

A disaggregation of HMRC tax receipts between England, Wales, Scotland & Northern Ireland

Methodology Note

October 2013



A disaggregation of HMRC tax receipts between England, Wales, Scotland & Northern Ireland

Methodology Note

Contents

Methodology Overview	3
Total HMRC Receipts	4
Income Tax	5
Capital Gains Tax	7
National Insurance Contributions	8
Value Added Tax	9
Corporation Tax (Onshore)	10
Corporation Tax (Offshore)	11
Petroleum Revenue Tax	12
Bank Levy	13
Bank Payroll Tax	14
Fuel Duties	15
Inheritance Tax	16
Stamp Duty on Shares	17
Stamp Duty Land Tax	18
Tobacco Duties	19
Spirits Duties	20
Beer Duties	21
Wine Duties	22
Cider Duties	23
Betting and Gaming	24
Air Passenger Duty	25
Insurance Premium Tax	26
Landfill Tax	27
Climate Change Levy	28
Aggregates Levy	29
Customs Duties	30
Child and Working Tax Credits	31
Child Benefit	32
Other Taxes	33
Annex A: Treatment of Missing Years	34
Annex B: HMRC UK Tax Receipts Methodology	35
Notes	36

Disclaimer

This publication apportions total UK tax receipts to England, Wales, Scotland and Northern Ireland. It attempts to measure the true economic incidence of taxation, based on the underlying activity, which can often differ from how or where the tax receipts are collected. Actual administrative data is available for capital gains tax, inheritance tax, stamp duty land tax, child and working tax credits and child benefit; for the others, the estimates are arrived at using best available data and statistical techniques, including assumptions and adjustments where necessary. The numbers in this publication do not represent an estimate of the tax revenue that would be raised if each tax was set at the devolved level. All statistical methodologies have an inherent degree of uncertainty and, for this publication, a variety of alternate methodologies could justifiably be applied, each leading to a different estimate. In the first instance, this data is being published as an experimental statistics series, so remains in a developmental phase and subject to review. The user should take appropriate caution when using it.¹

Methodology Overview

1. For each tax, the general approach has been to first estimate the proportion of total UK tax receipts that should be attributed to each of the four sub-UK areas, and then allocate UK total receipts in line with those proportions. The UK totals are those published in HMRC's National Statisticsⁱⁱ series and presented in Tables 1 and 2.
2. As a conceptual framework, we have attempted to allocate receipts as closely as possible to the underlying activity that generates them. For some taxes that is relatively straightforward but for others it is quite complex and there may be different interpretations on what the underlying activity or how to capture it might be. These figures do not represent the distribution of revenue by the location of the tax collecting office. We have also sought, wherever possible, to use HMRC's administrative data but this is not always available at the required level of geographical disaggregation; in those cases, estimates have been made on the basis of a proxy activity, for which the data is available.ⁱⁱⁱ
3. For example, Value Added Tax is aggregated across a company's or group's entire UK operations when paid to HMRC, so sub-UK level data is unavailable in this case. Instead, data across measures of consumption are used as proxies, and for which National Statistics are available.
4. A number of necessary simplifying assumptions have been made.
 - Survey data has been used to estimate the underlying activity for many of the taxes, and there are often multiple sources of error, such as sampling, non-response and measurement error, which we assume are consistent across the sub-UK areas. For example, these estimates assume that the measurement errors stemming from the (under)reporting of alcohol consumption are the same in each of the sub-UK areas. Many of the consumption based estimates have used the ONS Living Costs and Food (LCF) survey.^{iv v} The LCF is a large, nationally representative survey, though when broken down into small sub-UK areas the small cell sizes mean that the estimates increase in uncertainty. Due to the risks of spurious volatility the proportional allocation has been smoothed to a three year average for taxes based on LCF data (tobacco, alcohol, betting and gaming, insurance premium tax).
 - The tax gap has been assumed to be the same in all sub-UK areas.
 - The geographic identifier most commonly used is postcodes and address lines, which are matched against sub-UK areas using the National Statistics Postcode/Address Look-up tables. Some receipts cannot be matched to due to missing or invalid postcode entries.
 - Several taxes are normally reported on the basis of the accrual of tax liability. Where possible the estimates here have been adjusted to fit to the receipts profile.
 - There are other forms of taxation such as Vehicle Excise Duty and Council Tax which are not estimated as they are not collected by HMRC.
 - Data is not available for each year. Where unavailable, we have typically used the three year average for the most recent years that information is available. This is described in Annex A.
 - There are some instances – e.g. non-identification, incomplete data or non-UK activity – that may mean that the sum of the four areas is less than the UK total. In those cases, the allocation of the unidentified is based on the ratios of the identified. Similarly, rounding may mean the sub-totals do not exactly match the UK totals.
5. Annex B discusses the methodology HMRC uses to get to its total UK tax and NIC receipts.

Total HMRC Receipts

6. Tables 1 and 2 present the sum of all HMRC taxes across England, Wales, Scotland and Northern Ireland. The first uses the geographical split for North Sea oil and gas revenues while the second uses the population split. Please note that customs duties are collected by HMRC on behalf of the EU and do not form part of the UK public finances. However, they are reported for HMRC collection purposes.

Table 1 Total HMRC Receipts (Geographical Split of North Sea Revenues), £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	293,803	251,563	85.6%	10,486	3.6%	24,367	8.3%	7,232	2.9%
2000-01	315,537	271,366	86.0%	10,941	3.5%	27,221	8.6%	7,641	2.8%
2001-02	321,064	275,668	85.9%	11,415	3.6%	28,289	8.8%	7,618	2.8%
2002-03	323,712	277,500	85.7%	11,733	3.6%	28,666	8.9%	6,778	2.4%
2003-04	343,632	293,663	85.5%	12,496	3.6%	30,000	8.7%	7,533	2.6%
2004-05	371,045	317,055	85.4%	13,380	3.6%	32,469	8.8%	8,102	2.6%
2005-06	397,929	337,677	84.9%	14,064	3.5%	37,657	9.5%	8,594	2.5%
2006-07	423,674	359,987	85.0%	14,868	3.5%	39,523	9.3%	9,272	2.6%
2007-08	451,063	384,013	85.1%	15,720	3.5%	41,328	9.2%	9,975	2.6%
2008-09	439,103	369,646	84.2%	15,103	3.4%	44,811	10.2%	9,523	2.6%
2009-10	408,509	348,161	85.2%	14,114	3.5%	37,508	9.2%	8,701	2.5%
2010-11	447,159	380,093	85.0%	15,307	3.4%	42,230	9.4%	9,504	2.5%
2011-12	466,634	394,742	84.6%	15,936	3.4%	45,680	9.8%	10,250	2.6%
2012-13	469,777	400,659	85.3%	16,337	3.5%	42,415	9.0%	10,331	2.6%

Table 2 Total HMRC Receipts (Population Split of North Sea Revenues), £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	293,803	252,966	86.1%	10,590	3.6%	22,799	7.8%	7,292	2.9%
2000-01	315,537	273,872	86.8%	11,131	3.5%	24,415	7.7%	7,751	2.8%
2001-02	321,064	278,420	86.7%	11,652	3.6%	25,162	7.8%	7,756	2.8%
2002-03	323,712	280,311	86.6%	11,960	3.7%	25,495	7.9%	6,910	2.5%
2003-04	343,632	296,288	86.2%	12,704	3.7%	27,045	7.9%	7,654	2.6%
2004-05	371,045	320,050	86.3%	13,632	3.7%	29,075	7.8%	8,248	2.6%
2005-06	397,929	343,351	86.3%	14,522	3.6%	31,257	7.9%	8,860	2.6%
2006-07	423,674	365,478	86.3%	15,304	3.6%	33,343	7.9%	9,526	2.6%
2007-08	451,063	388,932	86.2%	16,083	3.6%	35,832	7.9%	10,188	2.6%
2008-09	439,103	378,077	86.1%	15,710	3.6%	35,416	8.1%	9,880	2.6%
2009-10	408,509	352,397	86.3%	14,404	3.5%	32,812	8.0%	8,871	2.5%
2010-11	447,159	385,888	86.3%	15,712	3.5%	35,791	8.0%	9,744	2.5%
2011-12	466,634	402,230	86.2%	16,480	3.5%	37,324	8.0%	10,572	2.6%
2012-13	469,777	404,760	86.2%	16,652	3.5%	37,811	8.0%	10,518	2.6%

Income Tax

Data

7. HMRC's Survey of Personal Incomes (SPI)^{vi}. The SPI is an annual sample survey of the tax records of persons who could be liable to income tax, drawn from HMRC's Pay-As-You-Earn, self-assessment and claims administrative systems. The survey provides a detailed record of taxable incomes and other relevant information, including postcode address. The SPI sample size has risen from approximately 150,000 in 1999-00 to 679,000 in 2010-11.

