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Table 1: Summary of UK tax reliefs for charities and donors

And the Gift Aid Small Donations Scheme, which is government expenditure direct to charities and not technically a relief

By the tax year the relief was claimed, with some exceptions for consistency with data published elsewhere (see notes for more details)

Columns from Gift Aid Small Donations to Stamp Duty Land Tax are for charities (and community amateur sports clubs). The rest are for donors.

Amounts are in £ millions; notes on a separate tab. Components may not sum to totals due to rounding.

Tax Year ending April	Status	Gift Aid Small Donations Scheme	Gift Aid	Other, including	Non- domestic rates relief	Stamp Duty Land Tax	Total reliefs for charities	Inheritance Tax	Payroll Giving	Gifts of Shares & Property	Higher rates of tax on Gift Aid	Total reliefs for donors	Grand Total
				Interest, royalties, trust donations									
2015	No change	20	1,200	20	1,750	190	3,150	700	40	60	480	1,280	4,450
2016	No change	30	1,260	40	1,880	280	3,460	870	40	70	500	1,490	4,980
2017	No change	30	1,270	10	1,950	220	3,450	530	40	70	460	1,100	4,580
2018	No change	30	1,260	10	2,180	250	3,690	940	40	90	540	1,600	5,320
2019	Updated	40	1,350	10	2,300	360	4,020	640	40	80	560	1,310	5,340
2020	Updated	40	1,400	10	2,390	420	4,220	670	40	130	540	1,370	5,600
2021	Updated	30	1,380	10	2,390	210	3,990	680	40	90	550	1,360	5,340
2022	Updated	20	1,340	Less than 10	2,400	310	4,060	670	40	110	660	1,470	5,540
2023	Updated	30	1,600	10	2,410	330	4,340	750	40	90	680	1,550	5,890
2024	New	30	1,600	10	2,560	300	4,460	750	40	100	690	1,570	6,040

Table 2a: Value of Gift Aid paid to organisations

by tax year of payment and size of Gift Aid payment that tax year

Excludes organisations receiving zero payments.

Amounts of money are shown in £ millions, to the nearest £10 million. Components might not sum due to rounding

Tax year (ending April) when charity was paid	Status	up to £1,000	£1,001 to £5,000	£5,001 to £10,000	£10,001 to £50,000	£50,001 to £100,000	£100,001 to £500,000	£500,001 to £1 million	Over £1 million	Total
2015	No change	10	50	50	190	80	190	80	540	1,200
2016	No change	10	60	60	190	80	210	80	580	1,260
2017	No change	10	60	60	200	90	210	90	570	1,270
2018	No change	10	60	60	190	80	200	80	580	1,260
2019	No change	10	60	60	200	90	220	100	620	1,350
2020	updated	10	60	60	200	90	220	100	670	1,400
2021	updated	10	60	60	200	90	210	80	670	1,380
2022	updated	10	50	60	200	90	230	100	610	1,340
2023	updated	10	50	50	210	90	250	100	840	1,600
2024	New	10	50	60	220	100	270	110	790	1,600

Table 2b: Number of organisations receiving Gift Aid

by tax year of payment and size of Gift Aid payment

Excludes organisations receiving zero payments.

Number of organisations shown in units, to the nearest 10; Components may not sum to totals because of rounding.

Tax year (ending April) when charity was paid	Status	up to £1,000	£1,001 to £5,000	£5,001 to £10,000	£10,001 to £50,000	£50,001 to £100,000	£100,001 to £500,000	£500,001 to £1 million	Over £1 million	Total
2015	No change	27,480	21,770	7,610	9,070	1,110	960	110	140	68,250
2016	No change	28,150	22,630	7,830	9,340	1,160	1,060	110	150	70,420
2017	No change	28,580	23,020	8,140	9,430	1,220	1,030	130	150	71,690
2018	No change	28,930	23,080	8,050	9,490	1,190	990	120	150	72,000
2019	No change	28,990	23,820	7,980	9,770	1,260	1,090	140	150	73,210
2020	Updated	27,900	23,270	8,140	9,700	1,250	1,080	140	160	71,640
2021	Updated	26,590	22,970	7,990	9,610	1,270	1,070	120	160	69,780
2022	Updated	24,750	20,640	7,710	9,670	1,270	1,140	140	150	65,470
2023	Updated	23,110	20,740	7,620	9,800	1,330	1,220	150	190	64,170
2024	New	23,250	21,870	7,790	10,320	1,420	1,310	160	190	66,310

Table 3: Donations declared by individuals completing UK Self Assessments, by tax year

'Donor' means any individual who entered non-zero donations in the relevant section of a Self Assessment return.

Notes are on a separate tab

Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers in that year	Total Gift Aid donations, gross of tax (£ millions)	Total donations of Shares and Securities (£ millions)	Total donations of Land and Buildings (£ millions)	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income	Year Last Updated
2015	1,244	12%	2,387	262	33	2,682	2.7%	2020
2016	1,238	12%	2,584	301	60	2,945	2.6%	2021
2017	1,251	11%	2,669	337	35	3,041	2.6%	2022
2018	1,251	11%	2,765	444	28	3,237	2.6%	2023
2019	1,270	11%	2,901	382	31	3,315	2.6%	2024
2020	1,284	11%	3,008	659	32	3,698	2.6%	2024
2021	1,249	11%	3,027	450	46	3,523	2.7%	2024
2022	1,285	11%	3,454	567	32	4,053	2.6%	2024
2023	1,302	12%	3,454	452	17	3,923	2.5%	2024

Table 4a: Donations declared by individuals completing UK Self Assessments, by donation amount

'Donor' means any individual who entered non-zero donations in the relevant section of a Self Assessment return.

Notes are on a separate tab

Donation amount	Tax Year of donation, ending April	Number declaring a donation (thousands)	Total Gift Aid donations, gross of tax (£ millions)	Total donations of Shares and Securities (£ millions)	Total donations of Land and Buildings (£ millions)	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
A. £1 to £100	2023	233	12	less than 1	less than 1	12	0.3%
B. £101 to £500	2023	515	133	less than 1	less than 1	133	0.8%
C. £501 to £1,000	2023	202	144	less than 1	less than 1	144	1.7%
D. £1,001 to £5,000	2023	265	581	less than 1	less than 1	582	4.4%
E. £5,001 to £10,000	2023	49	344	less than 1	less than 1	345	10.5%
F. Over £10k	2023	37	2,238	451	17	2,706	20.4%
Total	2023	1,302	3,454	452	17	3,923	2.5%

End of worksheet

Table 4b: Donations declared by individuals completing UK Self Assessments, by income of donor

'Donor' means any individual who entered non-zero donations in the relevant section of a Self Assessment return. 'Income' means earned and unearned income before tax. Notes are on a separate tab

Donor's income	Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers in that income group	Total Gift Aid donations, gross of tax (£ millions)	Total donations of Shares and Securities (£ millions)	Total donations of Land and Buildings (£ millions)	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
A. Zero	2023	3	1%	2	less than 1	less than 1	2	no income
B. £1 to £50,000	2023	542	7%	476	6	4	486	3.3%
C. £50,00 to £100,000	2023	383	21%	626	18	less than 1	644	2.3%
D. £100,001 to £150,000	2023	184	28%	352	8	less than 1	360	1.6%
E. £150,001 to £200,000	2023	73	31%	180	10	1	190	1.4%
F. £200,001 to £250,000	2023	35	32%	116	79	2	196	1.4%
G. more than £250,000	2023	82	37%	1,702	332	10	2,044	1.5%
Total	2023	1,302	12%	3,454	452	17	3,923	2.5%

Table 4c: Donations declared by individuals completing UK Self Assessments, by age of donor

'Donor' means any individual who entered non-zero donations in the relevant section of a Self Assessment return.

