

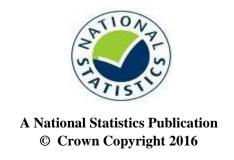
HM REVENUE AND CUSTOMS KAI Benefits & Credits

Child and Working Tax Credits Statistics

Finalised annual awards

Supplement on payments in 2014-15

Geographical Analyses



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This issue, and issues back to 2003/04, can be found on the HMRC website: https://www.gov.uk/government/collections/personal-tax-credits-statistics

The next issue, for 2015/16, will be published on 26 May 2017.

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Introduction:

What are tax credits?

Tax credits are a flexible system of financial support designed to deliver support as and when a family needs it, tailored to their specific circumstances. They are part of wider government policy to provide support to parents returning to work reduce child poverty and increase financial support for all families. The flexibility of the design of the system means that as families' circumstances change, so (daily) entitlement to tax credits changes. This means tax credits can respond quickly to families' changing circumstances, providing support to those that need them most.

Tax credits are based on household circumstances and can be claimed jointly by members of a couple, or by singles. Entitlement is based on the following factors:

- age
- income
- hours worked
- number and age of children
- childcare costs
- disabilities

For further information about who can claim please refer to the HMRC website: http://www.hmrc.gov.uk/taxcredits/index.htm

Tax Credits are made up of:

(a) Child Tax Credit (CTC):

Brings together income-related support for children and for qualifying young people aged 16-19 who are in full time non-advanced education or approved training, into a single tax credit, payable to the main carer. Families can claim whether or not the adults are in-work.

(b) Working Tax Credit (WTC):

Provides in-work support for people on low incomes, with or without children. A family will normally be eligible for WTC if it contains one of the following:

- a single person who is responsible for a child or young person and works at least 16 hours a week, or
- a couple who are responsible for a child or young person, and who jointly work 24 hours or more per week (NB. one adult must be working at least
- a person who is receiving or has recently received a qualifying sickness or disability related benefit and has a disability that puts them at a
- disadvantage of getting a job, and who works at least 16 hours per week, or
- a person is aged 60 or over and works at least 16 hours per week, or
- If none of the above apply, then a person will still be eligible for WTC if they are aged 25 and over and work 30 hours or more a week.

CTC is made up of the following elements:-

- Family element: which is the basic element for families responsible for one or more children or qualifying young people.
- Child element: which is paid for each child or qualifying young person the claimant is responsible for
- Disability element: for each child or qualifying young person the claimant is responsible for if they get Disability Living Allowance for the child
- Severe disability element: for each child or qualifying young person the claimant is responsible for if they get Disability Living Allowance (Highest Care Component) for the child

Some **out-of-work families with children** do not receive CTC but instead receive the equivalent amount via child and related allowances in Income Support or income-based Jobseeker's Allowance (IS/JSA). These families are included in the figures, generally together with out-of-work families receiving CTC. In due course, they will be "migrated" to HMRC and paid via the tax credits system.

WTC is made up of the following elements:-

- Basic element: which is paid to any working person who meets the basic eligibility conditions
- ◆ Lone Parent element: for lone parents
- Second adult element: for couples
- 30 hour element: for individuals who work at least 30 hours a week, couples where one person works at least 30 hours a week or couples who have a child and work a total of 30 hours or more a week between them where one of them works at least 16 hours a week.
- Disability element: for people who work at least 16 hours a week and who have a
 disability that puts them at a disadvantage in getting a job and who are receiving or
 have recently received a qualifying sickness or disability related benefit
- Severe disability element: for people who are in receipt of Disability Living Allowance (Highest Care Component) or Attendance Allowance at the highest rate.
- Childcare element: for single people who work at least 16 hours a week or couples who both work at least 16 hours a week and who spend money on registered or approved childcare

Interaction of WTC and CTC

Working families with dependent children can claim both WTC and CTC together. However, the WTC entitlement will continue to reduce after the first income threshold £6,420 (in 2014-15) while CTC does not. The combined entitlement will continue until the household income reaches a point where WTC would be '0'. Families will receive full CTC entitlement until their income reaches £16,010 (in 2014-15). From that point CTC entitlement will start to decline.

Tapering: is the amount of the award that will be reduced when the household income exceeds a given threshold. Tapering reduces WTC first and then CTC.

Child and Working Tax Credit Entitlement:

The amount of support an eligible family can receive (known as their entitlement) varies depending on their income and which tax credit elements they are eligible for. First, a family's maximum possible entitlement is worked out by adding up all the different elements of CTC and WTC they are eligible for (described on page 2).

A household's actual entitlement is then determined by tapering this maximum amount according to different thresholds. As demonstrated within the diagram below, families eligible for the WTC receive the full entitlement until their annual household income reaches £6,420, after which the amount of tax credits they receive is reduced by 41 pence for each additional £1 they earn beyond this threshold.

If a household is out-of-work and therefore eligible for the CTC only, they will receive the full entitlement until their annual household income reaches £16,010 (2014-15). After this point, the amount of tax credits they receive is again reduced by 41 pence for each additional £1 of income beyond this threshold (note that this is not shown on the diagram below).

Max CTC and WTC Maximum award Working Tax Credit Working Tax Credit Child Tax Credit E6,420 Income

In-work Child and Working Tax Credit Entitlement

Because of the range of possible eligibilities and interactions between the elements, both the maximum award and the shape of the above award profile will be different for every family with different circumstances.

Tax Credits are based on household income. The income used to calculate the award is based on the families' income from the previous tax year, or on their most recently reported circumstances in-year. A family's tax credits award is provisional until finalised at the end of the year, when it is checked against their final income for the year. This publication relates to the finalised position of tax credit support.

What does this publication tell me?

The finalised awards are currently published in May around one year following completion of the entitlement year in question. The delay in publication is the result of the finalisation process built into the Tax Credits system. Most families have until July 31st following the end of the entitlement year to renew their award reporting their finalised income for the year in question. However, families that report income from Self-Assessment (e.g., the self-employed) have until January 31st of the following year to finalise their income. As a result, the full picture is not known until at least February the year after the entitlement year ends and consequently publication is delayed until May. These are National Statistics and the month of publication is pre-announced a year in advance with the exact date being published in the preceding publication.

Each release consists of four publications: the main publication, a supplementary payments publication, and the accompanying geographical publications. The statistics in this release include analysis at

- Country and English Region;
- Local Authority (LA);
- Westminster Parliamentary Constituency; and
- Scottish Parliamentary Constituency;

This series has been produced annually since the introduction of Tax Credits in April 2003.

Small Area Statistics

Estimates are also provided in a separate publication at Lower Super Output Area and Data Zone for England, Scotland and Wales. These statistics are available here:

https://www.gov.uk/government/collections/personal-tax-credits-statistics

The small area statistics are based on the finalised award position, but using a family's circumstances as at 31st August rather than as an average across the year. This ensures that the statistics are directly comparable to other published small area statistics, such as Child Benefit.

Who might be interested?

The statistics contained in this publication will be of interest for anyone that is looking for the most comprehensive data on Tax Credits. Specifically, there are aggregate statistics on who is getting what level of tax credits support and the amount of that support, as well as breakdowns of both by various sub-categories - e.g., family composition, family income, work status, and geographical analyses. It may be of interest to academics, think-tank's, political parties interested in the twin aims of Tax Credits: eradicating child poverty and improving work incentives. Equally it may be of interest for people considering wider questions on government support systems and/or others designing benefit systems. Finally, the geographical analyses might be of interest at the more local level, giving some indication of the level of government support in each Region/Local Authority level.

Which publication should I use?

Generally, if you are content with less timely statistics, use the finalised awards data publication. If you are more concerned with getting the latest up-to-date information that may not align exactly with finalised data further down the line, use the provisional awards data. Sticking to the finalised award data will also mean the figures will align with other published data on Tax Credits such as information in HMRC's Departmental Accounts.

Provisional awards vs. finalised awards

It is important to recognise that the finalised awards statistics are not a revision of the provisional statistics. The provisional numbers relate to the caseload position at a snapshot point in time, based on the family circumstances we have been informed of by each family prior to that particular time. The finalised awards relate to the complete retrospective picture for the year, based on a finalised view of family incomes and circumstances. The caseload population will be different between the two publications as a result of HMRC knowing the complete finalised picture of the award.

At the start of the year, the tax credit award will be a provisional award reflecting the reported circumstances as at April 6th (the start of the tax year). Over the course of the year, a family's circumstances may or may not change. As and when a family's circumstances change, the provisional award is updated each time with the latest set of circumstances and a new provisional award re-calculated. It is only at finalisation (usually four to nine months after the end of the tax year) that the family's circumstances for the whole year are known and a finalised award can be calculated. As a result, the finalised award statistics are not available until around 12 months after the end of the entitlement year in question. Given this lag in availability of data, there is some value in looking at a snapshot of families' circumstances at any given time to give some indication of the level of support one might expect to see subsequently at finalisation.

To illustrate the difference, let us look at a family that has one change of circumstance throughout the year, moving from in-work to out-of-work in January of any one year:



The snapshot data looking at the provisional award in December will model entitlement for the whole year on the basis that the family is in-work for the whole year (since we do not know about the move out-of-work at that time). It is not until finalisation - and thereby in the finalised award data publication - that the family's entitlement will be modelled on the basis of 9 months in-work and 3 months out-of-work.

So the figures for provisional awards are more up to date, but are subject to retrospective change. The sizes of these changes can be seen by comparing the data for selected dates in finalised awards with data published earlier on provisional awards at the same snapshot dates. The provisional award data tables classify families according to the levels of their entitlement at the reference date, modelled from data on their circumstances and their latest annual incomes reported and processed by that date. The actual amount being received at that date can be lower, due to the recovery of earlier overpayments. The tables describe as "recipients" all families with positive modelled entitlement, though in some cases the payments are reduced to zero. For more details, see the Technical Note.

What information do the tables contain?

CTC and WTC are claimed by individuals, or jointly by couples, whether or not they have children (described as "families" in this publication). These tables cover families who had claimed, and were eligible for, CTC (or the equivalent via benefits) or WTC for all of or part of 2014-15.

These tables show details of finalised 2014-15 Child and Working Tax Credit awards to families in each country of the UK, in each region of England, in each local authority (county, district and unitary authority) and in each Westminster and Scottish Parliament constituency. They show the numbers of awards, the numbers underpaid and overpaid at 5 April 2014, and the aggregate amounts of underpayments and overpayments.

The tables are consistent with the national figures of families with positive 2014-15 entitlements shown in "Child and Working Tax Credits Statistics Finalised Annual awards 2013", which contains details of the sources and definitions of the figures.

Out-of-work families

A family is defined as being out-of-work at the reference date if both adults, or the single adult, does not work for at least 16 hours per week, these families can fall into two categories:

- 1) Families administered by HMRC who are receiving their child support through CTC
- 2) Families administered by DWP and claiming their child support through benefits

Child Tax Credit was introduced in April 2003 and any application since then falls under 1), whereas families who were receiving out-of-work benefits prior to April 2003 and remain so will fall under 2) – these cases are being migrated over to HMRC. All the tables in this publication include all out of work families, irrespective of the source of their support.

User Engagement

Bespoke analysis of tax credits data is possible although there may be a charge depending on the level of complexity and the resources required to produce. If you would like to discuss your requirements, to comment on the current publications, or for further information about the tax credits statistics please use the contact information at the beginning of this publication, or from the HMRC website:

https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics#contact-us

We are committed to improving the official statistics we publish. We want to encourage and promote user engagement, so we can improve our statistical outputs.

We would welcome any views you have using the link to the feedback form below. We will undertake to review user comments on a quarterly basis and use this information to influence the development of our official statistics. We will summarise and publish user comments at regular intervals.

https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics#contact-us

National Statistics Review

A formal review of our National and Official Statistics publications was held between May and August 2011. Over 130 responses were received from a broad range of users.

A report summarising the responses received has been published.

(http://www.hmrc.gov.uk/statistics/tc-stats-results.htm)

Policy changes which came into effect on 6th April 2012

The following changes were introduced on 6th April 2012 as part of the Coalition Government's announcements in the June 2010 Budget and the 2010 Spending Review:

- The first income threshold for those entitled to CTC only has been reduced from £16,190 to £15,860.
- The second threshold has been abolished.
- The first taper rate is increased by 2 percentage points to 41% while the second taper rate has been abolished.
- The support provided through the childcare element of WTC is reduced to its 2005-06 level, supporting 70% of eligible childcare costs.
- A new working hours condition for couples with children. At least one adult must work 16 hours or more per week, and their combined working hours must be 24 hours or more in order to be eligible for WTC.
- Income increase disregard has been reduced from £25,000 to £10,000. (Note that the Income increase disregard has been further reduced from £10,000 to £5,000 effective from 6 April 2013)
- A new Income fall disregard of £2,500 has been introduced.
- The 50+ return to work payment has been abolished.
- The baby element of CTC has been abolished.
- The removal of the second income threshold means that most families that used to receive the Family Element or less are no longer entitled to receive anything. As a result some categories in this publication have been changed. The previous distinction between In-work families receiving 'More than the Family Element' 'the Family element' and 'Less than the Family Element' has been removed, and will now be referred to as 'CTC Only'.

Table 1.1: Total finalised awards, and those underpaid and overpaid at 5 April 2015, UK

		Awards und			Aw	ards overpa	id at 5 April 201	5	Total number
	New Area Codes ¹	April	2015		Termi	nated	Othe	r	of awards
	Codes	Number ('000)	Amount (£m)		Number ('000)	Amount (£m)	Number ('000)	Amount (£m)	('000) ³
United Kingdom ²	K02000001	922	538		136	203	1,399	1,484	5,406
Great Britain	K03000001	886	516		131	197	1,358	1,442	5,213
England and Wales	K04000001	818	480		119	180	1,245	1,323	4,790
England	E92000001	770	453		112	170	1,173	1,251	4,506
North East	E12000001	39	19	į	7	10	64	64	252
North West	E12000002	112	59	i	18	26	180	186	690
Yorkshire and the Humber	E12000003	85	45		14	22	133	133	513
East Midlands	E12000004	72	40		10	15	110	110	404
West Midlands	E12000005	88	50		13	20	137	144	531
East	E12000006	78	48		11	16	118	123	437
London	E12000007	115	80	į	16	29	161	211	698
South East	E12000008	103	65		13	19	154	166	569
South West	E12000009	78	47		10	13	114	113	413
Wales	W92000004	48	26		7	10	72	72	284
Scotland	S92000003	68	36	į	13	17	113	119	423
Northern Ireland	N92000002	34	20	į	4	5	39	41	185
Foreign and not known⁵	n/a	2	2		1	1	2	2	7

Footnotes

New area codes implemented from 1 January 2011; in line with the new GSS Coding and Naming policy.

² Includes Foreign and not known

 $^{^{\}rm 3}$ Includes awards which are neither underpaid nor overpaid

⁴ Sum may not add up to total due to rounding

Sum may not add up to total due to rounding

5 "Foreign and not known" consists of a small proportion of recipient families and children who do not live within England, Scotland, Northern Island or Wales. They may for instance be a Crown servant posted overseas, or living in a British Crown Dependency. Due to the small size of this population we combine them into one group which also consists of those whom, at the time of publication, either have a UK postcode that does not match to a geographical office region code, or do not have a postcode in the available data.

Table 1.2: Finalised awards underpaid at 5 April 2015, by size of underpayment, UK

Thousands

		i				Size of und	derpayment			j	AUC 11
	Area Codes ¹		Under £50	£50 to £100	£100 to £200	£200 to £500	£500 to £1,000	£1,000 to £2,000	£2,000 to £5,000	Over £5,000	All finalised awards
United Kingdom ²	K02000001		144	116	145	214	144	103	51	6	922
Great Britain	K03000001		138	112	140	205	138	99	49	6	886
England and Wales	K04000001		127	103	129	189	128	92	46	5	818
England	E92000001	İ	119	96	121	178	120	87	43	5	770
North East	E12000001	1	7	5	7	9	6	3	2	-	39
North West	E12000002		19	15	18	26	17	11	5	1	112
Yorkshire and the Humber	E12000003	İ	14	11	14	20	13	9	4	-	85
East Midlands	E12000004	İ	12	9	12	17	11	8	4	-	72
West Midlands	E12000005	ļ	14	11	14	20	14	9	5	-	88
East	E12000006	ļ	12	10	12	18	12	9	5	1	78
London	E12000007		15	13	17	27	19	15	9	1	115
South East	E12000008		15	12	15	24	17	13	7	1	103
South West	E12000009	l	12	10	12	18	12	9	4	1	78
Wales	W92000004	İ	8	6	8	11	7	5	2	-	48
Scotland	S92000003		12	9	11	16	10	7	3	-	68
Northern Ireland	N92000002	l	5	4	5	8	5	4	2	-	34
Foreign and not known	n/a		-	-	-	-	-	-	-	-	2

Table 1.3: Finalised terminated awards overpaid at 5 April 2015, by size of overpayment, UK

					Size of ov	erpayment			i	Thousands All finalised
	Area Codes 1	Under £50	£50 to £100	£100 to £200	£200 to £500	£500 to £1,000	£1,000 to £2,000	£2,000 to £5,000	Over £5,000	awards
United Kingdom ²	K02000001	2	5	8	24	30	33	28	5	136
Great Britain	K03000001	2	5	8	23	28	31	27	5	128
England and Wales	K04000001	2	4	7	20	25	28	24	5	115
England	E92000001	2	4	7	20	24	27	24	5	112
North East	E12000001	-	-	-	1	2	2	1	-	7
North West	E12000002	-	1	1	3	4	4	4	1	18
Yorkshire and the Humber	E12000003	-	-	1	3	3	3	3	1	14
East Midlands	E12000004	-	-	1	2	2	2	2	-	10
West Midlands	E12000005	-	-	1	2	3	3	3	1	13
East	E12000006	-	-	1	2	2	3	2	-	11
London	E12000007	-	-	1	2	3	4	4	1	16
South East	E12000008	-	1	1	2	3	3	3	-	13
South West	E12000009	-	-	1	2	2	2	2	-	10
Wales	W92000004	-	-	-	1	1	1	1	-	4
Scotland	S92000003	-	-	1	2	3	3	2	-	13
Northern Ireland	N92000002	-	-	-	1	2	2	1	-	7
Foreign and not known	n/a	-	-	-	-	-	-	-	-	1

Table 1.4: Finalised other awards overpaid at 5 April 2015, by size of overpayment, UK

Thousands

										THOUSands
·					Size of ov	erpayment				All finalised
	Area Codes 1	Under £50	£50 to £100	£100 to £200	£200 to £500	£500 to £1,000	£1,000 to £2,000	£2,000 to £5,000	Over £5,000	awards
United Kingdom ²	K02000001	105	120	179	315	251	215	167	46	1,399
Great Britain	K03000001	99	113	169	298	238	204	159	44	1,324
England and Wales	K04000001	90	103	154	273	218	187	146	40	1,211
England	E92000001	87	99	149	264	211	181	142	39	1,173
North East	E12000001	6	6	9	14	11	9	7	2	64
North West	E12000002	14	16	24	41	32	27	21	6	180
Yorkshire and the Humber	E12000003	11	12	18	31	24	20	15	4	133
East Midlands	E12000004	9	10	14	25	20	16	12	3	110
West Midlands	E12000005	10	12	18	31	24	21	16	4	137
East	E12000006	9	10	15	27	21	18	14	4	118
London	E12000007	10	11	17	34	29	28	24	8	161
South East	E12000008	11	13	19	34	28	24	19	5	154
South West	E12000009	9	10	15	26	21	18	13	3	114
Wales	W92000004	3	4	5	9	7	6	4	1	39
Scotland	S92000003	9	10	15	25	20	17	13	4	113
Northern Ireland	N92000002	6	7	10	17	13	11	8	2	72
Foreign and not known ⁴	n/a	-	-	-	1	-	-	-	-	2

Tables 1.2-1.4 HM Revenue and Customs

 $[\]frac{Footnotes}{^{1}} New \ area \ codes \ implemented \ from \ 1 \ January \ 2011; \ in \ line \ with \ the \ new \ GSS \ Coding \ and \ Naming \ policy.$

² Includes Foreign and not known ³ Sum may not add up to total due to rounding

⁴ "Foreign and not known" consists of a small proportion of recipient families and children who do not live within England, Scotland, Northern Island or Wales. They may for instance be a Crown servant posted overseas, or living in a British Crown Dependency. Due to the small size of this population we combine them into one group which also consists of those whom, at the time of publication, either have a UK postcode that does not match to a geographical office region code, or do not have a postcode in the available data.