Methodology

8. The survey data has been used to compute income tax liabilities using HMRC's Personal Tax Model (PTM). This is a micro-simulation model of the UK income tax system taking account of the main features including rates, thresholds, allowances and the major tax reliefs and tax credits.
9. The split for England, Scotland, Wales and Northern Ireland is obtained on the basis of the residential postcode of individuals within SPI. This is a necessary SPI simplification and does not formally correspond to any legal definition of taxpayers within the four sub-UK areas.
10. While the data is representative of the UK population as a whole, as the sample is not stratified by sub-UK area it may be less robust at that level. Beyond sampling variation and potential errors arising from simplifications in the PTM modelling process, historical estimates of shares may be subject to minor discontinuities reflecting changes and improvements to SPI survey methods. Cases with missing, invalid or non-UK address information are allocated proportionally to known liabilities. Income Tax receipts are attributed by the same proportion as liabilities in each sub-UK area.^{vii} Data are unavailable for 2008-09 so the proportional shares are based on interpolation from the adjacent years.
11. Table 3 shows the estimates using this approach. Note that the income tax figures in the main table are gross of negative tax credits, which is consistent with the UK presentation (see Tables 4 and 5).

Table 3 Total Income Tax (Net of Negative Tax Credits), £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	93,910	82,569	87.9%	3,068	3.3%	6,609	7.0%	1,662	1.8%
2000-01	105,177	92,816	88.2%	3,232	3.1%	7,299	6.9%	1,827	1.7%
2001-02	107,994	95,195	88.1%	3,468	3.2%	7,694	7.1%	1,636	1.5%
2002-03	109,506	96,211	87.9%	3,612	3.3%	7,875	7.2%	1,800	1.6%
2003-04	113,969	99,801	87.6%	3,782	3.3%	8,281	7.3%	2,108	1.8%
2004-05	122,921	107,790	87.7%	4,035	3.3%	8,835	7.2%	2,266	1.8%
2005-06	130,479	114,391	87.7%	4,210	3.2%	9,435	7.2%	2,442	1.9%
2006-07	143,310	125,474	87.6%	4,540	3.2%	10,569	7.4%	2,713	1.9%
2007-08	147,324	129,052	87.6%	4,637	3.1%	10,846	7.4%	2,769	1.9%
2008-09	147,856	129,676	87.7%	4,572	3.1%	10,846	7.3%	2,746	1.9%
2009-10	139,281	122,534	88.0%	4,204	3.0%	10,176	7.3%	2,350	1.7%
2010-11	147,949	130,072	87.9%	4,506	3.0%	10,833	7.3%	2,517	1.7%
2011-12	146,227	128,430	87.8%	4,486	3.1%	10,725	7.3%	2,569	1.8%
2012-13	149,046	130,832	87.8%	4,609	3.1%	10,933	7.3%	2,649	1.8%

Table 4 Negative Tax Credits, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2000-01	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2001-02	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2002-03	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2003-04	-3,948	-3,225	81.7%	-224	5.7%	-348	8.8%	-144	3.6%
2004-05	-4,373	-3,583	81.9%	-245	5.6%	-379	8.7%	-156	3.6%
2005-06	-4,437	-3,654	82.4%	-244	5.5%	-371	8.4%	-159	3.6%
2006-07	-4,402	-3,644	82.8%	-238	5.4%	-361	8.2%	-154	3.5%
2007-08	-4,414	-3,664	83.0%	-235	5.3%	-358	8.1%	-151	3.4%
2008-09	-5,586	-4,646	83.2%	-295	5.3%	-442	7.9%	-192	3.4%
2009-10	-5,600	-4,669	83.4%	-293	5.2%	-434	7.8%	-193	3.4%
2010-11	-5,542	-4,628	83.5%	-289	5.2%	-423	7.6%	-192	3.5%
2011-12	-4,712	-3,941	83.6%	-244	5.2%	-351	7.4%	-166	3.5%
2012-13	-2,984	-2,496	83.6%	-154	5.2%	-222	7.4%	-105	3.5%

Table 5 Total Income Tax (Gross of Negative Tax Credits), £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	93,910	82,569	87.9%	3,068	3.3%	6,609	7.0%	1,662	1.8%
2000-01	105,177	92,816	88.2%	3,232	3.1%	7,299	6.9%	1,827	1.7%
2001-02	107,994	95,195	88.1%	3,468	3.2%	7,694	7.1%	1,636	1.5%
2002-03	109,506	96,211	87.9%	3,612	3.3%	7,875	7.2%	1,800	1.6%
2003-04	117,917	103,026	87.4%	4,006	3.4%	8,629	7.3%	2,252	1.9%
2004-05	127,294	111,372	87.5%	4,280	3.4%	9,214	7.2%	2,422	1.9%
2005-06	134,916	118,044	87.5%	4,453	3.3%	9,805	7.3%	2,601	1.9%
2006-07	147,712	129,119	87.4%	4,778	3.2%	10,930	7.4%	2,867	1.9%
2007-08	151,738	132,716	87.5%	4,872	3.2%	11,204	7.4%	2,920	1.9%
2008-09	153,442	134,322	87.5%	4,867	3.2%	11,288	7.4%	2,939	1.9%
2009-10	144,881	127,202	87.8%	4,497	3.1%	10,610	7.3%	2,542	1.8%
2010-11	153,491	134,699	87.8%	4,795	3.1%	11,256	7.3%	2,709	1.8%
2011-12	150,939	132,371	87.7%	4,729	3.1%	11,076	7.3%	2,734	1.8%
2012-13	152,030	133,327	87.7%	4,763	3.1%	11,156	7.3%	2,754	1.8%

Capital Gains Tax

Data

12. HMRC administrative data on self-assessment.

Methodology

13. Self assessment returns include the postcode of the tax payer. The postcode is used to attribute Capital Gains accruals to a geographic area. Minor adjustments are made to take account of non self-assessed receipts.

14. The number of cases with a non-valid postcode is relatively small. Adjustments for missing postcode are made by assuming that the CGT accrual for these cases can be allocated by sub-UK area in the same proportions as CGT accruals for cases with known postcode are allocated. An adjustment is made for the latest year's accrual data (currently 2011-12) to account for information not yet received in the year.

15. Estimates of receipts are derived from accruals, using estimated lags in making payments derived from self assessment data.

Table 6 Capital Gains Tax, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	2,122	1,939	91.4%	34	1.6%	121	5.7%	28	1.3%
2000-01	3,236	3,004	92.8%	43	1.3%	146	4.5%	43	1.3%
2001-02	3,034	2,809	92.6%	41	1.4%	146	4.8%	37	1.2%
2002-03	1,596	1,454	91.1%	29	1.8%	83	5.2%	30	1.9%
2003-04	2,225	1,982	89.1%	51	2.3%	144	6.5%	49	2.2%
2004-05	2,282	2,068	90.6%	58	2.5%	113	5.0%	43	1.9%
2005-06	3,042	2,679	88.1%	79	2.6%	171	5.6%	113	3.7%
2006-07	3,830	3,393	88.6%	91	2.4%	222	5.8%	123	3.2%
2007-08	5,268	4,653	88.3%	104	2.0%	300	5.7%	211	4.0%
2008-09	7,852	6,876	87.6%	140	1.8%	568	7.2%	269	3.4%
2009-10	2,491	2,226	89.3%	47	1.9%	163	6.6%	55	2.2%
2010-11	3,601	3,286	91.3%	61	1.7%	203	5.6%	52	1.4%
2011-12	4,337	3,936	90.8%	78	1.8%	278	6.4%	45	1.0%
2012-13	3,927	3,529	89.9%	64	1.6%	292	7.4%	41	1.1%

National Insurance Contributions

Data

16. A one percent sample of Pay-As-You-Earn data taken from the National Insurance Recording System (NIRS2), which is now part of the National Insurance & PAYE Service (NPS). These are accruals data, taken from the P14 'End of Year Summary' form. The sample is selected according to the last two digits of the National Insurance Number. Therefore, while the data is representative of the UK population as a whole, since the sample is not stratified by sub-UK area it may be less robust at a disaggregated level.^{viii}

Methodology

17. Data for the most recent years is extracted from the sample and undergoes intensive validation and processing, including: calculating pay and tax variables; attaching NUTS^{ix} codes; identifying and removing outlying values. This sample is then aggregated using estimates of total UK NICs from the Government Actuary's Department (GAD).
18. The split for England, Scotland, Wales and Northern Ireland is obtained on the basis of the residential postcode of individuals within NIRS2. When postcodes are not available, then address information is used to assign to country; if address is also unknown, then allocation is on a proportional basis to known contributions.^x This approach provides us with estimations for Class 1 NICs and these proportions are applied to total receipts across all classes of NICs.

