North Sea revenues, 1999-00 to 2018-19 (base year = 1999-00)



Note: figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax and Landfill Tax to Scotland. Stamp Duty Land Tax and Landfill Tax were also devolved to Wales from April 2018.

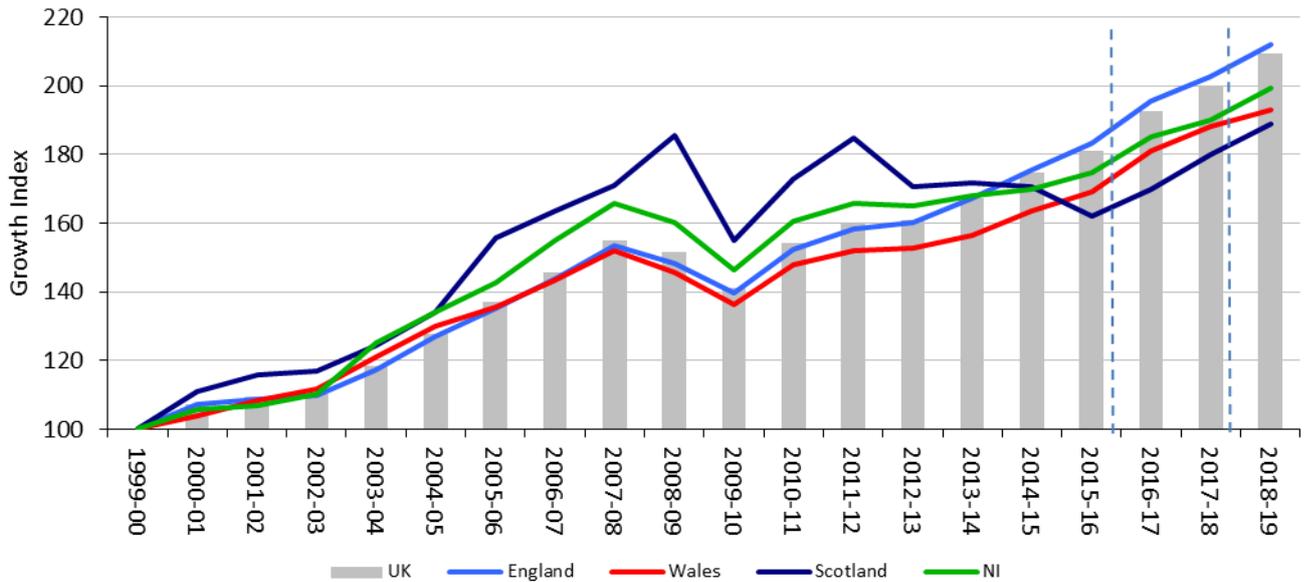
40. Figure 6.2 also excludes tax receipts from North Sea oil and gas revenues, as well as excluding Stamp Duty Land Tax and Landfill Tax receipts. From 2009-10 onwards, receipts apportioned to Wales have grown at a slightly lower rate.

**Figure 6.2 Growth in total tax receipts, excluding North Sea revenues, Stamp Duty Land Tax and Landfill Tax, 1999-00 to 2018-19 (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.

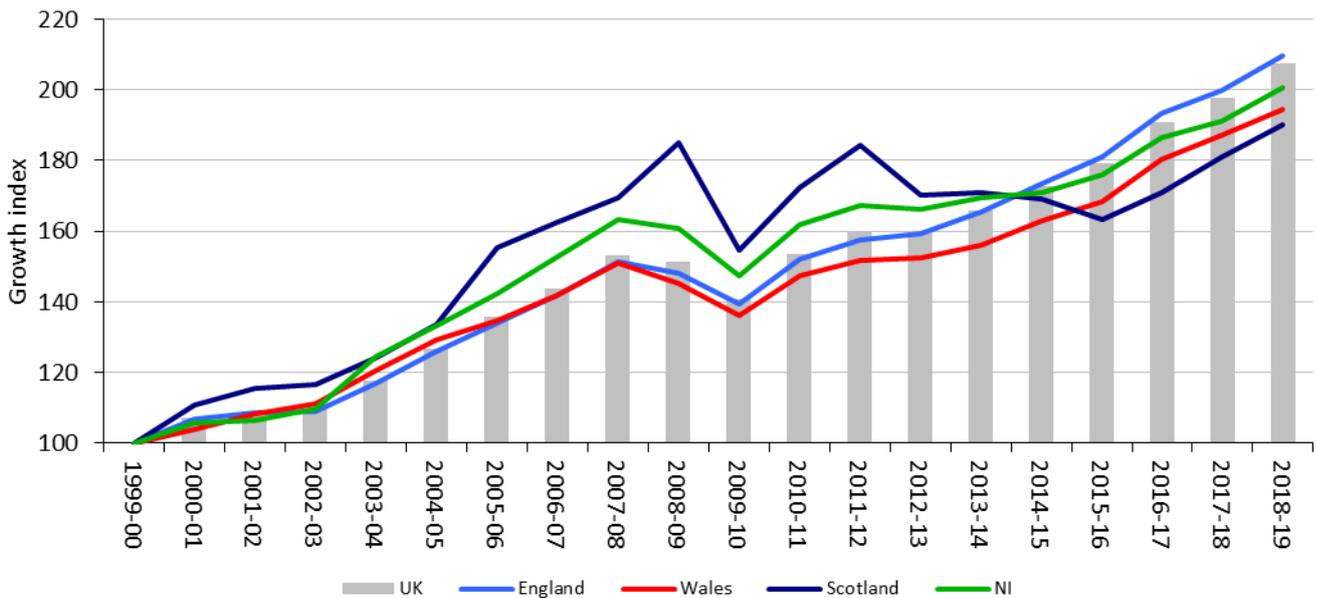
**Figure 7.1** Total tax receipts, with North Sea revenues apportioned geographically, 1999-00 to 2018-19 (base year=1999-00)



Note: figures from 2015-16 have been affected by the devolution of Stamp Duty Land Tax to Scotland and Landfill Tax to Scotland. Stamp Duty Land Tax and Landfill Tax were also devolved to Wales from April 2018.