Donor's age on the last day of the tax year	Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers in that age group	Total Gift Aid donations, gross of tax (£ millions)	Total donations of Shares and Securities (£ millions)	Total donations of Land and Buildings (£ millions)	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
O. Unknown	2023	1	2%	4	4	less than 1	7	3.5%
A. Up to 25	2023	6	2%	6	1	less than 1	8	1.9%
B. 26 to 34	2023	71	5%	125	4	less than 1	129	1.6%
C. 35 to 44	2023	220	9%	495	8	less than 1	504	1.6%
D. 45 to 54	2023	311	12%	701	25	5	731	1.6%
E. 55 to 64	2023	297	13%	934	104	2	1,040	2.5%
F. 65 and over	2023	396	21%	1,189	306	10	1,504	3.8%
Total	2023	1,302	12%	3,454	452	17	3,923	2.5%

Table 4d: Donations declared by individuals completing UK Self Assessments, by gender of donor

'Donor' means any individual who entered non-zero donations in the relevant section of a Self Assessment return.

Notes are on a separate tab

Donor's gender	Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers of that gender	Total Gift Aid donations, gross of tax (£ millions)	Total donations of Shares and Securities (£ millions)	Total donations of Land and Buildings (£ millions)	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
A. Women	2023	539	13%	830	134	6	970	2.4%
B. Men	2023	763	11%	2,621	318	11	2,950	2.5%
C. Other / Unknown	2023	Fewer than 1	1%	2	0	0	2	4.2%
Total	2023	1,302	12%	3,454	452	17	3,923	2.5%

Table 5a: Donations declared by individuals completing UK Self Assessments, by UK nation / region of donor

'Donor' means any individual who entered non-zero donations in the relevant section of a Self Assessment
Notes are on a separate tab

UK Nation / Region of donor	Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers in that nation / region	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
Other / Unknown	2023	11	3%	97	3.6%
East Midlands	2023	67	10%	117	2.3%
East of England	2023	146	13%	363	2.4%
London	2023	265	14%	1,567	2.5%
North East	2023	24	8%	47	2.5%
North West	2023	89	9%	176	2.5%
Northern Ireland	2023	26	10%	64	4.0%
Scotland	2023	84	12%	242	2.7%
South East	2023	284	15%	656	2.3%
South West	2023	130	13%	219	2.5%
Wales	2023	34	8%	95	2.4%
West Midlands	2023	77	10%	153	2.5%
Yorks & Humberside	2023	65	9%	126	2.4%
Total	2023	1,302	12%	3,923	2.5%
End of worksheet					

Table 5b: Donations declared by individuals completing UK Self Assessments, by parliamentary constituency

'Donor' means any individual who entered non-zero donations in the relevant section of a Self Assessment return.

'Constituency' means the UK parliamentary constituency at the time of donation, before the 2024 boundary changes.

Notes are on a separate tab

UK parliamentary constituency of donor	UK Nation / Region of donor	Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers in that constituency	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
Other / Unknown	Other / Unknown	2023	11	3%	97	3.6%
Amber Valley	East Midlands	2023	1	6%	1	1.7%
Ashfield	East Midlands	2023	1	5%	less than 1	2.0%
Bassetlaw	East Midlands	2023	1	7%	1	2.1%
Bolsover	East Midlands	2023	1	5%	less than 1	1.6%
Boston and Skegness	East Midlands	2023	1	5%	1	2.5%
Bosworth	East Midlands	2023	1	9%	2	1.9%
Broxtowe	East Midlands	2023	2	13%	4	3.4%
Charnwood	East Midlands	2023	2	11%	3	2.4%
Chesterfield	East Midlands	2023	1	7%	1	2.7%
Corby	East Midlands	2023	2	9%	3	2.4%
Daventry	East Midlands	2023	3	13%	3	2.0%
Derby North	East Midlands	2023	1	10%	2	2.6%
Derby South	East Midlands	2023	1	6%	1	2.7%
Derbyshire Dales	East Midlands	2023	3	14%	5	2.8%
Erewash	East Midlands	2023	1	7%	1	2.0%
Gainsborough	East Midlands	2023	1	9%	1	2.1%
Gedling	East Midlands	2023	1	8%	2	2.7%
Grantham and Stamford	East Midlands	2023	2	11%	2	2.1%
Harborough	East Midlands	2023	3	13%	4	2.7%
High Peak	East Midlands	2023	2	11%	2	2.4%
Kettering	East Midlands	2023	1	9%	2	2.4%
Leicester East	East Midlands	2023	1	6%	2	3.8%
Leicester South	East Midlands	2023	1	10%	3	3.8%
Leicester West	East Midlands	2023	1	6%	1	2.8%
Lincoln	East Midlands	2023	1	7%	1	2.5%
Loughborough	East Midlands	2023	2	12%	4	2.6%
Louth and Horncastle	East Midlands	2023	1	7%	1	2.0%
Mansfield	East Midlands	2023	1	5%	1	2.4%
Mid Derbyshire	East Midlands	2023	2	13%	2	2.2%
Newark	East Midlands	2023	2	13%	4	2.2%
North East Derbyshire	East Midlands	2023	1	8%	1	2.2%
North West Leicestershire	East Midlands	2023	2	10%	2	1.8%
Northampton North	East Midlands	2023	1	6%	1	2.5%
Northampton South	East Midlands	2023	1	6%	2	2.5%
Nottingham East	East Midlands	2023	1	8%	1	2.8%
Nottingham North	East Midlands	2023	fewer than 1	3%	less than 1	3.1%
Nottingham South	East Midlands	2023	1	11%	2	3.0%
Rushcliffe	East Midlands	2023	4	17%	5	2.1%
Rutland and Melton	East Midlands	2023	3	14%	7	2.3%
Sherwood	East Midlands	2023	1	9%	2	2.3%

UK parliamentary constituency of donor	UK Nation / Region of donor	Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers in that constituency	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
Sleaford and North Hykeham	East Midlands	2023	2	10%	2	1.8%
South Derbyshire	East Midlands	2023	2	10%	2	1.8%
South Holland and The Deepings	East Midlands	2023	1	6%	1	2.2%
South Leicestershire	East Midlands	2023	2	9%	2	2.2%
South Northamptonshire	East Midlands	2023	4	13%	27	1.9%
Wellingborough	East Midlands	2023	1	8%	1	2.4%
Basildon and Billericay	East of England	2023	2	10%	2	1.8%
Bedford	East of England	2023	2	11%	3	3.2%
Braintree	East of England	2023	2	10%	2	2.0%
Brentwood and Ongar	East of England	2023	4	14%	10	2.1%
Broadland	East of England	2023	2	11%	3	2.5%
Broxbourne	East of England	2023	2	9%	3	2.1%
Bury St Edmunds	East of England	2023	3	14%	4	2.7%
Cambridge	East of England	2023	5	23%	19	3.3%
Castle Point	East of England	2023	1	7%	1	1.9%
Central Suffolk and North Ipswich	East of England	2023	3	13%	5	2.6%
Chelmsford	East of England	2023	3	13%	4	1.9%
Clacton	East of England	2023	1	6%	1	2.7%
Colchester	East of England	2023	2	10%	2	2.3%
Epping Forest	East of England	2023	4	14%	11	2.2%
Great Yarmouth	East of England	2023	1	5%	1	2.3%
Harlow	East of England	2023	1	6%	1	2.3%
Harwich and North Essex	East of England	2023	2	12%	3	2.2%
Hemel Hempstead	East of England	2023	2	12%	5	2.3%
Hertford and Stortford	East of England	2023	4	16%	7	2.1%
Hertsmere	East of England	2023	5	19%	14	2.6%
Hitchin and Harpenden	East of England	2023	6	23%	confidential	2.0%
Huntingdon	East of England	2023	3	14%	4	2.3%
Ipswich	East of England	2023	1	10%	2	2.6%
Luton North	East of England	2023	1	7%	2	3.5%
Luton South	East of England	2023	1	5%	1	3.4%
Maldon	East of England	2023	2	11%	5	2.0%
Mid Bedfordshire	East of England	2023	4	14%	5	2.0%
Mid Norfolk	East of England	2023	2	10%	3	2.6%
North East Bedfordshire	East of England	2023	3	14%	6	2.2%
North East Cambridgeshire	East of England	2023	1	7%	1	2.0%
North East Hertfordshire	East of England	2023	4	16%	9	2.2%
North Norfolk	East of England	2023	2	11%	3	3.0%
North West Cambridgeshire	East of England	2023	3	11%	4	2.3%
North West Norfolk	East of England	2023	1	9%	3	2.6%

