

# Table 11.7

## Corporation Tax

Corporation tax payable after set-offs by year of liability

Classified by industry, financial years 2010-11 to 2015-16 <sup>a b c</sup>

Numbers: actual; Amounts: £ millions

| Industry  | 2010-11 |             | 2011-12 |             | 2012-13   |             | 2013-14   |             | 2014-15   |             | 2015-16   |             |
|---|---------|-------------|---------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|
|   | Numbers | Tax Payable | Numbers | Tax Payable | Numbers   | Tax Payable | Numbers   | Tax Payable | Numbers   | Tax Payable | Numbers   | Tax Payable |
| A. Agriculture, Forestry and Fishing  | 9,588   | 252         | 10,242  | 296         | 10,839    | 292         | 11,028    | 296         | 11,359    | 288         | 11,893    | 281         |
| B. Mining and Quarrying   | 775     | 5,857       | 811     | 6,529       | 913       | 4,027       | 877       | 2,985       | 1,009     | 2,593       | 1,375     | 1,157       |
| C. Manufacturing  | 56,988  | 4,715       | 59,855  | 4,368       | 63,091    | 4,122       | 63,576    | 3,905       | 66,036    | 3,718       | 70,012    | 3,817       |
| D. Electricity, Gas, Steam and Air Conditioning                             | 378     | 1,381       | 489     | 1,070       | 673       | 1,191       | 843       | 1,081       | 960       | 1,081       | 1,606     | 998         |
| E. Water, Sewerage and Waste,   | 2,609   | 373         | 2,797   | 282         | 2,969     | 194         | 3,165     | 219         | 3,332     | 216         | 3,613     | 193         |
| F. Construction   | 117,565 | 1,963       | 122,613 | 2,014       | 128,761   | 2,281       | 138,156   | 2,565       | 153,125   | 3,040       | 173,478   | 3,790       |
| G. Wholesale and Retail Trade, Repairs                                      | 117,813 | 6,742       | 122,334 | 6,417       | 129,021   | 6,476       | 135,908   | 6,105       | 144,722   | 6,257       | 152,309   | 6,379       |
| H. Transport and Storage  | 22,092  | 905         | 23,490  | 992         | 26,271    | 927         | 29,069    | 941         | 32,343    | 1,017       | 38,227    | 1,154       |
| I. Accommodation and Food   | 25,525  | 701         | 27,567  | 734         | 30,079    | 812         | 32,746    | 842         | 36,950    | 921         | 40,877    | 983         |
| J. Information and Communication  | 95,501  | 2,834       | 104,952 | 3,060       | 115,143   | 3,318       | 124,361   | 3,461       | 137,008   | 3,299       | 152,270   | 3,802       |
| K. Financial and Insurance  | 25,324  | 7,790       | 26,431  | 6,979       | 28,485    | 6,665       | 28,643    | 6,359       | 31,401    | 8,441       | 34,570    | 7,921       |
| L. Real Estate  | 46,493  | 1,053       | 50,087  | 1,055       | 54,349    | 1,152       | 59,091    | 1,232       | 64,596    | 1,659       | 69,854    | 1,702       |
| M. Professional, Scientific and Technical                                   | 190,041 | 4,512       | 209,563 | 4,821       | 233,496   | 4,428       | 260,352   | 4,945       | 286,209   | 5,273       | 302,460   | 5,530       |
| N. Admin and Support Services: O. Public Admin, Defence and Social Services | 74,394  | 2,027       | 78,196  | 2,215       | 82,186    | 2,101       | 90,528    | 2,226       | 99,810    | 2,596       | 112,739   | 2,793       |
| P. Education  | 13,443  | 249         | 14,526  | 208         | 16,204    | 219         | 18,240    | 265         | 20,223    | 272         | 21,595    | 247         |
| Q. Health and Social Work   | 28,953  | 641         | 34,972  | 692         | 41,388    | 793         | 49,943    | 862         | 61,930    | 988         | 78,192    | 1,104       |
| R. Arts, Entertainment and Recreation                                       | 16,519  | 464         | 17,915  | 451         | 19,597    | 476         | 21,520    | 481         | 23,706    | 521         | 26,473    | 514         |
| S. Other services activities; T. Households; U. Overseas                    | 33,001  | 646         | 34,170  | 452         | 35,162    | 403         | 37,411    | 400         | 40,505    | 438         | 47,407    | 532         |
| Unclassified  | 24,392  | 492         | 17,770  | 290         | 12,119    | 393         | 9,958     | 393         | 14,156    | 334         | 30,446    | 520         |
| All industries  | 901,394 | 43,597      | 958,779 | 42,927      | 1,030,747 | 40,270      | 1,115,416 | 39,563      | 1,229,502 | 42,833      | 1,369,397 | 43,419      |

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<sup>a</sup> Figures correspond to company accounting periods ending in the financial years shown.

<sup>b</sup> Number of companies with Corporation Tax payable.

<sup>c</sup> Totals may not sum due to rounding

**(Tables 11.6 to 11.8)**

**Notes on the tables**

**Corporation Tax payable**

1. The analyses by industry use the UK Standard Industrial Classification 2007. Some categories have been amalgamated in order to protect taxpayer confidentiality.
2. The advent of instalment payments has made it necessary to alter the basis on which Tables 11.6 and 11.8 are prepared by changing them from the amounts of Corporation Tax paid in the year to the Corporation Tax payable according to the year in which the liability arose
3. Table 11.6 and 11.7 present an analysis of Corporation Tax payable arising from Corporation Tax liabilities in the financial years shown. The figures are consistent with similar figures shown in Tables 11.3, 11.4 and 11.5. Table 11.6 shows a distribution by size of Corporation Tax payable. Table 11.7 shows a distribution by industry

**The next scheduled release is in autumn 2018, which will show Corporation Tax, payable after set-offs by year of liability for 2016-17**

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