Table 7 National Insurance Contributions, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	56,354	48,322	85.7%	2,203	3.9%	4,639	8.2%	1,190	2.1%
2000-01	60,614	52,127	86.0%	2,289	3.8%	4,933	8.1%	1,265	2.1%
2001-02	63,168	54,250	85.9%	2,408	3.8%	5,169	8.2%	1,341	2.1%
2002-03	64,553	55,423	85.9%	2,471	3.8%	5,278	8.2%	1,380	2.1%
2003-04	72,457	62,270	85.9%	2,744	3.8%	5,892	8.1%	1,552	2.1%
2004-05	78,098	67,133	86.0%	2,963	3.8%	6,328	8.1%	1,674	2.1%
2005-06	85,522	73,563	86.0%	3,194	3.7%	6,943	8.1%	1,822	2.1%
2006-07	87,274	75,198	86.2%	3,185	3.6%	7,024	8.0%	1,866	2.1%
2007-08	100,410	86,316	86.0%	3,692	3.7%	8,285	8.3%	2,117	2.1%
2008-09	96,882	83,217	85.9%	3,532	3.6%	8,058	8.3%	2,074	2.1%
2009-10	95,517	82,213	86.1%	3,415	3.6%	7,863	8.2%	2,027	2.1%
2010-11	96,548	83,072	86.0%	3,500	3.6%	7,910	8.2%	2,065	2.1%
2011-12	101,617	87,394	86.0%	3,674	3.6%	8,381	8.2%	2,168	2.1%
2012-13	102,037	87,755	86.0%	3,689	3.6%	8,415	8.2%	2,177	2.1%

Value Added Tax

Data

19. ONS expenditure analysis of the 'Living Costs and Food' (LCF) survey^{xi}, which has average weekly family spend on a range of items for England, Scotland, Northern Ireland and Wales. 'Public Expenditure Statistical Analysis' (PESA) which covers the majority of government expenditure activity^{xii}. ONS data on Gross Value Added (GVA).^{xiii} Population estimates from: ONS, National Records Office for Scotland and Northern Ireland Statistics & Research Agency^{xiv}. LCF and PESA are certified National Statistics.

Methodology

20. Separate estimates have been made for the four main sectors that affect VAT receipts: the household sector, the government sector, housing and the VAT exempt sector. The household sector accounts for over 70 per cent of receipts so is the key component. It is assumed for the government and exempt sectors that the standard-rated share and the reduced-rated share are the same across the four sub-UK areas. It is also assumed that the tax gap is the same for each area.
21. Total expenditure in each of the four areas has been estimated by aggregating LCF data across each consumption category. Assumptions for the standard-rated and reduced-rated shares are then applied for each category, enabling VAT receipts to be apportioned by the estimated level of expenditure in each area.
22. Government sector spending between the sub-UK areas is in line with PESA estimates. For non-identifiable spending, population splits are used. These proportions are then applied to UK VAT receipts from government current and capital expenditure. The VAT exempt sector is apportioned by the relevant GVA industry grouping for each exempt industry and the housing sector by population.^{xv}

Table 8 Value Added Tax, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	56,779	48,429	85.3%	2,371	4.2%	4,643	8.2%	1,337	2.4%
2000-01	58,622	50,002	85.3%	2,445	4.2%	4,791	8.2%	1,384	2.4%
2001-02	61,026	51,891	85.0%	2,582	4.2%	5,018	8.2%	1,536	2.5%
2002-03	63,451	53,977	85.1%	2,701	4.3%	5,191	8.2%	1,582	2.5%
2003-04	69,075	58,727	85.0%	2,948	4.3%	5,641	8.2%	1,760	2.5%
2004-05	73,026	62,163	85.1%	3,097	4.2%	5,921	8.1%	1,845	2.5%
2005-06	72,856	61,851	84.9%	3,126	4.3%	6,018	8.3%	1,861	2.6%
2006-07	77,360	65,265	84.4%	3,411	4.4%	6,682	8.6%	2,002	2.6%
2007-08	80,599	67,929	84.3%	3,487	4.3%	7,042	8.7%	2,141	2.7%
2008-09	78,439	66,038	84.2%	3,404	4.3%	6,878	8.8%	2,120	2.7%
2009-10	70,160	59,072	84.2%	2,970	4.2%	6,163	8.8%	1,956	2.8%
2010-11	83,502	70,406	84.3%	3,443	4.1%	7,329	8.8%	2,325	2.8%
2011-12	98,292	83,080	84.5%	4,013	4.1%	8,355	8.5%	2,843	2.9%
2012-13	100,572	84,828	84.3%	4,170	4.1%	8,737	8.7%	2,838	2.8%

Corporation Tax (Onshore)

Data

23. HMRC administrative data on Corporation Tax (CT) and data from the ONS Inter-Departmental Business Register (IDBR).

Methodology

24. Employment data from the IDBR is aggregated to sub-UK level within IDBR enterprises and this is then matched to HMRC's company-level administrative data using the company registration number.
25. Taxable profits are split into two categories: (i) overseas income, chargeable gains, gains on intangible assets and land and property and (ii) the remainder, principally trading profit. All category (i) profits are allocated to the location of the registered office. Category (ii) profits are allocated to countries according to the sub-UK split of enterprises' employment totals.
26. Where employment data is not available for an enterprise that is part of a group, but is available at the group level, then companies' category (ii) profits are allocated between the sub-UK areas in line with the rest of the group.^{xvi} Finally, where no information at all is available from the IDBR on the location of a company's employment, then the profits are allocated to the registered office location.
27. Company level Corporation Tax liabilities are taken to be in line with the distribution of company level taxable profits. Finally, the sum of the country level Corporation Tax liabilities, are then converted to a receipts basis using historic patterns of lags between when liabilities arise and payment is received by HMRC.^{xvii}

Table 9 Corporation Tax, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	31,437	27,669	88.0%	752	2.4%	2,459	7.8%	557	1.8%
2000-01	30,541	26,881	88.0%	731	2.4%	2,389	7.8%	541	1.8%
2001-02	28,715	25,273	88.0%	687	2.4%	2,246	7.8%	509	1.8%
2002-03	25,785	22,760	88.3%	592	2.3%	2,012	7.8%	421	1.6%
2003-04	25,091	22,105	88.1%	611	2.4%	1,941	7.7%	435	1.7%
2004-05	29,775	26,106	87.7%	729	2.4%	2,359	7.9%	581	1.9%
2005-06	34,606	30,334	87.7%	827	2.4%	2,757	8.0%	688	2.0%
2006-07	37,603	33,273	88.5%	878	2.3%	2,713	7.2%	739	2.0%
2007-08	40,656	36,028	88.6%	936	2.3%	2,929	7.2%	763	1.9%
2008-09	33,259	29,446	88.5%	757	2.3%	2,554	7.7%	502	1.5%
2009-10	30,811	27,285	88.6%	732	2.4%	2,390	7.8%	403	1.3%
2010-11	35,258	31,199	88.5%	892	2.5%	2,707	7.7%	460	1.3%
2011-12	32,933	29,154	88.5%	788	2.4%	2,538	7.7%	453	1.4%
2012-13	34,659	30,682	88.5%	830	2.4%	2,671	7.7%	476	1.4%

Corporation Tax (Offshore)

Data

28. HMRC administrative data and Office of National Statistics, National Records Office for Scotland and Northern Ireland Statistics & Research Agency population estimates.^{xviii}

Methodology

29. There are two approaches for attributing receipts: geographic and by population share. The geographic approach allocates on a field by field basis to either England or Scotland using the boundary set out in the Scottish Adjacent Waters Boundaries Order 1999. No fields are allocated to Wales or Northern Ireland. Taxable profits from each field are then estimated using HMRC's established North Sea Oil and Gas model.

Table 10 Corporation Tax (Offshore, Geographical), £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	1,268	251	19.8%	0	0.0%	1,017	80.2%	0	0.0%
2000-01	2,329	451	19.4%	0	0.0%	1,878	80.6%	0	0.0%
2001-02	3,515	838	23.8%	0	0.0%	2,677	76.2%	0	0.0%
2002-03	3,662	744	20.3%	0	0.0%	2,918	79.7%	0	0.0%
2003-04	3,057	582	19.0%	0	0.0%	2,475	81.0%	0	0.0%
2004-05	3,831	834	21.8%	0	0.0%	2,997	78.2%	0	0.0%
2005-06	7,307	1,479	20.2%	0	0.0%	5,828	79.8%	0	0.0%
2006-07	6,709	1,405	20.9%	0	0.0%	5,304	79.1%	0	0.0%
2007-08	5,728	878	15.3%	0	0.0%	4,850	84.7%	0	0.0%
2008-09	9,826	1,210	12.3%	0	0.0%	8,616	87.7%	0	0.0%
2009-10	4,998	470	9.4%	0	0.0%	4,528	90.6%	0	0.0%
2010-11	6,864	774	11.3%	0	0.0%	6,090	88.7%	0	0.0%
2011-12	9,218	1,509	16.4%	0	0.0%	7,709	83.6%	0	0.0%
2012-13	4,793	828	17.3%	0	0.0%	3,965	82.7%	0	0.0%