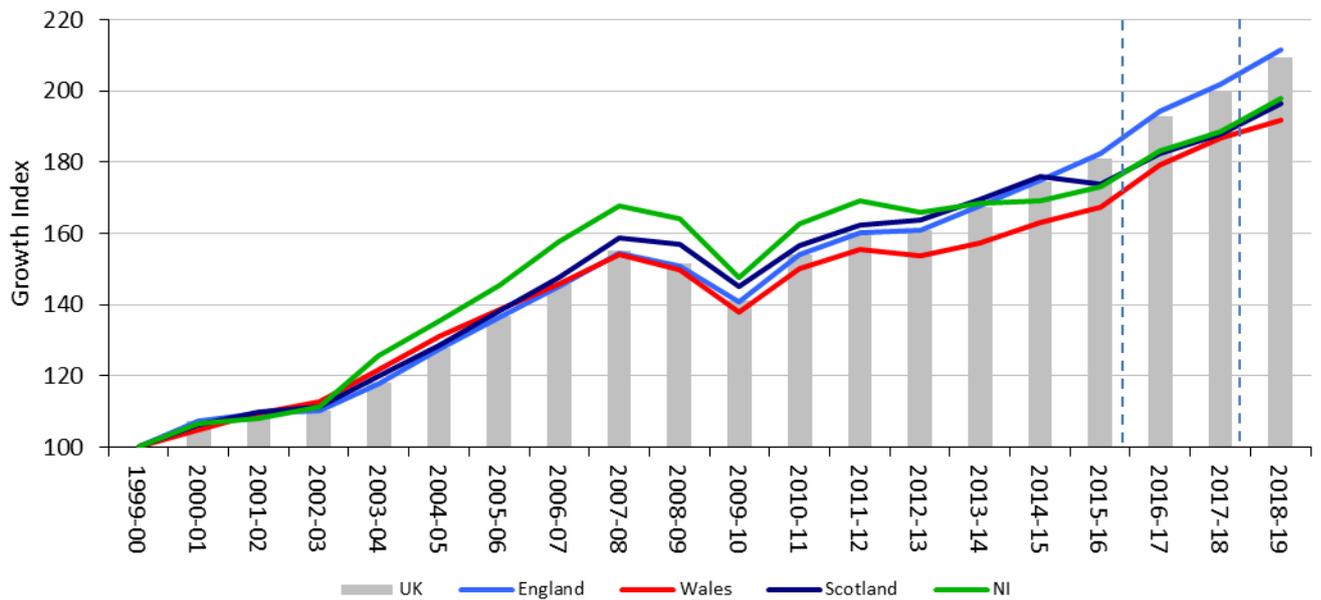
43. Figure 7.2 attempts to provide a consistent back-series by removing Stamp Duty Land Tax and Landfill tax from all years. The trends are much the same as in 7.2, except that the fall in receipts in Scotland in 2015-16 is less pronounced and the growth rate for Wales has dampened slightly.

**Figure 7.2** Total tax receipts, with North Sea revenues apportioned geographically, excluding Stamp Duty Land Tax and Landfill Tax, 1999-00 to 2018-19 (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 2018-19 (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. Stamp Duty Land Tax and Landfill Tax were also devolved to Wales from April 2018.

## 6. Commentary on selected taxes

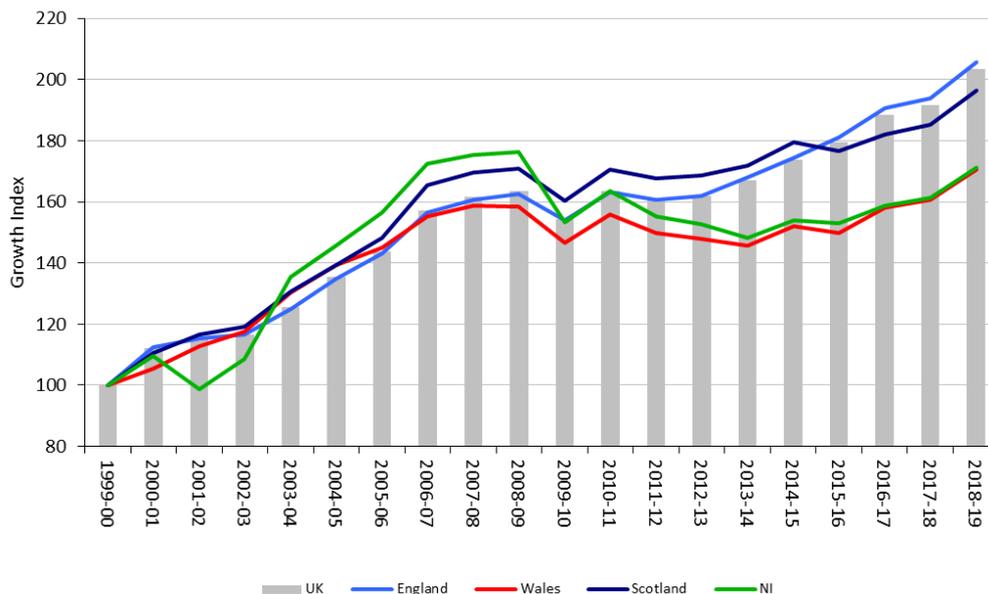
45. This section includes an overview of Income Tax, National Insurance Contributions, VAT, onshore Corporation Tax, North Sea oil and gas revenues, Fuel Duties, Stamp Duty Land Tax, Alcohol Duties and Tobacco Duties. It includes figures showing indexed total and disaggregated tax receipts for these taxes from 1999-00 to 2018-19. 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 100% since 1999-00, with 2018-19 the peak year. There was rapid growth between 1999-00 and 2008-09, before dropping down in 2009-10. Growth had been relatively slow since then until 2012-13, but has since increased steadily.

47. Between 2002-03 and 2008-09 the growth in Income Tax receipts allocated to Northern Ireland outpaced that of the other sub-national areas. 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 2018-19 (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.

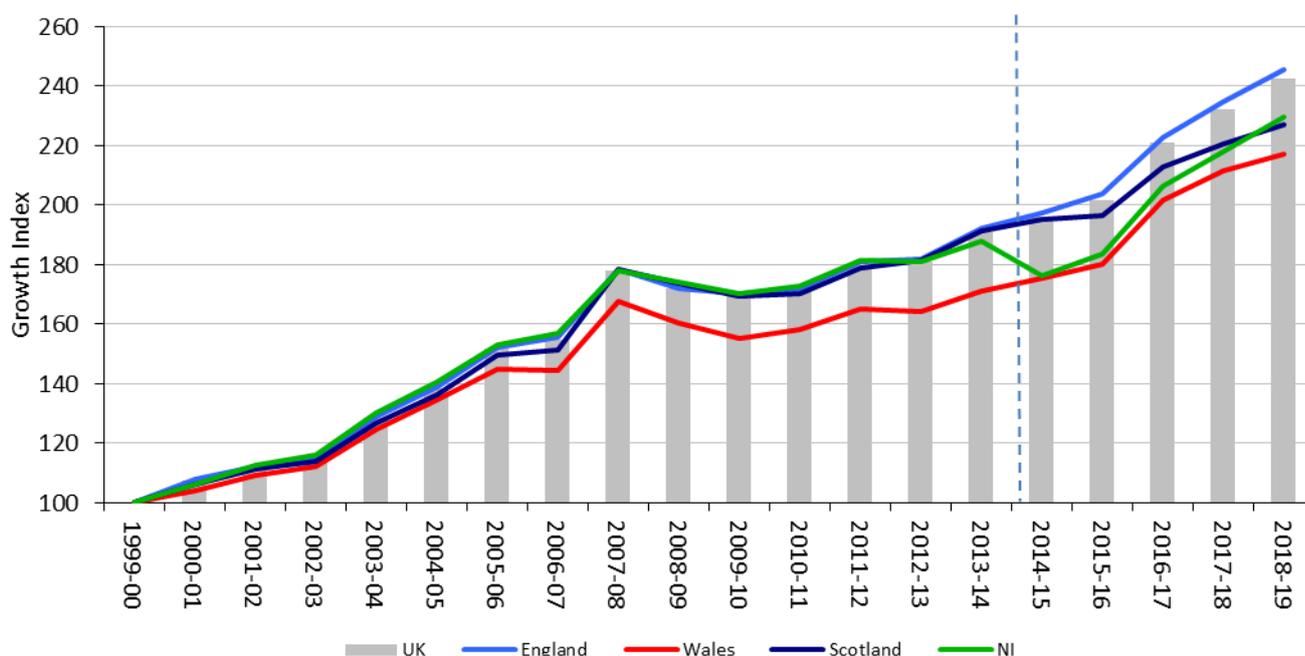
**Table 4** Income Tax receipts as a proportion of UK, 1999-00 to 2018-19

	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	2017-18	2018-19
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%	88.8%	89.0%	89.0%	89.0%
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%	2.7%	2.7%	2.7%	2.7%
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%	6.9%	6.8%	6.8%	6.8%
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%	1.5%	1.5%	1.5%	1.5%

## 6.2 National Insurance Contributions

49. Figure 10 shows that total UK National Insurance Contributions (NICs) have increased by over 140% since 1999-00, with 2018-19 the peak year. There was continuous growth between 1999-00 and 2007-08, reaching an increase of almost 80% 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 2013-14, although this has since increased again and is now slightly higher than Scotland's growth index in 2018-19.

