

13.11 Trust income

Income from property, interest, dividends and other investment income in trusts, by range of total investment income, 2010-11 to 2013-14¹

Amounts: £ million

		Range of investment income ² (lower limit)	£0	£2,500	£5,000	£10,000	£15,000	£25,000	£50,000	£100,000	£200,000	£500,000	All ¹
2010-11	Income type												
	Income from property ⁴	Number ³	4,500	3,500	5,000	2,500	2,500	2,000	1,500	500	500	0	22,500
		Amount	5	15	30	25	40	65	70	65	75	180	575
	Interest from savings accounts ⁵	Number ³	39,500	15,000	14,500	6,000	5,000	4,000	2,000	1,000	500	500	88,500
		Amount	15	20	30	15	20	30	25	25	25	50	250
	Dividends ⁶	Number ³	20,000	12,500	12,500	5,000	4,000	3,500	2,000	1,000	500	0	61,000
2011-12		Amount	15	30	60	40	55	75	80	70	85	145	655
	Other investment income ⁷	Number ³	14,500	8,000	8,500	3,500	3,000	2,500	1,500	500	500	0	42,500
		Amount	5	5	15	10	15	20	25	25	30	60	215
	Total investment income	Number ³	94,500	19,000	19,000	7,500	6,500	5,500	3,000	1,500	500	500	157,500
		Amount	40	70	135	95	130	190	200	185	215	435	1,690
2012-13	Income type												
	Income from property ⁴	Number ³	4,000	3,500	5,000	2,500	2,500	2,500	1,500	500	500	0	22,500
		Amount	5	10	35	25	45	65	70	65	75	180	575
	Interest from savings accounts ⁵	Number ³	37,000	14,500	15,000	6,000	5,500	4,500	2,500	1,000	500	500	87,000
		Amount	15	15	30	15	20	25	25	25	25	45	240
	Dividends ⁶	Number ³	19,000	12,500	13,500	5,500	4,500	4,000	2,000	1,000	500	500	63,000
2013-14		Amount	15	30	65	45	60	90	90	90	115	260	870
	Other investment income ⁷	Number ³	12,500	8,500	9,500	4,000	3,500	2,500	1,500	1,000	500	0	42,500
		Amount	5	10	15	10	15	25	25	25	35	95	260
	Total investment income	Number ³	89,500	18,500	19,500	8,000	7,000	6,000	3,000	1,500	1,000	500	154,500
		Amount	40	65	140	100	140	205	215	210	250	575	1,945
2014-2015	Income type												
	Income from property ⁴	Number ³	4,000	3,500	5,000	2,500	2,500	2,500	1,500	500	500	0	22,500
		Amount	5	10	30	30	45	65	70	75	85	180	590
	Interest from savings accounts ⁵	Number ³	33,500	14,000	15,000	6,500	5,500	4,500	2,500	1,500	500	500	83,500
		Amount	10	15	25	15	20	30	25	25	25	55	250
	Dividends ⁶	Number ³	17,500	12,500	13,500	5,500	4,500	4,000	2,000	1,000	500	500	62,000
2015-2016		Amount	15	30	65	50	65	95	95	95	110	260	875
	Other investment income ⁷	Number ³	11,000	8,000	9,500	4,000	3,500	3,000	1,500	1,000	500	0	42,500
		Amount	5	5	15	10	15	25	30	25	35	80	245
	Total investment income	Number ³	83,000	18,000	20,000	8,500	7,500	6,000	3,000	1,500	1,000	500	149,000
		Amount	35	65	140	105	140	210	220	215	250	570	1,960
2016-2017	Income type												
	Income from property ⁴	Number ³	4,000	3,500	5,000	2,500	2,500	2,500	1,500	500	500	0	22,500
		Amount	5	15	35	30	40	65	75	70	90	175	590
	Interest from savings accounts ⁵	Number ³	32,000	13,500	14,500	6,000	5,500	4,500	2,500	1,500	1,000	500	81,000
		Amount	10	15	25	15	20	25	25	20	20	60	235
	Dividends ⁶	Number ³	16,500	12,500	13,500	5,500	5,000	4,000	2,000	1,000	500	500	61,500
2017-2018		Amount	15	30	65	50	65	100	105	105	130	455	1,120