Table 11 Corporation Tax (Offshore, Population), £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	1,268	1,059	83.6%	63	4.9%	110	8.6%	36	2.9%
2000-01	2,329	1,947	83.6%	115	4.9%	200	8.6%	67	2.9%
2001-02	3,515	2,940	83.7%	173	4.9%	301	8.6%	100	2.9%
2002-03	3,662	3,065	83.7%	180	4.9%	312	8.5%	105	2.9%
2003-04	3,057	2,560	83.7%	151	4.9%	259	8.5%	87	2.9%
2004-05	3,831	3,208	83.7%	189	4.9%	325	8.5%	110	2.9%
2005-06	7,307	6,122	83.8%	359	4.9%	616	8.4%	209	2.9%
2006-07	6,709	5,623	83.8%	329	4.9%	565	8.4%	192	2.9%
2007-08	5,728	4,802	83.8%	281	4.9%	481	8.4%	165	2.9%
2008-09	9,826	8,240	83.9%	481	4.9%	822	8.4%	283	2.9%
2009-10	4,998	4,193	83.9%	244	4.9%	417	8.3%	144	2.9%
2010-11	6,864	5,761	83.9%	334	4.9%	572	8.3%	198	2.9%
2011-12	9,218	7,735	83.9%	446	4.8%	772	8.4%	264	2.9%
2012-13	4,793	4,025	84.0%	231	4.8%	400	8.3%	137	2.9%

Petroleum Revenue Tax

Data

30. HMRC administrative data and Office of National Statistics, National Records Office for Scotland and Northern Ireland Statistics & Research Agency population estimates: ^{xix}

Methodology

31. There are two approaches for attributing receipts: geographic and by population share. The geographic approach allocates on a field by field basis to either England or Scotland using the boundary set out in the Scottish Adjacent Waters Boundaries Order 1999. No fields are allocated to Wales or Northern Ireland. Taxable profits from each field are then estimated using HMRC's established North Sea Oil and Gas model.

Table 12 Petroleum Revenue Tax (Geographical), £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	853	118	13.8%	0	0.0%	735	86.2%	0	0.0%
2000-01	1,517	258	17.0%	0	0.0%	1,259	83.0%	0	0.0%
2001-02	1,310	447	34.1%	0	0.0%	863	65.9%	0	0.0%
2002-03	958	312	32.6%	0	0.0%	646	67.4%	0	0.0%
2003-04	1,179	340	28.8%	0	0.0%	839	71.2%	0	0.0%
2004-05	1,284	454	35.4%	0	0.0%	830	64.6%	0	0.0%
2005-06	2,016	658	32.6%	0	0.0%	1,358	67.4%	0	0.0%
2006-07	2,155	533	24.7%	0	0.0%	1,622	75.3%	0	0.0%
2007-08	1,680	412	24.5%	0	0.0%	1,268	75.5%	0	0.0%
2008-09	2,567	751	29.3%	0	0.0%	1,816	70.7%	0	0.0%
2009-10	923	261	28.3%	0	0.0%	662	71.7%	0	0.0%
2010-11	1,458	416	28.5%	0	0.0%	1,042	71.5%	0	0.0%
2011-12	2,032	443	21.8%	0	0.0%	1,589	78.2%	0	0.0%
2012-13	1,737	554	31.9%	0	0.0%	1,183	68.1%	0	0.0%

Table 13 Petroleum Revenue Tax (Population), £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	853	712	83.6%	42	4.9%	74	8.6%	24	2.9%
2000-01	1,517	1,268	83.6%	75	4.9%	130	8.6%	43	2.9%
2001-02	1,310	1,096	83.7%	64	4.9%	112	8.6%	37	2.9%
2002-03	958	802	83.7%	47	4.9%	82	8.5%	27	2.9%
2003-04	1,179	987	83.7%	58	4.9%	100	8.5%	34	2.9%
2004-05	1,284	1,075	83.7%	63	4.9%	109	8.5%	37	2.9%
2005-06	2,016	1,689	83.8%	99	4.9%	170	8.4%	58	2.9%
2006-07	2,155	1,806	83.8%	106	4.9%	181	8.4%	62	2.9%
2007-08	1,680	1,408	83.8%	82	4.9%	141	8.4%	48	2.9%
2008-09	2,567	2,153	83.9%	126	4.9%	215	8.4%	74	2.9%
2009-10	923	774	83.9%	45	4.9%	77	8.3%	27	2.9%
2010-11	1,458	1,224	83.9%	71	4.9%	121	8.3%	42	2.9%
2011-12	2,032	1,705	83.9%	98	4.8%	170	8.4%	58	2.9%
2012-13	1,737	1,459	84.0%	84	4.8%	145	8.3%	50	2.9%

Bank Levy

Data

32. ONS data on Gross Value Added (GVA).^{xx} These are certified National Statistics.

Methodology

33. Disclosure rules prevent HMRC from using administrative data to apportion bank levy receipts. Instead, they are attributed by sub-UK GVA within the 'Financial and Insurance Activities' sector. Sub-UK banking specific GVA estimates are not available.^{xxi}

Table 14 Bank Levy, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	0	0	89.8%	0	2.1%	0	7.0%	0	1.1%
2000-01	0	0	89.6%	0	2.1%	0	7.1%	0	1.2%
2001-02	0	0	89.5%	0	2.1%	0	7.3%	0	1.2%
2002-03	0	0	89.3%	0	2.0%	0	7.5%	0	1.2%
2003-04	0	0	89.2%	0	1.9%	0	7.6%	0	1.2%
2004-05	0	0	89.2%	0	1.9%	0	7.7%	0	1.2%
2005-06	0	0	89.3%	0	1.8%	0	7.6%	0	1.2%
2006-07	0	0	89.4%	0	1.9%	0	7.5%	0	1.2%
2007-08	0	0	89.5%	0	1.9%	0	7.4%	0	1.2%
2008-09	0	0	89.6%	0	1.9%	0	7.3%	0	1.1%
2009-10	0	0	89.8%	0	1.8%	0	7.3%	0	1.1%
2010-11	0	0	89.9%	0	1.8%	0	7.2%	0	1.0%
2011-12	1,612	1,448	89.8%	30	1.9%	117	7.3%	18	1.1%
2012-13	1,595	1,432	89.8%	30	1.9%	116	7.3%	17	1.1%

Bank Payroll Tax

Data

34. ONS data on Gross Value Added (GVA).^{xxii} These are certified National Statistics.

Methodology

35. Disclosure rules prevent HMRC from using administrative data to apportion bank payroll tax receipts. Instead, they are attributed by sub-UK GVA within the 'Financial and Insurance Activities' sector. Sub-UK banking specific GVA estimates are not available.^{xxiii}

Table 15 Bank Payroll Tax, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	0	0	89.8%	0	2.1%	0	7.0%	0	1.1%
2000-01	0	0	89.6%	0	2.1%	0	7.1%	0	1.2%
2001-02	0	0	89.5%	0	2.1%	0	7.3%	0	1.2%
2002-03	0	0	89.3%	0	2.0%	0	7.5%	0	1.2%
2003-04	0	0	89.2%	0	1.9%	0	7.6%	0	1.2%
2004-05	0	0	89.2%	0	1.9%	0	7.7%	0	1.2%
2005-06	0	0	89.3%	0	1.8%	0	7.6%	0	1.2%
2006-07	0	0	89.4%	0	1.9%	0	7.5%	0	1.2%
2007-08	0	0	89.5%	0	1.9%	0	7.4%	0	1.2%
2008-09	0	0	89.6%	0	1.9%	0	7.3%	0	1.1%
2009-10	0	0	89.8%	0	1.8%	0	7.3%	0	1.1%
2010-11	3,416	3,072	89.9%	63	1.8%	245	7.2%	36	1.0%
2011-12	-2	-2	89.8%	0	1.9%	0	7.3%	0	1.1%
2012-13	0	0	89.8%	0	1.9%	0	7.3%	0	1.1%

Fuel Duties

Data

36. From the Department of Energy and Climate Change (DECC) on road consumption transport statistics 2005 to 2010.^{xxiv} These are certified National Statistics. Experimental data for 2002 to 2004 has also been used.^{xxv}

Methodology

37. Petrol and diesel road fuel receipts have been attributed by the same proportion as petrol and diesel usage in each sub-UK area. The receipts of other fuels - fuel oil, gas oils, gas for road fuels and other rebated oils – are attributed on the same basis as petrol consumption. It is assumed that buses and Heavy Goods Vehicles solely use diesel while motorbikes solely use petrol.^{xxvi}