**Figure 10** NICs 1999-00 to 2018-19 (base year=1999-00)



The figures for tax year 2018-19, have been sourced from data held on HMRC's Real Time Information for Pay As You Earn (PAYE RTI) system. Tax years from 2014-15 to 2017-18 have been revised and are now also sourced from RTI. The Northern Ireland share was consistently 2.1%, but then decreases to 1.9% in 2014-15. Given the figures are so low for NI, any change in the disaggregated split will cause a proportionally bigger change (compared to the other countries) in terms of the growth index.

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.

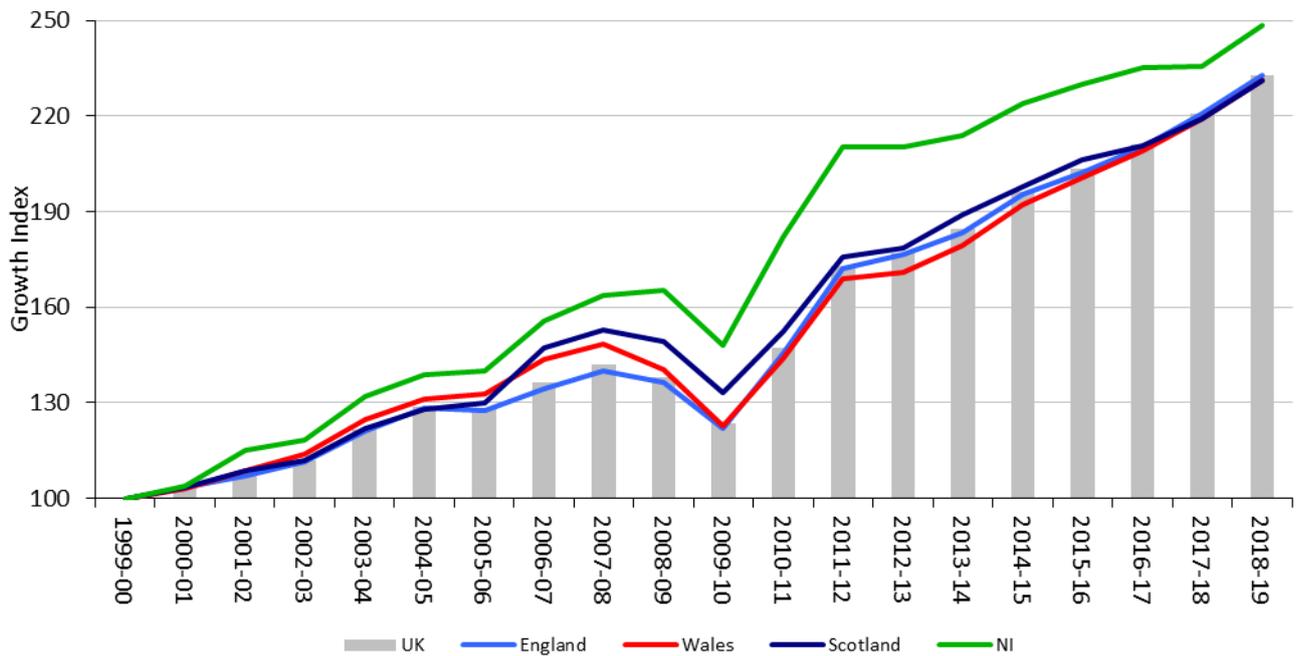
**Table 5** NICs as a proportion of UK, 1999-00 to 2018-19

	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	2017-18	2018-19
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%	86.2%	86.4%	86.6%	86.5%	86.6%	86.8%	
Wales	3.9%	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%	3.6%	3.6%	3.5%	
Scotland	8.2%	8.1%	8.2%	8.2%	8.1%	8.1%	8.0%	8.3%	8.3%	8.2%	8.2%	8.2%	8.3%	8.2%	8.2%	8.0%	7.9%	7.8%	7.7%	
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%	1.9%	1.9%	2.0%	2.0%	2.0%	

### 6.3 Value Added Tax

52. Figure 11 shows that total UK Value Added Tax (VAT) receipts have increased by over 130% since 1999-00, with 2018-19 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 around 150% growth compared to the base year.

**Figure 11** VAT receipts 1999-00 to 2018-19 (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.

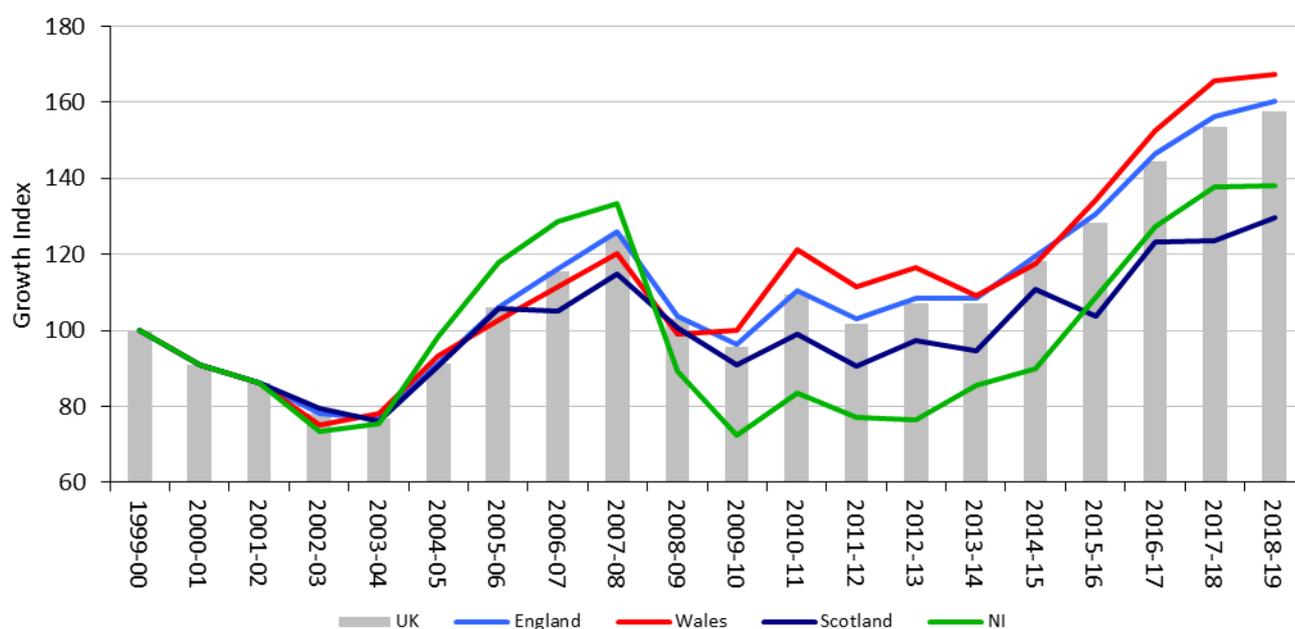
**Table 6** VAT receipts as a proportion of UK, 1999-00 to 2018-19