Table 2: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each local authority, UK

New Area	Current Area	Area names	Awards un Apri	derpaid at 5 2015		Awards overporminated			Total number of awards
Codes 1	Codes ²		Number (000)	Amount (£m)	Numbe ('000)	Amount (£m)	Number (000)	Amount (£m)	(1000)16
K02000001	926	UNITED KINGDOM	921.8	537.7	135	6 202.7	1.398.9	1.483.9	5.406.0
K03000001	925	GREAT BRITAIN	886.0	516.2	131	.3 196.7	1,358.0	1,441.6	5,213.
K04000001	941	ENGLAND AND WALES	818.0	479.7	118	.8 179.6	1.245.0	1.322.7	4.790.0
E92000001	921	ENGLAND	769.9	453.4	111	7 169.7	1,172.7	1,250.6	4,506.
E12000001	A	NORTH EAST	38.6	18.8	7	.0 9.7	64.2	63.5	252.
E06000047	00EJ	County Durham UA 3	7.7	3.8	1	.3 1.7	12.7	12.1	48.
E06000005	00EH	Darlington UA	1.7	0.9		3 0.4	2.9	2.8	10.6
F06000001	OOFR	Hartlengol IIA	1.5	0.7		3 04	2.6	2.8	10:
E06000002	00EC	Middlesbrough UA	2.3	1.0		.5 0.8	4.2	4.7	17.4
E06000048	OOFM	Northumberland UA 4	4.5	24		7 09	6.7	6.4	25.5
E060000000	OOEE	Redcar and Cleveland UA	2.0	0.9	0		3.4	3.5	13.3
E06000003	00EF	Stockton-on-Tees UA	2.0	1.4			4.8	5.0	18.1
E06000004	UUEF	Stockton-on-Tees OA	2.9	1.4		.5 0.7	4.0	5.0	10.1
F11000004	2D	Tyne and Wear (Met County)	16.1	7.7		0 42	26.8	26.3	107
E08000020	OOCH	Gateshead	16.1	1.3		.0 4.2	26.8 4.8	4.4	107.4
E08000020 E08000021	OUCH	Newcastle upon Tyne	2.8	1.3			4.8 6.1	4.4 6.2	18.1
E08000021	00C3	Newcastle upon Tyne North Tyneside	3.8	1.9	0		4.6	4.6	18.
	OUCK								
E08000023		South Tyneside	2.2	1.1	0		3.7	3.7	15.3
E08000024	00CM	Sunderland	4.3	2.0	0	.8 1.1	7.6	7.3	29.3
E12000002	В	NORTH WEST	111.6	59.4	18	.1 25.8	180.1	185.9	689.1
E06000008	00EX	Blackburn with Darwen UA	3.1	15		4 07	46	4.5	19 (
E060000009	ODEX	Blackpool UA	3.1	1.5			5.1	4.5	19.1
		Biackpool GA							
E06000049	00EQ	Cheshire East UA 5	4.4	2.6		6 1.0	7.0	7.1	24.3
E06000050	00EW	Cheshire West and Chester UA *	4.3	2.4	0		7.0	7.3	25.
E06000006	00ET	Halton UA	1.9	1.0	0		3.6	3.8	13.3
E06000007	00EU	Warrington UA	2.8	1.5	0	.5 0.6	4.7	4.5	16.3
E10000006	16	Cumbria	72	45		9 12	10.6	10.4	38.5
E07000026	16UB	Allerdale	1.4	0.8		2 02	2.0	2.0	7.1
E07000027	16UC	Barrow-in-Furness	1.0	0.5			1.8	1.7	6.
E07000028	16UD	Carlisia	1.8	1.0	i i		2.6	2.5	9.1
E07000029	16UE	Copeland	0.8	0.5			1.3	13	4.5
E07000030	16UE	Eden	0.0	0.5	0		1.3	1.1	3.6
E07000030	16UG	South Lakeland	1.4	0.0			1.0	18	6.3
	1000		1.4	0.3			1.0		0
E11000001	2A	Greater Manchester (Met County)	45.3	24.3	7		73.2	77.6	284.3
E08000001	00BL	Bolton	5.3	2.8		.9 1.6	8.1	8.7	31.8
E08000002	00BM	Bury	3.1	1.7	0		4.9	5.2	18.3
E08000003	00BN	Manchester	9.0	5.0	1	.6 2.5	14.3	16.2	60.1
E08000004	00BP	Oldham	4.1	2.2	0		6.7	6.8	27.1
E08000005	00BQ	Rochdale	4.0	2.2	0	7 1.0	6.6	6.9	25.1
E08000006	00BR	Safford	4.0	2.2	0	6 0.9	7.0	7.4	26.3
E08000007	00BS	Stockport	3.9	2.1	ō	.5 0.8	5.9	6.1	22.4
E08000008	OOBT	Tameside	4.0	2.0		.6 0.8	6.6	7.1	24.5
E080000008	OOBI	Trafford	2.9	16	0		4.4	4.7	16.
E080000010	OOBW	Wigan	5.0	2.5	0	9 1.2	8.8	8.7	30.
		-				1		1 1	1
E10000017	30	Lancashire	18.8	10.1	2		28.9	28.6	107.
E07000117	30UD	Burnley	1.6	0.8	0		2.8	2.7	10.9
E07000118	30UE	Chorley	1.5	0.8	0		2.5	2.5	8.3
E07000119	30UF	Fylde	1.0	0.6	0	.1 0.2	1.5	1.5	5.2
E07000120	30UG	Hyndburn	1.6	0.7		3 0.4	2.5	2.6	9.1
E07000121	30UH	Lancaster	2.3	1.2		3 0.4	3.2	3.1	12.1
E07000122	30UJ	Pendle	1.8	0.9			2.6	2.4	10.3
E07000123	30UK	Preston	2.4	12			3.7	3.8	14.
E07000123	30UL	Ribble Valley	0.7	0.5		.1 0.1	1.0	0.9	3.3
E07000124 E07000125	30UL	Rossendale	1.1	0.5			1.0	1.7	5.1
E07000125 E07000126	30UM 30UM	South Ribble	1.1	0.7	0		1.8 2.4	2.3	8.4
E07000127 E07000128	30UP 30UQ	West Lancashire Wyre	1.6	0.9	0		2.5 2.4	2.7 2.4	9.3
		, .				1	i	1 1	1
E11000002	2B	Mersevside (Met County)	20.6	10.0		9 5.4	35.4	37.2	141.3
E08000011	00BX	Knowsley	2.5	1.1	0		4.6	4.7	18.3
E08000012	00BY	Liverpool	7.0	3.4	1		12.2	13.0	50.3
E08000014	00CA	Sefton	3.9	2.0	0	7 0.9	6.4	6.6	24.3
						5 0.8	4.6	4.8	17.3
E08000013 E08000015	00BZ 00CB	St. Helens Wirral	2.6 4.6	1.3 2.2	0		7.7	8.1	30.3

e 2 HM Revenue and Cu

Table 2: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each local authority, UK

New Area Codes ¹	Current Area Codes ²	Area names	April Number	Amount	Number	Amount	Ot Number	Amount	Total number of awards (*000) ¹⁶
E12000003	D	YORKSHIRE AND THE HUMBER	(000)	(£m) 45.5	(000)	(£m) 22.1	(000)	(Em) 133.4	512.8
E06000011	00FB	East Riding of Yorkshire UA Kingston upon Hull, City of UA	4.5 5.1	2.7 2.3	0.6 1.0	0.8 1.3	7.0 9.3	6.6 8.6	24.3 34.8
E06000012 E06000013	00FC 00FD	North East Lincolnshire UA North Lincolnshire UA	2.6 2.6	1.2 1.4	0.5 0.4	0.7 0.6	9.3 4.6 4.3	4.4 4.2	17.3 15.4
E06000014	00FF	York UA	2.2	1.2	0.3	0.4	3.5	3.2	12.4
E10000023 E07000163 E07000164	36 36UB	North Yorkshire Craven Hambleton	8.0 0.7	5.2 0.5 0.7	1.0 0.1 0.1	1.3 0.1 0.2	12.0 1.0 1.5	11.5 1.0 1.5	41.1 3.5 5.3
	36UC 36UD 36UE	Hambleton Harrogate Richmondshire	1.1						
E07000166 E07000167 E07000168	36UE 36UF 36UG	Richmondshire Ryedale Scarborough	0.7 0.8 1.8	0.5 0.6 1.0	0.1 0.1 0.3	0.1 0.1 0.3	1.0 1.0 2.9	1.0 0.9 2.5	3.£ 3.£ 10.£
E07000169	36UH	Seby	1.1	0.6	0.2	0.2	1.7	1.8	5.8
E11000003 E08000016 E08000017	2C 00CC 00CE	South Yorkshire (Met County) Barnsley Doncaster	22.2 4.2	11.6 2.1	3.8 0.7 1.1	7.0 0.9 1.6	35.1 7.1 9.3	35.8 6.7 9.4	135.6 25.5 33.8
E08000018	00CF	Rotherham	5.5 4.4	2.1 2.8 2.3	0.7	1.3	7.0	7.4	26.9
E08000019 E11000006	00CG 2F	Sheffield West Yorkshire (Met County)	8.1	4.5 19.9	1.4	3.2 10.0	11.7 57.6	12.3 59.2	49.4 231.6
E08000032 E08000033	00CX	Bradford Calderdale	10.9	5.6 1.9	1.8	3.8	14.7	15.6 5.4	65.5 20.9
E08000034 E08000035	00CY 00CZ 00DA	Kirklees Leeds	3.5 7.4 11.1	3.8 5.9	0.9	1.3	10.7 17.5	10.4	43.4
E08000036	00DB	Wakefield	5.4	2.6	1.0	1.4	9.2	9.1	33.1
E12000004	E	EAST MIDLANDS	72.2	40.2	10.3	14.9	110.3	110.4	403.9
E06000015 E06000016 E06000018	00FK 00FN 00FY	Derby UA Leicester UA Nottingham UA	4.3 7.7	2.3 4.1 2.9	0.9 1.0 1.0	1.7 1.6 1.5	6.9 10.3 9.0	7.3 10.9 9.5	26.4 42.3
E06000017	00FP	Rutland UA	0.4	0.2			0.6	0.6	36.6 2.0
E07000032	17 17UB	Derbyshire Amber Valley	11.0 1.7	6.0 0.8	1.5 0.2	2.0 0.3	16.8 2.6	15.9 2.3	61.3 9.6
E07000033 E07000034	17UC 17UD	Bolsover Chesterfield	1.3 1.6	0.7 0.8 0.6	0.2 0.3 0.1	0.3 0.4 0.1	2.1 2.5	2.0 2.4 1.2	7.3 9.6 4.1
E07000035 E07000036	17UF 17UG	Derbyshire Dales Erewash	0.9 1.7				1.2 2.7	2.5	9.6
E07000037 E07000038 E07000039	17UH 17UJ 17UK	High Peak North East Derbyshire South Derbyshire	1.2 1.3 1.3	0.7 0.7 0.7	0.2 0.2 0.2	0.2 0.2 0.2	1.8 1.9 2.0	1.7 1.9 1.8	6.6 7.2 7.0
E10000018	31	Leicestershire	8.4	4.6	1.0	1.3	12.6	12.5	44.0
E07000129 E07000130	31UB 31UC	Blaby Charnwood	1.3 2.1	0.7 1.1	0.2	0.2	1.8 3.2	1.8	6.4 11.5
E07000131 E07000132	31UD 31UE	Harborough Hinckley and Bosworth	0.9 1.4	0.6 0.8	0.1 0.2	0.1 0.2	1.3 2.1	1.2 2.1	4,4 7,4
E07000133 E07000134	31UG 31UH	Melton North West Leicestershire	0.6 1.2	0.4 0.6	0.1 0.1	0.1 0.2	1.0 2.0	0.9 2.1	3.3 6.8
E07000135	31UJ 32	Oadby and Wigston Lincolnshire	0.9	0.5 7.0	0.1	0.1	1.1	1.1	4.2 64.8
E07000136 E07000137	32 32UB 32UC	Lincolnshire Boston East Lindsey	1.7	0.9	0.3	0.4	18.1 2.4 3.6	16.9 2.2 3.3	8.3
E07000137 E07000138 E07000139	32UC 32UD 32UE	East Lindsey Lincoln North Kesteven	2.5 1.8 1.5	1.4 0.8 0.9	0.3 0.3 0.2	0.4 0.4 0.2	3.6 2.7 2.2	3.3 2.5 2.0	13.2 9.5 7.5
E07000140 E07000141	32UF 32UG	South Holland South Kesteven		1.0			2.3 3.1		
E07000142	32UH	West Lindsey	2.0 1.3	0.8	0.3 0.2	0.4 0.2	1.8	3.0 1.8	10.E 7.1
E10000021 E07000150	34 34UB	Northamoton shire Corby	11.0 1.3	6.7 0.7	1.6 0.3	2.3 0.4 0.2	17.9 2.4 1.5	19.4 2.6	60.4 7.3
E07000151 E07000152 E07000153	34UC 34UD	Daventry East Northamptonshire	1.0 1.2 1.5		0.1 0.2 0.2	0.2 0.2 0.3	1.5 1.8	16	5.0 6.1 8.4
E07000154	34UE 34UF	Kettering Northampton	3.8	0.7 1.0 2.3		0.9	1.8 2.4 6.4	1.8 2.6 7.2	21.5
E07000155 E07000156	34UG 34UH	South Northamptonshire Wellingborough	0.8 1.4	0.6 0.8	0.1 0.2	0.1 0.3	1.3 2.2	1.4 2.3	4.1 7.5
E10000024 E07000170	37 37UB	Nottinghamshire Ashfield	11.6 2.1	6.2 1.0	1.5	2.1 0.4	18.1	17.4 3.1	65.7 12.3
E07000171 E07000172	37UC 37UD	Bassetlaw Broxtowe	1.8 1.4	1.0 0.7	0.3 0.2 0.2	0.3	3.2 2.7 2.2	3.1 2.6 2.1	10.0
E07000173 E07000174	37UE 37UF	Gedling Mansfield	1.6 1.8	0.9 1.0	0.2 0.3	0.2 0.4	2.5 3.2	2.4 2.9	9.2 11.4
E07000175 E07000176	37UG 37UJ	Newark and Sherwood Rusholiffe	1.7 1.1	1.0	0.3 0.1	0.4 0.1	2.8 1.5	2.8 1.6	9.6 5.4
E12000005	F	WEST MIDLANDS	88.4	49.6	13.0	20.2	136.8	144.0	530.7
E06000019	00GA	Herefordshire. County of UA	2.8	1.7	0.3	0.4	3.8	3.6	13.9
E06000051 E06000021 E06000020	00GG 00GL 00GF	Shrooshire UA ⁷ Stoke-on-Trent UA Telford and Wrekin UA	4.4 4.6 2.8	2.7 2.3 1.5	0.5 0.8 0.4	0.6 1.1 0.6	5.8 8.1 4.8	5.7 8.1 5.0	21.4 29.3 17.1
E10000028	41	Telford and Wrekin UA Staffordshire	2.8	1.b 6.4	1.6	0.5 2.1	4.8 18.0	17.5	17.1
E07000192 E07000193	41 41UB 41UC	Cannock Chase East Staffordshire	1.5 1.8	0.8 1.1	0.2	0.3 0.4	2.5 2.8	2.4 2.7	8.7 10.1
E07000194 E07000195	41UD 41UE	Lichfield Newcastle-under-Lyme	1.1	0.7 1.0	0.1 0.2	0.2 0.4	1.8 2.8	1.8 2.7	6.2 9.8
E07000196 E07000197	41UF 41UG	South Staffordshire Stafford	1.2 1.5	0.7 0.9	0.2 0.2	0.2 0.3	1.8 2.3	1.7 2.4	6.5 8.0
E07000198 E07000199	41UH 41UK	Staffordshire Moorlands Tamworth	1.3 1.2	0.8 0.6	0.1 0.2	0.2 0.3	1.8 2.1	1.7 2.1	6.5 7.2
E10000031 E07000218	44 44UB	Warwickshire North Warwickshire	6.8 0.8	4.1	1.0	1.5 0.2	10.8 1.4	11.1 1.4	37.8 4.6
E07000218 E07000219 E07000220	44UB 44UC 44UD	Nuneaton and Bedworth Rusby	2.0 1.4	0.4 1.1 0.9	0.1 0.3 0.2	0.2 0.5 0.3	3.3 2.2	3.5 2.3	4.6 11.8 7.6
E07000220 E07000221 E07000222	44UE 44UF	Stratford-on-Avon Warwick	1.4 1.3 1.3	0.9 0.7	0.2 0.1 0.2	0.3 0.2 0.2	1.9 2.0	1.9 2.1	7.6 6.6 7.2
E11000005	2E	West Midlands (Met County)	47.9	26.6	7.4	12.7	73.9	81.6	205.2
E08000025 E08000026	00CN 00CQ	Birmingham Coventry	19.4 5.5	11.1	3.0 0.9	5.8 1.4	29.2 8.7	33.9 9.6	129.6
E08000027 E08000028	00CR 00CS 00CT	Dudley Sandwell Solihull	4.8 6.4 2.3	2.4 3.5 1.3	0.6 1.0 0.3	0.9 1.6 0.5	7.2 9.9 3.8	7.2 10.6	28.5 39.6 14.5
E08000029 E08000030 E08000031	00CU		4.8	1.3 2.5 2.5	0.3 0.7 0.8	1.0	7.4	4.3 7.8	30.2
F10000034	00CW 47	Wolverhampton Worcestershire	4.6 7.7	44	10	1.4	7.7	8.2 11.4	29.5 42.3
E07000234 E07000235	47UB 47UC	Bromsgrove Malvern Hills	0.9 0.9	0.5 0.5	0.1 0.1	0.1 0.1	1.5 1.3	1.5 1.2	5.2 4.6
E07000236 E07000237	47UD 47UE	Reddich Worcester	1.4	0.8	0.2	0.3	2.3 2.3	2.3	8.0
E07000238 E07000239	47UF 47UG	Wychavon Wyre Forest	1.5 1.5	1.0	0.2	0.3 0.2	2.1 2.3	2.0	7.6
E12000006	G	EAST	78.2	48.1	10.6	15.5	118.4	123.5	436.8
E06000055	00KB	Bedford UA ⁸	2.5	1.6	0.3	0.5	3.7	4.0	13.7
E06000056 E06000032	00KC 00KA	Central Bedfordshire UA ⁹ Luton UA	2.9 4.2 4.4	1.9	0.4 0.5 0.8	0.6 0.8 1.6	4.8 5.7	5.0 6.6 6.7	16.5 23.3 24.3
E06000031 E06000033 E06000034	00JA 00KF 00KG	Peterborough UA Southend-on-Sea UA Thurrock IIA	4.4 2.4 2.5	2.6 1.4 1.7	0.8 0.4 0.4	1.6 0.6 0.6	6.4 3.9 4.0	6.7 4.4 5.2	24.3 15.4 14.8
E06000034 E10000003	00KG 12	Thurrock UA Cambridgeshire	2.5	1.7 4.4	1.0	0.6	4.0	10.4	14.8
E10000003 E07000008 E07000009	12 12UB 12UC	Cambridgeshire Cambridge East Cambridgeshire	6.9 1.0 0.9	4.4 0.6 0.6	1.0 0.1 0.1	1.3 0.2 0.1	10.6 1.5 1.4	10.4 1.6 1.2	37.5 5.8 4.8
E07000010 E07000011	12UD 12UE	Fenland Muntipadorehira	1.7 2.0	1.0	0.3	0.4	2.7 3.2	2.6 3.1	9.5 10.8
E07000012	12UG	South Cambridgeshire	1.3	0.9	0.2	0.2	1.9	2.0	6.6
E10000012 E07000066 E07000067	22 22UB 22UC	Essex Basildon	16.8 2.4 1.9	10.6 1.5 1.2	2.3 0.4 0.2	3.1 0.5 0.3	26.5 4.0 3.0	28.5 4.7 2.9	97.5 14.5 10.3
E07000067 E07000068	22UC 22UD 22UF	Braintree Brentwood Castle Point					1.0		
E07000070	22UE 22UF 22UG	Castle Point Chelmsford Colchester	1.0 1.7 2.2	0.7 1.0 1.3	0.1 0.2 0.3	0.2 0.3 0.4	1.5 2.5 3.7	1.6 2.7 3.8	5.5 9.4 13.1
E07000071 E07000072 E07000073	22UG 22UH 22UJ	Colchester Epping Forest	2.2 1.3 1.4 0.7	1.3 0.9 0.9	0.3 0.2 0.2	0.4 0.2 0.3 0.1	3.7 1.9 2.4	3.8 2.3 2.7	13.1 7.5 8.5
	22UK 22UL	Harlow Maldon Rochford	1.4 0.7 0.9	0.9 0.4 0.5		0.1	1.0	1.1	3.6
E07000075 E07000076 E07000077	22UN 22UQ	Tendring Uttlesford	1.9 0.8	1.1 0.6	0.1 0.3 0.1	0.1 0.4 0.1	3.2 1.1	1.2 3.2 1.2	12.3
E10000015	26	Hertfordshire	12.6	8.3	1.6	2.3	18.6	20.9	69.2
E07000095 E07000096	26UB 26UC	Broxbourne Dacorum	1.4 1.6	0.9 1.0	0.2 0.2	0.2	2.0 2.5	2.3 2.8	7.5 9.0
E07000097 E07000098	26UD 26UE	East Hertfordshire Hertsmere	1.3 1.1	0.9 0.7	0.1 0.1	0.2 0.2	1.9 1.6	2.0 2.0	6.1 6.1
E07000099 E07000100	26UF 26UG	North Hertfordshire St Albans	1.4 1.1 1.2	0.9 0.7	0.2 0.1	0.2	2.0 1.5	2.1 1.8 2.2	7.5 6.1
E07000101 E07000102 E07000103	26UH 26UJ 26UK	Stevenage Three Rivers Watford	1.2 0.8 1.4	0.7 0.5 1.0	0.2 0.1 0.2	0.3 0.2 0.3	2.1 1.2 1.8	2.2 1.5 2.0	7.5 4.5 7.1
E07000103 E07000104	26UK 26UL	Watford Welwyn Hatfield	1.4	1.0 0.8	0.2 0.2	0.3 0.2	1.8 2.1	2.0 2.2	7.1 7.1
E10000020 E07000143	33 33UB	Norfolk Breckland	13.1 2.1	7.3 1.2	1.7 0.3	2.4 0.4	19.4 3.1	17.8 2.9	70.5 10.6
E07000144 E07000145	33UC 33UD	Broadland Great Varmouth	1.6 1.7	0.0	0.1	0.2	2.1	10	7.0
E07000146 E07000147	33UE 33UF	King's Lynn and West Norfolk North Norfolk	2.4	0.9 1.3 0.9	0.3 0.4 0.2	0.4 0.5 0.2	3.5	2.6 3.4 1.8	10.3 12.6 7.4
E07000147 E07000148 E07000149	33UG 33UH	Norwich South Norfolk	2.1 1.6	1.1 1.0	0.4 0.2	0.5 0.2	3.4 2.3	3.1 2.1	13.2
E10000029	42	Suffolk	10.0		12	1.6	14.8	13.9	53.8
E07000200 E07000201	42UB 42UC	Babergh Forest Heath	1.0	5.8 0.7 0.5	0.1	0.1	1.5	1.4	5.6
E07000202	42UD 42UE	lpswich Mid Suffolk	2.3 1.2 1.4	1.3 0.7	0.3 0.1	0.4 0.1	3.6 1.7	3.4 1.6	13.7 5.7 7.1
E07000202 E07000203 E07000204	42UF	St Edmundsbury	1	0.8	0.2	0.2	2.0	2.0	