Table 16 Fuel Duties, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	22,515	18,863	83.8%	1,070	4.8%	1,836	8.2%	746	3.3%
2000-01	22,623	18,954	83.8%	1,075	4.8%	1,845	8.2%	749	3.3%
2001-02	21,916	18,362	83.8%	1,042	4.8%	1,787	8.2%	726	3.3%
2002-03	22,147	18,595	84.0%	1,046	4.7%	1,787	8.1%	718	3.2%
2003-04	22,786	19,093	83.8%	1,075	4.7%	1,859	8.2%	759	3.3%
2004-05	23,313	19,488	83.6%	1,123	4.8%	1,918	8.2%	784	3.4%
2005-06	23,438	19,618	83.7%	1,146	4.9%	1,909	8.1%	766	3.3%
2006-07	23,585	19,709	83.6%	1,164	4.9%	1,939	8.2%	774	3.3%
2007-08	24,905	20,794	83.5%	1,238	5.0%	2,058	8.3%	815	3.3%
2008-09	24,615	20,525	83.4%	1,226	5.0%	2,042	8.3%	822	3.3%
2009-10	26,197	21,829	83.3%	1,301	5.0%	2,180	8.3%	888	3.4%
2010-11	27,256	22,719	83.4%	1,346	4.9%	2,270	8.3%	922	3.4%
2011-12	26,800	22,304	83.2%	1,314	4.9%	2,260	8.4%	922	3.4%
2012-13	26,571	22,134	83.3%	1,311	4.9%	2,221	8.4%	904	3.4%

Inheritance Tax

Data

38. HMRC administrative data on the tax accrued by the domiciled location of the deceased individual. This information is already published at a sub-UK level as an Official Statistics series.^{xxvii}

Methodology

39. The accruals profile requires some adjustment in order to arrive at the equivalent receipts profile. This is because of the lag that occurs between the date of death and the payment made on any tax due. About 90 per cent of the tax is paid in the year of death or the year following. This transformed profile is then scaled up to fit the known level of total UK receipts collected annually. Validated administrative data is not available for the entire period, so some assumptions have been made for the missing years.^{xxviii}
40. Estates may have assets in multiple areas. In the administrative data, estates can only be readily attributed to a single location. It is therefore implicitly assumed that components of estates that are missed within one area are offset by estates fully counted within the area that actually has components in other areas. The estimates exclude non-cash receipts given in lieu of cash payments. Non-cash receipts form a very small proportion of total receipts.

Table 17 **Inheritance Tax, £m**

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	2,047	1,818	88.8%	59	2.9%	153	7.5%	18	0.9%
2000-01	2,221	1,973	88.8%	64	2.9%	166	7.5%	19	0.9%
2001-02	2,355	2,092	88.8%	68	2.9%	176	7.5%	21	0.9%
2002-03	2,354	2,091	88.8%	68	2.9%	176	7.5%	21	0.9%
2003-04	2,504	2,224	88.8%	72	2.9%	187	7.5%	22	0.9%
2004-05	2,922	2,595	88.8%	84	2.9%	218	7.5%	25	0.9%
2005-06	3,259	2,894	88.8%	94	2.9%	243	7.5%	28	0.9%
2006-07	3,545	3,162	89.2%	106	3.0%	253	7.1%	25	0.7%
2007-08	3,824	3,411	89.2%	112	2.9%	272	7.1%	30	0.8%
2008-09	2,839	2,492	87.8%	75	2.6%	237	8.3%	35	1.2%
2009-10	2,384	2,083	87.4%	63	2.6%	202	8.5%	36	1.5%
2010-11	2,718	2,434	89.6%	75	2.8%	175	6.4%	34	1.3%
2011-12	2,903	2,562	88.3%	78	2.7%	225	7.8%	38	1.3%
2012-13	3,105	2,741	88.3%	83	2.7%	240	7.7%	41	1.3%

Stamp Tax on Shares

Data

41. Data on the geographic identification of a UK incorporated company comes from London Stock Exchange list (LSE)^{xxix} and Companies House.^{xxx} LSE data on the monthly value of share turnover for each UK incorporated company.^{xxxi}

Methodology

42. Stamp Tax on Shares (STS) is payable on the purchase of shares in a company incorporated in the UK. STS liability arises when shares in a UK incorporated company are purchased, regardless of whether the purchaser resides in the UK. It therefore seems more appropriate to allocate STS revenue based on the location of the companies rather than the geographic location of the share purchaser.
43. Each FTSE 100 company was manually matched to a geographic location based on their registered address as currently listed in Companies House (as of August 2013). Around 2,000 non-FTSE 100 companies were matched to the share turnover data using the July 2013 and Jan 2011 LSE all-companies list. This allocates companies to an area based on their registered Companies House address or the address reported to LSE at the time of admission. The total value of share turnover was calculated from companies in a given area and STS receipts were then attributed in the same proportion. The estimates reported here use the all-companies proportions though the results are very similar using just the FTSE 100.^{xxxii}
44. It is assumed that: the proportion of STS-exempt and non-LSE transactions are the same across companies; the geographical distribution is the same for matched and non-matched companies; movement of companies between areas has a negligible effect on the estimates. The number of unmatched companies is higher for earlier years, so estimates are more uncertain for those years.^{xxxiii}

Table 18 Stamp Tax on Shares, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	3,711	3,502	94.4%	4	0.1%	203	5.5%	0	0.0%
2000-01	4,477	4,225	94.4%	5	0.1%	244	5.5%	0	0.0%
2001-02	2,852	2,692	94.4%	3	0.1%	156	5.5%	0	0.0%
2002-03	2,538	2,395	94.4%	3	0.1%	139	5.5%	0	0.0%
2003-04	2,559	2,415	94.4%	3	0.1%	140	5.5%	0	0.0%
2004-05	2,715	2,563	94.4%	3	0.1%	148	5.5%	0	0.0%
2005-06	3,465	3,270	94.4%	4	0.1%	189	5.5%	0	0.0%
2006-07	3,757	3,546	94.4%	4	0.1%	205	5.5%	0	0.0%
2007-08	4,167	3,923	94.1%	7	0.2%	236	5.7%	0	0.0%
2008-09	3,203	3,015	94.1%	0	0.0%	183	5.7%	0	0.0%
2009-10	3,017	2,861	94.8%	5	0.2%	151	5.0%	0	0.0%
2010-11	2,971	2,790	93.9%	6	0.2%	174	5.9%	0	0.0%
2011-12	2,794	2,648	94.8%	7	0.3%	139	5.0%	0	0.0%
2012-13	2,234	2,124	95.1%	4	0.2%	106	4.7%	0	0.0%

Stamp Duty Land Tax

Data

45. The regional receipts are already published as part of a certified national statistics series that uses HMRC administrative data.^{xxxiv}

Methodology

46. Validated administrative data is not available for the entire period. The sub-UK proportion of receipts prior to 2005-06 has been estimated by taking the average across 2005-6 to 2007-8.^{xxxv}

Table 19 Stamp Duty Land Tax, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	3,184	2,886	90.7%	73	2.3%	148	4.7%	76	2.4%
2000-01	3,684	3,339	90.7%	85	2.3%	171	4.7%	88	2.4%
2001-02	4,132	3,745	90.7%	95	2.3%	192	4.7%	99	2.4%
2002-03	5,011	4,543	90.7%	115	2.3%	233	4.7%	120	2.4%
2003-04	4,986	4,520	90.7%	115	2.3%	232	4.7%	119	2.4%
2004-05	6,251	5,667	90.7%	144	2.3%	291	4.7%	150	2.4%
2005-06	7,454	6,869	92.2%	175	2.4%	285	3.8%	125	1.7%
2006-07	9,635	8,720	90.5%	235	2.4%	430	4.5%	251	2.6%
2007-08	9,958	8,893	89.3%	210	2.1%	565	5.7%	290	2.9%
2008-09	4,796	4,290	89.5%	115	2.4%	320	6.7%	70	1.5%
2009-10	4,886	4,496	92.0%	100	2.0%	250	5.1%	40	0.8%
2010-11	5,961	5,470	91.8%	116	2.0%	334	5.6%	40	0.7%
2011-12	6,125	5,696	93.0%	125	2.0%	275	4.5%	30	0.5%
2012-13	6,907	6,372	92.3%	139	2.0%	350	5.1%	46	0.7%

Tobacco Duties

Data

47. ONS expenditure analysis of the Living Costs and Food (LCF) survey^{xxxvi}, which has the average weekly family spend on tobacco for England, Scotland, Northern Ireland and Wales. These are certified National Statistics.