	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	2017-18	2018-19
England	85.1%	85.1%	84.8%	84.9%	84.8%	84.9%	84.7%	83.9%	83.9%	83.9%	84.1%	84.4%	84.6%	84.8%	84.7%	84.8%	84.8%	84.9%	85.1%	85.1%
Wales	4.2%	4.2%	4.3%	4.3%	4.3%	4.3%	4.4%	4.5%	4.4%	4.3%	4.2%	4.1%	4.1%	4.1%	4.1%	4.2%	4.2%	4.2%	4.2%	4.2%
Scotland	8.2%	8.2%	8.3%	8.2%	8.2%	8.2%	8.3%	8.9%	8.8%	8.9%	8.9%	8.5%	8.3%	8.3%	8.4%	8.3%	8.3%	8.2%	8.2%	8.2%
NI	2.4%	2.4%	2.6%	2.5%	2.6%	2.6%	2.6%	2.7%	2.8%	2.9%	2.9%	3.0%	2.9%	2.8%	2.8%	2.7%	2.7%	2.7%	2.6%	2.6%

## 6.4 Corporation Tax (onshore)

55. Figure 12 shows that total UK onshore Corporation Tax (CT) receipts have increased by 55% 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 until 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 are fairly close to the UK. For Scotland and Northern Ireland, though the direction remains the same, the variability is greater. There have been major revisions made to overall CT receipts, which pushed overall receipts down substantially in 17-18. The revised estimate for Scotland share this year meant a greater reduction in receipts for this country compared with the other countries.

**Figure 12** CT onshore receipts 1999-00 to 2018-19 (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.

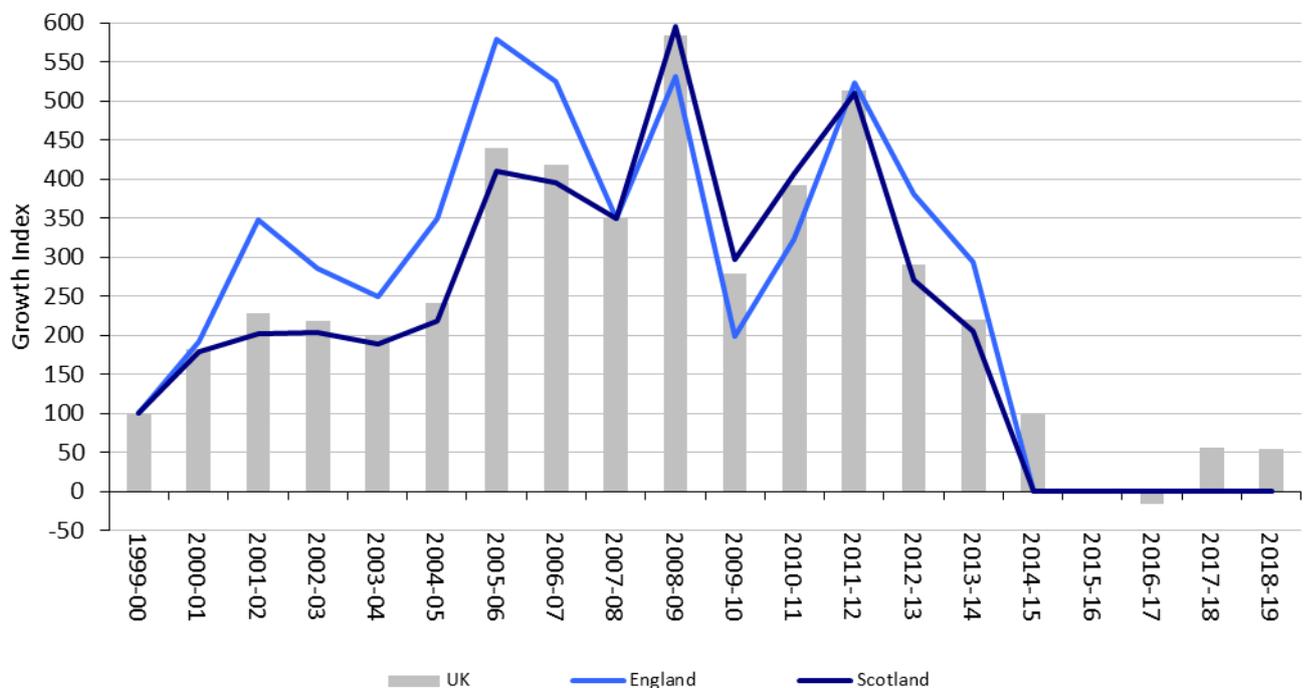
**Table 7** CT onshore receipts as a proportion of UK, 1999-00 to 2018-19

	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	2017-18	2018-19
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%	89.2%	89.4%	89.2%	89.9%	89.5%	89.8%	89.7%
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%	2.5%	2.3%	2.3%	2.4%	2.4%	2.5%	2.4%
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%	7.3%	6.3%	6.6%	6.2%	6.4%
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%	1.3%	1.2%	1.4%	1.3%	1.5%	1.5%	1.5%	1.5%

## 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 from 2015-16 onwards. These receipts are extremely volatile and have moved significantly over the years with 2008-09 the peak year (c.585% 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>16</sup>

**Figure 13 North Sea (geographic) receipts 1999-00 to 2018-19 (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.
61. As a result of depressed oil and gas prices in the last few years, tax revenues from North Sea oil and gas production have been low. Furthermore, when combined with the significant tax repayments, the net position was close to zero in 2015-16 and negative in 2016-17. The associated percentage splits since 2014-15 do not provide further clarity

<sup>16</sup> <https://www.gov.uk/government/statistics/disaggregation-of-hmrc-tax-receipts>

and therefore have been excluded from the table below. The accompanying statistics table publication shows the total revenue figures.<sup>17</sup>

**Table 8 North Sea receipts as a proportion of UK, 1999-00 to 2018-19**

	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	2017-18	2018-19
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%	*	*	*	*	*
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%	*	*	*	*	*