UK parliamentary constituency of donor	UK Nation / Region of donor	Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers in that constituency	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
Norwich North	East of England	2023	1	8%	1	2.4%
Norwich South	East of England	2023	2	13%	3	2.8%
Peterborough	East of England	2023	1	7%	2	3.6%
Rayleigh and Wickford	East of England	2023	2	9%	2	1.9%
Rochford and Southend East	East of England	2023	1	9%	2	2.2%
Saffron Walden	East of England	2023	5	16%	10	2.1%
South Basildon and East Thurrock	East of England	2023	1	6%	2	2.6%
South Cambridgeshire	East of England	2023	6	21%	16	2.7%
South East Cambridgeshire	East of England	2023	4	17%	10	2.6%
South Norfolk	East of England	2023	3	12%	5	2.4%
South Suffolk	East of England	2023	3	14%	5	2.4%
South West Bedfordshire	East of England	2023	2	10%	3	2.6%
South West Hertfordshire	East of England	2023	7	21%	20	2.3%
South West Norfolk	East of England	2023	1	7%	confidential	2.0%
Southend West	East of England	2023	2	11%	2	1.9%
St Albans	East of England	2023	6	21%	9	1.9%
Stevenage	East of England	2023	2	10%	4	2.3%
Suffolk Coastal	East of England	2023	3	14%	6	3.0%
Thurrock	East of England	2023	1	5%	2	3.4%
Watford	East of England	2023	3	13%	5	2.2%
Waveney	East of England	2023	1	7%	1	2.6%
Welwyn Hatfield	East of England	2023	3	14%	4	2.1%
West Suffolk	East of England	2023	2	10%	3	2.2%
Witham	East of England	2023	2	12%	3	1.8%
Barking	London	2023	1	3%	2	3.9%
Battersea	London	2023	6	19%	14	1.8%
Beckenham	London	2023	4	18%	7	2.1%
Bermondsey and Old Southwark	London	2023	4	15%	7	1.8%
Bethnal Green and Bow	London	2023	3	12%	5	1.8%
Bexleyheath and Crayford	London	2023	1	9%	2	2.6%
Brent Central	London	2023	2	8%	4	2.6%
Brent North	London	2023	3	8%	5	2.9%
Brentford and Isleworth	London	2023	5	14%	11	2.3%
Bromley and Chislehurst	London	2023	4	17%	9	2.1%
Camberwell and Peckham	London	2023	3	15%	5	1.8%
Carshalton and Wallington	London	2023	2	13%	4	2.4%
Chelsea and Fulham	London	2023	6	18%	83	2.6%
Chingford and Woodford Green	London	2023	3	13%	6	2.4%

UK parliamentary constituency of donor	UK Nation / Region of donor	Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers in that constituency	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
Chipping Barnet	London	2023	5	17%	19	2.3%
Cities of London and Westminster	London	2023	6	17%	352	3.3%
Croydon Central	London	2023	2	11%	5	3.0%
Croydon North	London	2023	2	9%	4	2.9%
Croydon South	London	2023	5	17%	9	2.7%
Dagenham and Rainham	London	2023	1	4%	2	3.9%
Dulwich and West Norwood	London	2023	5	22%	11	1.9%
Ealing Central and Acton	London	2023	6	17%	13	2.3%
Ealing North	London	2023	2	8%	4	2.6%
Ealing, Southall	London	2023	2	10%	2	2.1%
East Ham	London	2023	1	4%	2	3.2%
Edmonton	London	2023	1	5%	1	3.0%
Eltham	London	2023	2	12%	4	2.3%
Enfield North	London	2023	2	10%	2	2.5%
Enfield, Southgate	London	2023	4	14%	8	2.3%
Erith and Thamesmead	London	2023	1	7%	2	3.8%
Feltham and Heston	London	2023	1	5%	2	2.6%
Finchley and Golders Green	London	2023	8	22%	67	4.3%
Greenwich and Woolwich	London	2023	4	15%	12	1.9%
Hackney North and Stoke Newington	London	2023	4	15%	14	3.6%
Hackney South and Shoreditch	London	2023	3	13%	7	1.6%
Hammersmith	London	2023	4	17%	14	2.2%
Hampstead and Kilburn	London	2023	8	21%	225	2.9%
Harrow East	London	2023	4	11%	9	2.6%
Harrow West	London	2023	3	11%	5	2.4%
Hayes and Harlington	London	2023	1	4%	1	3.4%
Hendon	London	2023	5	15%	28	4.4%
Holborn and St Pancras	London	2023	5	19%	44	2.7%
Hornchurch and Upminster	London	2023	2	10%	3	2.1%
Hornsey and Wood Green	London	2023	7	19%	23	2.1%
Ilford North	London	2023	3	9%	5	2.6%
Ilford South	London	2023	2	6%	5	3.8%
Islington North	London	2023	4	19%	10	1.9%
Islington South and Finsbury	London	2023	5	18%	20	2.2%
Kensington	London	2023	5	18%	211	4.0%
Kingston and Surbiton	London	2023	4	16%	7	2.1%
Lewisham East	London	2023	3	14%	7	2.5%

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Lewisham West and Penge	London	2023	4	16%	5	2.0%
Lewisham, Deptford	London	2023	3	14%	4	1.7%
Leyton and Wanstead	London	2023	3	11%	5	2.2%
Mitcham and Morden	London	2023	1	7%	2	2.7%
Old Bexley and Sidcup	London	2023	2	12%	3	2.0%
Orpington	London	2023	3	16%	6	2.3%
Poplar and Limehouse	London	2023	3	12%	9	1.7%
Putney	London	2023	6	21%	18	2.1%
Richmond Park	London	2023	10	24%	38	2.2%
Romford	London	2023	2	8%	3	2.5%
Ruislip, Northwood and Pinner	London	2023	5	19%	14	2.5%
Streatham	London	2023	4	17%	9	1.8%
Sutton and Cheam	London	2023	3	13%	6	2.7%
Tooting	London	2023	5	21%	27	1.7%
Tottenham	London	2023	2	7%	4	2.6%
Twickenham	London	2023	8	22%	15	2.0%
Uxbridge and South Ruislip	London	2023	2	10%	2	2.1%
Vauxhall	London	2023	4	17%	8	2.0%
Walthamstow	London	2023	3	9%	2	1.8%
West Ham	London	2023	2	5%	3	2.3%
Westminster North	London	2023	4	16%	42	3.0%
Wimbledon	London	2023	7	22%	20	2.2%
Berwick-upon-Tweed	North East	2023	2	12%	2	2.9%
Bishop Auckland	North East	2023	1	7%	confidential	2.4%
Blaydon	North East	2023	1	9%	1	2.3%
Blyth Valley	North East	2023	fewer than 1	6%	less than 1	2.0%
City of Durham	North East	2023	1	12%	2	2.8%
Darlington	North East	2023	1	8%	1	2.4%
Easington	North East	2023	fewer than 1	4%	less than 1	1.5%
Gateshead	North East	2023	1	8%	2	5.7%
Hartlepool	North East	2023	fewer than 1	4%	1	2.7%
Hexham	North East	2023	3	15%	confidential	2.7%
Houghton and Sunderland South	North East	2023	fewer than 1	5%	less than 1	1.7%
Jarrow	North East	2023	fewer than 1	6%	less than 1	1.6%
Middlesbrough	North East	2023	fewer than 1	4%	less than 1	3.8%
Middlesbrough South and East Cleveland	North East	2023	1	7%	1	2.2%
Newcastle upon Tyne Central	North East	2023	1	11%	3	3.1%
Newcastle upon Tyne East	North East	2023	1	13%	2	2.6%
Newcastle upon Tyne North	North East	2023	2	12%	4	2.1%