Methodology

48. The average weekly spend is multiplied by the number of households in each sub-UK area to obtain total expenditure. Tobacco receipts are then attributed in the same proportion as tobacco expenditure. As duty comprises approximately 80 per cent of the price of cigarettes, there is unlikely to be much price variation across areas, so it is assumed that prices are the same across each area. It is also assumed that the tax gap and the split between cigarette categories is the same across each area.^{xxxvii}

Table 20 Tobacco Duties, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	5,684	4,482	78.8%	300	5.3%	678	11.9%	224	3.9%
2000-01	7,648	6,025	78.8%	393	5.1%	924	12.1%	307	4.0%
2001-02	7,754	6,126	79.0%	393	5.1%	923	11.9%	312	4.0%
2002-03	8,054	6,365	79.0%	393	4.9%	969	12.0%	327	4.1%
2003-04	8,091	6,400	79.1%	398	4.9%	968	12.0%	325	4.0%
2004-05	8,100	6,352	78.4%	395	4.9%	1,018	12.6%	335	4.1%
2005-06	7,959	6,184	77.7%	437	5.5%	991	12.5%	346	4.3%
2006-07	8,149	6,305	77.4%	468	5.7%	1,012	12.4%	364	4.5%
2007-08	8,094	6,285	77.6%	487	6.0%	960	11.9%	363	4.5%
2008-09	8,219	6,431	78.3%	462	5.6%	952	11.6%	373	4.5%
2009-10	8,813	6,929	78.6%	471	5.3%	987	11.2%	426	4.8%
2010-11	9,144	7,196	78.7%	451	4.9%	1,020	11.2%	476	5.2%
2011-12	9,551	7,515	78.7%	445	4.7%	1,074	11.2%	517	5.4%
2012-13	9,681	7,618	78.7%	451	4.7%	1,089	11.2%	524	5.4%

Spirits Duty

Data

49. From the Department for Environment, Food and Rural Affairs (DEFRA) 'Family Food' publication; which analyses consumption in its Living Costs and Food (LCF) survey^{xxxviii}. This publication contains information on the average annual family purchased volumes (consumption) and expenditure on alcohol type across each sub-UK area. These are certified National Statistics.

Methodology

50. The average weekly consumption is multiplied by the population estimate for each sub-UK area to obtain total consumption. Spirits receipts are then attributed in the same proportion as spirits consumption. From 2006 onwards, the Family Food publication provides results in calendar years, so this has been converted to financial years. It is assumed that the tax gap and the strength of spirits consumed is the same across each area.^{xxxix}

Table 21 Spirits Duty, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	1,804	1,389	77.0%	89	4.9%	272	15.1%	54	3.0%
2000-01	1,842	1,418	77.0%	91	4.9%	277	15.1%	55	3.0%
2001-02	1,919	1,478	77.0%	95	4.9%	289	15.1%	58	3.0%
2002-03	2,273	1,750	77.0%	112	4.9%	342	15.1%	68	3.0%
2003-04	2,362	1,845	78.1%	104	4.4%	337	14.3%	76	3.2%
2004-05	2,385	1,865	78.2%	108	4.5%	340	14.3%	72	3.0%
2005-06	2,309	1,785	77.3%	113	4.9%	343	14.8%	69	3.0%
2006-07	2,256	1,744	77.3%	112	5.0%	333	14.8%	67	3.0%
2007-08	2,374	1,843	77.6%	114	4.8%	340	14.3%	77	3.2%
2008-09	2,358	1,814	76.9%	123	5.2%	334	14.2%	87	3.7%
2009-10	2,570	1,972	76.7%	126	4.9%	375	14.6%	97	3.8%
2010-11	2,675	2,057	76.9%	131	4.9%	376	14.1%	111	4.2%
2011-12	2,889	2,221	76.9%	141	4.9%	406	14.1%	120	4.2%
2012-13	2,931	2,254	76.9%	143	4.9%	412	14.1%	122	4.2%

Beer Duties

Data

51. From the Department for Environment, Food and Rural Affairs (DEFRA) 'Family Food' publication, which analyses consumption in its Living Costs and Food (LCF) survey^{xi}. This publication contains information on the average annual family purchased volumes (consumption) and expenditure on alcohol type across each sub-UK area. These are certified National Statistics.

Methodology

52. The average weekly consumption is multiplied by the population estimate for each sub-UK area to obtain total consumption. Beer receipts are then attributed in the same proportion as beer consumption. From 2006 onwards, the Family Food publication provides results in calendar years, so this has been converted to financial years. It is assumed that the tax gap and the strength of beer consumed is the same across each area.^{xii}

Table 22 Beer Duty, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	2,813	2,389	84.9%	157	5.6%	208	7.4%	60	2.1%
2000-01	2,850	2,420	84.9%	159	5.6%	210	7.4%	60	2.1%
2001-02	2,899	2,462	84.9%	162	5.6%	214	7.4%	61	2.1%
2002-03	2,935	2,492	84.9%	164	5.6%	217	7.4%	62	2.1%
2003-04	3,044	2,609	85.7%	150	4.9%	219	7.2%	65	2.1%
2004-05	3,101	2,636	85.0%	162	5.2%	239	7.7%	65	2.1%
2005-06	3,076	2,605	84.7%	168	5.5%	238	7.7%	65	2.1%
2006-07	3,072	2,585	84.2%	173	5.6%	243	7.9%	71	2.3%
2007-08	3,067	2,603	84.9%	165	5.4%	227	7.4%	72	2.3%
2008-09	3,127	2,644	84.6%	159	5.1%	240	7.7%	84	2.7%
2009-10	3,182	2,689	84.5%	166	5.2%	243	7.6%	85	2.7%
2010-11	3,296	2,774	84.2%	176	5.4%	253	7.7%	93	2.8%
2011-12	3,463	2,915	84.2%	185	5.4%	266	7.7%	97	2.8%
2012-13	3,426	2,883	84.2%	183	5.4%	263	7.7%	96	2.8%

Wine Duties

Data

53. From the Department for Environment, Food and Rural Affairs (DEFRA) 'Family Food' publication, which analyses consumption in its Living Costs and Food (LCF) survey^{xlii}. This publication contains information on the average annual family purchased volumes (consumption) and expenditure on alcohol type across each sub-UK area. These are certified National Statistics.

Methodology

54. The average weekly consumption is multiplied by the population estimate for each sub-UK area to obtain total consumption. Wine receipts are then attributed in the same proportion as wine consumption. From 2006 onwards, the Family Food publication provides results in calendar years, so this has been converted to financial years. It is assumed that the tax gap and the strength of wine consumed is the same across each area.^{xliii}

Table 23 Wine Duties, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	1,657	1,435	86.6%	74	4.5%	117	7.0%	31	1.9%
2000-01	1,814	1,571	86.6%	81	4.5%	128	7.0%	34	1.9%
2001-02	1,982	1,716	86.6%	89	4.5%	140	7.0%	38	1.9%
2002-03	1,936	1,676	86.6%	87	4.5%	136	7.0%	37	1.9%
2003-04	2,006	1,738	86.6%	90	4.5%	141	7.0%	37	1.9%
2004-05	2,233	1,924	86.2%	108	4.8%	157	7.0%	44	2.0%
2005-06	2,308	1,977	85.6%	110	4.8%	174	7.6%	47	2.0%
2006-07	2,385	2,048	85.9%	111	4.7%	176	7.4%	51	2.1%
2007-08	2,641	2,252	85.3%	129	4.9%	203	7.7%	57	2.1%
2008-09	2,741	2,334	85.1%	136	5.0%	214	7.8%	58	2.1%
2009-10	2,949	2,510	85.1%	130	4.4%	248	8.4%	61	2.1%
2010-11	3,101	2,639	85.1%	122	3.9%	266	8.6%	74	2.4%
2011-12	3,356	2,856	85.1%	132	3.9%	288	8.6%	80	2.4%
2012-13	3,537	3,010	85.1%	139	3.9%	303	8.6%	84	2.4%

Cider Duties

Data

55. From the Department for Environment, Food and Rural Affairs (DEFRA) 'Family Food' publication, which analyses consumption in its Living Costs and Food (LCF) survey^{xliv}. This publication contains information on the average annual family purchased volumes (consumption) and expenditure on alcohol type across each sub-UK area. These are certified National Statistics.

Methodology

56. The average weekly consumption is multiplied by the population estimate for each sub-UK area to obtain total consumption. Cider receipts are then attributed in the same proportion as cider consumption. From 2006 onwards, the Family Food publication provides results in calendar years, so this has been converted to financial years. It is assumed that the tax gap and the strength of cider consumed is the same across each area.^{xlv}

Table 24 Cider Duties, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	155	127	82.0%	16	10.3%	9	6.1%	3	1.7%
2000-01	158	130	82.0%	16	10.3%	10	6.1%	3	1.7%
2001-02	155	127	82.0%	16	10.3%	9	6.1%	3	1.7%
2002-03	153	125	82.0%	16	10.3%	9	6.1%	3	1.7%
2003-04	153	130	84.8%	12	7.8%	10	6.2%	2	1.2%
2004-05	157	129	82.3%	14	8.8%	11	7.2%	3	1.7%
2005-06	168	132	78.6%	16	9.8%	17	9.8%	3	1.8%
2006-07	200	158	78.9%	20	9.9%	19	9.4%	3	1.7%
2007-08	220	182	82.8%	17	7.6%	18	8.2%	3	1.5%
2008-09	244	208	85.3%	17	6.8%	15	6.3%	4	1.6%
2009-10	311	262	84.2%	23	7.4%	21	6.8%	5	1.6%
2010-11	324	267	82.3%	27	8.4%	24	7.3%	7	2.1%
2011-12	329	271	82.3%	28	8.4%	24	7.3%	7	2.1%
2012-13	326	268	82.3%	27	8.4%	24	7.3%	7	2.1%

Betting and Gaming

Data

57. ONS expenditure analysis of the Living Costs and Food (LCF) survey^{xlvi}, which has the average weekly family spend on gambling payments for England, Scotland, Northern Ireland and Wales. These are certified National Statistics.

