

13.12 Trust income

Distribution of income from property, dividends and interest, in trusts 2010-2011 to 2015-2016: analysis by total investment income decile¹

Year	Investment Income Decile ²	Lowest	2nd	3rd	4th	5th	6th	7th	8th	9th	Highest	Percentage of trusts with any investment income
2010-11	Share of total investment income	0%	0%	0%	1%	2%	3%	4%	6%	11%	74%	73%
	Minimum investment income needed to be in this decile:	-	£59	£375	£989	£1,875	£3,041	£4,603	£6,822	£10,966	£23,049	
	Average investment income in this decile:	£17	£193	£652	£1,406	£2,433	£3,792	£5,650	£8,598	£15,669	£107,723	
	Annual investment income (£millions)	£0	£2	£8	£16	£28	£44	£65	£99	£181	£1,246	
	of which:											
	income from property ³ :	2%	6%	9%	11%	14%	19%	22%	25%	31%	37%	
	interest from banks and building societies ⁴ :	82%	51%	36%	32%	28%	25%	22%	20%	17%	12%	
dividends from shares in UK companies ⁵ :	6%	20%	35%	43%	46%	46%	46%	45%	42%	37%		
other investment income ⁶ :	10%	23%	19%	14%	12%	10%	10%	10%	10%	13%		
2011-12	Share of total investment income	0%	0%	0%	1%	2%	3%	4%	6%	10%	75%	73%
	Minimum investment income needed to be in this decile:	-	£71	£500	£1,213	£2,201	£3,487	£5,248	£7,671	£12,267	£25,848	
	Average investment income in this decile:	£20	£253	£841	£1,680	£2,815	£4,315	£6,378	£9,652	£17,552	£128,110	
	Annual investment income (£millions)	£0	£3	£10	£19	£32	£49	£72	£109	£199	£1,451	
	of which:											
	income from property ³ :	3%	8%	10%	12%	15%	20%	23%	25%	30%	31%	
	interest from banks and building societies ⁴ :	80%	50%	35%	30%	27%	24%	20%	18%	15%	10%	
dividends from shares in UK companies ⁵ :	8%	27%	41%	45%	46%	46%	46%	46%	44%	44%		
other investment income ⁶ :	8%	15%	14%	14%	12%	11%	11%	10%	11%	14%		
2012-13	Share of total investment income	0%	0%	1%	1%	2%	3%	4%	6%	10%	74%	74%
	Minimum investment income needed to be in this decile:	-	£97	£642	£1,451	£2,503	£3,877	£5,678	£8,208	£13,101	£27,410	
	Average investment income in this decile:	£27	£330	£1,038	£1,960	£3,161	£4,731	£6,855	£10,329	£18,684	£131,349	
	Annual investment income (£millions)	£0	£4	£11	£22	£35	£52	£75	£113	£205	£1,442	
	of which:											
	income from property ³ :	4%	10%	11%	13%	17%	20%	23%	25%	31%	32%	
	interest from banks and building societies ⁴ :	80%	48%	34%	28%	25%	22%	20%	17%	13%	11%	
dividends from shares in UK companies ⁵ :	10%	27%	42%	47%	47%	47%	47%	47%	45%	44%		
other investment income ⁶ :	7%	15%	13%	12%	11%	11%	11%	10%	11%	13%		
2013-2014	Share of total investment income	0%	0%	1%	1%	2%	2%	4%	5%	10%	76%	71%
	Minimum investment income needed to be in this decile:	-	£107	£664	£1,512	£2,602	£4,004	£5,892	£8,589	£13,673	£29,232	
	Average investment income in this decile:	£30	£346	£1,073	£2,037	£3,274	£4,890	£7,142	£10,778	£19,698	£156,677	
	Annual investment income (£millions)	£0	£4	£12	£22	£35	£53	£77	£116	£212	£1,689	
	of which:											
	income from property ³ :	5%	10%	11%	13%	18%	22%	24%	26%	30%	27%	
	interest from banks and building societies ⁴ :	78%	49%	33%	27%	23%	20%	17%	15%	12%	9%	
dividends from shares in UK companies ⁵ :	10%	29%	42%	47%	48%	47%	46%	46%	47%	52%		
other income ⁶ :	7%	13%	13%	12%	11%	11%	12%	11%	11%	13%		
2014-2015	Share of total investment income	0%	0%	1%	1%	2%	2%	3%	5%	9%	76%	72%
	Minimum investment income needed to be in this decile:	-	£106	£667	£1,548	£2,679	£4,100	£5,985	£8,747	£13,902	£29,713	
	Average investment income in this decile:	£29	£347	£1,089	£2,099	£3,354	£4,998	£7,261	£10,967	£20,013	£162,026	
	Annual investment income (£millions)	£0	£4	£12	£23	£36	£54	£78	£118	£215	£1,744	
	of which:											
	income from property ³ :	5%	10%	12%	14%	19%	23%	25%	27%	31%	26%	
	interest from banks and building societies ⁴ :	80%	50%	33%	24%	21%	18%	15%	13%	11%	9%	
dividends from shares in UK companies ⁵ :	9%	27%	41%	49%	49%	48%	48%	48%	46%	53%		
other income ⁶ :	6%	13%	14%	13%	12%	12%	12%	11%	12%	12%		
2015-2016	Share of total investment income	0%	0%	0%	1%	1%	2%	3%	5%	9%	79%	72%
	Minimum investment income needed to be in this decile:	-	£108	£684	£1,607	£2,813	£4,366	£6,363	£9,277	£14,827	£32,379	
	Average investment income in this decile:	£31	£352	£1,126	£2,188	£3,558	£5,316	£7,704	£11,671	£21,525	£198,381	
	Annual investment income (£millions)	£0	£4	£12	£23	£38	£56	£81	£123	£228	£2,098	
	of which:											
	income from property ³ :	4%	9%	12%	14%	20%	24%	26%	29%	32%	22%	
	interest from banks and building societies ⁴ :	80%	50%	32%	23%	18%	15%	14%	11%	10%	5%	
dividends from shares in UK companies ⁵ :	10%	29%	42%	50%	50%	49%	49%	48%	47%	60%		
other income ⁶ :	6%	12%	14%	13%	12%	12%	12%	11%	12%	13%		

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 at: <https://www.gov.uk/government/collections/trusts-statistics-2>
- Investment income includes income from property, interest, dividends and other investment income in trusts. Trusts with investment income are sorted into deciles by the total value of investment income. Excludes those with no investment income at all.
- Annual profit 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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