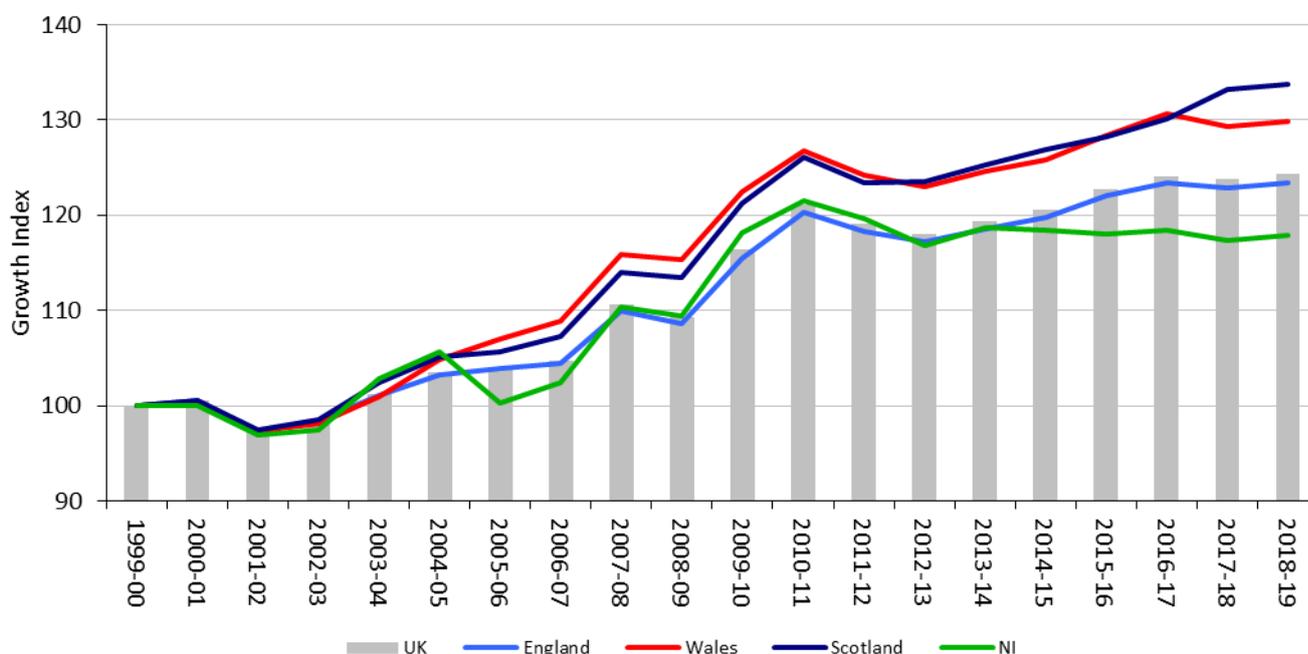
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<sup>17</sup> <https://www.gov.uk/government/statistics/disaggregation-of-hmrc-tax-receipts>

## 6.6 Fuel Duties

62. Figure 14 shows that total UK receipts from Fuel Duties have increased by around 25% since 1999-00, with 2018-19 the peak year.
63. Total UK receipts from Fuel Duties have generally been on an upward path, although receipts have flat lined 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. Disaggregated splits since 2016-17 have been revised since last year’s publication, following the release of the latest Department of Business Energy and Industrial Strategy (BEIS) road consumption transport statistics. These statistics show the growth rate of fuel duty in Northern Ireland remaining stable since 2014-15.

**Figure 14 Fuel Duties receipts 1999-00 to 2018-19 (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.

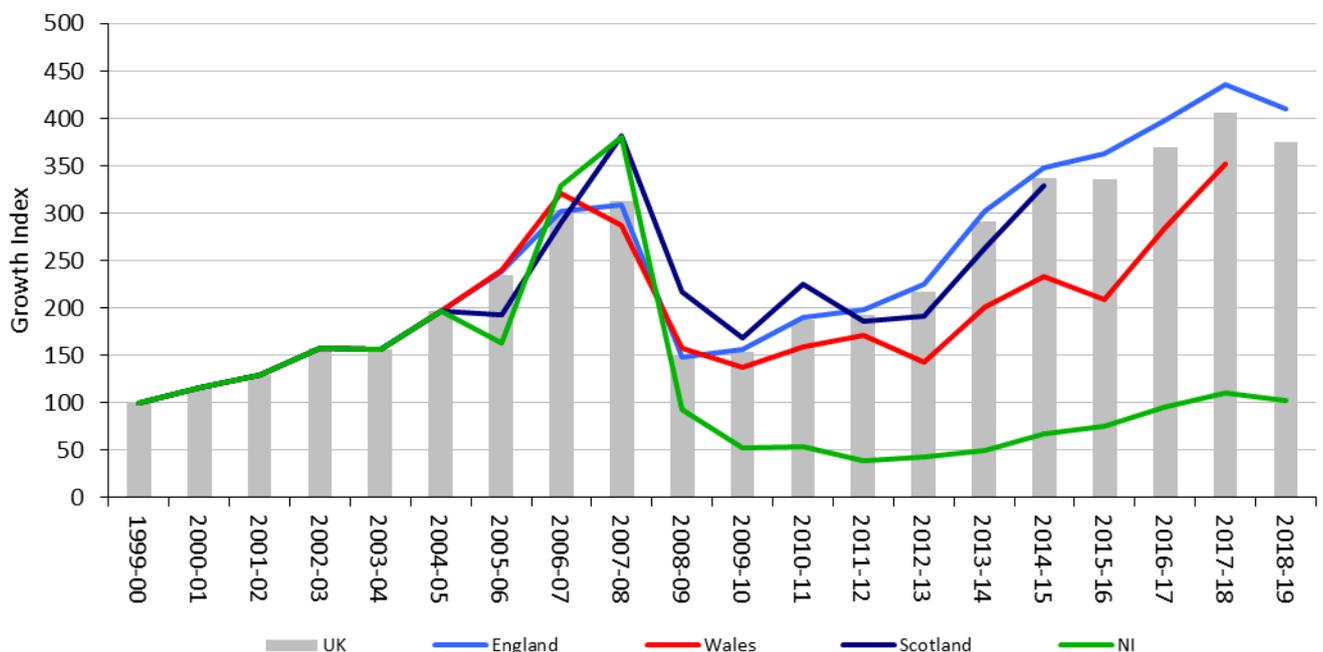
**Table 9 Fuel Duties receipts as a proportion of UK, 1999-00 to 2018-19**

	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	2017-18	2018-19
England	83.9%	83.9%	83.9%	84.0%	83.8%	83.7%	83.8%	83.6%	83.5%	83.4%	83.3%	83.4%	83.4%	83.4%	83.3%	83.4%	83.5%	83.4%	83.3%	83.3%
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%	4.9%	4.9%	5.0%	5.0%	5.0%	4.9%	4.9%
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%	8.4%	8.5%	8.7%	8.7%	8.7%
NI	3.3%	3.3%	3.3%	3.2%	3.3%	3.3%	3.2%	3.2%	3.3%	3.3%	3.3%	3.3%	3.3%	3.2%	3.3%	3.2%	3.2%	3.1%	3.1%	3.1%

## 6.7 Stamp Duty Land Tax

65. Figure 15 shows that total UK Stamp Duty Land Tax (SDLT) receipts have increased by over 300% 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 2017-18. In 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 Buildings Transaction Tax (LBTT).<sup>18</sup> Revenue Scotland publish statistics on the taxes that they administer and collect.<sup>19</sup>
67. In April 2018 SDLT was fully devolved to Wales. This means the tax no longer applies in Wales and the Welsh Revenue Authority now administer and collect the Wales Land Transaction Tax (LTT). The Welsh Revenue Authority publish statistics on the taxes that they administer and collect<sup>20</sup>. Therefore, total UK SDLT receipts no longer includes receipts from Wales, which explains the drop in estimated receipts, although there were some later filing transactions in 2018-19 which are recorded as receipts for Wales.
68. The recent increase has been strongest in England; Northern Ireland remains below its peak, though receipts are increasing. However, receipts for both countries have decreased slightly since last year.

**Figure 15** SDLT receipts 1999-00 to 2018-19 (base year=1999-00)



69. Table 10 shows SDLT receipts apportioned to England, Wales, Scotland and Northern Ireland, as a proportion of total UK SDLT receipts since 1999-00. From 2015-16 SDLT is no

<sup>18</sup> For more information see <https://www.revenue.scot/land-buildings-transaction-tax>

<sup>19</sup> For more information see <http://www.gov.scot/Topics/Statistics/Browse/Economy/GERS>

<sup>20</sup> For more information see <https://gov.wales/land-transaction-tax-statistics>

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. From 2017-18 SDLT is no longer collected in Wales, although a very small share is still apportioned to Wales to account for the later filing transactions in 2018-19.