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Table 2: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each local authority, UK

New Area	Current Area	Area names	Awards une April	derpaid at 5 2015	Aw	Total number of awards			
Codes 1	Codes ²		Number	Amount	Number	Amount	Oti Number	Amount	(1000)16
			(000)	(Em)	(000)	(Em)	(000)	(Em)	†
E12000007	н	LONDON	115.3	80.1	16.1	29.1	161.3	211.1	68.84 (68
E13000001	1B	Inner London	42.8	29.4	6.5	11.2	59.7	78.8	278.4
N/A Engagono	1D 00AG	Inner London – West	8.5 1.9	5.9 1.3	1.3 0.3	2.1 0.4	11.9	15.0 3.1	59.9
E09000001	00.64	City of London					2.5 0.1	- 1	0.2
E09000013	ODAN ODAW	Hammersmith and Fulham Kennington and Chalces	1.6	1.1	0.3	0.4 0.2 0.6	2.3	2.8	10.8
E09000001 E09000013 E09000020 E09000032	ODAN ODAW ODBJ	Camben City of London Hammersmith and Fulham Kensington and Chelsea Wandsworth	1.6 0.9 2.8 1.4	1.1 0.6 2.0 1.0	0.3 0.1 0.4 0.2	0.6	2.3 1.2 3.7 2.1	2.8 1.5 4.9 2.6	13.4 0.2 10.8 6.5 17.5
E09000033	UUBK	Westimper				0.4			11.6
N/A E09000012	1E 00AM	Inner London – East	34.3	23.5 2.8	5.2 0.6	9.2 1.0	47.8	63.8	218.6
E09000012 E09000014	ODAR	Hackney Haringey IsIngton Lambeth Lewisham	4.1 4.3	2.1	0.6	4.4	5.4 5.8	7.3 7.1	27.5 26.5
E09000012 E09000014 E09000019 E09000022	OOAU OOAY OOAZ	Islington	2.2 4.4 4.5	1.5 3.1 3.2	0.3 0.7 0.7	0.5 1.2 1.3	3.4 6.2 6.8	4.2 8.8 9.8	16.1
E09000023	00AZ	Lewisham	4.5	3.2	0.7	1.3	6.8	9.8	16.1 27.2 28.5
E09000025 E09000028	00BB 00BE	Newham Southwark	6.8 4.1 3.9	4.6 2.8	1.0	2.1 1.2	8.9 6.2	11.8 9.1	39.4 26.7
E09000030	00BG	Tower Hamlets	3.9	2.4	0.7 0.4	0.7	5.0	5.9	26.8
F13000002	1C	Outer London	72.4	50.7	9.6	17.9	101.7	132.4	419.8
N/A		Outer London – East and North East	28.9	20.0			41.9	56.3	173.6
E09000002	00AB 00AD 00AK 00AL	Barking and Dagenham		3.0 2.1	4.2 0.7 0.4 0.8 0.6	8.4 1.4 0.7	6.5	9.2 6.1	26.3
E09000004 E09000010	00AD	Barking and Dagenham Bexley Enfield	4.3 2.9	2.1 3.4	0.4	0.7 1.8	6.5 4.5 7.5 6.3	6.1	26.3 17.3 34.9 24.9
E09000011	00AL		5.3 4.1	3.0	0.6	1.2	6.3	10.1 9.2	24.9
E09000016 E09000026	00AR 00BC	Havering Redbridge Waltham Forest	2.9 4.5	1.9 3.2	0.4	0.7	4.6 5.9	5.6 7.6	17.5 24.9
E09000031	00BH	Waltham Forest	4.8	3.4	0.6	1.2	6.5	8.5	27.8
N/A	16	Outer London - South	15.7	10.7	2.0	3.4	22.6	29.2	89.5
E09000006	1G 00AF 00AH	Bromley Croydon	3.1 5.9	10.7 2.1 4.1	2.0 0.4 0.8	3.4 0.7 1.6	22.6 4.7 8.7	29.2 5.9 11.7	89.5 18.6 34.5
E09000008 E09000021	00AX	Kingston upon Thames	1.5	1.0	0.2	1.6	8.7 2.1	2.5	34.5 8.5
E09000024 E09000029	00BA 00BF	Merton Sutton	2.7	2.0	0.3 0.2	0.3 0.4 0.3	3.6 3.5	4.8 4.3	8.5 14.7 13.2
					i			- 1	13.2
N/A Engonoma	1H 00AC	Outer London – West and North West Barnet	27.9 4.5	20.0	3.4 0.5 0.8	6.2	37.2 6.1 7.2	46.9 8.0	156.8 25.9 31.8
E09000003 E090000005	00AE	Barnet Brent Ealing	4.5 5.7	3.4 4.1	0.5	0.9 1.6	7.2	9.1	31.8
E09000009 E09000015	ODAE ODAJ ODAQ	Ealing Harrow	5.4 3.3	3.7 2.4	0.6 0.4	1.1	6.8 4.3	8.0 9.1 8.4 5.4	29.7 17.6
E09000017	00AS	Hillingdon	3.9	2.7	0.5	0.9	5.6	7.0	22.5
E09000018 E09000027	OOAT OOBD	Hourslow Richmond upon Thames	4.0	2.8	0.5	0.8	5.6 1.8	6.9	22.3
F120000027	.1	SOUTH EAST	102.5	65.0	13.4	19.4	153.9	166.2	568.6
	-							1	568.6
E06000036 E06000043	00MA 00ML 00MW	Bracknell Forest UA Brighton and Hove UA	1.1 3.4	0.8 2.2	0.2 0.5	0.3 0.7	1.8 4.8	2.1 5.2	6.4 19.5
E06000046	OOML	Isle of Wight UA	2.4 4.0	1.3	0.3	0.4	3.2	2.9	19.5
E06000035 E06000042	00LC 00MG	Medway UA	4.0	2.5 2.5	0.6 0.6	1.0	6.3 6.5	7.2	24.1
E06000044	00MR	Milton Keynes UA Portsmouth UA	2.9	1.5	0.4	0.6	4.9	7.8 5.1	18.5
E06000038	00MC	Reading UA Slough UA	2.1 2.7	1.5	0.3	0.4	3.2	3.7	12.2
E06000039 E06000045 E06000037 E06000040 E06000041	00MD 00MS 00MB	Southampton UA	3.6 1.5	1.5 1.8 2.1 1.0	0.3 0.3 0.6 0.2	0.4 0.5 0.9 0.3	3.2 3.8 5.6 2.2	3.7 4.5 6.0 2.2	12.2 14.8 21.4 7.7
E06000037	OOMB OOME	West Berkshire UA Windsor and Maidenhead UA	1.5	1.0 0.8	0.2	0.3	1.7	1.9	7.7 6.2
E06000041	00MF	Southampton UA West Berkshire UA Windsor and Maidenhead UA Wokingham UA	1.1	0.7	0.1	0.1	1.6	1.9	6.2 5.7
E10000002	11	Production to the second to th	5.2	3.5	0.6	0.8	7.0	7.9	
E07000004 E07000005	11 11UB 11UC 11UE	Aylesbury Vale Chiltern South Bucks	5.2 2.0 0.8 0.5	3.5 1.3 0.6 0.4 1.2	0.6 0.2 0.1 0.1 0.2	0.3 0.1 0.1	7.0 2.9 1.0 0.6 2.5	7.9 3.3 1.0 0.9 2.7	10.6 3.7 2.5
E07000006	11UC 11UE	Chiltern South Bucks	0.8	0.6	0.1 0.1	0.1	1.0 0.6	1.0 0.9	3.7 2.5
E07000007	11UF	Wycombe	1.9	1.2	0.2	0.3	2.5	2.7	10.0
E10000011	21	East Sussex	7.5	4.6	0.9	1.2	10.7	10.9	40.9
E07000061 E07000062	21UC 21UD	Eastbourne	1.7	1.0 0.9	0.2 0.3	0.3	2.3 2.5	2.3 2.5	9.0 10.1
E07000063	21UF	Hastings Lewes	1.3	0.8	0.1 0.1	0.2	1.8	1.9	6.8
E07000064 E07000065	21UG 21UH	Rother Wealden	1.2 1.7	0.8 1.2	0.1	0.2 0.2	1.7	1.8 2.4	6.4 8.6
E10000014	24	Hampshire	14.0						
E07000084	24 24UB	Hampsnire Basingstoke and Deane	14.0	8.7 1.1	1.8 0.2	2.6 0.3	22.2 2.9 1.7	23.1 3.1	77.2 9.9
E07000085 E07000086	24UC 24UD	East Hampshire Eastleigh	1.1	0.8 0.8	0.1 0.2	0.2			5.7 7.5
E07000087	24UE	Earnham	1.1	0.7	0.1	0.1	2.2 1.7	2.2 1.7	7.5 5.6
E07000088 E07000089	24UF	Gosport	1.2	0.6	0.2	0.2	2.0	2.0	7.1
E07000090	24UF 24UG 24UH 24UJ 24UL	Gosport Hart Havant	1.2 0.7 1.6	0.6 0.5 0.9 1.2 0.7	0.2 0.1 0.2 0.2 0.2	0.2 0.1 0.4 0.3	2.0 1.0 2.6 2.9	2.0 1.0 2.8	7.1 3.6 9.6
E07000091 E07000092	24UJ 24UI	New Forest Rushmoor Test Valley	1.8	1.2	0.2	0.3 0.3	2.9 1.9	2.9 2.1	10.1 6.5
E07000093		Test Valley	1.2	0.8	0.2	0.2	1.9	1.9	6.5
E07000094	24UP	Winchester	1.0	0.6	0.1	0.2	1.5	1.6	20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
E10000016	29 29LIB	Kent	19.9	12.5	2.8	3.9	30.0	32.3	113.4
E07000105 E07000106 E07000107	29UB 29UC	Asnford Canterbury	1.8	1.1 1.1	0.2 0.2	0.3	2.8 2.5	3.0 2.6	9.9
E07000107	29UD	Dartford	1.3	0.9	0.2	0.3	2.0	2.4	7.5
E07000108 E07000109	29UC 29UD 29UE 29UG	Kent Ashford Canterbury Dartford Dover Gravesham	1.8 1.8 1.3 1.7	0.9 1.0 1.1	0.2 0.2 0.2 0.2 0.3	0.3 0.3 0.3 0.4 0.3	2.8 2.5 2.0 2.5 2.4	3.0 2.6 2.4 2.5 2.9	113.4 9.9 10.0 7.5 9.7 8.9
E07000110 E07000111	29UH 29UK	Maidstone Sevenoaks	1.9	1.2 0.7	0.2 0.1	0.3 0.2	2.9 1.5		10.7
E07000112	29UL	Sevenoaks Shepway Swale	1.0 1.6 2.1	1.0	0.2	0.3	2.4	1.6 2.4 3.7	5.9 9.1 12.7
E07000113	29UM		2.1	1.2	0.3	0.5	3.4	3.7	12.7
E07000114 E07000115 E07000116	29UN 29UP 29UQ	Thanet Tonbridge and Malling Tunbridge Wells	2.6 1.3 1.1	1.4 0.9 0.8	0.4 0.2 0.1	0.6 0.2 0.2	3.9 2.0 1.7	4.0 2.1 1.7	15.4 7.4 6.1
E07000116	29UQ	Tunbridge Wells	1.1	0.8	0.1	0.2	1.7	1.7	6.1
E10000025	38	Oxfordshire	6.7	4.4	0.8	1.2	10.1	11.2	35.4
E07000177 E07000178	38UB 38UC	Cherwell Oxford	1.7	1.1 1.0	0.2 0.2	0.3 0.3	10.1 2.8 2.3 1.7 1.7	3.0 2.8	35.4 9.2 8.9
E07000179 E07000180	38UD 38UF	Court Culombridge	1.2	0.8 0.7	0.1 0.1 0.1	0.2	1.7	1.9 1.8 1.7	5.9 5.9 5.4
E07000180 E07000181	38UE 38UF	Vale of White Horse West Oxfordshire	1.1	0.7 0.7	0.1	0.2 0.2	1.7 1.6	1.8	5.9 5.4
					1			i	3.4
E10000030 E07000207	43 43UB	Surrev Elmbridge	9.2 0.9	6.4 0.6	1.1	1.6	13.9 1.3	15.5 1.5 0.9	50.3 5.0
E07000208	43UC	Epsom and Ewell	0.6	0.6 0.4	0.1 0.1	0.2	0.9	0.9	5.0 3.1
E07000209 E07000210	43UD 43UE	Guildford Mole Valley	1.0	0.7 0.5	0.1 0.1	0.2 0.1	1.5 0.9	1.8 1.1	5.6 3.3 6.9
		Religate and Banstead	13	0.9	0.1 0.2	0.2	1.9	2.3	6.9
E07000211 E07000212 E07000213 E07000214 E07000215	43UF 43UG 43UH 43UJ 43UK	Mole Valley Reigate and Banstead Runnymede Spelthome Surrey Heath Tandridge	0.6 0.9 0.7 0.7	0.4 0.5 0.5 0.5	0.1 0.1 0.1 0.1	0.1 0.2 0.1 0.1	13.9 1.3 0.9 1.5 0.9 1.9 1.0 1.5 1.1	1.1 1.6 1.2 1.2	3.8 5.3 3.7 4.0
E07000214	43UJ	Surrey Heath	0.7	0.5	0.1	0.1	1.1	1.2	3.7
			0.9	0.7	0.1	0.2			4.6
E07000217	43UM	Woking	1.0	0.7	0.1	0.2	1.4	1.5	5.2
E10000032	45	West Sussex	10.1	6.2	12	1.7	14.5	14.8	52.5
E07000223	APT ID	Adur Arun Chichester	0.9 2.3 1.3	0.5 1.3 0.8	1.2 0.1 0.3 0.2 0.2	0.2 0.4 0.2	14.5 1.2 3.2 1.7 2.6 1.8 1.9 2.2	14.8 1.2 3.0 1.8	4.7
E07000224	45UC 45UD 45UE	Arun Chichester	2.3 1.3	1.3 0.8	0.3	0.4	3.2 1.7	1.2 3.0 1.8 2.9 1.7	52.8 4.7 11.6 6.5 9.5 6.1 6.5
E07000223 E07000224 E07000225 E07000226	45UE	Crawley Horsham Mid Sussex	1.8 1.2 1.3 1.5	1.1	0.2 0.2 0.1 0.1 0.2	0.3	2.6	2.9	9.5
	45UF 45UG	Horsham Mid Sussex	1.2	0.8 0.8	0.1 0.1 0.2	0.3 0.2 0.2 0.3	1.8	1.7 1.9 2.2	6.1
E07000228 E07000229	45UH	Worthing		0.9					7.1

Table 2 HM Revenue and Cr.

Table 2: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each local authority, UK