Methodology

58. The average weekly spend is multiplied by the number of households in each sub-UK area to estimate annual spending on gambling activities. Betting and Gaming receipts are then attributed by the same proportion as the spending on gambling activities for each sub-UK area. It is assumed that the expenditure distribution across each Betting and Gaming duty (Lottery, General Betting, Pool, Gaming, Bingo and Amusement Machine Licence) is the same across the four sub-UK areas.^{xlvii}

Table 25 Betting and Gaming, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	1,514	1,256	83.0%	74	4.9%	152	10.0%	32	2.1%
2000-01	1,510	1,250	82.8%	78	5.2%	148	9.8%	34	2.2%
2001-02	1,439	1,192	82.8%	75	5.2%	138	9.6%	34	2.4%
2002-03	1,292	1,072	83.0%	66	5.1%	122	9.5%	31	2.4%
2003-04	1,347	1,120	83.1%	66	4.9%	131	9.7%	31	2.3%
2004-05	1,421	1,181	83.1%	68	4.8%	141	9.9%	31	2.2%
2005-06	1,421	1,183	83.3%	68	4.8%	140	9.8%	30	2.1%
2006-07	1,391	1,156	83.1%	65	4.7%	139	10.0%	31	2.3%
2007-08	1,481	1,220	82.4%	68	4.6%	156	10.6%	37	2.5%
2008-09	1,474	1,207	81.9%	64	4.4%	162	11.0%	40	2.7%
2009-10	1,439	1,179	82.0%	60	4.2%	159	11.1%	40	2.8%
2010-11	1,533	1,273	83.1%	61	4.0%	156	10.2%	42	2.7%
2011-12	1,633	1,366	83.6%	66	4.1%	157	9.6%	44	2.7%
2012-13	1,680	1,404	83.6%	68	4.1%	162	9.6%	45	2.7%

Air Passenger Duty

Data

59. From the Civil Aviation Authority (CAA), which has the total number of passengers flying from England, Scotland, Wales and Northern Ireland for 2006 to 2012. This data is not publically available.

Methodology

60. Air Passenger Duty is payable when a passenger departs a UK airport, excluding those passengers that are solely making international transfers. The CAA details the number of passengers from each airport and the final destination of their *aircraft*: it does not provide information on the residence of the passenger, though it is not entirely clear that this would be a more appropriate method of allocation. Non-UK residents are also subject to APD when undertaking non-connecting flights from a UK airport. For example, international tourists undertaking domestic UK flights as part of a UK holiday.
61. One difficulty with the data is that APD is actually charged on final destination of the *passenger*. This creates problems when passengers are transferring, and the CAA data will allocate some passengers to the wrong band. To deal with this, two adjustments are made. The first is to remove from CAA data those passengers who are incorrectly classified as APD-paying when they are in fact exempt. The data tells us that the vast majority of these are connecting in England, so a downward adjustment has only been made for the England total. The second adjustment is to correct for those passengers that the CAA data has assigned as Band A, but are actually Band B, C or D. To do this, data from the ONS' International Passenger Survey (IPS) is used to calculate the percentage of passengers from each country flying to each band. Again, the result is a downward revision for England.
62. An annual weighted APD duty rate is multiplied by the adjusted number of passengers flying from each sub-UK area. This gives the estimated APD revenue for each sub-UK area.^{xlviii}

Table 26 Air Passenger Duty, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	882	768	87.0%	6	0.6%	82	9.3%	27	3.1%
2000-01	948	825	87.0%	6	0.6%	88	9.3%	29	3.1%
2001-02	806	702	87.0%	5	0.6%	75	9.3%	25	3.1%
2002-03	816	710	87.0%	5	0.6%	76	9.3%	25	3.1%
2003-04	791	688	87.0%	5	0.6%	73	9.3%	24	3.1%
2004-05	864	752	87.0%	5	0.6%	80	9.3%	26	3.1%
2005-06	905	788	87.0%	6	0.6%	84	9.3%	28	3.1%
2006-07	971	845	87.0%	6	0.6%	90	9.3%	30	3.1%
2007-08	1,994	1,733	86.9%	13	0.6%	186	9.3%	63	3.2%
2008-09	1,862	1,620	87.0%	11	0.6%	168	9.0%	62	3.3%
2009-10	1,856	1,620	87.3%	10	0.5%	166	8.9%	60	3.2%
2010-11	2,155	1,900	88.2%	10	0.5%	179	8.3%	66	3.1%
2011-12	2,607	2,312	88.7%	9	0.4%	213	8.2%	73	2.8%
2012-13	2,791	2,477	88.8%	8	0.3%	227	8.1%	78	2.8%

Insurance Premium Tax

Data

63. The Living Costs and Food (LCF) survey, which has the average weekly family spend on insurance payments for England, Scotland, Northern Ireland and Wales^{xlix}. These are certified National Statistics.

Methodology

64. Insurance Premium Tax (IPT) receipts are attributed by the same proportion as the household spending on insurance for each sub-UK area. Only household expenditure is available, so it is assumed that the share of IPT receipts arising from businesses is the same as the household split.^l

Table 27 Insurance Premium Tax, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	1,423	1,241	87.2%	53	3.8%	94	6.6%	34	2.4%
2000-01	1,707	1,487	87.1%	66	3.9%	111	6.5%	43	2.5%
2001-02	1,861	1,618	86.9%	74	4.0%	121	6.5%	48	2.6%
2002-03	2,138	1,853	86.7%	86	4.0%	141	6.6%	58	2.7%
2003-04	2,294	1,984	86.5%	93	4.1%	155	6.8%	61	2.7%
2004-05	2,359	2,036	86.3%	97	4.1%	162	6.9%	63	2.7%
2005-06	2,343	2,018	86.1%	99	4.2%	164	7.0%	62	2.7%
2006-07	2,314	1,985	85.8%	100	4.3%	166	7.2%	62	2.7%
2007-08	2,306	1,971	85.5%	102	4.4%	171	7.4%	62	2.7%
2008-09	2,281	1,945	85.2%	101	4.4%	173	7.6%	62	2.7%
2009-10	2,259	1,929	85.4%	97	4.3%	173	7.6%	60	2.7%
2010-11	2,400	2,059	85.8%	100	4.2%	178	7.4%	63	2.6%
2011-12	2,941	2,533	86.1%	120	4.1%	212	7.2%	76	2.6%
2012-13	3,021	2,601	86.1%	124	4.1%	217	7.2%	78	2.6%

Landfill tax

Data

65. Three sources have been used: the Northern Ireland Municipal Waste Management Statistics, the Scottish Environment Protection Agency, and the Environment Agency for England and Wales^{li}.

Methodology

66. Landfill tax receipts are attributed by the same proportion as the tonnages sent to landfill for each sub-UK area. It is assumed that each area has the same split of lower rate and standard rate tonnages and the same level of litigation repayments.^{lii}

Table 28 Landfill Tax, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	430	357	82.9%	21	4.9%	41	9.5%	11	2.6%
2000-01	462	383	82.9%	23	4.9%	44	9.5%	12	2.6%
2001-02	502	416	82.9%	25	4.9%	48	9.5%	13	2.6%
2002-03	541	449	82.9%	27	4.9%	52	9.5%	14	2.6%
2003-04	607	503	82.9%	30	4.9%	58	9.5%	16	2.6%
2004-05	672	557	82.9%	33	4.9%	64	9.5%	17	2.6%
2005-06	733	608	82.9%	36	4.9%	70	9.5%	19	2.6%
2006-07	804	667	82.9%	40	4.9%	77	9.5%	21	2.6%
2007-08	877	727	82.9%	38	4.4%	88	10.0%	23	2.7%
2008-09	954	793	83.1%	43	4.5%	90	9.5%	27	2.8%
2009-10	842	701	83.3%	40	4.7%	76	9.0%	26	3.1%
2010-11	1,065	891	83.7%	48	4.5%	95	8.9%	31	2.9%
2011-12	1,090	909	83.4%	49	4.5%	99	9.1%	32	2.9%
2012-13	1,092	911	83.4%	50	4.5%	100	9.1%	32	2.9%

Climate Change Levy

Data

67. Gas and electricity consumption statistics for England, Scotland and Wales from the Department of Energy and Climate Change (DECC)^{liii}. These are certified National Statistics. DECC have recently published two-year experimental statistics for electricity usage in Northern Ireland^{liv}, as the electricity grid is different to the rest of the UK. Gas data for Northern Ireland is not published due to disclosure rules but HMRC previously published an estimate for Northern Ireland gas consumption at Budget 2011, based on the Northern Ireland Gas Pressure Report (2007). That estimate is used here.