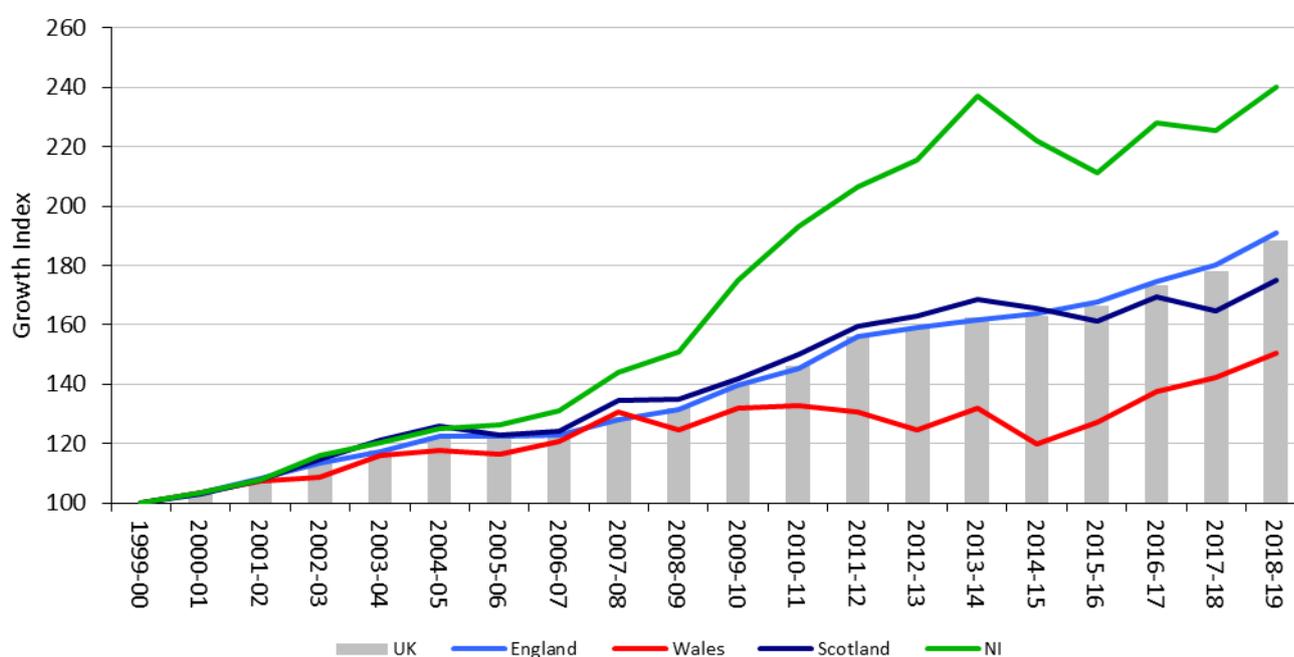
**Table 10** SDLT receipts as a proportion of UK, 1999-00 to 2018-19

	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	2017-18	2018-19
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%	97.4%	99.2%
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%	1.5%	1.6%	1.6%	1.4%	1.8%	2.0%	0.1%	
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%	0.0%	0.0%	0.0%	0.0%
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%	0.7%	0.7%

## 6.8 Alcohol Duties

70. Figure 16 shows that total UK receipts from Alcohol Duties have increased by almost 90% since 1999-00, with 2018-19 the peak year.
71. Figure 16 shows that total UK receipts from Alcohol Duties have generally been increasing since 1999-00. There have been changes to the disaggregated splits since last year's publication, due to faster growth in volume consumed in England in 2017/18, affecting earlier years as well since the methodology uses a 5 year (symmetric) moving average. 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.

**Figure 16 Alcohol Duties receipts 1999-00 to 2018-19 (base year=1999-00)**



72. 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.

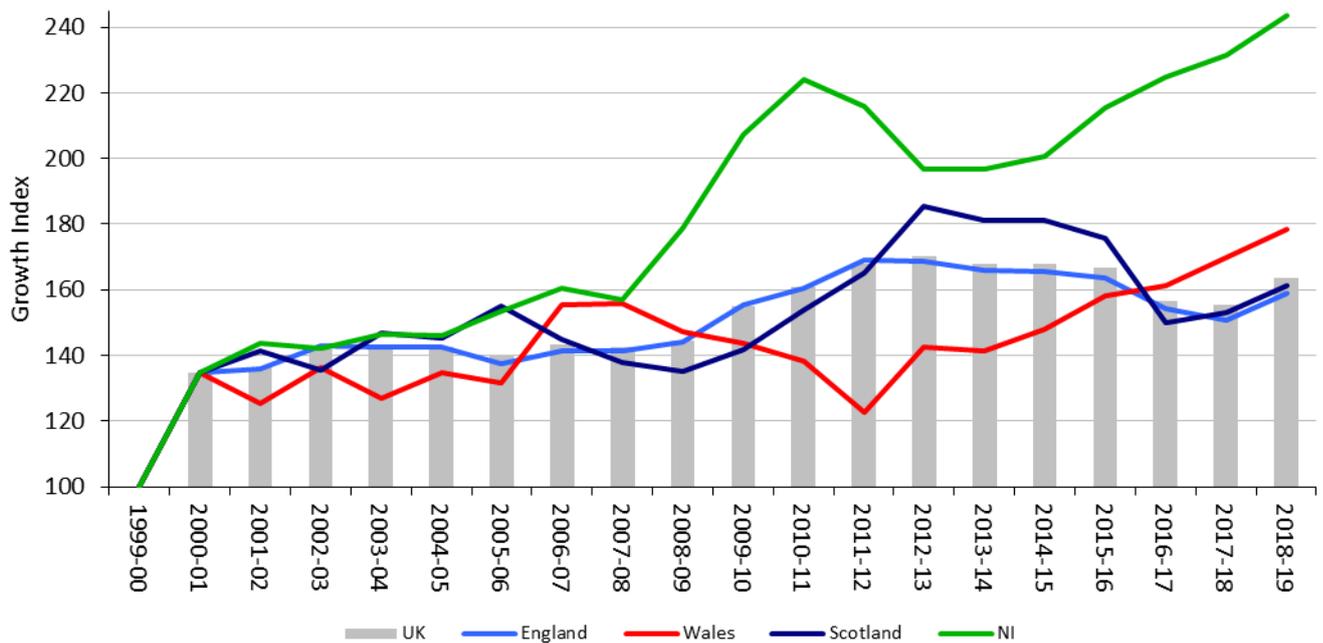
**Table 11 Alcohol Duties receipts as a proportion of UK, 1999-00 to 2018-19**