New Area	Current Area	Area names	Awards un April	derpaid at 5 2015	Term	ards overpai insted Amount		her	Total number of awards
Codes 1	Codes ²		Number ('000)	Amount (£m)	Number (000)	Amount (£m)	Number (000)	Amount (£m)	(1000)16
E12000009 E06000022	K OOHA	SOUTH WEST Bath and North East Somerset UA	77.7 1.9	46.9 1.2	9.6	13.0	114.4	112.6 2.7	413.2 10.3
E06000022 E06000028 E06000023	OOHN OOHB	Bournemouth UA	1.9 2.8 5.9	1.5 3.4	0.2 0.4 0.9	0.3 0.5 1.3 1.5	4.0 9.2	4.1 10.1	15.1 36.1
Enconons2	00HE	Bournemouth UA Bristol. City of UA Cornwall UA ¹⁹	5.9 10.0	3.4 6.0	0.9	1.3	9.2 13.6	10.1 12.8	36.1 50.2
E06000053 E06000024 E06000026 E06000029	00HF 00HC 00HG 00HP 00HD 00HX 00HH	Comwall UA. ¹⁰ Isles of Skilly UA. ¹¹ North Somerset UA Plymouth UA Poole UA South Gloucestershire UA Swindon UA Totaby UA Wiltshire UA. ¹²			-				0.1 14.4 24.9 10.6 16.8 17.7 14.2 30.8
E06000024 E06000026	00HG	Plymouth UA	4.2	2.1	0.3	0.4	6.8	6.4	14.4 24.9
E06000029 E06000025	00HP	Poole UA South Gloucestershire UA	1.9	1.1	0.3	0.4	3.0	3.1 5.0	10.6
E06000029 E06000025 E06000030 E06000027 E06000054	00HX	Swindon UA	2.6 4.2 1.9 3.1 3.1 2.5 5.8	1.5 2.1 1.1 1.9 1.8 1.3 3.5	0.3 0.6 0.3 0.3 0.4 0.4	0.4 0.8 0.4 0.5 0.6 0.5	4.0 6.8 3.0 4.9 5.1 3.9 9.0	3.9 6.4 3.1 5.0 5.5 3.6 9.0	17.7
E06000027	OOHY	Wiltshire UA 12	5.8	3.5	0.4	1.0	9.0	9.0	30.8
	18	Devon	12.5		1.3				59.9
E10000008 E07000040 E07000041 E07000042 E07000043 E07000044	18 18UB 18UC 18UD 18UE 18UG	Devon East Devon Exoter Mid Devon North Devon South Hams Teloribridoe	12.5 2.0 1.7	8.4 1.3 1.0	1.3 0.2 0.2 0.2 0.2 0.2	1.6 0.2 0.3	16.6 2.5 2.5 1.8 2.4 1.7	15.8 2.4 2.3 1.8 2.3 1.7	9.2 8.9
E07000041	18UD	Mid Devon	1.5	1.1	0.2	0.3	1.8	1.8	6.5
E07000043 E07000044	18UE 18UG	North Devon South Hams	1.5 1.9 1.3	1.1 1.2 0.9	0.2	0.2 0.2 0.2	2.4 1.7	2.3 1.7	6.5 8.7 6.2
E07000045 E07000046 E07000047	18UH 18UK 18UL		2.0	1.3	0.2 0.1 0.1	0.3 0.2 0.1	2.8 1.7 1.1	2.6 1.6 1.0	10.1
E07000047	18UL	Torridge West Devon	1.4 0.9	0.9 0.7	0.1	0.1	1.1	1.0	6.3 4.0
E10000009 E07000048 E07000049	19 19UC 19UD	Dorset Christchurch East Dorset	5.5	3.4 0.4 0.6	0.6 0.1 0.1	0.8 0.1 0.1 0.1 0.1 0.2	7.5 0.8 1.2	7.2 0.8	27.5
E07000049	19UD 19UE	East Dorset North Dorset	0.6 0.9 1.0	0.6	0.1	0.1	1.2	0.8 1.2	3.1 4.4
E07000050 E07000051	19UG	Purbeck	0.6	0.6 0.3	0.1 0.1	0.1	1.2 0.9	0.8	3.1
E07000052 E07000053	19UH 19UJ	Purbeck West Dorset Weymouth and Portland	1.4 1.1	0.9 0.6	0.1 0.2	0.2 0.2	1.8 1.6	1.2 0.8 1.8 1.5	4.4 3.1 6.6 6.0
E10000013		Gloucestershire		i i	0.9			11.7	41.5
E10000013 E07000078	23 23UB	Cheltenham Cotswold	7.7 1.3 0.8	4.8 0.7	0.9 0.2	1.3 0.2	11.7 2.0	1.9	41.5 7.2 4.2
E07000079 E07000080	23UC 23UD	Forest of Dean	1.2	0.6 0.7	0.1 0.1	0.1	1.2	1.3	6.3
E07000081 E07000082	23UE 23UF	Gloucester Stroud	2.0 1.4	1.1 0.9	0.3 0.2	0.4 0.2	3.2 2.0	3.3 2.0	11.5 7.0
E07000083	23UG	Tewkesbury	1.0	0.6	0.1	0.1	1.5	1.5	5.3
E10000027	40	Somerset	8.1	4.9	1.0	1.4	12.2	11.7	43.2
E07000187 E07000188	40UB 40UC 40UD	Mendip Sedgemoor	1.7 1.8	1.1 1.1	0.2 0.2 0.3 0.2 0.1	0.2 0.4	2.4 2.9	2.4 2.8 3.4 2.4	8.7 10.2 12.4
E07000189 E07000190	40UD 40UE	Sedgemoor South Somerset Taunton Deane	2.3 1.7	1.4 0.9	0.3	0.4	3.5 2.5	3.4	12.4 8.8
E07000191	40UF	West Somerset	0.7	0.4	0.1	1.4 0.2 0.4 0.4 0.3 0.1	0.8	0.7	3.1
W92000004	924	WALES	48.1	26.3	7.1	9.9	72.3	72.1	283.9
W06000001 W06000002	OONA OONC	Isle of Anglessey / Ynys Môn Gwynedd / Gwynedd Corwy / Conwy Denblghalire / Sir Ddnbych Flintshire / Sir y Fflint Viroxham / Wirecsam	1.2	0.7 1.2	0.2 0.2 0.2	0.2 0.3 0.3 0.4 0.5 0.5	1.6 2.8 2.9	1.5 2.6	6.5 10.3
W06000002 W06000003 W06000004	00NC 00NE 00NG	Conwy / Conwy	2.0 2.0 1.6	1.2 1.1 0.9	0.2	0.3	2.9	2.6 2.8 2.3	10.3 10.7
W06000005	00NJ	Denbighshire / Sir Ddinbych Flintshire / Sir y Fflint	1.6 2.3 2.2	0.9 1.2 1.2	0.2 0.3 0.4	0.4	2.4 3.4 3.4	2.3 3.3 3.4	9.2 12.8 13.0
W06000006 W06000023	00NL 00NN	Wrexham / Wrecsam Powers / Powers	2.2 2.5	1.2 1.8	0.4	0.5	3.4	3.4	13.0
W06000008 W06000009	00NQ 00NS	Powys / Powys Ceredgion / Ceredgion Pembrokeshire / Sir Benfro Carmarthenshire / Sir Gaerfyrddin	1.3	0.8 1.4	0.2 0.1	0.3 0.1 0.4 0.6	2.9 1.5	2.9 1.4	10.9 6.1 11.7 17.3
W06000010	00NU	Carmarthenshire / Sir Gaerfyrddin	2.3 3.3	1.9	0.3 0.4	0.4	3.0 4.5	3.0 4.3	17.3
W06000011 W06000012	00NX 00NZ		3.5 2.0	1.8 1.0	0.5 0.4	0.6 0.5 0.5 0.4 1.2 0.9 0.3	5.4 3.4	5.3 3.4	21.4 13.6
W06000013 W06000014	00PB 00PD	Neath Port Talbot / Castell-nedd Port Talbot Bridgend / Pen-y-bont ar Ogw The Vale of Glamorgan / Bro Morgannwg	2.0 1.7	1.0 0.9	0.3 0.3	0.5	3.5 2.6	3.5 2.7	13.2 10.2
W06000015	00PT	The Valle of Giamorgan / Bro Morgannwg Cardfilf / Caerdydd Rhondda Cynon Taf / Rhondda Cynon Taf Merthyr Tydli / Merthyr Tudful Caerphily / Caerlylia / Caerphily / Caerlylia / Caerbylia / Caerbylia / Caerbylia / Caerbylia	4.6	2.4	0.7	1.2	6.9	7.2	30.0
W06000016 W06000024	00PF 00PH	Rhondda Cynon Taf / Rhondda Cynon Taf Merthyr Tydfil / Merthyr Tudful	3.6 1.1	1.8 0.5	0.6 0.2	0.9	6.0 1.7	6.2 1.7	24.1 6.9
W06000018 W06000019	00PK 00PL	Caerphilly / Caerffili Blaenau Gwent / Blaenau Gwent	3.0	1.5 0.6 0.7	0.5 0.2	0.7 0.3	4.8 2.0 2.4	4.8 1.9 2.5 1.5	18.4 7.6 9.1 5.7
W06000019 W06000020 W06000021	00PM 00PP	Torfaen / Tor-faen Monmouthshire / Sir Fynwy	1.2 1.4 1.1	0.7 0.7	0.2 0.3 0.1	0.3 0.2	2.4 1.5	2.5	9.1
W06000021 W06000022	00PP 00PR	Monmouthshire / Sir Fynwy Newport / Casnewydd	1.1 2.4	0.7 1.2	0.1	0.2	1.5 3.7	1.5 3.9	5.7 15.1
\$92000003	923	SCOTLAND	68.0	36.5	12.6	17.1	113.0	118.8	423.3
\$12000033 \$12000034	00QA 00QB	Aberdeen City Aberdeenshire	1.8	1.0 1.7	0.4 0.4	0.6 0.6 0.4	3.4 3.6	3.6 3.7	11.5 11.8 8.2 6.1 4.5 12.5
\$12000041 \$12000035	00QC	Angue	2.2 1.4	0.8 0.7 0.4 1.4	0.3	0.4	3.6 2.3	22	8.2
\$12000005	00QD 00QF	Argyll & Bute Clackmannanshire Dumfries & Galloway	1.1 0.7	0.7 0.4	0.2 0.1 0.3	0.3 0.2	1.8 1.2 3.4	1.8 1.3 3.2	6.1 4.5
\$12000006 \$12000042	HD001	Dumfries & Galloway Dundee City	2.3	1.4	0.3	0.4	3.4	3.2	12.5
\$12000042 \$12000008 \$12000009	00QJ 00QK 00QL	Dundee City East Ayrshire East Dunbartonshire	2.1 1.8 1.0	1.1 0.8 0.5 0.7	0.5 0.4 0.1 0.2	0.6	3.7 3.1 1.5 2.1	3.8 3.2 1.6 2.2	11.7
\$12000010	MOON		1.3	0.5	0.1	0.2	2.1	2.2	7.6
\$12000011 \$12000036	00QN 00QP	East Renfrewshire Edinburgh, City of	0.9 5.1	0.5 2.8	0.1	0.2 1.1	1.3 8.4	1.3 8.4	4.9 31.2
\$12000013	00RJ	Elleanan an Iar 13	0.4	0.2	0.1	0.1	0.5	0.5	1.7
\$12000015	00QR	Fife	5.0	2.5	1.0	1.4	8.7	9.0	31.1
S12000043 S12000017	00QS 00QT	Glasgow City Highland	8.7 3.2	4.2 1.9	0.1 0.9 0.1 0.4 1.0 1.8 0.5 0.2 0.2 0.2 0.2	0.7 0.6 0.2 0.2 0.2 1.1 0.5 1.4 2.4 0.7 0.3 0.3 0.3 0.2 0.6	14.8 4.9	16.5 4.9	62.8 16.8
\$12000018 \$12000019	00QU 00QW	Inverdyde Midathian	1.1	0.5	0.2	0.3	1.8	1.9	7.7
\$12000020	00QX	Moray Moray	1.2	0.7	0.2	0.2	1.9	1.9	6.5
\$12000021 \$12000044	00QZ	North Lanarkshire	1.9 4.9	2.3	1.0	1.4	3.6 8.3	3.6 9.4	13.7 32.3
S12000023 S12000024	00RA 00RB	Orkney Islands Perth & Kinross	0.3 1.9	0.2 1.2	0.3		0.3 2.9	0.3 3.0	1.3 10.1
\$12000038	00RC	Renfrewshire Snottlish Borders	2.3	1.1	0.3 0.4 0.2	0.4 0.6 0.2	4.0	4.3	15.2
\$12000027	00RD	Shetland Islands	0.2	0.1	0.2		0.3	0.3	1.0
\$12000028 \$12000029	OORE OORF	South Ayrshire South Lanarkshire	1.4 4.1	0.7 2.1	0.3	0.4 1.0	2.5 6.8	2.6 7.5	9.1 25.9
\$12000013 \$12000013 \$12000014 \$12000015 \$12000015 \$12000017 \$12000018 \$12000019 \$12000020 \$12000020 \$12000021 \$12000024 \$12000024 \$12000028 \$12000026 \$12000029 \$12000029 \$12000029 \$12000029 \$12000029 \$12000039 \$12000039 \$12000039 \$12000039 \$12000039	00QN 00QP 00RJ 00QQ 00QR 00QS 00QT 00QU 00QW 00QX 00QY 00QZ 00QZ 00RA 00RB 00RC 00QE 00QE 00QE 00QE	Stirling West Dunbartonshire	0.4 2.0 5.0 8.7 3.2 1.1 1.2 1.9 4.9 0.3 1.6 6 0.2 1.4 4.1 1.0 1.3 2.6	0.5 2.8 0.2 1.0 2.5 4.2 1.9 0.5 0.6 0.7 0.9 2.3 0.2 1.1 1.0 0.1 0.7 2.1 0.7	0.3 0.8 0.2 0.3 0.5	0.4 1.0 0.2 0.3 0.7	0.5 3.5 8.7 7 14.8 4.9 1.8 2.0 1.9 3.6 6.8 3.3 0.3 2.9 4.0 2.3 3.3 2.5 6.8 8.3 1.6 1.6 1.6 1.6 1.6 1.6 1.6 1.6 1.6 1.6	0.5 3.5 9.0 16.5 4.9 1.9 2.2 1.9 3.6 9.4 0.3 2.1 0.3 2.6 7.5 1.7 2.4 4.7	14.0 11.7, 5.5 7.6, 4.9 13.2, 2.2 1.7, 12.6, 6.5 13.1, 13.1 16.8 7.7, 7.2 6.5, 13.7 13.1 15.2 28.8, 5.1 10.1 15.2 10.1 10.1 10.1 10.1 10.1 10.1 10.1 10
\$12000040	00RH	East Lothern custine Edinburgh, Chy of Ellisaren an Ibr 15 Per 16 Per 17	2.6	1.3	0.5	0.7	4.4	4.7	10.1 (1.1 (1.1 (1.1 (1.1 (1.1 (1.1 (1.1
N92000002	922	NORTHERN IRELAND ¹⁴	34.1	19.9	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5.3	38.7	40.6	184.7
N/A N/A	95T 95X	Antrim Ards	1.0	0.6 0.7	0.1	0.1	1.1	1.2 1.5	4.8
N/A N/A	95X 95O	Armanh	1.2	0.7 0.9	0.2 0.1	0.1 0.2 0.1 0.2 0.1 1.4 0.1 0.1 0.1 0.4 0.3 0.2 0.2 0.1 0.1	1.5 1.4	1.5 1.4	6.6 6.2
N/A N/A	95G 95D	Ballymoney	1.2 0.6	0.7 0.4	0.1 0.1	0.2 0.1	1.3 0.7	1.4 0.7	5.8 3.1
N/A N/A N/A	95Q 95Z	Balymena Balymeney Barbridge Belfast	1.0	0.7 0.4 0.7 2.0	0.1 0.7	0.1	1.0 5.6	1.4 0.7 1.1 5.9	5.8 3.1 4.4 31.4
N/A	95V		0.6 0.9	0.3 0.5	0.1 0.1	0.1	0.8 1.1	0.8	3.4 5.0
N/A N/A N/A N/A	95Y 95C	Castlereagh Coleraine Cookstown	1.1	0.5 0.6 0.6	0.1 0.1 0.1	0.1	1.1 1.3 0.9	1.1 1.2	5.0 5.7 4.1
N/A N/A	95I 95N	Cookstown Craigavon	0.9 2.0	0.6 1.1		0.1	0.9 2.5	0.9 2.4	4.1 10.6
N/A N/A	95A	Craigavon Derry ¹⁵ Down	2.3	1.1 0.8	0.3	0.3	2.6	2.7	15.1
N/A	95R 95M	Down Dungannon Fermanagh	1.3 1.5	0.8 1.0	0.3 0.1 0.1 0.1 0.1 0.1	0.2	1.5	1.7 1.6	15.1 6.8 6.6 6.3 2.8 3.7
N/A	95M 95L 95F	Fermanagh Large	1.5 1.5 0.5	1.0 1.0 0.3 0.4	0.1	0.1	1.3	1.6 1.3 0.6	6.3
N/A N/A	95B	Larne Limavady		0.4	0.1	0.1	0.8		3.7
N/A N/A	95S 95H	Limavady Lisburn Magherafek Moyle Newry and Mourne Newtownabbey	2.0 1.0 0.3	1.1 0.7 0.2	0.2 0.1	0.3 0.1	2.6 1.5 1.3 0.6 0.8 2.5 1.0	2.9 1.1 0.4	11.5 4.4 1.7
NI/A	OFF	Moyle	0.3	0.2				0.4	1.7
N/A N/A N/A N/A	95P 95U 95W	Newry and Mourne Newtownabbey	2.3 1.3 1.1	1.6 0.7	0.2 0.1	0.2 0.2 0.2	2.3 1.6	2.6 1.8	11.0 7.5
N/A	95W 95K	North Down Omagh Strabane	1.2	1.6 0.7 0.5 0.9	0.2 0.3 0.1 0.1 0.1 0.1 0.2 0.1 0.2 0.1 0.1	0.1	2.3 1.6 1.4 1.1	2.6 1.8 1.3 1.2	11.0 7.5 5.7 5.3
N/A									
N/A N/A	95J	Strabane	1.0	0.6	0.1	0.1	0.9	0.9	5.1

Executed:

New area codes irretermented from 1 January 2011: In lie with the new GSS Codino and Naminro codic.

**Advantable area codes operative from 1 Serf 2009.

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**County Dustman UM comprises the former Dustman County (Chaster, Elisamere Part & Neston and Yale Royal disoloci).

**Describer UM comprises the former Bedordstate county, (Chaster, Elisamere Part & Neston and Yale Royal disoloci).

**Bedord UM comprises part of the former Bedordstate county, (Chaster, Elisamere Part & Neston and Yale Royal disoloci).

**Bedord UM comprises part of the former Bedordstate county, (Bedord district).

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⁶⁷ Foreign and not known* consists of a small proportion of recipient families and children who do not live within England, Scotland, Northern Island or Wales. They may for instance be a Crown servant posted overseas, or living in a British Crown Dependency. Due to the small size of this population we combine them into one group which also consists of those whom, at the time of publication, either have as UK procedure that does not make that to a percapacity of the respon code, or do not have a postoced in the or analized data.

Table 3: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each Westminster Parliamentary Constituency