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North Durham	North East	2023	1	7%	1	2.1%
North Tyneside	North East	2023	1	7%	1	2.3%
North West Durham	North East	2023	1	7%	1	2.3%
Redcar	North East	2023	fewer than 1	4%	less than 1	2.5%
Sedgefield	North East	2023	1	8%	1	2.2%
South Shields	North East	2023	fewer than 1	5%	less than 1	1.7%
Stockton North	North East	2023	1	6%	1	2.3%
Stockton South	North East	2023	1	8%	1	2.3%
Sunderland Central	North East	2023	fewer than 1	6%	less than 1	2.4%
Tynemouth	North East	2023	2	11%	2	1.9%
Wansbeck	North East	2023	1	9%	1	2.3%
Washington and Sunderland West	North East	2023	fewer than 1	6%	less than 1	2.0%
Altrincham and Sale West	North West	2023	4	19%	13	2.2%
Ashton-under-Lyne	North West	2023	fewer than 1	4%	1	3.2%
Barrow and Furness	North West	2023	1	8%	1	2.6%
Birkenhead	North West	2023	1	8%	1	2.6%
Blackburn	North West	2023	1	6%	3	4.0%
Blackley and Broughton	North West	2023	1	7%	21	12.3%
Blackpool North and Clevellys	North West	2023	fewer than 1	4%	1	2.4%
Blackpool South	North West	2023	fewer than 1	3%	less than 1	2.1%
Bolton North East	North West	2023	1	6%	1	2.8%
Bolton South East	North West	2023	fewer than 1	4%	1	3.4%
Bolton West	North West	2023	1	9%	2	2.5%
Bootle	North West	2023	fewer than 1	5%	less than 1	2.4%
Burnley	North West	2023	fewer than 1	5%	less than 1	2.9%
Bury North	North West	2023	1	9%	2	2.4%
Bury South	North West	2023	2	11%	4	4.4%
Carlisle	North West	2023	1	8%	1	2.9%
Cheadle	North West	2023	3	15%	6	2.5%
Chorley	North West	2023	2	10%	2	2.1%
City of Chester	North West	2023	2	14%	5	2.3%
Congleton	North West	2023	2	11%	4	2.1%
Copeland	North West	2023	1	10%	2	2.8%
Crewe and Nantwich	North West	2023	1	9%	1	2.1%
Denton and Reddish	North West	2023	fewer than 1	5%	less than 1	2.0%
Eddisbury	North West	2023	3	13%	4	2.0%
Ellesmere Port and Neston	North West	2023	1	10%	1	2.1%
Fylde	North West	2023	2	10%	2	2.0%
Garston and Halewood	North West	2023	1	10%	2	3.1%
Halton	North West	2023	1	6%	1	2.0%
Hazel Grove	North West	2023	1	12%	2	2.2%
Heywood and Middleton	North West	2023	1	7%	1	2.4%
Hyndburn	North West	2023	fewer than 1	5%	less than 1	2.4%
Knowsley	North West	2023	fewer than 1	3%	less than 1	1.7%
Lancaster and Fleetwood	North West	2023	1	11%	2	2.9%

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Leigh	North West	2023	1	5%	1	1.8%
Liverpool, Riverside	North West	2023	1	8%	1	2.6%
Liverpool, Walton	North West	2023	fewer than 1	3%	less than 1	2.8%
Liverpool, Wavertree	North West	2023	1	10%	2	3.1%
Liverpool, West Derby	North West	2023	fewer than 1	5%	1	3.0%
Macclesfield	North West	2023	3	15%	5	2.5%
Makerfield	North West	2023	1	5%	less than 1	2.1%
Manchester Central	North West	2023	1	6%	1	2.7%
Manchester, Gorton	North West	2023	1	7%	2	3.5%
Manchester, Withington	North West	2023	3	16%	4	2.3%
Morecambe and Lunesdale	North West	2023	1	9%	4	3.1%
Oldham East and Saddleworth	North West	2023	1	7%	1	2.0%
Oldham West and Royton	North West	2023	fewer than 1	4%	1	3.1%
Pendle	North West	2023	1	6%	1	2.5%
Penrith and The Border	North West	2023	2	9%	3	3.0%
Preston	North West	2023	fewer than 1	5%	1	4.0%
Ribble Valley	North West	2023	2	10%	6	2.3%
Rochdale	North West	2023	1	5%	1	2.9%
Rossendale and Darwen	North West	2023	1	8%	1	2.0%
Salford and Eccles	North West	2023	1	6%	2	2.5%
Sefton Central	North West	2023	1	11%	2	2.0%
South Ribble	North West	2023	1	10%	2	2.2%
Southport	North West	2023	1	9%	1	2.5%
St Helens North	North West	2023	1	6%	1	1.8%
St Helens South and Whiston	North West	2023	1	7%	1	2.3%
Stalybridge and Hyde	North West	2023	1	6%	1	3.2%
Stockport	North West	2023	1	12%	2	2.2%
Stretford and Urmston	North West	2023	1	10%	3	2.2%
Tatton	North West	2023	4	16%	7	2.1%
Wallasey	North West	2023	1	6%	1	2.2%
Warrington North	North West	2023	1	8%	1	1.9%
Warrington South	North West	2023	2	13%	6	1.9%
Weaver Vale	North West	2023	2	12%	2	2.0%
West Lancashire	North West	2023	1	9%	5	2.2%
Westmorland and Lonsdale	North West	2023	3	13%	6	3.5%
Wigan	North West	2023	1	6%	1	1.9%
Wirral South	North West	2023	1	13%	2	2.4%
Wirral West	North West	2023	2	13%	2	2.4%
Workington	North West	2023	1	8%	1	2.5%
Worsley and Eccles South	North West	2023	1	8%	1	2.0%
Wyre and Preston North	North West	2023	2	11%	3	2.5%

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Wythenshawe and Sale East	North West	2023	1	11%	2	2.4%
Belfast East	Northern Ireland	2023	2	18%	6	4.4%
Belfast North	Northern Ireland	2023	1	8%	1	2.7%
Belfast South	Northern Ireland	2023	3	19%	5	2.8%
Belfast West	Northern Ireland	2023	fewer than 1	3%	less than 1	3.1%
East Antrim	Northern Ireland	2023	1	11%	3	4.3%
East Londonderry	Northern Ireland	2023	2	11%	5	4.6%
Fermanagh and South Tyrone	Northern Ireland	2023	1	8%	3	3.8%
Foyle	Northern Ireland	2023	1	7%	1	3.3%
Lagan Valley	Northern Ireland	2023	3	16%	7	4.3%
Mid Ulster	Northern Ireland	2023	1	8%	3	3.5%
Newry and Armagh	Northern Ireland	2023	1	7%	3	4.1%
North Antrim	Northern Ireland	2023	2	10%	5	5.2%
North Down	Northern Ireland	2023	2	16%	6	4.0%
South Antrim	Northern Ireland	2023	2	12%	4	4.2%
South Down	Northern Ireland	2023	1	7%	4	3.7%
Strangford	Northern Ireland	2023	2	13%	5	4.5%
Upper Bann	Northern Ireland	2023	2	10%	3	4.3%
West Tyrone	Northern Ireland	2023	1	6%	1	3.6%
Aberdeen North	Scotland	2023	1	11%	2	2.6%
Aberdeen South	Scotland	2023	3	17%	5	2.5%
Airdrie and Shotts	Scotland	2023	fewer than 1	5%	less than 1	2.3%
Angus	Scotland	2023	1	9%	1	2.3%
Argyll and Bute	Scotland	2023	2	12%	3	3.0%
Ayr, Carrick and Cumnock	Scotland	2023	1	10%	7	2.7%
Banff and Buchan	Scotland	2023	1	8%	2	3.0%
Berwickshire, Roxburgh and Selkirk	Scotland	2023	2	11%	3	2.6%
Caithness, Sutherland and Easter Ross	Scotland	2023	1	7%	1	3.5%
Central Ayrshire	Scotland	2023	1	10%	1	2.3%
Coatbridge, Chryston and Bellshill	Scotland	2023	1	7%	1	2.4%
Cumbernauld, Kilsyth and Kirkintilloch East	Scotland	2023	1	9%	1	2.7%
Dumfries and Galloway	Scotland	2023	1	9%	3	3.1%
Dumfriesshire, Clydesdale and Tweeddale	Scotland	2023	2	11%	2	2.6%
Dundee East	Scotland	2023	1	10%	5	2.5%
Dundee West	Scotland	2023	1	9%	14	3.3%
Dunfermline and West Fife	Scotland	2023	1	11%	6	2.3%
East Dunbartonshire	Scotland	2023	3	20%	5	3.0%
East Kilbride, Strathaven and Lesmahagow	Scotland	2023	1	10%	3	2.6%