	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	2017-18	2018-19
England	83.0%	83.0%	83.0%	83.5%	82.9%	82.6%	83.0%	82.9%	82.3%	82.9%	83.1%	82.9%	83.2%	83.4%	83.3%	83.9%	84.2%	84.0%	84.5%	84.5%
Wales	6.2%	6.2%	6.2%	5.8%	6.1%	5.9%	5.7%	5.7%	5.9%	5.5%	5.4%	5.1%	4.8%	4.6%	4.5%	4.2%	4.5%	4.6%	4.5%	4.5%
Scotland	8.7%	8.7%	8.7%	8.6%	8.9%	9.3%	9.1%	9.2%	9.4%	9.3%	8.9%	9.2%	9.2%	9.1%	9.1%	9.0%	8.6%	8.6%	8.4%	8.4%
NI	2.1%	2.1%	2.1%	2.1%	2.2%	2.1%	2.1%	2.2%	2.3%	2.4%	2.6%	2.8%	2.8%	2.9%	3.1%	2.9%	2.7%	2.8%	2.6%	2.6%

## 6.9 Tobacco Duties

73. Figure 17 shows that total UK receipts from Tobacco Duties have increased by just under 65% since 1999-00, with 2012-13 the peak year (around 70% higher than 1999-00).
74. Figure 17 shows that total UK receipts from Tobacco Duties were generally increasing since 1999-00, but have remained broadly flat since 2011-12 up to the last few years. After a decrease in 2016-17 and 2017-18, receipts increased in 2018-19. Growth in Northern Ireland has been significantly higher; it has generally been slower in Wales, although it has been higher than England and Scotland since 2016-17.

**Figure 17 Tobacco Duties receipts 1999-00 to 2018-19 (base year=1999-00)**



75. 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.

**Table 12 Tobacco Duties receipts as a proportion of UK, 1999-00 to 2018-19**

	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	2017-18	2018-19
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%	77.5%	76.6%	76.6%
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%	5.4%	5.8%	5.8%
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%	11.4%	11.8%	11.8%
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%	5.7%	5.9%	5.9%

# ANNEX

Table 13 Movements in 2018-19 compared to previous years' estimates

	2018-19 publication compared to 2017-18 publication	Description
Income Tax	None/ very minor changes	
Capital Gains Tax	None/ very minor changes	
National Insurance Contributions	Moderate changes	Inclusion of RTI (Real Time Information) data from 2014-15 onwards.
VAT	Minor Changes	
Corporation Tax (Onshore)	None/ very minor changes	
Corporation Tax (Offshore)	Minor Changes	
Bank Levy	None/ very minor changes	
Bank Payroll Tax	None/ very minor changes	
Petroleum Revenue Tax	None/ very minor changes	
Fuel Duties	None/ very minor changes	
Inheritance Tax	None/ very minor changes	
Shares	None/ very minor changes	
Stamp Duty Land Tax	None/ very minor changes	
Annual Tax On Enveloped Dwellings	Minor Changes	
Tobacco Duties	None/ very minor changes	
Spirits Duties	Minor Changes	
Beer Duties	Minor Changes	
Wines Duties	Minor Changes	
Cider Duties	Minor Changes	
Soft Drinks Industry Levy	Moderate changes	Inclusion of statistics for first time in 2018-19 publication.
Betting & Gaming	None/ very minor changes	
Air Passenger Duty	Moderate changes	Amendment made to the methodology used to calculate APD revenue in Northern Ireland.
Insurance Premium Tax	None/ very minor changes	
Landfill Tax	Moderate changes	The estimates have been updated since previous releases. The Welsh share has been updated from 2006-07 onwards to assume a gradual growth to 5.3% in the year immediately preceding Scottish devolution. From 2015-16 until 2017-18, the Welsh share increases to 6.3% because Scotland is no longer included. The English share percentages were adjusted accordingly to account for this as well.
Climate Change Levy	Minor Changes	
Aggregates Levy	Moderate changes	Figures in this publication differ from the previous few years' releases due to new data becoming available from the Minerals Yearbook resuming publication.
Swiss Capital Tax	None/ very minor changes	
Customs Duties	None/ very minor changes	
Tax Credits	None/ very minor changes	
Child Benefit	None/ very minor changes	

**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
National Insurance Contributions	HMRC: National Insurance & PAYE Service (RTI data from 2014-15 onwards)	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
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
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.	
Bank Surcharge	ONS: Financial and insurance activities GVA	Disclosure rules prevent use of administrative data; instead, receipts apportioned by sub-national GVA of financial and insurance industries.	Yes - data
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 Business Energy and Industrial Strategy (BEIS): 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. The latest full year of receipts data is disaggregated using tax liability data two years prior.	Yes - data & methodology

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. In April 2015 SDLT was fully devolved to Scotland and so we no longer have this data. 8. In April 2018 SDLT was fully devolved to Wales. This means the tax no longer applies in Wales and the Welsh Revenue Authority now administer and collect the Wales Land Transaction Tax (LTT).	Yes - data & methodology
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
Tobacco Duties	ONS: Living Costs and Food Survey	Receipts apportioned in line with tobacco expenditure.	Yes - data
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 - data
Soft Drinks Industry Levy	ONS: Living Costs and Food Survey	Multiply average weekly household expenditure on soft drinks by average number of households in each country	Yes - data & methodology
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. Passengers exempt under the 2013 policy change have been removed, where direct Band B (long-haul) flights departing Northern Ireland were made exempt from APD. We previously assumed that the Northern Irish Band A / Band B share was equal to that of Scotland. We will now change this to reflect Wales instead.	Yes - data & methodology
Insurance Premium Tax	ONS: Living Costs and Food Survey	Receipts apportioned in line with insurance expenditure.	Yes - data
Landfill Tax	Northern Ireland Municipal Waste Management Statistics, Revenue Scotland's Scottish Landfill Tax publication, the Scottish Environment Protection Agency, the Environment Agency for England, National Resources Wales and the Welsh Landfill Disposals Tax	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. Landfill Tax was also fully devolved to Wales in April 2018.	Yes - data
Climate Change Levy	Department of Business, Energy and Industrial Strategy (BEIS): 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
Aggregates Levy	UK Geographical Survey: UK Minerals Yearbook Northern Ireland Department for the Economy (DfE): Annual Minerals Statements	Receipts apportioned in line with mining activity.	Yes - data

	Data	Methodology	Revised
Swiss Capital Tax	Population estimates: ONS, National Records of 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
Child Benefit	HMRC: Administrative data	Available from HMRC administrative data.	Yes - data

**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.
Corporation Tax (Onshore)	Similar estimates	GERS uses the share from the ONS' CRPSF publication, which itself is based upon the methodology used in this publication. However, the ONS converts cash receipts back to accruals.
Corporation Tax (Offshore)	HMRC apportions a lower amount to Scotland than GERS, though GERS presents offshore CT and PRT combined	As with Onshore CT, GERS estimates are taken from the ONS' CRPSF publication, which itself is based on HMRC's estimates. However, the ONS converts cash receipts back to accruals.
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	As with Onshore and Offshore CT, GERS estimates are taken from the ONS' CRPSF publication, which itself is based on HMRC's estimates. However, the ONS converts cash receipts back to accruals.
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	GERS figures for APD are based on estimates by the Scottish Fiscal Commission. They publish estimates and forecasts of Scottish APD using airport data from the Civil Aviation Authority (CAA) to find the total number of passengers departing Scottish airports, and using the CAA's Departing Passenger Survey to address exempt passengers. The ONS also use these data sources to estimate the share of APD revenue from each region of the UK.
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 £12,500 in 2017-18, and is due to remain frozen at £12,500 for the 2020-21 tax year.
NICs	For tax year 2019-20, National Insurance Contributions (NICs) are payable by employees (primary Class 1 contributions) earning more than £166 a week and under State Pension age; their employers (secondary Class 1 contributions) and self-employed people earning more than £6,365 a year for Class 2 contributions and more than £8,632 for Class 4 contributions. The current rate of Class 1 NICs is 12% for income £166 to £962 a week and 2% for income over £962 a week. Class 3 contributions are voluntary contributions.
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'). In 2017-18 the CT rate fell from 20 to 19 percent.
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. In 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. SDLT was fully devolved to Wales in April 2018.
Alcohol Duties	At Budget 2018, the Chancellor of the Exchequer announced that the duty rates on beer, spirits and other drinks above 22% alcohol by volume (abv), cider and perry and lower strength sparkling cider and perry, will be frozen. The duty rates on wine and made-wine at or below 22% abv, and high strength sparkling cider above 5.5% abv will rise by RPI inflation from 1 February 2019.
Tobacco Duties	An increase from £82.59 per 1000 cigarettes in 1999 to £228.29 per 1000 cigarettes in 2018-19.
Landfill Tax	In April 2015 Landfill Tax was fully devolved to Scotland, and in April 2018 the tax was also fully devolved to Wales.