926		Number ('000)	Amount (£m)	Num (100		Amount (£m)	Number ('000)	Amount	
	UNITED KINGDOM	921.8	537.7		35.6	202.7	1.398.9	(£m) 1.483.9	5.406.0
925	GREAT BRITAIN	886.0	516.2	1	31.3	196.7	1.358.0	1.441.6	5.213.3
941	ENGLAND AND WALES	818.0	479.7	1	18.8	179.6	1.245.0	1.322.7	4.790.0
921	ENGLAND	769.9	453.4	1	11.7	169.7	1,172.7	1,250.6	4,506.1
1 A25	NORTH EAST Berwick-upon-Tweed	38.6 1.1	18.8 0.6	1	7.0 0.1 0.2	9.7 0.2	64.2 1.6 2.2	63.5 1.5 2.3	252.1 5.8
A40 A45 A46	Bishop Auckland Blaydon Bixth Valley	1.4 1.2 1.2	0.7 0.5 0.6	ĺ	0.2 0.2 0.2	0.3 0.3 0.3	2.2 1.9 2.1	2.3 1.8 1.9	8.6 7.2 7.7
B13 B30	City of Durham Darlington	1.0	0.5 0.8	1	0.2	0.3 0.4	1.7 2.6	1.6 2.5	6.4 9.9
B49 B81	Easington Gateshead	1.4	0.6 0.7	1	0.3	0.4	2.5 2.4	2.5 2.2	9.6 9.8
C06 C19	Hartlepool Hexham Houchton and Sunderland South	1.5 0.9	0.7 0.6	1	0.3	0.4 0.1	2.6 1.1	2.8 1.1	10.3 4.3 9.5
C27 C38 C92	Houghton and Sunderland South Jarrow Middlesbrough	1.4 1.2 1.7	0.7 0.6 0.8	1	0.3 0.2 0.4	0.4 0.3 0.6	2.5 2.0 3.0	2.5 2.0 3.3	9.5 8.0 12.8
C93 D05	Middlesbrough South and East Cleveland	1.3	0.6	į	0.2	0.3	2.3	2.4	9.0
D06 D07	Newcastle upon Tyne East Newcastle upon Tyne North	1.0 1.2	0.5 0.6	1	0.2	0.3 0.3	1.8	1.8 2.0	7.5 7.9
D14 D27 D30	North Durham North Tyneside North West Durham	1.3 1.6 1.4	0.6 0.7 0.8	į	0.2 0.3 0.2	0.3 0.4 0.3	2.1 2.7 2.3	1.8 2.6 2.1	8.4 10.5 8.5
D30 D65 D89	North West Durham Redcar Serinefield			İ			2.3	2.1 2.5 2.2	
E19 E45	South Shields Stockton North	1.2 1.3 1.5	0.6 0.6 0.7	1	0.2 0.3 0.3	0.3 0.3 0.4	2.1	2.1 2.8	8.0 8.8 10.3
E46 E57	Stockton South Sunderland Central	1.4 1.4 1.3	0.7 0.6	1	0.2	0.3 0.3	2.2 2.3	2.3 2.3 2.0	8.2 9.5 7.7
E81 E89	Tynemouth Wansbeck	1.3 1.2 1.5	0.7	1	0.2	0.3	2.0	19	7.7
E95	Washington and Sunderland West NORTH WEST	111.6	0.6 59.4	1 .	0.3	0.4 25.8	2.7 180.1	2.6 185.9	10.3
A03 A08	Altrincham and Sale West Ashton-under-Lyne	0.9	0.5 0.9	1	0.1	0.1 0.4	1.4 2.8	1.5 3.2	5.0 10.9
A14 A30	Barrow and Furness Birkenhead	1.2 1.5	0.6 0.7	1	0.2	0.3 0.4	2.1 2.7	2.1 2.7	7.6 11.2
A41 A42 A43	Blackburn Blackley and Broughton	2.5 2.7	1.2	1	0.3	0.5	3.5 4.0	3.5 4.7 2.5	15.7 17.5
A44 A49	Blackpool North and Cleveleys Blackpool South Bolton North East	1.6 1.8 1.9	0.8 0.9 1.0		0.3 0.4 0.4	0.4 0.5 0.6	2.5 3.0 2.9	2.9 3.0	9.5 11.4 11.4
A50 A51	Bolton South East Bolton West	2.2	1.2 0.8	1	0.4	0.8	3.4 2.3	3.8 2.4	13.9 8.3
A52 A80	Bootle	1.6 1.6 1.4	0.7 0.8 0.7		0.4 0.3 0.2	0.5 0.4 0.4	2.3 3.0 2.8 2.2	3.2 2.7 2.2	12.0 10.9 8.5
A82 A83 A91	Bury North Bury South	1.7	1.1 !	1					
A91 A98 B09	Carlisle Cheadle Chorley	1.4 0.9 1.4	0.8 0.5 0.8		0.2 0.1 0.2	0.2 0.1 0.3	2.2 1.4 2.3	2.0 1.4 2.4	7.9 4.8 7.8
B12 B18	City of Chester Congleton	1.4 1.2 1.0	0.8 0.7 0.6	1	0.2 0.1 0.1	0.2 0.2 0.2	1.8	1.7 1.7 1.4	6.6 5.6
B19 B25	Copeland Crews and Nantwich	0.9 1.7 1.5	0.6 0.9 0.8		0.1 0.3 0.2	0.2 0.5 0.3	1.6 1.5 2.8 2.5	1.4 2.8 2.6	5.5 9.7 9.2
B33 B58	Denton and Reddish Eddisbury Ellesmere Port and Neston	1.1	0.6		0.2	0.2	1.8	2.0	6.3
B60 B78 B80	Ellesmere Port and Neston Fvide Garston and Hallewood	1.3 1.1 1.5	0.6 0.6 0.7	İ	0.2 0.1 0.3	0.3 0.2 0.4	2.1 1.6 2.4	2.3 1.6 2.7	7.6 5.6 9.9
B97 C11	Halton Hazel Grove	1.5 1.5 1.0	0.7 0.8 0.6		0.3 0.3 0.1	0.4 0.4 0.2	2.4 2.7 1.5	2.7 2.8 1.6	9.9 9.9 5.6
C20 C31	Heywood and Middleton Hyndburn	1.8	0.9		0.3	0.4	3.2 2.8	3.4 2.9	11.5
C48 C49 C58	Knowsley Lancaster and Fleetwood Leigh	1.8 1.3 1.6	0.8 0.7 0.8		0.4 0.2 0.3	0.6 0.2 0.4	3.4 1.8 2.9	3.4 1.8 2.8	13.9 6.9 10.1
C58 C66 C67	Liverpool, Riverside Liverpool, Walton	1.6 1.2 1.6	0.8 0.6 0.7	1	0.3 0.3 0.4	0.4 0.4 0.5	2.9 2.2 3.0	2.8 2.3 3.2	10.1 9.6 12.5
CER	Liverpool Wavestree	1.2	0.7	1	0.2	0.4	2.2	2.2	9.2
C69 C75 C78	Liverpool, West Derby Macclesfield Makerfield	1.6 1.0 1.5	0.8 0.6 0.7	1	0.4 0.1 0.2	0.5 0.2 0.3	2.9 1.5 2.4	3.1 1.4 2.5	11.6 5.4 8.6
C80 C81	Manchester Central Manchester, Gorton	2.2	1.2 1.2	1	0.4	0.7 0.7	3.6 3.1	4.0 3.6	15.4 14.0
C82 C98	Manchester: Withinoton Morecambe and Lunesdale Oldham East and Saddleworth	1.1 1.6 1.8 1.9	0.6 0.8 1.0	1	0.2 0.2 0.3	0.2 0.3 0.5	1.7 2.4 2.9	1.6 2.4 3.0	7.0 9.0 12.0
D44 D45 D49	Oldham West and Royton Pendle	1.9		Î					
D51 D59	Penrith and The Border Preston	1.8 1.4 2.0	0.9 1.1 0.9	1	0.3 0.1 0.3	0.4 0.2 0.4	2.6 1.6 3.0	2.4 1.7 3.1	10.7 5.8 12.0
D68 D71	Ribble Valley Rochdale	1.3 2.2 1.6	0.8 1.3	1	0.1	0.2 0.6	1.8 3.4	1.7 3.5	6.3 14.4
D76 D85 D90	Rossendale and Darwen Salford and Eccles	1.7	0.9 0.9	1	0.3	0.3	2.5 3.0	2.4 3.1	9.4 11.2
D90 E18 E33	Sefton Central South Ribble Southport	0.8 1.3 1.5	0.5 0.7 0.8	į	0.1 0.2 0.2	0.1 0.2 0.3	1.2 2.0 2.2	1.4 1.9 2.1	4.5 7.0 8.2
E42 E37	Stalybridge and Hyde St Helens North	1.5	0.8 0.7	1	0.2	0.3 0.4	2.6 2.5	2.8 2.6	8.2 9.7 9.4
E38 E44	St Helens South and Whiston Stockport	1.5 1.4	0.7 0.8	1	0.3	0.4 0.3	2.8 2.3	2.9 2.3	10.2 8.9
E54 E62 E85	Stretford and Urmston Tation Wallasey	1.7 0.8	0.9	1	0.2	0.3	2.5 1.2	2.7 1.3	9.8 4.4
E92 E93	Warrington North Warrington South	1.5 1.5 1.3	0.7 0.8 0.7	1	0.2	0.3 0.3 0.3	2.5 2.6 2.2	2.6 2.4 2.2	9.9 8.9
E99 F09	Weaver Vale West Lancashire	1.1	0.6 0.7	İ	0.2	0.3 0.3	1.9	2.0	7.4 7.2 8.2
	Westmorland and Lonsdale Wigan Wirral South	1.2 1.6 0.8		1	0.1 0.3 0.1	0.1 0.5 0.1			
F15 F19 F20	Wirral West		0.8 0.4 0.4	į		0.1 0.1 0.2	3.0 1.2 1.3	2.9 1.4 1.3	10.2 4.5 4.5
F29 F30 F33	Workington Worslev and Eccles South Wyre and Preston North	1.1 1.7 1.0	0.7 0.8 0.6	İ	0.2 0.3 0.1	0.4 0.2	3.0 1.4	1.8 3.4 1.3	6.6 11.3 4.8
F35	Wythenshawe and Sale East	1.8	0.9	į	0.3	0.4	3.3	3.7	12.5
3 A12	YORKSHIRE AND THE HUMBER Barnsley Central	85.4 1.6	45.5 0.8		13.7 0.3	22.1 0.4	133.3 2.8	133.4 2.6	512.8 9.9
A13 A19	Barnslev East Batlev and Soen	1.8 2.1	0.9	1	0.3	0.4	2.9 2.9	2.7 2.8	10.6 12.1
A27 A58 A59	Beverley and Holderness Bradford East Bradford South	1.3 2.9 2.3	0.7 1.5 1.1		0.2 0.5 0.3	0.2 1.1 0.6	2.0 3.9 3.4	1.9 4.2 3.6	7.0 17.9 14.0
A60 A67	Bradford West Brigg and Goole	2.8 1.3	1.4 0.8	1	0.5	1.4 0.3	3.4 2.1	3.7 2.1	17.4 7.2
A85 B15	Calder Vallev Cleethorpes	1.6	0.9	İ	0.2	0.3	2.4	2.4	8.7
B17 B38	Coine Valley Devisbury Don Valley	1.7	1.0	1	0.2	0.3 0.3	2.4	2.3 2.8	9.4
B39 B40 B41	Don Vallev Doncaster Central Doncaster North	1.5 2.1 1.8	0.8 1.1 0.9	1	0.3 0.5 0.3	0.4 0.7 0.5	2.6 3.5 3.2	2.6 3.5 3.3	9.4 12.7 11.6
B55 B61 B88	East Yorkshire Elmet and Rothwell Great Grimsby			1	0.2 0.1 0.4	0.3 0.2 0.5	2.4 1.5 2.9	2.1 1.6 2.8	8.3 5.7 11.4
B95	Halifax	1.0 1.6 2.0	0.6 0.7 1.0						
B96 C03	Haltemorice and Howden Harrogate and Knaresborough Hemsworth	0.9 1.2	0.6 0.7	1	0.1	0.1 0.2	1.3	1.3	4.6 6.1
C13 C29 C39	Huddersfield Keighley	1.6 1.7 1.6 1.7	0.8 0.8 0.8		0.3 0.2	0.4 0.4 0.4	2.7 2.6 2.2	2.6 2.5 2.1 2.9	9.6 10.6 9.3
C29 C39 C44 C45	Kingston upon Hull East Kingston upon Hull North	1.8	0.7		0.3	0.4	3.1	3.1 i	12.0 12.6
C46 C50	Kingston upon Hull West and Hessle Leeds Central	1.7	0.8 1.2		0.4	0.5 0.7	3.0 4.0	2.8 4.4	11.3 16.3
C51 C52	Leeds East Leeds North East	1.9 1.4 0.8	0.9 0.8		0.4	0.6 0.2	3.2 1.7	3.6 1.9	13.1 7.2 4.2
C53 C54 C99	Leeds North West Leeds West Morley and Outwood	0.8 1.7 1.3	0.5 0.8 0.7		0.1 0.3 0.2	0.1 0.4 0.3	1.1 2.9 2.1	1.2 2.9 2.1	4.2 11.0 7.4
D10 D50	Normanton, Pontefract and Castleford	1.8	0.8 0.6		0.3	0.5	3.2 1.7	3.0 1.7	
D60 D69	Pudsey Richmond (Yorks)	1.1 1.1 1.4	0.6 0.9		0.1	0.2 0.3	1.6 2.0	1.6 1.9	6.0 5.9 6.8
D77 D78 D87	Rother Vallev Rotherham Scarborough and Whitby	1.3 1.8 1.7	0.7 0.9 0.9	1	0.2 0.4 0.2	0.3 0.8 0.3	2.2 2.8 2.6	2.3 3.0 2.2	8.1 11.3 9.5
						0.4			
D91 D93 D94	Selby and Ainsty Sheffield Central Sheffield South East	1.2 1.2 1.6	0.7 0.7 0.9	1	0.2	0.2 0.2 0.5	1.9 1.7 2.2	1.9 1.7 2.4	6.3 7.6 9.5
D94 D95 D96	Sheffield South East Sheffield, Brightside and Hillsborough Sheffield, Hallam	1.6 2.3 0.7	0.9 1.2 0.5		0.5	0.5 2.0 0.1	2.2 3.5 0.8	2.4 4.0 0.8	15.4 3.2
D97 D99	Sheffield, Heeley Shipley		0.7 0.7 0.9	1	0.2 0.2 0.1		1.9	2.4 2.0 1.8	9.8 7.0 6.0
E03 E68	Skipton and Ripon Thirsk and Malton	1.3 1.3 1.4				0.3 0.2 0.2	1.8 1.9		6.6
E84 F04 F37	Wakefield Wentworth and Dearne York Central	1.6 1.7	0.8 0.8		0.3	0.4	2.7 2.8	2.8 2.9	9.9 10.5
F37 F38	York Central York Outer	1.3 0.9	0.7 0.5		0.2	0.3 0.1	2.2 1.3	2.0 1.1	7.9 4.5
4 A04	EAST MIDLANDS Amber Valley	72.2 1.3	40.2 0.6		10.3 0.2	14.9 0.3	110.3 2.1	110.4 1.8	403.9 7.7
A06 A17	Ashfield Bassetlaw	1.8	0.9 0.9		0.3	0.3 0.4 0.3	2.8 2.6	1.8 2.7 2.5	10.5 9.5
A48 A53	Bolsover Boston and Skegness	1.6 2.6	0.9 1.3	1	0.3	0.3 0.5	2.6 3.7	2.4 3.4	9.3 12.9
A54 A78	Bosworth Broxtowe	1.3	0.7 0.6	1	0.2	0.2	2.1 1.8	2.0 1.7	7.1
B04	Chesterfield			1		0.2	2.2	2.1	6.1 8.5 10.7
B20 B32 B34	Daventry Derby North	1.9 1.2 1.4	1.1 0.7 0.7	1	0.3 0.1 0.2	0.5 0.2 0.3	3.2 1.8	3.5 1.8 2.4	10.7 5.9 9.0
	0.1.0.1						3.8 1.2 2.4	4.3 1.3 2.2	9.0 15.0 4.3 8.6 7.3
B35 B36 B67	Derby South Derbyshire Dales	0.9 1.5 1.3	ns						
A78 A96 B04 B20 R32		Broxtowe Charmsood Chisterfield Corby Daventry Derby North	Broatowe 1.2 Charamacod 1.2 Chesterfield 1.4 Corbv 1.9 Deventry 1.2 Detry Morth 1.4	Broxbowe 1.2 0.6 Charmood 1.2 0.6 Chesterfield 1.4 0.5 Corby 1.9 1.1 Daventry 1.2 0.7 Detry North 1.4 0.7	Broatowe 1.2 0.6 Charmood 1.2 0.6 Crestefield 1.4 0.8 Corby 1.9 1.1 Detry North 1.4 0.7	Brondowe 12 0.6 0.2 Charmood 1.2 0.6 0.1 Crestefield 1.4 0.8 0.2 Corby 1.9 1.1 0.3 Devertery 1.2 0.7 0.1 Detry North 1.4 0.7 0.2 Corby 0.2 0.2 0.2	Broatowe 12	Brostowe 12 0.6 0.2 0.2 1.8 Charmood 12 0.6 0.1 0.2 1.7 Chesterfield 1.4 0.8 0.2 0.2 1.7 Chesterfield 1.4 0.8 0.2 0.3 2.2 Catv 1.8 1.1 0.3 0.5 3.2 Davertry 1.2 0.7 0.1 0.3 0.5 3.2 Davertry 1.2 0.7 0.1 0.2 0.3 2.4 Chesterfield 1.4 0.7 0.2 0.2 0.2 0.2 0.2 0.2 0.2 0.	Boxtone 12 0.6 0.2 0.2 1.8 1.7 Charmood 1.2 0.6 0.1 0.2 1.7 1.8 Charmood 1.2 0.6 0.1 0.2 1.7 1.8 Charmood 1.4 0.8 0.2 0.3 2.2 2.1 Charmood 1.4 0.8 0.2 0.3 2.2 2.1 Charmood 1.4 0.8 0.2 0.3 2.3 3.5 Charmood 1.4 0.7 0.1 0.3 0.5 3.2 3.5 Charmood 1.4 0.7 0.1 0.2 0.3 2.4 2.4 1.8 Charmood 1.4 0.7 0.2 0.3 2.4 2.4 1.8 Charmood 1.4 0.7 0.2 0.3 2.4 2.4 1.8 Charmood 1.4 0.7 0.2 0.3 2.4 2.4 1.8 1.8 1.8 1.8 1.8 1.8 1.8 1.8 1.8 1.8

Table 3 HM Revenue and Cos

Table 3: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each Westminster Parliamentary Constituency

New Area Codes ¹	Current Area Codes ²	Area names	Number	derpaid at 5 2015 Amount	Term Number	inated Amount	Othe Number	er Amount	Total number of awards ('000) ³
14000728	C01 C21	Harboroudh High Peak	(1.3 1.2	(£m) 0.8 0.7	(1000) 0.1 0.2	(£m) 0.2 0.2	('000) 1.8 1.8	(£m) 1.8 1.7	6.6 6.6
14000748 14000769 14000782	C21 C42 C55	High Peak Kettering Leicester East	1.2 1.5 3.1	0.7 1.0 1.7	0.2 0.2 0.3	0.2 0.3 0.5	1.8 2.4 3.6	1.7 2.6 3.7	6.6 8.4 15.1
14000783	C56 C57	Leicester South	2.2	1.2	0.2	0.5	21	221	13.
14000792 14000797	C65	Lincoln	2.3 1.9 1.2	0.9	0.4 0.3 0.2	0.4	3.7 2.9 1.9	3.9 2.7 1.9	10.
14000798 14000810	C71 C83	Louth and Horncastle Mansfield	1.6 1.8	0.9 1.0	0.2 0.3	0.2 0.4	2.3 3.2	2.0 2.9	8.
14000814	C87 D83	Mid Derbyshire Newark	1.0 1.3 1.2	0.6 0.8 0.6	0.1	0.1	1.4 2.0 1.8	1.4 2.1 1.8	5.7 7. 6.2
14000843 14000858	D17 D32	North East Derbyshire North West Leicestershire		0.6	0.2 0.1	0.2 0.2		1.8 2.1 2.8	
14000861 14000862 14000865	D35 D36 D39	Northamoton North Northamoton South Nottingham East	1.5 1.9 1.9	0.9 1.1 1.1	0.2 0.3 0.4	0.3 0.5 0.6	2.5 3.2 3.1	2.8 3.6 3.2	8. 10. 12.
14000866	D40 D41	Nottingham North Nottingham South	2.1 1.4	1.1 0.7	0.4 0.2	0.5 0.4	3.7 2.2 1.2	4.1 2.2	15.
14000908	D82 D83	Rushcliffe Rutland and Melton	0.9 1.2	0.5	0.1	0.1 0.2	1.7	1.3	5.5
14000924 14000929	D98 E04	Sherwood Sleaford and North Hvkeham	1.4 1.5	0.7 1.0	0.2 0.2	0.3 0.2	2.4 2.2	2.3 2.1	8. 7.
14000935 14000939	E10 E14	South Derbyshire South Holland and The Deepings	1.3 1.8	0.7 1.1	0.2 0.2	0.2 0.3	2.0 2.6	1.8 2.4	73 83
14000940 14000942 14001025	E15 E17 F01	South Leicestershire South Northamptonshire Wellingborough	1.3 1.2 1.9	0.7 0.8 1.1	0.1 0.1 0.3	0.2 0.2 0.3	1.9 1.8 2.9	1.9 2.0 3.1	6. 5. 10.
15000005		WEST MIDI ANDS	99.4	49.6	13.0	20.2	136.8	144.0	530.
14000531 14000560	A02 A31	Aldridge-Brownhills Birmingham, Edgbaston	1.0	0.6 0.7	0.1 0.2	0.2 0.3	1.6 2.1	1.6 2.4	5.3
14000561	A32 A33 A34	Birmincham, Erdincton Birmingham, Hall Green Birmingham, Hodge Hill	1.9 2.3 3.0	1.0 1.4 1.8	0.4 0.3 0.4	0.6 0.5 1.2	3.3 2.8 4.2	3.8 3.3 5.0	13. 14. 20.
14000563 14000564 14000565	A34 A35 A36					1.2 1.1 0.4			
14000566	A37	Birmingham, Northfield Birmingham, Perry Barr Birmingham, Selly Oak	1.6 2.4 1.4	0.9 1.4 0.8	0.3 0.3	0.6	2.9 3.3	3.4 3.9	113
14000567 14000568 14000605	A38 A39 A76 A81	Birmingham, Selly Oak Birmingham, Yardlev Bromsgrove	2.2 0.9	1.2 0.5	0.2 0.3 0.1	0.3 0.6 0.1	2.2 3.3 1.5	2.4 3.7 1.5	9. 14. 5.
14000605	A76 A81 A89	Button Cannock Chase				0.1 0.4 0.3	2.7 2.5	2.6 2.4	
14000618	B21 B22	Coventry North East Coventry North West	1.5 2.4 1.7	0.8 1.4 1.0	0.2 0.4 0.3	0.6 0.4	2.5 3.6 2.7	4.0 2.9	8. 14. 9.
14000650 14000651 14000671	B23	Coventry North West Coventry South Dudley North	1.4	0.8 0.7	0.3 0.2 0.2	0.4 0.4 0.3	2.3 2.1	2.7 2.2	9. 8.
14000672	B43 B44 B94	Dudley South Halesowen and Rowley Regis	1.4 1.2 1.4	0.6 0.7	0.2	0.2 0.2	1.9 2.1	1.9 2.0	7.
14000743 14000767	C16 C40	Hereford and South Herefordshire Kenilworth and Southam	1.6 0.7	0.9 0.5	0.2 0.1	0.2 0.1	2.2 1.0	2.0 1.1	8.1
14000791 14000799	C64 C72	Lichfield Ludlow	1.1 1.2	0.7 0.8	0.1 0.1	0.2 0.2	1.6 1.5	1.6 1.4	5.5
14000812 14000818 14000834	C85 C91 D08	Meriden Mid Worcestershire Newcastle-under-Lyme	1.3	0.7 0.8 0.7	0.2 0.2 0.2	0.3 0.2 0.2	2.4 1.8 2.1	2.7 1.7 2.0	9.
14000834 14000847 14000849	D08 D21 D23	Newcastle-under-Lyme North Herefordshire North Shrooshire	1.3 1.2 1.6	0.7	0.1	0.2 0.2 0.2	2.1 1.6 2.1	1.6	7: 5: 7:
14000849 14000854 14000868	D23 D28 D42	North Shrooshire North Wanwickshire Nuneaton	1.6 1.3 1.4	1.0 0.7 0.8	0.1 0.2 0.2	0.2 0.3 0.4	2.1 2.2 2.4	2.1 2.3 2.5	7. 7. 8.
14000892 14000905	D66 D79	Paddich		0.8	0.2	0.3	2.4	2.3	
14000926	E01 E06	Rusby Shrewsbury and Atcham Solihuli	1.4 1.4 1.0	0.9 0.6	0.2	0.2	2.0	1.9	7.1
14000945 14000965	E20 E40 E41	South Staffordshire Stafford	1.1	0.6 0.6	0.1 0.1 0.1	0.2 0.2	1.6 1.8 1.4	1.5 1.8 1.3	5.1 6.2
14000966	F47	Staffordshire Moorlands Stoke-on-Trent Central Stoke-on-Trent North	1.1 1.5 1.8	0.6	0.1 0.3 0.3	0.1	1.4 2.8 3.2	1.3 2.8 3.2	5. 10. 11.
14000973 14000974	E48 E49	Stoke-on-Trent South	1.6	0.9 0.8	0.3	0.5 0.4	2.6	2.6	9.7
14000975 14000976	E50 E51	Stone Stourbridge	0.9 1.3	0.6 0.7	0.1 0.2	0.1 0.2	1.3 1.9 1.4	1.4 1.8	43 72 43
14000977 14000985	E52 E60	Stratford-on-Avon Sutton Coldfield	0.9	0.6 0.5	0.1 0.1	0.2 0.2	1.3	1.4	43
14000986 14000989 14000992	E61 E64 E67	Tarrworth Telford The Wrekin	1.3 1.6 1.4	0.7 0.8 0.7	0.2 0.3 0.2	0.3 0.4 0.2	2.4 3.0 2.0	2.4 3.2 2.0	10.
14001011	E86 E87	Walsall North Walsall South	1.7	0.9 1.0	0.3 0.3	0.4 0.4	3.0 2.9	3.1 3.1	12.
14001016	E91 E94	Warley Warwick and Learnington	2.0	1.1 0.5	0.3 0.1	0.6 0.2	3.0 1.7	3.3 1.7	12.4
14001029	F05	West Bromwich East West Bromwich West	1.9	1.1	0.3	0.5 0.4	2.6	2.9	10.8
14001035 14001049	F11 F25	West Worcestershire Wolverhampton North East	1.1 1.6	0.7 0.9	0.1 0.3	0.1 0.4	1.5 2.9	1.4 3.1	11.
14001050	F26 F27	Wolverhampton South East Wolverhampton South West	1.8	1.0	0.3	0.6 0.5	3.1 2.0	3.3 2.1 2.2	11.5 7.5 8.6
14001052 14001058	F28 F34	Worcester Wyre Forest	1.5 1.5	0.8 0.8	0.2 0.2	0.2 0.2	2.3 2.3	2.2 2.1	8.
15000006 14000544	6 A15	EAST Basildon and Billericay	78.2 1.2	48.1 0.8	10.6 0.2	15.5 0.3	118.4 2.0	123.5 2.3	436 .
14000552 14000590	A23 A61 A65	Bedford Braintree	1.8 1.3	1.1 0.8	0.3 0.2	0.4 0.2	2.7 2.0	2.9 1.9	10.
14000594	A65 A74	Brentwood and Ongar Broadland				0.1			
14000606 14000613	A74 A77 A84	Broxbourne Bury St Edmunds	1.3 1.4 1.4	0.7 1.0 0.8	0.1 0.2 0.1	0.2 0.2 0.2	1.8 2.0 2.1	1.7 2.3 1.9	6. 7. 7.
14000617 14000622	A88 A93	Cambridge Castle Point	1.0	0.6 0.7	0.1 0.1	0.2 0.2	1.4 1.5	1.5 1.6	5.5
14000624 14000628	A95 A99	Central Suffolk and North Ioswich Chelmsford	1.2 1.1	0.8 0.7	0.1 0.2	0.1 0.2	1.7	1.6 1.8	6.
14000642 14000644 14000693	B14 B16 B65	Clacton Colchester Epping Forest	1.3 1.6 1.0	0.7 0.9 0.7	0.2 0.2 0.1	0.3 0.3 0.2	2.1 2.8 1.5	2.1 2.9 1.7	8. 10. 5.
14000693	B89 C02	Great Yarmouth Harlow	1.0 1.7 1.5	0.7 0.9 0.9	0.1 0.3 0.2	0.4 0.3	2.9 2.5	2.6 2.8	10.
14000734	C07 C12	Harwich and North Essex Hemel Hempstead	1.0	0.6 0.8	0.1 0.2	0.2 0.3	1.6 2.0	1.7	5.
14000744	C17	Hertford and Stortford Hertsmere	1.0	0.7	0.1	0.1	1.5	1.6	5.
14000749 14000757	C22 C30	Hitchin and Harpenden Huntingdon	0.9	0.6 0.9	0.1 0.2	0.1 0.2	1.2 2.2	1.3 2.2	4.
14000761 14000800		Ioswich Luton North	1.9 1.9 2.3	1.0 1.3 1.4	0.3 0.2 0.3	0.3 0.3 0.5	3.0 2.6 3.1	2.8 3.1 3.5	11. 11. 12.
14000801 14000806 14000813	C73 C74 C79	Luton South Maldon Mid Bedfordshire	0.9		i 0.1	0.1	i 1.4 i	1.4	
14000816	C86 C89	Mid Bedfordshire Mid Norfolk North East Bedfordshire	1.1	0.7 0.9	0.1 0.2	0.2 0.2	1.5 2.1	1.6 1.9	5. 7. 6.
14000841	D15 D16	North East Cambridgeshire	1.2	0.8 1.1	0.1 0.3	0.2	1.9 3.0 1.5	2.2	10.
14000845 14000848 14000855	D19 D22 D29	North East Hertfordshire North Norfolk North West Cambridgeshire	1.1 1.2 1.9	0.7 0.7 1.2	0.1 0.1 0.3	0.2 0.2 0.4	1.5 1.6 3.1	1.6 1.4 3.1	5. 6. 10.
14000859 14000863	D33 D37	North West Norfolk Norwich North	1.6 1.4	0.9 0.7	0.3 0.2	0.4 0.2	2.4 2.1	2.3 1.8	8.8
14000864	D38 D52	Norwich South	1.4	0.7 0.7 1.9	0.2 0.6	0.3 1.3	2.2 4.3	2.0 4.6	8.
14000888 14000899	D62 D73	Peterborough Rayleigh and Wickford Rochford and Southend East	1.0	0.6 0.9	0.1	0.1	1.5 2.6	1.5 2.9	10.
14000910 14000933	D84 E08	Saffron Walden South Basildon and East Thurrock	1.0	0.8 0.8	0.1 0.2	0.2 0.3	1.4 2.2	1.5 2.6	5.
14000934	E09 E12	South Cambridgeshire South East Cambridgeshire	0.9 1.2	0.6 0.7	0.1 0.1	0.2 0.2	1.4 1.6	1.5	4.: 5.:
14000941 14000946 14000949	E16 E21 E24	South Norfolk South Suffolk South West Berffordshire	1.3 1.1 1.3 0.9	0.9 0.7 0.8	0.1 0.1	0.2 0.1 0.3	1.8 1.6 2.3	1.7 1.5 2.3	6. 5.
14000951	E26	South West Bedfordshire South West Hertfordshire South West Norfolk	1.3 0.9	0.8 0.6 0.9	0.2 0.1 0.2	0.3 0.2 0.3	2.3 1.3 2.5	2.3 1.6 2.4	8.1 4.2 8.1
14000952 14000957 14000960	E27 E32 E35 E43	South West Norfolk Southend West St Albans	1.7 1.1 0.8 1.3	0.9 0.6 0.5	0.2 0.1	0.3 0.2 0.2	2.5 1.6 1.1 2.2	2.4 1.8 1.3 2.4	6. 4. 7.
14000968	E56	Stevenage Suffolk Coastal	1.2	0.8		0.3	2.2 1.8	2.4	7.
14000995 14001021	E70	Thurrock Watford	2.0	1.4	0.1 0.3 0.2	0.5 0.3	1.8 3.3 2.1	1.7 4.3 2.4	6. 12. 8.
14001022 14001027	E97 F03	Wavenev Welwin Hatfield	1.7	0.9 0.8	0.2 0.2	0.3 0.2	2.4 2.0	2.3	9. 7.
14001034 14001045	F10 F21	West Suffolk Witham	1.5 1.0	0.9 0.6	0.2 0.1	0.3 0.1	2.2 1.5	2.1 1.5	7.1 5.1
15000007	7	LONDON	115.3	80.1	16.1	29.1	161.3	211.1	698.
14000549	A11 A20 A22	Barking Battersea	3.0 0.9	2.0 0.6	0.5 0.1	1.0 0.2	4.4 1.2	6.3 1.6	18.
14000551 14000553 14000555	A22 A24 A26	Beckenham Bermondsey and Old Southwark Bethnal Green and Bow	0.7 1.7 1.8	0.5 1.1	0.1 0.2 0.2	0.1 0.4 0.3	1.0 2.5 2.3	1.2 3.5 2.7	3. 11. 12.
14000558 14000591	A29 A62	Bexlevheath and Cravford Brent Central	1.1	1.1 0.8 2.0	0.1	0.2 0.9	1.7 3.5	2.2 4.6	16.
14000592 14000593	A63 A64	Brent North Brentford and Isleworth	2.5 1.6	1.8 1.2	0.3 0.2	0.4 0.3	3.0 2.3	3.5 2.8	12. 9.
14000604 14000615	A75 A86	Bromley and Chisleburst	0.9	0.7	0.1	0.2	1.5	10	1 61
14000621	A92 B01	Camberwell and Peckham Carshaton and Wallington Chelsea and Fulham	2.2 1.3 0.6	1.4 0.8 0.4	0.4 0.1 0.1	0.7 0.2 0.1	3.3 1.9 0.8	4.9 2.4 1.1	13. 7. 4.
14000634 14000636	B06 B08	Chingford and Woodford Green Chipping Barnet	1.1 1.2	0.8 0.9	0.1 0.2	0.2 0.3	1.5 1.7	2.0 2.2	6. 7:
14000639 14000654	B11 R26	Cities of London and Westminster Crowdon Central	0.5 1.8 2.9	0.4 1.2 2.0	0.1	0.1	0.7	0.8 3.8 5.6	31 11. 16.
14000655 14000656	B27 B28	Croydon North Croydon South			0.4	0.9 0.2	4.0 1.8		
14000657 14000673	B29 B45 B46	Daoenham and Rainham Dulwich and West Norwood	1.9 1.5 1.2	1.3 1.0	0.3 0.3	0.6 0.4	2.9 2.3 1.7	4.0 3.3 2.1	11.1 9.1 7.1
14000674		Ealing Central and Acton Ealing North	1.2 2.4 1.7	0.9 1.8	0.2 0.2 0.2	0.3	1.7 3.0	2.1 3.8 2.6	73 12. 9.
14000676 14000679	B48 B51	Ealing, Southall East Harn	3.4	1.1 2.2	i 0.5	0.3 1.1	3.0 2.2 4.2	5.6 i	192
14000687 14000690	B59 B62	Edmonton Eltham	2.4 1.1	1.5 0.8	0.4 0.2	1.1 0.3	3.4 1.8	4.6 2.4	16. 7. 12.
14000691 14000692	B63 B64	Enfield North Enfield, Southgate	1.8	1.2 0.8	0.3	0.5	2.6 1.5	3.6 1.9	6.7
14000696	B68 B73 B75	Erith and Thamesmead Feitham and Heston Finchley and Golders Green	2.1 2.3 1.2	1.6 1.6 1.0	0.3 0.3 0.2	0.5 0.5 0.3	3.3 3.3 1.6	5.0 4.0 2.1	12. 13. 7.
14000777	B75 B90	Finchley and Golders Green Greenwich and Woolwich Hackney North and Stoke Newington	1.8	1.3	0.3	0.6	2.7	2.1 4.1 3.5	11.3
14000703 14000718	Boo		2.3	1.6	0.3	0.5 0.5	2.6 2.8	3.5 3.8	14.2
14000703 14000718 14000720 14000721	B92 B93 R98	Hackney South and Shoreditch Hammersmith	1.8	1.2	0.2	0.5	7.7	2.0	13.
14000703 14000718 14000720 14000721 14000726 14000727	B93	Hackney South and Shoredisch Hammersmith Hampetead and Kilburn Harrow East Harrow West	1.8 1.2 1.1 1.5 1.5 2.3	0.8 0.8	0.3 0.2 0.2 0.2 0.2 0.3	0.3 0.3	1.7 1.4 2.0	2.0 1.8 2.6 2.4 3.8	13:1 8:0 7:2 8:1 8:2 12:8