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East Lothian	Scotland	2023	3	15%	5	2.3%
East Renfrewshire	Scotland	2023	3	18%	5	2.3%
Edinburgh East	Scotland	2023	2	13%	2	2.7%
Edinburgh North and Leith	Scotland	2023	4	18%	13	2.8%
Edinburgh South	Scotland	2023	4	24%	52	3.4%
Edinburgh South West	Scotland	2023	3	19%	5	2.6%
Edinburgh West	Scotland	2023	4	21%	23	2.6%
Falkirk	Scotland	2023	1	9%	1	2.1%
Glasgow Central	Scotland	2023	1	8%	2	2.6%
Glasgow East	Scotland	2023	fewer than 1	5%	less than 1	2.8%
Glasgow North	Scotland	2023	1	16%	3	2.6%
Glasgow North East	Scotland	2023	fewer than 1	4%	less than 1	2.8%
Glasgow North West	Scotland	2023	1	14%	2	2.5%
Glasgow South	Scotland	2023	2	13%	2	2.7%
Glasgow South West	Scotland	2023	fewer than 1	6%	1	2.5%
Glenrothes	Scotland	2023	fewer than 1	5%	1	3.0%
Gordon	Scotland	2023	2	12%	3	2.4%
Inverclyde	Scotland	2023	1	11%	2	3.1%
Inverness, Nairn, Badenoch and Strathspey	Scotland	2023	2	12%	3	3.3%
Kilmarnock and Loudoun	Scotland	2023	1	8%	1	2.4%
Kirkcaldy and Cowdenbeath	Scotland	2023	1	9%	2	2.6%
Lanark and Hamilton East	Scotland	2023	1	11%	4	2.6%
Linlithgow and East Falkirk	Scotland	2023	1	11%	2	2.3%
Livingston	Scotland	2023	1	10%	1	2.2%
Midlothian	Scotland	2023	1	11%	3	2.5%
Moray	Scotland	2023	1	9%	2	2.4%
Motherwell and Wishaw	Scotland	2023	fewer than 1	7%	1	2.3%
Na h-Eileanan an Iar	Scotland	2023	fewer than 1	12%	1	4.9%
North Ayrshire and Arran	Scotland	2023	1	9%	1	2.5%
North East Fife	Scotland	2023	2	16%	5	3.1%
Ochil and South Perthshire	Scotland	2023	2	13%	8	2.5%
Orkney and Shetland	Scotland	2023	1	9%	1	3.2%
Paisley and Renfrewshire North	Scotland	2023	1	11%	3	2.2%
Paisley and Renfrewshire South	Scotland	2023	1	9%	1	2.6%
Perth and North Perthshire	Scotland	2023	2	14%	6	3.0%
Ross, Skye and Lochaber	Scotland	2023	2	11%	3	3.7%
Rutherglen and Hamilton West	Scotland	2023	1	9%	1	2.7%

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Stirling	Scotland	2023	2	16%	4	2.7%
West Aberdeenshire and Kincardine	Scotland	2023	3	14%	4	2.0%
West Dunbartonshire	Scotland	2023	fewer than 1	7%	1	2.6%
Aldershot	South East	2023	2	11%	2	2.1%
Arundel and South Downs	South East	2023	5	17%	11	2.4%
Ashford	South East	2023	3	12%	4	2.4%
Aylesbury	South East	2023	3	14%	4	2.1%
Banbury	South East	2023	3	14%	6	2.1%
Basingstoke	South East	2023	2	12%	3	2.0%
Beaconsfield	South East	2023	6	20%	17	2.3%
Bexhill and Battle	South East	2023	3	12%	8	2.6%
Bognor Regis and Littlehampton	South East	2023	1	9%	2	2.5%
Bracknell	South East	2023	3	14%	4	2.0%
Brighton, Kemptown	South East	2023	2	11%	3	2.5%
Brighton, Pavilion	South East	2023	3	15%	3	1.8%
Buckingham	South East	2023	5	18%	18	2.0%
Canterbury	South East	2023	3	15%	5	2.5%
Chatham and Aylesford	South East	2023	1	7%	1	2.4%
Chesham and Amersham	South East	2023	7	24%	19	2.1%
Chichester	South East	2023	5	17%	12	2.8%
Crawley	South East	2023	1	9%	2	2.3%
Dartford	South East	2023	2	10%	4	2.8%
Dover	South East	2023	1	9%	2	2.4%
East Hampshire	South East	2023	5	19%	7	2.3%
East Surrey	South East	2023	5	17%	15	2.0%
East Worthing and Shoreham	South East	2023	2	12%	2	2.2%
Eastbourne	South East	2023	2	11%	3	3.0%
Eastleigh	South East	2023	2	11%	3	2.2%
Epsom and Ewell	South East	2023	5	19%	9	2.3%
Esher and Walton	South East	2023	8	22%	24	2.0%
Fareham	South East	2023	2	13%	2	1.8%
Faversham and Mid Kent	South East	2023	2	12%	3	2.0%
Folkestone and Hythe	South East	2023	2	10%	4	2.5%
Gillingham and Rainham	South East	2023	1	8%	1	2.4%
Gosport	South East	2023	1	10%	1	2.0%
Gravesham	South East	2023	1	8%	2	2.3%
Guildford	South East	2023	6	22%	15	2.7%
Hastings and Rye	South East	2023	2	9%	2	2.6%
Havant	South East	2023	2	10%	2	2.8%
Henley	South East	2023	7	22%	27	2.3%
Horsham	South East	2023	5	17%	10	2.2%
Hove	South East	2023	4	15%	7	2.0%
Isle of Wight	South East	2023	2	9%	4	2.5%

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Lewes	South East	2023	4	17%	13	3.1%
Maidenhead	South East	2023	6	20%	16	2.1%
Maidstone and The Weald	South East	2023	3	12%	7	2.2%
Meon Valley	South East	2023	3	15%	7	2.1%
Mid Sussex	South East	2023	4	17%	7	2.2%
Milton Keynes North	South East	2023	3	12%	4	2.2%
Milton Keynes South	South East	2023	3	11%	4	2.4%
Mole Valley	South East	2023	6	22%	15	2.3%
New Forest East	South East	2023	2	14%	4	2.4%
New Forest West	South East	2023	3	16%	5	2.6%
Newbury	South East	2023	5	18%	12	2.0%
North East Hampshire	South East	2023	5	20%	10	1.9%
North Thanet	South East	2023	1	8%	1	2.1%
North West Hampshire	South East	2023	4	17%	18	2.2%
Oxford East	South East	2023	3	20%	8	3.6%
Oxford West and Abingdon	South East	2023	5	23%	19	3.5%
Portsmouth North	South East	2023	1	6%	1	2.3%
Portsmouth South	South East	2023	1	9%	1	2.3%
Reading East	South East	2023	3	16%	5	2.2%
Reading West	South East	2023	2	13%	3	2.4%
Reigate	South East	2023	5	19%	11	2.1%
Rochester and Strood	South East	2023	2	9%	3	2.6%
Romsey and Southampton North	South East	2023	4	18%	6	2.3%
Runnymede and Weybridge	South East	2023	4	17%	11	2.3%
Sevenoaks	South East	2023	5	20%	21	2.5%
Sittingbourne and Sheppey	South East	2023	1	7%	1	2.4%
Slough	South East	2023	1	6%	3	2.6%
South Thanet	South East	2023	2	9%	2	2.1%
South West Surrey	South East	2023	7	23%	48	2.3%
Southampton, Itchen	South East	2023	1	7%	1	2.8%
Southampton, Test	South East	2023	1	9%	2	3.4%
Spelthorne	South East	2023	2	12%	3	2.2%
Surrey Heath	South East	2023	4	16%	5	1.9%
Tonbridge and Malling	South East	2023	4	18%	9	2.1%
Tunbridge Wells	South East	2023	5	19%	10	2.3%
Wantage	South East	2023	5	19%	10	2.2%
Wealden	South East	2023	4	16%	7	2.4%
Winchester	South East	2023	6	24%	12	2.3%
Windsor	South East	2023	5	17%	9	1.9%
Witney	South East	2023	4	17%	11	2.9%
Woking	South East	2023	5	20%	19	2.2%
Wokingham	South East	2023	5	18%	7	2.0%
Worthing West	South East	2023	2	12%	4	2.7%
Wycombe	South East	2023	3	15%	8	2.5%