## 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%	86.2%	-0.2%	3.6%	3.7%	-0.1%	8.3%	7.8%	0.5%	2.1%	2.3%	-0.2%
2000-01	85.9%	86.2%	-0.3%	3.5%	3.7%	-0.2%	8.6%	7.8%	0.8%	2.1%	2.3%	-0.3%
2001-02	85.6%	86.2%	-0.6%	3.5%	3.6%	-0.1%	8.8%	7.9%	0.9%	2.0%	2.3%	-0.3%
2002-03	85.5%	86.3%	-0.8%	3.6%	3.6%	0.0%	8.8%	7.8%	1.0%	2.1%	2.3%	-0.2%
2003-04	85.4%	86.2%	-0.8%	3.7%	3.7%	0.0%	8.8%	7.8%	0.9%	2.2%	2.3%	-0.1%
2004-05	85.4%	86.0%	-0.5%	3.6%	3.7%	-0.1%	8.7%	8.0%	0.7%	2.2%	2.3%	-0.1%
2005-06	84.8%	86.0%	-1.1%	3.5%	3.7%	-0.1%	9.4%	8.0%	1.4%	2.2%	2.3%	-0.2%
2006-07	84.9%	85.9%	-0.9%	3.5%	3.7%	-0.2%	9.3%	8.1%	1.2%	2.2%	2.4%	-0.1%
2007-08	85.1%	86.0%	-0.9%	3.5%	3.6%	-0.1%	9.2%	8.0%	1.2%	2.2%	2.3%	-0.1%
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	85.2%	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%	86.3%	-1.3%	3.4%	3.5%	0.0%	9.3%	7.9%	1.4%	2.2%	2.3%	-0.1%
2011-12	84.9%	86.3%	-1.4%	3.4%	3.5%	-0.1%	9.6%	7.9%	1.7%	2.2%	2.3%	-0.1%
2012-13	85.7%	86.4%	-0.7%	3.4%	3.5%	-0.1%	8.8%	7.8%	1.0%	2.1%	2.3%	-0.1%
2013-14	86.0%	86.4%	-0.3%	3.3%	3.5%	-0.2%	8.5%	7.9%	0.6%	2.1%	2.2%	-0.2%
2014-15	86.5%	86.4%	0.1%	3.4%	3.4%	-0.1%	8.1%	7.9%	0.2%	2.0%	2.2%	-0.2%
2015-16	87.2%	86.5%	0.7%	3.3%	3.5%	-0.1%	7.4%	7.8%	-0.3%	2.0%	2.2%	-0.2%
2016-17	87.3%	86.6%	0.7%	3.4%	3.4%	-0.1%	7.3%	7.8%	-0.4%	2.0%	2.2%	-0.2%
2017-18	87.2%	86.6%	0.6%	3.4%	3.4%	-0.1%	7.5%	7.8%	-0.3%	2.0%	2.2%	-0.2%
2018-19	87.2%	86.6%	0.6%	3.3%	3.4%	-0.1%	7.5%	7.8%	-0.3%	2.0%	2.2%	-0.2%

Table 17.2 – Using population 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	86.5%	86.2%	0.3%	3.6%	3.7%	0.0%	7.8%	7.8%	0.0%	2.1%	2.3%	-0.2%
2000-01	86.7%	86.2%	0.5%	3.5%	3.7%	-0.2%	7.7%	7.8%	-0.1%	2.1%	2.3%	-0.2%
2001-02	86.5%	86.2%	0.3%	3.6%	3.6%	0.0%	7.8%	7.9%	-0.1%	2.1%	2.3%	-0.2%
2002-03	86.3%	86.3%	0.1%	3.7%	3.6%	0.1%	7.8%	7.8%	0.0%	2.1%	2.3%	-0.1%
2003-04	86.1%	86.2%	-0.1%	3.7%	3.7%	0.1%	7.9%	7.8%	0.1%	2.2%	2.3%	-0.1%
2004-05	86.2%	86.0%	0.3%	3.7%	3.7%	0.0%	7.8%	8.0%	-0.2%	2.2%	2.3%	-0.1%
2005-06	86.3%	86.0%	0.3%	3.7%	3.7%	0.0%	7.9%	8.0%	-0.2%	2.2%	2.3%	-0.1%
2006-07	86.2%	85.9%	0.3%	3.6%	3.7%	-0.1%	7.9%	8.1%	-0.2%	2.3%	2.4%	-0.1%
2007-08	86.2%	86.0%	0.1%	3.6%	3.6%	0.0%	8.0%	8.0%	0.0%	2.3%	2.3%	-0.1%
2008-09	86.1%	86.2%	-0.1%	3.6%	3.5%	0.1%	8.1%	8.0%	0.1%	2.3%	2.3%	0.0%
2009-10	86.3%	86.1%	0.2%	3.5%	3.5%	0.0%	8.0%	8.1%	-0.1%	2.2%	2.3%	-0.1%
2010-11	86.4%	86.3%	0.0%	3.5%	3.5%	0.1%	7.9%	7.9%	0.0%	2.2%	2.3%	0.0%
2011-12	86.4%	86.3%	0.1%	3.5%	3.5%	0.0%	7.9%	7.9%	0.0%	2.2%	2.3%	0.0%
2012-13	86.5%	86.4%	0.1%	3.5%	3.5%	-0.1%	7.9%	7.8%	0.1%	2.2%	2.3%	-0.1%
2013-14	86.6%	86.4%	0.3%	3.4%	3.5%	-0.1%	7.9%	7.9%	0.0%	2.1%	2.2%	-0.1%
2014-15	86.7%	86.4%	0.3%	3.4%	3.4%	-0.1%	7.9%	7.9%	-0.1%	2.0%	2.2%	-0.2%
2015-16	87.2%	86.5%	0.6%	3.3%	3.5%	-0.1%	7.5%	7.8%	-0.3%	2.0%	2.2%	-0.2%
2016-17	87.3%	86.6%	0.7%	3.4%	3.4%	-0.1%	7.4%	7.8%	-0.4%	2.0%	2.2%	-0.2%
2017-18	87.3%	86.6%	0.7%	3.4%	3.4%	-0.1%	7.3%	7.8%	-0.4%	2.0%	2.2%	-0.2%
2018-19	87.4%	86.6%	0.8%	3.3%	3.4%	-0.1%	7.3%	7.8%	-0.5%	2.0%	2.2%	-0.2%

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