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Table 3: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each Westminster Parliamentary Constituency

New Area	Current Are	Area names	Awards un April	derpaid at 5 2015		rards overpai	a at 5 April :	cu15 ther	Total number of awards
Codes 1	Codes ²		Number ('000)	Amount (£m)	Number (1000)	Amount (£m)	Number ('000)	Amount (£m)	('000) ²
E14000741	C14	Hendon	2.0	15	0.2	0.4	2.0	3.7	11.6
E14000750 E14000751 E14000752	C23 C24 C25	Holborn and St Pancras Hornchurch and Upminster Hornsey and Wood Green	1.3 1.1 1.4	0.9 0.7 1.0	0.2 0.1 0.2	0.3 0.2 0.3	1.8	2.3 2.3 2.4	9.4 6.8 8.5
14000752 14000759 14000760	C32 C33 C36	Iford North Iford South	1.6	1.1 1.9	0.2 0.4 0.2	0.4 1.0	2.0 2.1 3.3 1.7	2.7 4.3 2.1	8.5 14.6
E14000763 E14000764	C36 C37	Islington North Islington South and Finsbury	2.6 1.1 1.0		0.2		1.7	2.1 2.0	
E14000768 E14000770	C37 C41 C43	Kensington Kingston and Surbiton	0.7	0.7 0.5 0.7	0.2 0.1 0.1	0.2 0.1 0.2	1.6 1.0 1.7	1.2 2.0	7.7 5.2 6.7
E14000787 E14000788	C60 C61	Lewisham East Lewisham West and Penge	1.7 1.7	1.3 1.0	0.2 0.3	0.4 0.5	2.6 2.5 2.7	3.7 3.7	10.7 10.4
E14000789 E14000790	C62 C63	Lewisham, Deptford Leyton and Wanstead	1.8	1.2	0.3 0.2	0.5 0.4	2.4	3.8 3.1	11.2
E14000823 E14000869 E14000872	C96 D43 D46	Mitcham and Morden Old Bexter and Sidous Oroinston	2.1 0.8 0.8	1.5 0.6 0.6	0.2 0.1 0.1	0.3 0.2 0.2	2.8 1.2 1.2	3.7 1.5 1.5	11.5 4.5 4.5
E14000882	D46 D56 D61	Poplar and Limehouse	0.8 2.1 0.9	1.3	0.2	0.2 0.4 0.1	1.2 2.7 1.2	3.2	14.3
E14000887 E14000896 F14000900	D70 D74	Putnev Richmond Park Romford	0.9 0.7 1.2	0.6 0.6 0.8	0.1 0.1 0.2	0.1 0.3	1.2 1.0 2.0	1.6 1.2 2.3	5.6 4.1 7.4
E14000906 E14000978	D80 E53	Ruislio. Northwood and Pinner Streatham	0.7	0.5	0.1	0.1	1.0	1.2	4.1
E14000978 E14000984 E14000998	E59 E73	Sutton and Cheam Tooting	1.1	0.7 0.7	0.1 0.2	0.1 0.3	1.6 1.3	1.9 1.7	5.7 6.4
E14001002 E14001005	E77	Tottenham Twickenham						4.7	
E14001007 E14001008	E82 E83	Uxbridge and South Ruislip	0.8 1.2 1.5	0.6 0.8 1.0	0.1 0.1 0.3	0.1 0.2 0.4	1.2 1.8 2.2	2.4	4.6 6.9 9.7
E14001013 E14001032	E88 F08 F12	Walthamstow West Ham Westminster North	2.3 3.4	1.6 2.5	0.3 0.5	0.6 1.0	3.0 4.7 1.4	3.9 6.2	13.2 20.1
E14001036 E14001040	F12 F16	Westminster North Wimbledon	0.9	0.6 0.5	0.2 0.1	0.3 0.1	1.4 0.9	1.8 1.1	8.0 3.5
E15000008 E14000530	8 A01	SOUTH EAST Aldershot	102.5 1.3	65.0 0.8	13.4 0.2	19.4 0.3	153.9 2.1	166.2 2.3	568.6 7.0
14000534 14000536	A05 A07	Arundel and South Downs Ashford	0.9	0.8 0.7 1.1	0.2 0.1 0.2	0.3 0.2 0.3	2.1 1.3 2.7	2.3 1.4 2.9	7.0 4.7 9.6
E14000538 E14000539	A09 A10	Aylesbury Banbury	1.4 1.5	0.8 1.0	0.1 0.2 0.2	0.2 0.3	2.0 2.4 2.2	2.2 2.6	7.5 8.0
E14000545 E14000550	A16 A21	Basinostoke Beaconsfield	1.3	0.8 0.5		0.3		2.4 1.2	7.6 3.8
E14000557 E14000576	A28 A47	Bexhill and Battle Boonor Regis and Littlehamoton	1.3 1.7	0.9 1.0	0.1 0.2	0.2 0.3	1.8 2.4	2.0 2.3	6.7 9.0
E14000586 E14000597	A57 A68	Bracknell Brighton, Kemptown	1.1 1.2	0.8 0.8	0.2 0.2 0.2	0.3 0.3	1.7	2.0 2.0	6.0 7.6
E14000598 E14000608 F14000619	A69 A79 A90	Brighton, Pavillon Buckingham Canterbury	1.1 0.8	0.7 0.6	0.2 0.1 0.1	0.2 0.1	1.6	1.7 1.4 1.8	6.5 4.2
E14000619 E14000626 E14000631	A90 A97 B03	Canterbury Chatham and Avlesford Chesham and Amersham	1.2 1.5 0.8	0.7 1.0 0.6	0.2	0.2 0.4 0.1	1.6 2.5 1.0	1.8 2.9 1.0	6.4 9.5 3.7
E14000631 E14000633 E14000652	B03 B05 B24	Chesham and Amersham Chichester Crawley	0.8 1.2 1.8	0.6 0.7 1.1	0.1 0.2 0.2	0.1 0.2 0.3	1.0 1.6 2.6	1.0 1.7 2.9	3.7 6.1 9.5
E14000659	B31 R42								
E14000680 E14000681	B52 B53	Dover East Hampshire East Surrey	1.5 0.9 0.9	0.9 0.7 0.7	0.2 0.1 0.1	0.3 0.1 0.2	2.3 1.4 1.5	2.2 1.4 1.7	8.9 4.7 5.3
E14000681 E14000682 E14000684	B54 B56	East Worthing and Shoreham Eastbourne	1.4 1.7	0.7 0.8 1.1 0.7	0.1 0.2 0.2 0.1	0.2 0.3 0.2	1.5 1.9 2.4 2.0	1.7 1.8 2.4	5.3 7.1 9.4
E14000685 E14000694	B57 B66			0.7	0.1	0.2 0.4	2.0	1.9	
E14000697 E14000699	B69 B71	Eosom and Ewell Esher and Walton Fareham	0.8 0.8 1.0	0.5 0.5 0.6	0.1 0.1 0.1	0.1 0.1 0.1	1.1 1.1 1.5	1.2 1.3 1.6	4.1 4.4 5.1
E14000700 E14000704	B72 B76	Faversham and Mid Kent Folkestone and Hythe	1.1	0.7 1.0	0.2 0.2	0.2 0.4 0.4	1.7	1.9 2.5	6.5 9.4 8.7
E14000711 E14000713	B83 B85	Gillingham and Rainham Gosport	1.5	0.9 0.7	0.2		2.2	2.5 2.1	
E14000715 E14000719	B87 B91	Gravesham Gulldford	1.6 0.7	1.1 0.5	0.3 0.1	0.3 0.1	2.4 1.2	2.9 1.3	8.9 4.3
E14000735 E14000736	C08 C09	Hastings and Rye Havant	1.9	1.1 0.7	0.3 0.2	0.4	2.8 2.1	2.8 2.3	11.4 7.7
E14000742 E14000753	C15 C26	Henley Horsham	0.7	0.6 0.6	0.1	0.2 0.1	1.0	1.1 1.4	3.6
E14000755 E14000762	C28 C35	Hove Isle of Wight	1.3 2.4	0.9 1.3	0.1 0.2 0.3	0.2 0.4	1.8 3.2	1.9 2.9	4.8 7.1 12.6
E14000786 E14000803	C59 C76 C77	Lewes Maidenhead	1.1 0.9 1.2	0.7 0.6 0.8	0.1 0.1 0.1	0.2 0.1 0.2	1.5 1.1 1.9	1.6 1.3 2.1	5.7 4.2 6.8
E14000804 E14000811		Maidstone and The Weald Meon Valley			0.1 0.1				6.8 4.8
E14000817 E14000821	C90 C94	Mid Sussex Milton Keynes North	1.0 1.9	0.6 1.3	0.1 0.1 0.3	0.1 0.5	1.5 3.2	1.5 3.7	4.8 5.1 11.1
E14000822 E14000824	C95 C97 D01	Milton Kevnes South Mole Valley	2.0 0.7 1.0	1.3 0.6 0.6	0.3 0.1 0.1 0.1	0.5 0.1	3.4 1.0	4.0 1.2 1.6	11.8 3.6 5.5
E14000827 E14000828 E14000830	D01 D02 D04	New Forest East New Forest West			0.1	0.1 0.2 0.1	1.0 1.6 1.3		
E14000830 E14000844 E14000852	D04 D18 D26	Newburv North East Hamoshire North Thanet	1.1 0.7 1.7	0.7 0.5 1.0	0.1 0.1 0.2	0.2 0.1 0.3	1.6 1.0 2.4	1.7 1.0 2.3	5.6 3.5 9.5
E14000857 E14000873	D31 D47 D48	North West Hamoshire Oxford East	1.1 1.4	0.7 0.8	0.1 0.2	0.2 0.3	1.7 2.1	1.8 2.6	5.9 8.1
E14000873 E14000874 E14000883	D47 D48 D57	Oxford East Oxford West and Abingdon Portsmouth North	0.9	0.8 0.5 0.8	0.1	0.1	1.2 2.6	2.6 1.4 2.6	4.5 9.2
E14000884 E14000889	D58 D63	Portsmouth South Reading East	1.4	0.7 0.8	0.2 0.2	0.3 0.2	2.4 1.7	2.5 1.9	9.3
E14000890 E14000893	D64 D67	Reading West Religate	1.5	0.9 0.6	0.2	0.3	2.2	2.5 1.6	8.5 4.9
E14000898 E14000901	D72 D75	Rochester and Strood Romsey and Southampton North	1.5	0.9 0.5	0.2	0.2 0.4 0.2	1.4 2.4 1.2	2.6 1.3	8.7
E14000907 E14000918	D81 D92	Runnymede and Weybridge Sevenoaks	0.8	0.5 0.6	0.1 0.1 0.1	0.1 0.2	1.2	1.3 1.4	4.4
E14000927 E14000930	E02 E05	Sittingbourne and Sheppey Slough	1.7 2.6	1.1 1.7	0.3 0.3	0.4 0.5	2.8 3.6	3.1 4.3	10.6 14.2
E14000948 E14000953	E23 E28	South Thanet	1.8 0.8	1.0 0.6	0.3	0.5	2.7	2.7 1.2	10.3 3.9
E14000955 E14000956	E30 E31	Southampton, Itchen Southampton, Test	1.5 1.7	0.9 1.0	0.3	0.4 0.4	2.5 2.6	2.6 2.9	9.6 9.9
E14000959 E14000983	E34 E58	Soethome Surrev Heath Tonbridge and Malling	0.9 0.9 1.0	0.5 0.6 0.7	0.1 0.1 0.1	0.2 0.1 0.2	1.5 1.4 1.5	1.6 1.6 1.6	5.3 4.7 5.6
E14000997 E14001004	E72 E79	Tunbridge Wells			0.1 0.1		1.5 1.5		
E14001015 E14001023	E90 E98	Wantage Wealden	1.1	0.8 0.8	0.1 0.1 0.1 0.1	0.2 0.2 0.1	1.5 1.7 1.6 1.2	1.9 1.7	5.7 6.0
E14001041 E14001042 E14001046	F17 F18 F22	Winchester Windsor Witney	0.8 0.7 1.1	0.5 0.5 0.7	0.1 0.1 0.1	0.1 0.1 0.2	1.2 1.2 1.6	1.3 1.4 1.7	3.9 4.2 5.4
E14001046 E14001047 F14001048	F22 F23 F24	Witney Woking Wokingham	1.1 1.0 0.8	0.7 0.7 0.5	0.1 0.1 0.1	0.2 0.2 0.1	1.6 1.5 1.1	1.7 1.6 1.3	5.4 5.4 4.0
E14001048 E14001055 E14001056	F24 F31 F32	Wokingham Worthing West Wycombe	0.8 1.2 1.4	0.5 0.7 0.9	0.1 0.2 0.2	0.1 0.2 0.2	1.1 1.8 1.9	1.3 1.8 2.1	4.0 6.5 7.7
E15000009	9	SOUTH WEST	77.7	46.9	9.6	13.0	114.4	112.6	413.2
E14000547 E14000584 E14000585	A18 A55 A56	Bath Bournemouth East Bournemouth West	0.9 1.7 1.3	0.5 0.9 0.8	0.1 0.2 0.2	0.2 0.3 0.3	1.2 2.4 2.1	1.2 2.6 2.1 2.7	4.8 8.9 7.9
E14000595	A66 A70	Bridgwater and West Somerset Bristol East	1.9	1.1 0.9	0.2 0.2 0.2	0.3	2.9 2.3		10.3
E14000600 E14000601	A71 A72	Bristol North West Bristol South	1.3	0.7 1.0	0.2 0.3	0.3 0.4	2.2	2.5 2.5 2.9	8.8 8.3 10.6
E14000602	A73 A87	Briefol West	1.4 1.7 1.5	0.0	0.2		2.1 2.3 1.9		8.4 8.8 6.9
E14000623 E14000630	A94 B02	Camborne and Redruth Central Devon Cheltenham	1.5	0.9 1.2 0.7	0.2 0.1 0.2	0.3 0.2 0.2		2.1 1.9 1.8	
E14000635 E14000638	B07 B10	Chippenham Christchurch	1.2 1.2 0.9	0.7 0.6	0.2 0.1 0.1	0.2 0.1	1.9 1.2	1.8 1.2	6.6 4.7
E14000665 E14000678	B37	Devizes East Devon	1.1 1.3 1.5 1.2		0.1 0.2 0.2 0.1				6.1 6.5
E14000698 F14000702	B70 B74	Exeter Filtro and Bradley Stoke	1.5 1.2	0.8 0.8 0.7	0.2 0.1	0.2 0.3 0.2	1.8 2.3 1.8	1.8 2.0 1.8	6.1 6.5 8.2 6.1
E14000705 E14000712	B77 B84 C47	Forest of Dean Gloucester	1.3 1.9	0.8 1.1 0.6	0.1 0.3 0.1 0.1	0.2 0.4 0.2	1.8 3.1 1.7	1.8 3.2	6.5 11.1 6.0 4.9 7.1 8.5
E14000774 E14000815		Kingswood Mid Dorset and North Poole	1.1	0.5	0.1 0.1		1.3	1.8	6.0 4.9
E14000835 E14000837	D09 D11	Newton Abbot North Cornwall	1.4 1.8	0.8 1.1	0.2 0.2 0.2	0.2 0.3	2.0 2.4 2.4	1.8	7.1 8.5
E14000838 E14000839	D12 D13	North Devon North Dorset	1.9 1.3 1.1	1.2 0.8	0.2 0.1 0.1	0.2 0.1 0.2	1.6	2.3 1.6	8.7 5.9
E14000846 E14000850	D20 D24	North East Somerset North Somerset		0.6		0.2 0.1	1.5	1.5	5.5
E14000851 E14000860	D25 D34	North Swindon North Witshire Plamouth, Moor View	1.5 0.9	0.9 0.6	0.2 0.1	0.1 0.3 0.1	2.5 1.4	2.7 1.5	8.7 4.8 10.7
E14000879 E14000880	D53 D54	Plymouth, Sutton and Devenport	1.7	0.8 0.9	0.3 0.3	0.4 0.3 0.2	2.9 2.8	2.8 2.7 2.1	10.7
E14000881 E14000912	D55 D86	Poole Salisbury	1.3	0.8 0.7			2.0 1.7 2.1		6.9 5.7 7.6 7.8 7.4
E14000932 E14000936	E07 E11	Somerton and Frome South Dorset	1.5	1.0 0.8	0.1 0.2 0.2	0.2	2.2	2.0	7.6 7.8
E14000938 E14000947	E13 E22 E25	South East Cornwall South Swindon South West Devon	1.4 1.5 1.6 1.2	0.9 0.9 0.7	0.2 0.2 0.1	0.2 0.3 0.1	2.0 2.6 1.7	1.9 2.8 1.5	7.4 9.0 5.8
E14000950 E14000954 E14000961		South West Devon South West Wiltshire St Austell and Newguay							
E14000964	E36 E39 E55	St Ives	2.0 1.6 1.3	1.2 0.9 0.9	0.3 0.2 0.1	0.3 0.2 0.2	2.9 2.1 1.8	2.7 1.9 1.8	10.4 8.0 6.4
E14000980 E14000988	E55 E63 E65 E66	Stroud Taunton Deane Tenkesbury The Cotswolds	1.3 1.7 1.1	0.9 0.9 0.7 0.7	0.1 0.2 0.1 0.1	0.2 0.3 0.2 0.1	1.8 2.5 1.8 1.4	1.8 2.4 1.7	6.4 8.8 6.2 4.8
E14000990 E14000991 E14000994	E66	The Cotswolds		0.7	0.1	0.2 0.1	1.8		6.2 4.8
E14000996	E69 E71 E74 E75	Thornbury and Yate Tiverton and Honiton Torbay	0.9 1.7 1.9	0.5 1.2 1.0	0.1 0.2 0.3	0.1 0.2 0.4	1.4 2.1	1.3 2.1 2.8	4.7 7.7 10.9
E14000999 E14001000	E75	Torbay Torridge and West Devon Totnes		1.0 1.3 0.9			3.0 2.4 2.0	2.2	10.9
E14001001 E14001003 E14001026	E76 E78 F02	Totnes Truro and Falmouth Wells	1.4 1.5	0.9 0.9 0.9	0.2 0.2 0.2	0.2 0.2 0.2	1.9	1.8	8.5 7.3 7.2 7.9
E14001031	F02 F07 F14	West Dorset	1.5 1.3 1.6	0.9	0.1	0.2 0.2 0.3	2.2 1.7 2.7	2.2 1.7 2.5	7.9 6.3 9.5
E14001038	F14 F36	Weston-Super-Mare Yeavil	1.6 1.5	0.9 0.9	0.2 0.2	0.3	2.7 2.5	2.5 2.4	9.5 8.7