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Bath	South West	2023	4	21%	11	3.0%
Bournemouth East	South West	2023	2	10%	2	2.6%
Bournemouth West	South West	2023	1	8%	2	2.4%
Bridgwater and West Somerset	South West	2023	2	9%	2	2.3%
Bristol East	South West	2023	1	8%	1	2.2%
Bristol North West	South West	2023	4	19%	6	2.7%
Bristol South	South West	2023	2	9%	1	1.9%
Bristol West	South West	2023	5	19%	12	2.7%
Camborne and Redruth	South West	2023	1	8%	1	2.5%
Central Devon	South West	2023	3	13%	6	2.7%
Cheltenham	South West	2023	3	17%	5	2.5%
Chippenham	South West	2023	3	15%	4	2.5%
Christchurch	South West	2023	2	12%	3	2.2%
Devizes	South West	2023	3	17%	8	2.3%
East Devon	South West	2023	3	15%	7	2.8%
Exeter	South West	2023	2	13%	4	3.0%
Filton and Bradley Stoke	South West	2023	2	13%	3	2.7%
Forest of Dean	South West	2023	2	10%	2	2.6%
Gloucester	South West	2023	1	9%	2	3.1%
Kingswood	South West	2023	1	9%	1	2.3%
Mid Dorset and North Poole	South West	2023	2	13%	3	2.5%
Newton Abbot	South West	2023	2	11%	2	2.2%
North Cornwall	South West	2023	2	9%	2	2.6%
North Devon	South West	2023	2	9%	2	2.6%
North Dorset	South West	2023	3	13%	3	2.3%
North East Somerset	South West	2023	3	15%	5	2.6%
North Somerset	South West	2023	4	17%	7	2.5%
North Swindon	South West	2023	1	9%	2	2.3%
North Wiltshire	South West	2023	4	16%	4	1.9%
Plymouth, Moor View	South West	2023	1	7%	1	2.6%
Plymouth, Sutton and Devonport	South West	2023	1	8%	1	2.4%
Poole	South West	2023	2	13%	5	2.5%
Salisbury	South West	2023	4	18%	7	2.8%
Somerton and Frome	South West	2023	4	13%	9	2.4%
South Dorset	South West	2023	2	11%	2	2.4%
South East Cornwall	South West	2023	2	9%	1	2.3%
South Swindon	South West	2023	2	11%	2	2.3%
South West Devon	South West	2023	2	11%	2	2.2%
South West Wiltshire	South West	2023	2	13%	5	2.4%
St Austell and Newquay	South West	2023	1	7%	2	2.4%
St Ives	South West	2023	2	9%	2	2.8%
Stroud	South West	2023	4	15%	9	2.3%
Taunton Deane	South West	2023	3	13%	4	2.5%
Tewkesbury	South West	2023	3	13%	4	2.4%
The Cotswolds	South West	2023	5	18%	11	2.5%

UK parliamentary constituency of donor	UK Nation / Region of donor	Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers in that constituency	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
Thornbury and Yate	South West	2023	2	13%	5	2.4%
Tiverton and Honiton	South West	2023	3	11%	3	2.7%
Torbay	South West	2023	1	8%	2	2.8%
Torridge and West Devon	South West	2023	2	10%	2	2.7%
Totnes	South West	2023	3	12%	4	2.6%
Truro and Falmouth	South West	2023	3	12%	6	2.5%
Wells	South West	2023	3	12%	4	2.6%
West Dorset	South West	2023	4	16%	7	2.7%
Weston-Super-Mare	South West	2023	2	10%	2	2.2%
Yeovil	South West	2023	2	11%	2	2.4%
Aberavon	Wales	2023	fewer than 1	5%	less than 1	2.2%
Aberconwy	Wales	2023	1	8%	1	2.7%
Alyn and Deeside	Wales	2023	1	7%	1	1.8%
Arfon	Wales	2023	1	8%	1	2.5%
Blaenau Gwent	Wales	2023	fewer than 1	4%	less than 1	2.4%
Brecon and Radnorshire	Wales	2023	1	9%	2	3.2%
Bridgend	Wales	2023	1	8%	1	2.1%
Caerphilly	Wales	2023	1	7%	1	2.4%
Cardiff Central	Wales	2023	2	15%	2	2.6%
Cardiff North	Wales	2023	2	17%	confidential	2.8%
Cardiff South and Penarth	Wales	2023	1	10%	2	2.2%
Cardiff West	Wales	2023	2	14%	2	1.9%
Carmarthen East and Dinefwr	Wales	2023	1	7%	1	2.2%
Carmarthen West and South Pembrokeshire	Wales	2023	1	7%	1	2.3%
Ceredigion	Wales	2023	1	8%	1	2.5%
Clwyd South	Wales	2023	1	7%	1	1.9%
Clwyd West	Wales	2023	1	7%	1	2.2%
Cynon Valley	Wales	2023	fewer than 1	4%	less than 1	2.3%
Delyn	Wales	2023	1	8%	1	2.3%
Dwyfor Meirionnydd	Wales	2023	1	6%	1	2.7%
Gower	Wales	2023	1	11%	1	2.2%
Islwyn	Wales	2023	fewer than 1	5%	less than 1	3.1%
Llanelli	Wales	2023	1	6%	1	2.3%
Merthyr Tydfil and Rhymney	Wales	2023	fewer than 1	4%	less than 1	2.4%
Monmouth	Wales	2023	2	14%	6	2.3%
Montgomeryshire	Wales	2023	1	7%	1	2.4%
Neath	Wales	2023	fewer than 1	5%	less than 1	2.7%
Newport East	Wales	2023	1	7%	1	2.2%
Newport West	Wales	2023	1	10%	2	2.2%
Ogmore	Wales	2023	fewer than 1	5%	less than 1	1.7%
Pontypridd	Wales	2023	1	8%	1	1.9%
Preseli Pembrokeshire	Wales	2023	1	7%	1	2.8%
Rhondda	Wales	2023	fewer than 1	3%	less than 1	2.9%
Swansea East	Wales	2023	fewer than 1	4%	less than 1	2.3%