	Other investment income ⁷	Number ³	10,000	8,000	9,500	4,000	3,500	3,000	1,500	1,000	500	500	42,000
		Amount	5	5	15	10	15	25	30	30	40	95	275
	Total investment income	Number ³	86,500	18,000	19,500	8,500	7,500	6,000	3,500	1,500	1,000	500	152,000
		Amount	35	65	140	105	140	215	230	225	280	785	2,220
2018-2019	Income type												
	Income from property ⁴	Number ³	4,000	3,500	5,500	3,000	3,000	2,500	1,500	500	500	0	23,500
		Amount	5	15	35	30	45	70	75	70	95	180	615
	Interest from savings accounts ⁵	Number ³	31,500	13,000	14,500	6,000	5,000	4,500	2,500	1,500	1,000	500	79,500
		Amount	10	15	20	15	20	20	20	15	15	75	230
	Dividends ⁶	Number ³	16,000	12,500	13,500	6,000	5,000	4,000	2,000	1,500	500	500	61,500
2019-2020		Amount	15	30	65	50	65	100	105	115	130	500	1,180
	Other investment income ⁷	Number ³	9,500	8,000	10,000	4,500	3,500	3,000	1,500	1,000	500	500	42,000
		Amount	5	10	15	10	15	25	30	35	40	85	280
	Total investment income	Number ³	83,500	18,000	19,500	8,500	7,500	6,000	3,500	1,500	1,000	500	150,000
		Amount	35	65	140	105	145	215	230	240	285	825	2,285
2020-2021	Income type												
	Income from property ⁴	Number ³	4,000	3,500	5,500	3,000	3,000	2,500	1,500	500	500	0	23,500
		Amount	5	15	35	30	45	70	75	70	95	180	615
	Interest from savings accounts ⁵	Number ³	30,000	12,000	14,000	6,000	5,000	4,500	2,500	1,500	1,000	500	76,500
		Amount	10	10	20	10	15	20	20	15	20	35	180
	Dividends ⁶	Number ³	15,500	11,500	13,500	6,000	5,000	4,000	2,500	1,500	1,000	500	60,500
2021-2022		Amount	15	30	65	50	70	105	115	130	175	780	1,535
	Other investment income ⁷	Number ³	9,000	7,500	9,500	4,500	3,500	3,000	1,500	1,000	500	500	41,000
		Amount	5	10	15	10	15	25	35	35	45	135	330
	Total investment income	Number ³	81,500	17,000	19,500	9,000	7,500	6,500	3,500	2,000	1,000	500	147,000
		Amount	30	60	140	110	145	220	245	250	330	1,135	2,665

Notes on the table

- The figures in this table are based on Self Assessment returns made by interest in possession trusts and by trusts paying tax at the rate applicable to trusts. Trusts which do not make a Self Assessment return are not captured in the table. Charities are not captured in this table. For more information on trusts, see the trusts statistics published online as <https://www.gov.uk/government/collections/trusts-statistics-2>
- Investment income includes income from property, interest, dividends and other investment income in trusts.
- Numbers are given to the nearest 500, which may cause discrepancies in some totals. The numbers in some cells have been rounded to zero but this should not be taken to mean that there are no trusts in the relevant group.
- Annual profit (rent) from UK property.
- Interest and alternative finance receipts from UK banks and building societies.
- Dividends and other qualifying distributions from UK companies.
- Other investment income includes foreign income and income arising on assets held as part of personal funds in insurance markets. It excludes any capital gains and profits on a business.

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