2 3 HM Revenue and Cu

Table 3: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each Westminster Parliamentary Constituency

New Area	Current Area Codes ²		Awards underpaid at 5 April 2015			Aw	Total number			
Codes 1	Codes 2	Area names	Number Amount			Number	nated Amount	Ot Number	of awards ('000) ²	
			('000)	(£m)	_	(1000)	(£m)	('000)	Amount (£m)	1
W08000001	924	WALES	48.1	26.3	- 1	7.1	9.9	72.3	72.1	283.9
W07000058	924 W09 W18	Aberavon Aberconwy	0.9	26.3 0.4 0.5		7.1 0.2 0.1	0.2 0.1	72.3 1.7 1.4	1.8 1.3	6.8 5.2
W07000043 W07000057	W03 W17	Alvn and Deeside Arfon	1.3	0.7		0.2	0.3	1.9	1.9	7.0
V07000037 V07000072 V07000068	W32 W28	Blaenau Gwent	1.2	0.6 0.9		0.2 0.1	0.3 0.1	2.0	1.9 1.5	5.1 7.6 5.4 7.0
V07000068 V07000073	W28 W33	Brecon and Radnorshire Bridgend	1.2	0.9		0.1 0.2	0.1 0.3	1.5	1.5 1.9	5.4
V07000073 V07000076 V07000050	W36 W10	Caerphily Carriff Central	1.4	0.7		0.2	0.4	2.3	2.4	8.9
V07000050 V07000051	W10 W11	Cardiff North	0.9	0.5 0.4 0.9			0.2 0.2 0.6	1.4	1.5 1.4 2.8	5.5 5.0 11.3
V07000080	W11 W40 W39	Cardiff South and Penarth	0.9 1.7 1.4	0.9		0.1 0.3	0.6	1.3 2.7 2.0	2.8	11.3
V07000051 V07000080 V07000079 V07000067		Cardiff West Carmarthen East and Dinefwr		0.7 0.8		0.2 0.1	0.3 0.2		2.0 1.5	9.1 6.2
V07000066 V07000064 V07000062	W26 W24 W22	Carmarthen West and South Pembrokeshire Ceredition Clwyd South	1.4 1.3 1.2	0.8 0.8 0.7		0.2 0.1 0.2	0.2 0.1 0.3	1.8 1.5 1.8	1.8 1.4 1.8	6.5 6.1 7.0
V07000064 V07000062	W24 W22	Clwyd South	1.3	0.8		0.1	0.1	1.5	1.4	7.1
V07000059										
V07000042	W30 W02 W21	Cynon Valley Delyn Dwyfor Meirionnydd	1.2 1.0 1.2	0.5 0.5 0.7		0.2 0.1 0.1	0.4 0.2 0.1	1.9 1.5 1.4	2.0 1.4 1.3	8.1 5.1
V07000061 V07000046	W21 W06	Dwyfor Meirionnydd Gower	1.2	0.7		0.1 0.1	0.1 0.2	1.4	1.3 1.5	5.
V07000077	W37	Islam	1.2	0.6		0.2	0.2	1.5	1.5	5: 7: 8: 8:
V07000045 V07000071	W05 W31	Llanelli Merthyr Tydfil and Rhymney	1.4 1.4	0.7 0.6		0.2 0.3	0.3 0.4	1.9 2.2 2.2	1.9 2.1 2.3	8.
V07000071 V07000054 V07000063	W14	Monmouth	1.0	0.7		0.1	0.1	1.3	1.4	5.
V07000063	W23 W29	Montgomeryshire Neath	1.3 1.1	1.0		0.1	0.1	1.5	1.4 1.6	5.0
V07000055	W15 W16 W34	Newbort East	1.3 1.3 1.2	0.7 0.6		0.2 0.2	0.4 0.3	2.1	2.1 2.1	6) 8) 7)
V07000055 V07000056 V07000074	W16	Newbort West Ogmore	1.3	0.6 0.5		0.2 0.2	0.3 0.3	2.1 2.0 2.0	2.1 2.0	8.1
		Protuncidal		0.6		0.2	0.2		10	
V07000065	W25	Presell Pembrokeshire Rhondda	1.5 1.1 1.4	0.9 0.6 0.7		0.2 0.2 0.2	0.2 0.2 0.2	2.0 1.9 2.4	1.9 1.9 2.4	7.1 8.1 9.1
V07000065 V07000052 V07000048	W25 W12 W08	Swansea East	1.4	0.6		0.2	0.2	2.4	2.4	9.1
V07000047		Swansea West		0.5				1.6		
V07000053 V07000060 V07000078	W13 W20 W38	Vale of Clwyd Vale of Glamorgan	1.3 1.3 1.4	0.5 0.7 0.7 0.7		0.2 0.2 0.2	0.3 0.3 0.3	1.6 2.2 1.9 2.2	2.3 1.9 2.3	8.1 7.1 8.1
W07000078	W38 W04	Vale of Glamorgan Wrexham	1.4	0.7		0.2 0.2	0.3 0.2	2.2	2.3 1.7	8.1
W07000044 W07000041	W04 W01	Ynvs Môn	1.2 1.2	0.6		0.2	0.2	1.6	1.7	6.1
315000001	923	SCOTLAND	68.0	36.5		12.6	17.1	113.0	118.8	423.
514000001 514000002	923 801	Aberdeen North	1.1	0.6		0.3	0.4	2.0	2.1	73
1400000	802 803	Aberdeen South Airdrie and Shotts	0.6 1.2	0.3		0.1	0.1 0.4	1.1	1.1	33
14000004 14000005	804 805 806	Angus	1.1	0.7 0.7		0.2 0.2	0.3	1.9	1.9	6.
14000005 14000006	805	Argyll and Bute Ayr, Carrick and Cumnock	1.1 1.3	0.7 0.6		0.2 0.3	0.3 0.4	1.8 2.3	1.8 2.4	6.: 8.i
14000007 314000008	807	Banff and Buchan	1.1	0.8		0.2	0.3	1.8	1.9	5.5
14000008	807 808 809 810	Banff and Buchan Berwickshire. Roxburch and Selkirk Calthness, Sutherland and Easter Ross	1.1 1.4 0.8 1.1	0.8 0.8 0.5 0.6		0.2 0.2 0.1 0.2	0.3 0.2 0.2 0.3	1.8 2.0 1.2 2.2	1.9 1.8 1.3 2.3	5.1 7.2 4.1 8.1
14000008 14000009 14000010	810		1.1	0.6		0.2	0.3	2.2	2.3	8.1
14000011	811	Coatbridge, Chryston and Bellshill Cumbermaid, Killauth and Kirkintillauth East	1.5 1.1 1.5	0.7		0.3	0.4	2.3	2.6	9.
14000013	812 813	Cumbernauld, Kilsyth and Kirkintilloch East Dumfries and Galloway Dumfriesshire. Clydesdale and Tweeddale	1.5	0.6 0.8		0.2 0.2	0.3	2.0 2.2	2.4 2.1	9.1 7.4 8.2
14000014 14000015	814 815	Dumfriesshire. Clvdesdale and Tweeddale Dundee East	1.2	0.8		0.1 0.2	0.2 0.3	1.7	1.7	62 7.5 8.1 8.0 3.5 7.5
14000016	816	Providen Wash	1.2 1.2	0.7		0.3	0.4	2.2	22	8.
14000017	816 817 818 819	Dunfermine and West Fife East Dunbartonshire East Kilbride. Strathaven and Lesmahagow	1.3	0.7		0.2	0.4 0.3 0.1 0.3	2.2 2.4 0.9 2.1	2.5	8.1
\$14000018 \$14000019	819	East Kilbride. Strathaven and Lesmahagow	1.2	0.6		0.1 0.2	0.1	2.1	1.0 2.2	7.1
14000020			1.3	0.7		0.2				7.6
514000021 514000022 514000023	821 822 823 824	East Renfrewshire Edinburch East	0.9 1.1 1.3 0.7	0.5 0.6 0.7 0.4		0.1 0.2 0.2	0.2 0.2 0.3	1.3 1.8	1.3	4.5 7.1 7.2 4.3
	823 824	Edinburgh North and Leith	1.3	0.7		0.2		2.0	2.0	7.2
14000025 14000026 14000027 14000028		Edinburch South West Edinburch West Na h-Eileanan an Iar	1.1	0.6		0.2	0.3 0.2 0.1 0.3	1.8 1.5 0.5 2.4	1.8	6.8 5.6 1.3
14000026	826 847 827	Edinburch West Na h-Fileanan an Iar	1.1 0.9 0.4 1.4	0.6 0.5 0.2 0.7		0.2 0.1 0.1 0.2	0.2	1.5	1.8 1.6 0.5 2.5	5.1
14000028	827		1.4	0.7		0.2	0.3	2.4	2.5	8.1
14000029 14000030	828 829	Glasopw Central Glasopw Fast	1.2	0.7		0.2	0.3	1.9 2.8 1.2	2.0	8.
14000031	829 830	Glasgow East Glasgow North	1.5	0.7 0.4		0.3 0.2	0.5 0.2	1.2	3.3 1.2	11.
14000032 14000033	831 832	Glasoow North East Glasoow North West	1.4 1.1	0.6 0.5		0.3 0.2	0.4	2.4	2.7	10.1
14000034	833 834	Glasonw South		0.6		0.2	0.3 0.5	2.0 2.6 2.6 1.1	2.2 3.0	8) 8: 11) 9)
14000036	834	Glasgow South West Glenrothes	1.6 1.4 0.6	0.8		0.3	0.5	2.6		9,
14000037 14000038	835 836 837	Gordon Inversivde	0.6	0.5 0.5		0.1 0.2	0.2	1.1	2.8 1.2 1.9	3.7
	838	Inverciyoe Inverness, Naim, Badenoch and Strathspey	1.1	0.5		0.2	0.3	1.8	1.9	7.
614000039 614000040 614000041	838 839 840 841	Inverness. Naim. Badenoch and Straftsbev Klimarnock and Loudon Klikcaldy and Cowdenbeath Lanark and Hamilton East	1.4 1.3 1.5	0.8 0.6		0.2	0.3 0.4 0.4	2.2 2.4 2.6 2.0	2.2 2.4 2.5	7.1
14000042	841	Lanark and Hamilton East		0.7 0.6	- 1	0.3 0.2		2.6		9. 73
14000043	842	Linithoow and East Falkirk	1.5	0.8		0.3	0.4	2.7	2.7	9. 10. 7.
14000043 14000044 14000045	842 843 844	Linithoow and East Falkink Livingston Midothian	1.5 1.7 1.2	0.8 0.9 0.6		0.3 0.3 0.2	0.4 0.5 0.3	2.7 2.8 2.0	2.7 3.1 2.2	10. 7.
14000046	845	Morav Mathematical and Winham	1.2 1.3 1.2 0.8	0.7	į	0.2	0.2	1.9	1.9	6.1
14000048	848 849	North Ayrshire and Arran North East Fife	1.3	0.6 0.5		0.3 0.1	0.4 0.2	2.4 2.3 1.2	2.5 2.3 1.2	8. 4.
14000049	849 850	North East Fife Ochil and South Perthshire	0.8 1.3	0.5 0.8		0.1 0.2	0.2 0.3	1.2	1.2 2.2	4.2 7.3
14000051	851	Orkney and Shetland	0.6	0.4		0.1	0.1	0.6	0.7	7.
14000052	852	Paisley and Renfrewshire North	1.1 1.2 1.4	0.5 0.5		0.2	0.3 0.3 0.3	2.0 2.0 2.1 1.4	2.2	7.
614000053 614000054 614000055	853 854 855	Paislev and Renfrewshire South Perth and North Perthshire Ross, Skye and Lochaber	1.4	0.8		0.2 0.2	0.3	2.1	2.1 2.1	71 72 42
14000055			1.0	0.6 0.7		0.1	0.2		1.4	
14000057	857	Stirling West Aberdeenshire and Kincardine	1.0	0.7		0.2	0.2	1.6	1.7 1.0	53
14000058	857 858 859	West Aberdeenshire and Kincardine West Dunbartonshire	0.6 1.3	0.7 0.5 0.6	- 1	0.2 0.1 0.3	0.2 0.2 0.3	1.6 1.0 2.2	1.0 2.4	5.1 3.1 9.1
					- 1					!
107000001 106000001	922 N01	NORTHERN IRELAND Belfast Fast	34.1	19.9		3.6 0.2	5.3 0.3 0.4	38.7	40.6 1.8	184.
106000001 106000002	922 N01 N02	NORTHERN IRELAND Belfast East Belfast North	1.3	19.9 0.7 0.8		0.2 0.3	0.4	1.8	1.8 2.6	8.
106000003 106000004		Belfast South			- 1	0.2	0.6	1.5		
106000005	N04 N05	East Antrim	1.8 1.3 1.9	0.8 0.7	- 1	0.2 0.2	0.4 0.2 0.3	1.7	2.8 1.7	14. 7. 10.
106000006	N06 N07	East Londonderry Fermanach and South Tyrone	1.9 2.6	1.1	- 1	0.2 0.2	0.3 0.2	1.5 2.4 1.7 2.2 2.4	2.3 2.4	10.
106000008	N08	Fovie	2.5	1.0		0.3	0.2		2.5	10. 14. 7.
106000009	N09 N10	Lagan Valley Mid Ulster	2.2 1.6 2.3 2.7 2.1	0.9 1.6		0.2	0.2 0.3 0.3	1.8 2.4 2.6	2.0 2.6	7.5 10.5
106000010 106000011	N11	Newry and Armach North Antrim	2.3	1.8		0.2 0.2	0.3	2.4	2.8	10. 12. 10.
106000012 106000013	N12 N13	North Down	1.2	1.3 0.6		0.2	0.3	2.3	2.4 1.5	
106000013 106000014 106000015	N13 N14 N15	South Antrim South Down	1.7	1.0 1.5		0.1	0.2	1.9	2.1	8.
106000015	N15 N16	South Down Strangford	1.7 2.3 1.4	1.5 0.8	- 1	0.2 0.2 0.2	0.2 0.2 0.2	1.9 2.5 1.7	2.1 2.9 1.7	8. 11. 7.
100000040	IN 1 D	Strangford	1.4	0.8		0.2	0.2	1.7	1.7 3.0	13
	N17	Upper Bann	2.4							
06000016 06000017 06000018	N17 N18	Upper Bann West Tyrone	2.4	1.4	1	0.3 0.2	0.2	3.0 2.1	2.1	13. 10.