UK parliamentary constituency of donor	UK Nation / Region of donor	Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers in that constituency	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
Swansea West	Wales	2023	1	10%	1	2.8%
Torfaen	Wales	2023	fewer than 1	6%	less than 1	2.5%
Vale of Clwyd	Wales	2023	1	6%	1	2.8%
Vale of Glamorgan	Wales	2023	2	12%	confidential	2.0%
Wrexham	Wales	2023	1	9%	1	2.1%
Ynys Môn	Wales	2023	1	8%	1	2.3%
Aldridge-Brownhills	West Midlands	2023	1	7%	1	2.2%
Birmingham, Edgbaston	West Midlands	2023	2	16%	32	3.4%
Birmingham, Erdington	West Midlands	2023	fewer than 1	4%	less than 1	3.7%
Birmingham, Hall Green	West Midlands	2023	2	11%	4	3.6%
Birmingham, Hodge Hill	West Midlands	2023	fewer than 1	3%	1	4.4%
Birmingham, Ladywood	West Midlands	2023	1	4%	1	3.1%
Birmingham, Northfield	West Midlands	2023	1	9%	2	3.8%
Birmingham, Perry Barr	West Midlands	2023	fewer than 1	4%	1	2.9%
Birmingham, Selly Oak	West Midlands	2023	1	12%	3	3.1%
Birmingham, Yardley	West Midlands	2023	fewer than 1	4%	1	3.2%
Bromsgrove	West Midlands	2023	3	13%	4	2.2%
Burton	West Midlands	2023	1	8%	1	2.4%
Cannock Chase	West Midlands	2023	1	4%	less than 1	1.6%
Coventry North East	West Midlands	2023	1	5%	1	3.4%
Coventry North West	West Midlands	2023	1	7%	1	2.7%
Coventry South	West Midlands	2023	1	11%	3	3.2%
Dudley North	West Midlands	2023	fewer than 1	4%	1	2.8%
Dudley South	West Midlands	2023	fewer than 1	6%	less than 1	2.3%
Halesowen and Rowley Regis	West Midlands	2023	1	6%	1	3.1%
Hereford and South Herefordshire	West Midlands	2023	2	11%	4	2.8%
Kenilworth and Southam	West Midlands	2023	4	17%	5	2.2%
Lichfield	West Midlands	2023	2	12%	5	2.1%
Ludlow	West Midlands	2023	2	11%	3	2.6%
Meriden	West Midlands	2023	3	15%	5	2.2%
Mid Worcestershire	West Midlands	2023	2	12%	4	1.9%
Newcastle-under-Lyme	West Midlands	2023	1	8%	2	2.6%
North Herefordshire	West Midlands	2023	3	13%	5	3.0%
North Shropshire	West Midlands	2023	2	9%	2	2.2%
North Warwickshire	West Midlands	2023	1	6%	1	2.3%
Nuneaton	West Midlands	2023	1	7%	1	2.4%
Redditch	West Midlands	2023	1	8%	1	2.0%
Rugby	West Midlands	2023	2	11%	2	2.3%
Shrewsbury and Atcham	West Midlands	2023	2	12%	3	2.4%
Solihull	West Midlands	2023	3	14%	4	2.3%

UK parliamentary constituency of donor	UK Nation / Region of donor	Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers in that constituency	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
South Staffordshire	West Midlands	2023	1	9%	2	2.1%
Stafford	West Midlands	2023	1	10%	2	2.2%
Staffordshire Moorlands	West Midlands	2023	1	7%	2	2.1%
Stoke-on-Trent Central	West Midlands	2023	fewer than 1	4%	less than 1	2.7%
Stoke-on-Trent North	West Midlands	2023	fewer than 1	3%	less than 1	2.8%
Stoke-on-Trent South	West Midlands	2023	fewer than 1	5%	less than 1	2.2%
Stone	West Midlands	2023	2	10%	7	2.3%
Stourbridge	West Midlands	2023	1	8%	1	2.4%
Stratford-on-Avon	West Midlands	2023	4	16%	8	2.1%
Sutton Coldfield	West Midlands	2023	3	14%	4	2.2%
Tamworth	West Midlands	2023	1	8%	2	2.1%
Telford	West Midlands	2023	1	6%	1	2.5%
The Wrekin	West Midlands	2023	1	9%	1	2.0%
Walsall North	West Midlands	2023	fewer than 1	3%	less than 1	2.6%
Walsall South	West Midlands	2023	1	6%	1	3.3%
Warley	West Midlands	2023	fewer than 1	5%	1	3.2%
Warwick and Leamington	West Midlands	2023	3	17%	6	2.3%
West Bromwich East	West Midlands	2023	fewer than 1	4%	less than 1	2.9%
West Bromwich West	West Midlands	2023	fewer than 1	3%	less than 1	2.1%
West Worcestershire	West Midlands	2023	3	15%	5	2.6%
Wolverhampton North East	West Midlands	2023	fewer than 1	3%	less than 1	2.7%
Wolverhampton South East	West Midlands	2023	fewer than 1	3%	less than 1	2.7%
Wolverhampton South West	West Midlands	2023	1	9%	1	2.7%
Worcester	West Midlands	2023	1	11%	2	2.5%
Wyre Forest	West Midlands	2023	1	8%	1	2.0%
Barnsley Central	Yorks & Humberside	2023	fewer than 1	4%	less than 1	2.5%
Barnsley East	Yorks & Humberside	2023	fewer than 1	3%	less than 1	1.9%
Batley and Spen	Yorks & Humberside	2023	1	7%	1	2.5%
Beverley and Holderness	Yorks & Humberside	2023	1	8%	4	2.2%
Bradford East	Yorks & Humberside	2023	fewer than 1	4%	1	3.3%
Bradford South	Yorks & Humberside	2023	fewer than 1	4%	1	3.6%
Bradford West	Yorks & Humberside	2023	fewer than 1	4%	1	4.4%
Brigg and Goole	Yorks & Humberside	2023	1	6%	1	1.9%
Calder Valley	Yorks & Humberside	2023	2	11%	2	2.3%
Cleethorpes	Yorks & Humberside	2023	1	6%	1	2.0%
Colne Valley	Yorks & Humberside	2023	2	10%	2	2.4%
Dewsbury	Yorks & Humberside	2023	1	8%	2	2.5%
Don Valley	Yorks & Humberside	2023	1	6%	1	2.5%
Doncaster Central	Yorks & Humberside	2023	1	5%	1	2.9%
Doncaster North	Yorks & Humberside	2023	fewer than 1	4%	less than 1	1.6%
East Yorkshire	Yorks & Humberside	2023	1	8%	3	2.3%
Elmet and Rothwell	Yorks & Humberside	2023	2	13%	3	1.8%
Great Grimsby	Yorks & Humberside	2023	fewer than 1	4%	less than 1	2.0%

UK parliamentary constituency of donor	UK Nation / Region of donor	Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all SA taxpayers in that constituency	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income
Halifax	Yorks & Humberside	2023	1	7%	2	3.0%
Haltemprice and Howden	Yorks & Humberside	2023	2	10%	3	2.3%
Harrogate and Knaresborough	Yorks & Humberside	2023	3	15%	6	2.2%
Hemsworth	Yorks & Humberside	2023	1	7%	1	1.8%
Huddersfield	Yorks & Humberside	2023	1	8%	1	3.1%
Keighley	Yorks & Humberside	2023	2	12%	14	2.6%
Kingston upon Hull East	Yorks & Humberside	2023	fewer than 1	3%	less than 1	2.4%
Kingston upon Hull North	Yorks & Humberside	2023	fewer than 1	5%	less than 1	3.2%
Kingston upon Hull West and Hessle	Yorks & Humberside	2023	fewer than 1	4%	less than 1	2.6%
Leeds Central	Yorks & Humberside	2023	fewer than 1	4%	1	3.2%
Leeds East	Yorks & Humberside	2023	fewer than 1	5%	1	2.6%
Leeds North East	Yorks & Humberside	2023	3	16%	4	2.5%
Leeds North West	Yorks & Humberside	2023	2	15%	4	2.7%
Leeds West	Yorks & Humberside	2023	1	6%	1	2.4%
Morley and Outwood	Yorks & Humberside	2023	1	8%	1	1.8%
Normanton, Pontefract and Castleford	Yorks & Humberside	2023	1	5%	1	1.9%
Penistone and Stocksbridge	Yorks & Humberside	2023	1	8%	1	2.1%
Pudsey	Yorks & Humberside	2023	2	12%	2	1.9%
Richmond (Yorks)	Yorks & Humberside	2023	2	12%	4	2.3%
Rother Valley	Yorks & Humberside	2023	1	7%	1	2.0%
Rotherham	Yorks & Humberside	2023	fewer than 1	4%	1	2.6%
Scarborough and Whitby	Yorks & Humberside	2023	1	6%	1	2.7%
Scunthorpe	Yorks & Humberside	2023	fewer than 1	5%	1	2.4%
Selby and Ainsty	Yorks & Humberside	2023	2	12%	13	1.7%
Sheffield Central	Yorks & Humberside	2023	1	13%	3	3.2%
Sheffield South East	Yorks & Humberside	2023	fewer than 1	4%	less than 1	1.9%
Sheffield, Brightside and Hillsborough	Yorks & Humberside	2023	fewer than 1	4%	less than 1	3.3%
Sheffield, Hallam	Yorks & Humberside	2023	4	19%	9	2.8%
Sheffield, Heeley	Yorks & Humberside	2023	1	8%	1	2.5%
Shipley	Yorks & Humberside	2023	2	13%	3	2.6%
Skipton and Ripon	Yorks & Humberside	2023	3	13%	6	2.7%
Thirsk and Malton	Yorks & Humberside	2023	3	11%	5	2.6%
Wakefield	Yorks & Humberside	2023	1	7%	1	2.6%
Wentworth and Dearne	Yorks & Humberside	2023	fewer than 1	4%	less than 1	2.1%
York Central	Yorks & Humberside	2023	2	14%	4	2.8%
York Outer	Yorks & Humberside	2023	2	14%	4	2.5%