Example:

Example: A contained of the Co

Table 4: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each Scottish Parliamentary Constituency

S16000014 A Airdie and Shotts 0.6 0.4 0.1 0.1 0.9 S16000014 14 Coatbridge and Chryston 1.1 0.6 0.3 0.3 1.9 S16000015 15 Cumbernauld and Kilsyth 0.8 0.4 0.1 0.2 1.3 S16000024 24 East Kilbridge 1.1 0.7 0.1 0.1 0.1 1.6 S16000033 33 Falkirk East 1.2 0.7 0.2 0.3 2.0 S16000034 34 Falkirk West 0.9 0.5 0.2 0.2 0.3 2.0 S16000004 34 Hamilton North and Bellshill 1.1 0.5 0.2 0.3 1.5 S16000049 49 Hamilton South 1.1 0.6 0.2 0.3 1.5 S16000057 57 Motherwell and Wishaw 1.2 0.6 0.2 0.3 1.7 S16000057 57 Motherwell and Wishaw 1.2 0.6 0.2 0.3 1.9 S17000002 2 GLASGOW 9.2 4.9 1.6 2.1 15.0 1 S16000037 37 Glasgow Anniesland 0.8 0.5 0.1 0.2 1.3 S16000039 39 Glasgow Catheart 1.0 0.6 0.1 0.1 0.5 S16000039 39 Glasgow Govan 1.0 0.5 0.2 0.3 1.8 S16000039 39 Glasgow Relvin 1.0 0.5 0.2 0.3 1.8 S16000044 41 Glasgow Maryhill 1.2 0.7 0.2 0.2 1.8 S16000044 43 Glasgow Relvin 1.0 0.5 0.2 0.3 1.8 S16000044 44 Glasgow Relvin 1.0 0.5 0.2 0.3 1.8 S16000044 44 Glasgow Relvin 1.0 0.5 0.2 0.3 1.8 S16000044 44 Glasgow Relvin 1.0 0.5 0.2 0.3 1.8 S16000045 45 Glasgow Springburn 1.1 0.5 0.2 0.3 1.8 S16000046 45 Glasgow Springburn 1.1 0.5 0.2 0.3 1.8 S16000065 56 Calmers, Sutherland and Easter Ross 0.8 0.5 0.2 0.3 1.8 S16000067 57 Shelland Islands 1.0 0.5 0.2 0.3 1.8 S16000067 57 Shelland Islands 1.0 0.5 0.2 0.3 1.8 S16000067 57 Shelland Islands 1.0 0.5 0.2 0.3 1.8 S16000067 57 Shelland Islands 1.0 0.5 0.2 0.3 1.8 S16000067 57 Shelland Islands 1.0 0.5 0.2 0.3 1.8 S16000067 57 Shelland Islands 1.0 0.5 0.2 0.3 1.8 S16000067 57 Shelland Islands 1.0 0.5 0.2 0.3 1.8 S16000067 57 Shel	
Number Amount Number A	
\$17000001 1 CENTRAL SCOTLAND \$16000014 4 Airdrie and Shotts 0.6 0.4 0.1 0.1 0.1 0.9 1 0.1 0.00 0.4 0.1 0.1 0.1 0.9 1 0.1 0.00 0.4 0.1 0.1 0.1 0.9 1 0.1 0.00 0.4 0.1 0.1 0.1 0.9 1 0.1 0.00 0.1 0.1 0.0 0.1 0.1 0.0 0.1 0.1	3.8 423.3
\$\f\text{\$\frac{1}{\$\fra	1 1
S16000014	.2 62.7
S16000015 15	0.9 3.0 2.0 7.3
\$16000033 33	.4 4.9
\$16000034	.5 5.7
S16000048	.9 7.2 .5 5.8
S16000057 51 Kilmarnock and Loudoun 1.1 0.5 0.2 0.3 1.7	2.2 8.1
\$16000057 57 Motherwell and Wishaw	.7 7.0
\$1600036 36 Glasgow Anniesland 0.8 0.5 0.1 0.1 0.5 1.3 1.5 16000037 37 Glasgow Baillieston 0.4 0.2 0.1 0.1 0.5 1.4 0.5 16000038 38 Glasgow Cathcart 1.0 0.6 0.1 0.1 1.4 0.5 16000039 39 Glasgow Cathcart 1.0 0.5 0.2 0.3 1.8 16000040 40 Glasgow Kelvin 1.0 0.5 0.2 0.3 1.7 1.7 1.2 0.7 0.2 0.2 1.8 16000041 41 Glasgow Maryhill 1.2 0.7 0.2 0.2 1.8 16000041 41 Glasgow Pollok 1.0 0.5 0.2 0.3 1.8 16000041 42 Glasgow Pollok 1.0 0.5 0.2 0.3 1.8 16000043 43 Glasgow Rutherglen 1.0 0.5 0.2 0.3 1.8 16000044 44 Glasgow Springburn 1.0 0.5 0.2 0.3 1.8 16000044 44 Glasgow Springburn 1.1 0.5 0.2 0.3 1.9 1.9 1.9 1.0 0.5 0.2 0.3 1.8 1.9 1.9 1.0 0.5 0.2 0.3 1.8 1.9 1.9 1.0 0.5 0.2 0.3 1.8 1.9 1.9 1.0 0.5 0.2 0.3 1.8 1.9 1.0 0.5 0.2 0.3 1.8 1.9 1.0 0.5 0.2 0.3 1.8 1.9 1.0 0.5 0.2 0.3 1.8 1.9 1.0 0.5 0.2 0.3 1.8 1.9 1.0 0.5 0.2 0.3 1.8 1.9 1.0 0.5 0.2 0.3 1.8 1.9 1.0 0.5 0.2 0.3 1.8 1.9 1.0 0.5 0.2 0.3 1.8 1.0 0.5 0.2 0.3 1.0 0.3 0.3 1.8 1.0 0.5 0.2 0.3 1.0 0.	1.9 6.7 2.1 6.9
\$16000037 37 Glasgow Baillieston 0.4 0.2 0.1 0.1 0.5 1.4 \$16000039 38 Glasgow Cathcart 1.0 0.6 0.1 0.1 1.4 \$16000039 39 Glasgow Kelvin 1.0 0.5 0.2 0.3 1.8 \$16000040 40 Glasgow Kelvin 1.0 0.5 0.2 0.3 1.7 \$16000041 41 Glasgow Maryhill 1.2 0.5 0.2 0.3 1.8 \$16000042 42 Glasgow Pollok 1.0 0.5 0.2 0.3 1.8 \$16000043 43 Glasgow Rutherglen 1.0 0.5 0.2 0.3 1.8 \$16000044 44 Glasgow Shettleston 0.6 0.4 0.1 0.1 1.0 \$16000045 45 Glasgow Springburn 1.1 0.5 0.2 0.3 1.9 \$1700003 3 HIGHLANDS AND ISLANDS 7.6 3.9 1.5 0.2 0.3 1.8 \$160000046 6 Argyll and Bute 1.0 0.5 0.2 0.3 1.8 \$16000005 50 Inverness East, Nairn and Lochaber 1.1 0.5 0.2 0.3 1.8 \$1600005 50 Inverness East, Nairn and Lochaber 1.1 0.5 0.2 0.3 1.8 \$16000066 6 Argyll and Bute 1.0 0.5 0.2 0.3 1.8 \$1600005 50 Inverness East, Nairn and Lochaber 1.1 0.5 0.2 0.3 1.8 \$16000065 56 Ross, Skye and Inverness West 1.0 0.5 0.2 0.3 1.8 \$16000067 67 Shetland Islands 1.0 0.4 0.1 0.2 1.1 \$16000067 67 Shetland Islands 1.0 0.4 0.2 0.2 1.6 \$1600007 73 Western Isles 1.1 0.5 0.3 0.3 1.8 \$1700007 73 Western Isles 1.1 0.5 0.2 0.2 1.6 \$16000007 29 Edinburgh Central 0.9 0.4 0.2 0.2 1.6 \$16000007 29 Edinburgh Central 0.9 0.4 0.2 0.2 1.6 \$16000007 29 Edinburgh Central 0.9 0.4 0.2 0.2 1.6 \$16000007 29 Edinburgh South 0.5 0.2 0.3 1.9 \$16000007 31 Edinburgh Pentlands 0.6 0.3 0.1 0.1 0.7 \$16000007 32 Edinburgh Pentlands 0.6 0.2 0.3 1.9 \$16000007 35 Edinburgh Pentlands 0.6 0.7 0.2 0.3 1.9 \$16000007 35 Edinburgh Pentlands 0.6 0.7 0.2 0.3 1.9 \$16000007 35 Edinburgh Pentlands 0.6 0.7 0.2 0.3 1.9 \$16000007 35 Edinburgh Pentlands 0.6 0.7 0.2 0.3 1.9 \$16000007 30 Edinburgh Pentlands 0.6 0.7 0.2 0.3 1.9 \$16000007 30 Edinburgh Pentlands 0.6 0.7 0.2 0.3 1.9 \$16000007 30 Edinburgh Pentlands 0.6 0.7 0.2 0.7 0.7 0.7 0.7 0.7 0.7 0.7 0.7 0.7 0.7	5.4 58.9 .4 4.8
S1600003 39 Glasgow Govan 1.0 0.5 0.2 0.3 1.8 1.5 1.	0.5 1.7
S16000040 40 Glasgow Kelvin 1.0 0.5 0.2 0.3 1.7	.2 5.3
S16000041	.6 6.2 .9 6.4
\$16000043 43 Glasgow Shettleston	.7 6.7
\$16000044 44 Glasgow Shettleston 0.6 0.4 0.1 0.1 1.0 \$16000045 45 Glasgow Springburn 1.1 0.5 0.2 0.3 1.9 \$17000003 3 HIGHLANDS AND ISLANDS 7.6 3.9 1.5 2.0 12.7 1.8 \$16000006 6 Argyll and Bute 1.0 0.5 0.2 0.3 1.8 \$16000009 9 Caithness, Sutherland and Easter Ross 0.8 0.5 0.1 0.2 0.3 1.8 \$16000005 50 Inverness East, Nairn and Lochaber 1.1 0.5 0.2 0.3 1.8 \$16000006 6 Orkney Islands 0.7 0.4 0.1 0.2 1.4 \$16000061 61 Orkney Islands 0.7 0.4 0.1 0.2 1.1 \$16000065 65 Ross, Skye and Inverness West 1.0 0.6 0.1 0.2 1.1 \$16000067 67 Shetland Islands 1.0 0.4 0.2 0.2 1.6 \$160000073 73 Western Isles 1.1 0.5 0.3 0.3 1.8 \$17000004 4 LOTHIANS 8.6 4.3 1.6 2.2 14.6 1 \$17000004 4 LOTHIANS 8.6 4.3 1.6 2.2 14.6 1 \$16000027 27 Edinburgh Central 0.9 0.4 0.2 0.2 1.7 \$16000028 28 Edinburgh East and Musselburgh 0.9 0.4 0.2 0.2 1.6 \$16000029 29 Edinburgh North and Leith 0.9 0.5 0.1 0.2 1.6 \$16000031 31 Edinburgh Pentlands 0.6 0.3 0.1 0.1 0.7 \$16000032 25 Edinburgh West 1.2 0.6 0.2 0.3 1.9 \$160000033 25 Edinburgh West 1.2 0.6 0.2 0.3 1.9 \$160000035 53 Linifthgow 1.1 0.5 0.2 0.3 0.3 1.9 \$1.0 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.4 0.2 0.2 0.3 1.9 \$1.0 0.4 0.4 0.4 0.4 0.4 0.4 0.4 0.4 0.4 0	2.0 7.8
\$16000045	2.0 7.3 0.9 4.0
\$1600006 6 Argyll and Bute	2.1 8.8
S1600009 9 Caithness, Sutherland and Easter Ross 0.8 0.5 0.1 0.2 1.4 S1600050 50 Inverness East, Nairn and Lochaber 1.1 0.5 0.2 0.3 1.8 S16000056 56 Moray 1.0 0.5 0.2 0.3 1.8 S16000061 61 Orkney Islands 0.7 0.4 0.1 0.2 1.1 S16000067 67 Shetland Islands 1.0 0.4 0.2 0.2 1.5 S16000073 73 Western Isles 1.1 0.5 0.3 0.3 1.8 S17000004 4 LOTHIANS 8.6 4.3 1.6 2.2 1.4 1 S16000027 27 Edinburgh Central 0.9 0.4 0.2 0.2 1.7 S16000028 28 Edinburgh East and Musselburgh 0.9 0.4 0.2 0.2 1.6 S16000031 31 Edinburgh Pentlands 0.6 0.3 0.1 <td>3.5 48.1 2.0 6.9</td>	3.5 48.1 2.0 6.9
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Footnotes

New area codes to be implemented from 1 January 2011; in line with the new GSS Coding and Naming policy.

Includes awards which are neither underpaid nor overpaid

Foreign and not known consists of a small proportion of recipient families and children who do not live within England, Scotland, Northern Island or Wales. They may for instance be a Crown servant posted overseas, or living in a British Crown Dependency. Due to the small size of this population we combine them into one group which also consists of those whom, at the time of publication, either have a UK postcode that does not match to a geographical office region code, or do not have a postcode in the available data.

Appendix A: Technical Note

Data source, definition and quality

The figures in the table are derived from a scan of the tax credits computer system, taken in early April 2015. For each 2014-15 award, the scan contained the aggregate of each of (a) 2014-15 entitlement postings up to 5 April 2015, and (b) payments and other transactions for 2014-15 posted up to 5 April 2015 (but including, exceptionally, manual payments for 2014-15 issued in 2014-15 and posted during 2014-15). The sums of the posting amounts taken over all awards were consistent with separate aggregates derived from other scans of the system.

Payments received direct from claimants to settle 2014-15 overpayments identified in-year are include at (b) above if they were posted to accounts by 5 April 2015.

These data in the scan were generally those used to issue payments and award notices to tax credits claimants, and to recover overpayments. A small number of awards were handled clerically, and the computer system may have out of date or incorrect data. Some payments made in 2014-15 were not recorded on the computer system, such as manual payments issued in 2014-15 but not posted to accounts by April 2015. However, the numbers and amounts involved are extremely small.

By definition, the data exclude payments made after 5 April 2015, even if these were the sole cause of, or increased, 2014-15 overpayments as measured at a later date.

Families and awards

Tax credits awards are made to single adults or couples. No adult can be in more than one current award; when a couple breaks up, or a single adult becomes part of a couple, the award ceases and either or both adults can apply for new awards.

The main publication shows the average number of benefiting families in 2014-15, which is the same as the number of awards with positive entitlement averaged over the year. These tables cover all 2014-15 awards, so individuals can be represented more than once.

To give some information on families, however, several tables distinguish between (a) families with awards current at 5 April 2015 and (b) other awards. The latter comprises awards terminated, ceased by 5 April 2015, or made only in 2014-15 and backdated.

The coverage of out-of-work families with children

The tables in the main publication include out-of-work families receiving their child support via Income Support or income-based Jobseeker's Allowance. This publication is restricted to tax credits awards, and so excludes payments, underpayments and overpayments of these benefits.

Comparison to main finalised awards publication

Occasionally the figures provided for the United Kingdom (including foreign and not known) will not match exactly with the figures in the main finalised awards publication. This is due to a small discrepancy caused by the methodology used to best allocate geographies to the data, and the subsequent grossing. Where there are differences they are normally only 1 or 2 units different.

How overpayments and underpayments arise

During 2014-15, payments were based on the latest information reported on the family's circumstances (hours worked, number of children, disabilities, childcare costs) and income. Families were encouraged to report any changes when they occurred, and in-year estimates of 2014-15 incomes. Payments were then adjusted so that, as far as possible, the new calculated annual entitlement was paid over by 5 April 2015.

Most underpayments and overpayments arose through no 2014-15 incomes being reported until finalisation in 2014-15. They also arose when claimants failed to report changes of circumstances until after the year end; or when changes (or estimated 2014-15 incomes) reducing entitlement were reported in-year but there was insufficient time to reduce payments in the rest of the year to prevent an overpayment. They could also arise through official error.

Terminated awards

Terminated awards were identified as those with no entitlement sub-period in the scan used for the main publication "Child and Working Tax Credits. Finalised awards. 2014-15". Only such awards with positive payment postings are included in the tables.

2014-15 awards are described as "Terminated" if the families (a) failed to report by the specified date their actual 2013-14 incomes or other details, (b) according to the latest information, ceased to meet the qualifying conditions for tax credits² before the start of 2014-15, or (c) failed to return a signed 2014-15 award notice.

The entitlements of such awards are set to zero. The awards are included in the tables if payments for 2014-15 were made during 2014-15, and not fully recovered (and not remitted) in 2014-15; they are by definition overpaid at 5 April 2015.

Repayments of underpayments, and overpayment recovery

Underpayments are repaid as lump sums. Overpayments are recovered by reducing future payments, or directly if there are no current payments. For further details, see the HMRC Code of Practice 26, "What happens when we have paid you too much tax credits?" This also explains remitting overpayments arising from official error.

Disputed overpayments, remissions and recovery suspension

Overpayments remitted due to official error are included in the tables unless remitted by 5 April 2015. The recovery of overpayments can also be suspended pending investigations or decisions; these overpayments are included in the tables even if the suspension was active at 5 April 2015.

Overpayments arising after the year end, and from unposted payments

The data used to compile the main tables exclude (a) manual payments issued in 2014-15 but not posted to customer accounts by 5 April 2016 and (b) payments and other transactions for 2014-15 made after that date.

Aggregates including these transaction, and the equivalent figures for 2003-04 to 2011-12, are shown in the Main Aggregates page of the accompanying non-geographical publication. They are not measures of overpayments at 5 April at the end of each year. Rather, they approximate the sum of the maximum amounts for each award on or after that date. The figures are heavily rounded, reflecting the fact that they are approximate. They fall outside National Statistics.

Small underpayments and overpayments

58 thousand awards were underpaid, and 28 thousand overpaid, by less than £10 (excluding amounts under £1). Many of these amounts arose from rounding within the award calculation and payment. We have judged that users would prefer the figures of underpaid and overpaid awards to exclude these cases.

Appendix B HMRC

Appendix B: CTC and WTC elements and thresholds

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Child Tax Credit												
Family element	545	545	545	545	545	545	545	545	545	545	545	545
Family element, baby addition ¹	545	545	545	545	545	545	545	545	-	-	-	-
Child element ²	1,445	1,625	1,690	1,765	1,845	2,085	2,235	2,300	2,555	2,690	2,720	2,750
Disabled child additional element ³	2,215	2,215	2,285	2,350	2,440	2,540	2,670	2,715	2,800	2,950	3,015	3,100
Severely disabled child additional element ⁴	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	1,255
Working Tax Credit												
Basic element	1,525	1,570	1,620	1,665	1,730	1,800	1,890	1,920	1,920	1,920	1,920	1,940
Couples and lone parent element	1,500	1,545	1,595	1,640	1,700	1,770	1,860	1,890	1,950	1,950	1,970	1,990
30 hour element ⁵	620	640	660	680	705	735	775	790	790	790	790	800
Disabled worker element	2,040	2,100	2,165	2,225	2,310	2,405	2,530	2,570	2,650	2,790	2,855	2,935
Severely disabled adult element	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	1,255
50+ return to work payment ⁶												
16 but less than 30 hours per week	1,045	1,075	1,110	1,140	1,185	1,235	1,300	1,320	1,365	-	-	-
at least 30 hours per week	1,565	1,610	1,660	1,705	1,770	1,840	1,935	1,965	2,030	-	-	-
Childcare element												
Maximum eligible costs allowed (£ per we	ek)											
Eligible costs incurred for 1 child	135	135	175	175	175	175	175	175	175	175	175	175
Eligible costs incurred for 2+ children	200	200	300	300	300	300	300	300	300	300	300	300
Percentage of eligible costs covered	70%	70%	70%	80%	80%	80%	80%	80%	70%	70%	70%	70%
Common features												
First income threshold ⁷	5,060	5,060	5,220	5,220	5,220	6,420	6,420	6,420	6,420	6,420	6,420	6,420
First withdrawal rate	37%	37%	37%	37%	37%	39%	39%	39%	41%	41%	41%	41%
Second income threshold ⁸	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	40,000	-	-	-
Second withdrawal rate	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	41%	-	-	-
First income threshold for those												
entitled to Child Tax Credit only ⁹	13,230	13,480	13,910	14,155	14,495	15,575	16,040	16,190	15,860	15,860	15,910	16,010
Income increase disregard	2,500	2,500	2,500	25,000	25,000	25,000	25,000	25,000	10,000	10,000	5,000	5,000
Income fall disregard ¹⁰										2,500	2,500	2,500
Minimum award payable	26	26	26	26	26	26	26	26	26	26	26	26

Payable to families for any period during which they have one or more children aged under 1. Abolished 6 April 2011.

² Payable for each child up to 31 August after their 16th birthday, and for each young person for any period in which they are aged under 20 (under 19 to 2005-06) and in full-time non-advanced education, or under 18 and in their first 20 weeks of registration.

³ Payable in addition to the child element for each disabled child.

⁴ Payable in addition to the disabled child element for each severely disabled child.

⁵ Payable for any period during which normal hours worked (for a couple, summed over the two partners) is at least 30 per week.

⁶ Payable for each qualifying adult for the first 12 months following a return to work. Abolished effective 6 April 2012.

⁷ Income is net of pension contributions, and excludes Child Benefit, Housing benefit, Council tax benefit, maintenance and the first £300 of family income other than from work or benefits. The award is reduced by the excess of income over the first threshold.

For those entitled to the Child Tax Credit, the award is reduced only down to the family element, plus the baby addition where relevant, less the excess of income over the second threshold multiplied by the second withdrawal rate. Abolished effective 6 April 2012.
 Those also receiving Income Support, income-based Jobseeker's Allowance or Pension Credit are passported to maximum award with no tapering.

 $^{^{\}rm 10}$ Introduced from 6 April 2012, this drop in income is disregarded in the calculation of Tax Credit awards.