Table 6: UK Payroll Giving scheme

The cost of Income Tax relief is estimated from the amount donated.

Notes are in a separate tab.

Tax Year ending	Gross amount donated (£ millions)	Cost of Income Tax relief (£ millions)	Millions of employees participating, previous basis	Thousands of employees participating, current basis
April				
2015	126	40	1.09	not available
2016	131	40	1.11	not available
2017	131	40	1.07	not available
2018	137	40	1.03	not available
2019	133	40	1.09	not available
2020	132	40	not available	591
2021	137	40	not available	545
2022	128	40	not available	516
2023	127	40	not available	483

Table Note Description

1	1	This table is for reliefs given to charities and community amateur sports clubs, and reliefs for donors, where data is of sufficient quality for annual costs to be estimated with reasonable certainty.
1	2	Before 2023, this table was called 'Tables 1 and 2: Summary of UK tax reliefs for donations to charities'.
1	3	Charities and community amateur sports clubs claim these reliefs directly from HMRC: Gift Aid at the basic rate, Gift Aid Small Donations Scheme, Interest income, royalties and trust settlements. For these reliefs, the amounts are shown by the date the claim was paid. It's possible for organisations to claim for donations up to four years after the date of donation.
1	4	Gift Aid Small Donations Scheme is excluded from the grand total since 2019, because technically it's government spending and not a relief.
1	5	Non-domestic rate relief, also known as 'business rates relief' covers mandatory and discretionary relief for charities and sports clubs. The data here is based on returns from local authorities. It is shown for England, Scotland and Wales only. The most recent year is forecast.
1	6	Stamp Duty Land Tax (SDLT) is for relief from SDLT for purchases of land and property by charities. The most recent year is preliminary. SDLT data is shown by the date HMRC certified the transaction, usually the same tax year the transaction took place.
1	7	SDLT excludes Scotland from April 2015, when it was replaced by the Scottish Land and Buildings Transaction Tax (LBTT). It also excludes Wales April 2018, when it was replaced by the Wales Land Transaction Tax (LTT).
1	8	Since 2023's publication there has been a large scale review of the data received in the SDLT return. This involved some recalculation of the amount of tax payable which impacted the amount of reliefs being claimed, resulting in revised figures for SDLT in the tax years ending 2019 to 2023, which are reflected here. These figures match those published in Non-Structural Tax Reliefs - GOV.UK (www.gov.uk).
1	9	Annual estimates for Corporation Tax, Income Tax, Stamp Duty Reserve Tax and VAT reliefs for charities are not available. Charities are in most cases not required to inform HMRC when they use these reliefs and the cost of collection for statistical purposes is disproportionate.
1	10	Inheritance Tax relief is particularly variable from year to year and newer data is particularly subject to change. The most recent three years' numbers are forecasts; before that, all data is outturns. The method for estimating this relief was different for tax years before April 2017, when it was brought into line with most other reliefs.
1	11	Relief on higher rates of tax for Gift Aided donations is paid directly to the donor, usually via Self Assessment. Unlike most other reliefs, this is based on the year of donation. It is mostly claimed by and paid to the taxpayer in the tax year after they donated. This number excludes a small amount claimed via Pay As You Earn but not subsequently declared in a Self Assessment return.
1	12	The numbers for the most recent tax year for higher rate relief, Payroll Giving and Gifts of Shares and Property are forecasts; before that, all data is outturns.
1	13	Annual estimates for Corporation Tax, Income Tax, Stamp Duty Reserve Tax and VAT reliefs for charities and for the relief of donors' corporation tax are not available. Charities are in most cases not required to inform HMRC when they use these reliefs and the cost of collection for statistical purposes is disproportionate.
2	1	This data is based on claims to HMRC by charities and community amateur sports clubs, collectively called 'organisations'.
2	2	Payments are shown in the tax year HMRC paid the relief to the organisation.
2	3	Before 2023, these tables were called 'Table 4a: Gift Aid paid to organisations' and 'Table 4b: Number of organisations receiving Gift Aid'.
2	4	A data review has revealed some additional organisations receiving up to £1,000 in Gift Aid, resulting in updated figures for years 2020 to 2023.
3 to 5	1	Before 2023, Tables 3 to 5 were called 'Tables 5 to 7'.
3 to 5	2	Does not include corrections to tax returns after publication or tax returns submitted after that date (the deadline is 31 January after the end of the tax year).
3 to 5	3	Components may not sum to totals due to rounding.

3 to 5 4 'All Self Assessment individuals' means those who sent a Self Assessment tax return to HMRC for that tax year, including those with no tax liability or no income. Direct comparison with other Personal Tax statistics published by HMRC may not be straightforward due to different treatment of corrections and late returns. This means that it will include some individuals who did not benefit from the tax reliefs available under these provisions e.g. due to nil or insufficient taxable income or capital gains, or due to other reliefs reducing their liability.

3 to 5 5 as a proportion of all taxpayers' means, for each row, the number of Self Assessment individuals in that category who declared a donation (whether Gift Aid, shares, securities, land, buildings or any combination), divided by 'All Self Assessment individuals' in that category.

3 to 5 6 Direct comparison with other Personal Tax statistics published by HMRC may not be straightforward due to different treatment of corrections and late returns.

3 to 5 7 The values declared may not always constitute a donor's total donations for the appropriate tax year as individuals might only enter donations on which they claim a tax relief, for example Gift Aid.

3 to 5 8 It is not possible to use the value of Gift Aid donations to work out the value of higher rate relief as reported in Table 1. This is because this table includes donations that did not benefit from the Gift Aid higher rate relief (i.e. non-taxpayers or basic rate taxpayers). This table reports only donations declared via Self Assessment and excludes Gift Aid higher rate relief claimed by individuals who ask HMRC to adjust their Pay As You Earn tax code to claim the relief.

3 to 5 9 Calculations of donations as a proportion of income exclude individuals with nil income or where the ratio of donation to income was over 100%.

3 to 5 10 In some cases, we withhold data to protect donors from reasonable risk of having their identity disclosed (indicated by the word 'confidential' in the table).

3 to 5 11 The amount of gift Aided donations declared by Self Assessment taxpayers in Table 3 looks identical between 2022 and 2023, but this is a coincidence, and we expect the 2023 value might increase slightly in the next publication

6 1 Before 2023, this table was called 'Table 8'.

6 2 The gross amount donated and number of employees participating are based on information provided by Payroll Giving agencies. Agencies have some scope to define 'number of employees participating' in a way that works for them.

6 3 In April 2019, agency changes removed a group of employees who donated in a previous tax year, but not in the tax year being reported on. This resulted in a large apparent drop in the number of participants, as we cannot back date previous years with the change in definition, but does not reflect a real change in the number of employees participating. We therefore show that column from that date in a new data series.

End of worksheet