Methodology

68. Climate Change Levy (CCL) receipts are attributed by the same proportion as the gas and electricity consumption in each sub-UK area. It is assumed that solid fuel (e.g. coal) and liquefied petroleum gas (LPG) consumption is proportional across the sub-UK areas to gas and electricity consumption. This is a minor issue as gas and electricity constitute around 98 per cent of CCL revenues.^{lv}

Table 29 Climate Change Levy, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2000-01	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2001-02	555	460	83.0%	32	5.8%	49	8.9%	13	2.4%
2002-03	829	688	83.0%	48	5.8%	74	8.9%	20	2.4%
2003-04	832	690	83.0%	48	5.8%	74	8.9%	20	2.4%
2004-05	764	634	83.0%	44	5.8%	68	8.9%	18	2.4%
2005-06	744	617	83.0%	43	5.8%	66	8.9%	18	2.4%
2006-07	712	590	82.9%	41	5.7%	64	9.0%	17	2.4%
2007-08	688	569	82.7%	39	5.7%	64	9.3%	16	2.4%
2008-09	716	592	82.7%	40	5.6%	67	9.3%	17	2.4%
2009-10	695	577	83.0%	39	5.6%	63	9.0%	17	2.4%
2010-11	674	557	82.7%	37	5.5%	63	9.4%	16	2.4%
2011-12	676	559	82.7%	37	5.5%	64	9.5%	16	2.4%
2012-13	635	525	82.7%	35	5.5%	60	9.5%	15	2.4%

Aggregates Levy

Data

69. The UK Minerals Yearbook^{lvi}, published by the UK Geographical Survey to calculate the tonnage of crushed rock, sand and gravel mined in each sub-UK area.

Methodology

70. Aggregates Levy receipts are attributed in the same proportion as the total mining activity for each sub-UK area. However, Northern Ireland activity is weighted less to account for a relief which qualified certain customers for a reduction in the duty rate. This relief ended in December 2010. The latest available data covers 2011 and it is assumed that the proportion remains the same for future years.^{lvii}

Table 30 Aggregates Levy, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2000-01	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2001-02	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2002-03	247	176	71.1%	22	8.7%	34	13.8%	16	6.4%
2003-04	339	236	69.7%	30	8.9%	47	13.7%	26	7.7%
2004-05	334	244	73.0%	30	9.0%	52	15.5%	9	2.6%
2005-06	326	235	72.1%	30	9.2%	52	16.0%	9	2.8%
2006-07	321	230	71.6%	32	9.9%	50	15.6%	9	2.9%
2007-08	339	232	68.4%	34	10.2%	62	18.2%	11	3.3%
2008-09	334	237	71.1%	31	9.4%	56	16.8%	9	2.7%
2009-10	275	193	70.0%	22	8.1%	52	18.7%	9	3.2%
2010-11	288	196	67.9%	26	9.0%	59	20.3%	8	2.7%
2011-12	290	183	63.1%	24	8.2%	48	16.6%	35	12.1%
2012-13	265	167	63.1%	22	8.2%	44	16.6%	32	12.1%

Customs Duties

Data

71. ONS data on Gross Value Added (GVA).^{lviii} These are certified National Statistics.

Methodology

72. Customs duty receipts are attributed in line with sub-UK GVA. Note: Customs duties are collected by HMRC on behalf of the EU and do not form part of the UK public finances.

Table 31 Customs Duties, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	2,043	1,750	85.7%	78	3.8%	168	8.2%	47	2.3%
2000-01	2,099	1,800	85.8%	79	3.8%	171	8.1%	48	2.3%
2001-02	2,042	1,753	85.8%	77	3.8%	165	8.1%	47	2.3%
2002-03	1,907	1,638	85.9%	72	3.8%	154	8.1%	43	2.3%
2003-04	1,941	1,668	85.9%	73	3.7%	156	8.0%	44	2.3%
2004-05	2,195	1,886	85.9%	82	3.7%	177	8.1%	50	2.3%
2005-06	2,258	1,940	85.9%	83	3.7%	183	8.1%	52	2.3%
2006-07	2,325	1,995	85.8%	86	3.7%	191	8.2%	54	2.3%
2007-08	2,456	2,108	85.8%	90	3.6%	202	8.2%	56	2.3%
2008-09	2,659	2,283	85.9%	96	3.6%	220	8.3%	60	2.3%
2009-10	2,646	2,272	85.9%	95	3.6%	220	8.3%	60	2.3%
2010-11	2,998	2,573	85.8%	108	3.6%	248	8.3%	68	2.3%
2011-12	2,912	2,500	85.9%	105	3.6%	240	8.3%	66	2.3%
2012-13	2,854	2,451	85.9%	103	3.6%	236	8.3%	65	2.3%

Child and Working Tax Credits

Data

73. Regional entitlements (the number of claimants and the average value of an award) are already published as part of a certified national statistics series that uses HMRC administrative data.

Methodology

74. Tax Credits expenditures are attributed by the same proportion as the total entitlement for each sub-UK area. The split between negative tax and Annually Managed Expenditure (AME) is estimated at UK level and the same proportions are applied to total expenditure for each country. Table 32 presents the total expenditure figures (net tax credit payments); the separate AME and negative tax split is available in the main results table.

Table 32 Child and Working Tax Credits, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2000-01	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2001-02	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2002-03	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2003-04	13,361	10,914	81.7%	758	5.7%	1,177	8.8%	487	3.6%
2004-05	15,896	13,023	81.9%	892	5.6%	1,379	8.7%	568	3.6%
2005-06	17,332	14,273	82.4%	951	5.5%	1,448	8.4%	620	3.6%
2006-07	18,684	15,469	82.8%	1,011	5.4%	1,533	8.2%	653	3.5%
2007-08	20,030	16,628	83.0%	1,066	5.3%	1,625	8.1%	687	3.4%
2008-09	24,098	20,041	83.2%	1,272	5.3%	1,906	7.9%	830	3.4%
2009-10	27,601	23,011	83.4%	1,445	5.2%	2,141	7.8%	949	3.4%
2010-11	28,879	24,116	83.5%	1,504	5.2%	2,203	7.6%	1,001	3.5%
2011-12	29,830	24,947	83.6%	1,542	5.2%	2,222	7.4%	1,048	3.5%
2012-13	29,888	24,995	83.6%	1,545	5.2%	2,226	7.4%	1,050	3.5%

Child Benefit

Data

75. The number of families receiving child benefit and the number of children in each family are already published as part of a certified national statistics series that uses HMRC administrative data.

Methodology

76. The total Child Benefit received in each sub-UK area is calculated by multiplying the number of the first children and the number of subsequent children by the appropriate first child or subsequent child benefit rate. Actual Child Benefit expenditure is then attributed by the same proportion as the total Child Benefit received in each sub-UK area. There are a small number of recipients with an address that cannot be matched to the UK postal address; it is assumed that that these recipients are resident outside of the UK. Due to insufficient data it is also assumed that prior to 2007 the amount paid through the higher lone parent rate is proportional to the total Child Benefit received in each sub-UK area.

Table 33 Child Benefit, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2000-01	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2001-02	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2002-03	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
2003-04	9,425	7,886	83.7%	462	4.9%	761	8.1%	310	3.3%
2004-05	9,593	8,023	83.6%	470	4.9%	767	8.0%	315	3.3%
2005-06	9,770	8,182	83.7%	477	4.9%	775	7.9%	318	3.3%
2006-07	10,156	8,520	83.9%	491	4.8%	796	7.8%	332	3.3%
2007-08	10,603	8,907	84.0%	512	4.8%	830	7.8%	343	3.2%
2008-09	11,262	9,470	84.1%	541	4.8%	879	7.8%	363	3.2%
2009-10	11,824	9,951	84.2%	564	4.8%	913	7.7%	380	3.2%
2010-11	12,160	10,247	84.3%	575	4.7%	931	7.7%	391	3.2%
2011-12	12,177	10,271	84.3%	574	4.7%	926	7.6%	391	3.2%
2012-13	12,167	10,263	84.3%	573	4.7%	926	7.6%	391	3.2%

Other Taxes

Data

77. Office of National Statistics, National Records Office for Scotland and Northern Ireland Statistics & Research Agency population estimates.

Methodology

78. Swiss capital tax and 'Miscellaneous' are apportioned on a population basis. The miscellaneous category consists of old legacy taxes and repayments.

Table 34 Swiss Capital Tax, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	0	0	83.6%	0	4.9%	0	8.6%	0	2.9%
2000-01	0	0	83.6%	0	4.9%	0	8.6%	0	2.9%
2001-02	0	0	83.7%	0	4.9%	0	8.6%	0	2.9%
2002-03	0	0	83.7%	0	4.9%	0	8.5%	0	2.9%
2003-04	0	0	83.7%	0	4.9%	0	8.5%	0	2.9%
2004-05	0	0	83.7%	0	4.9%	0	8.5%	0	2.9%
2005-06	0	0	83.8%	0	4.9%	0	8.4%	0	2.9%
2006-07	0	0	83.8%	0	4.9%	0	8.4%	0	2.9%
2007-08	0	0	83.8%	0	4.9%	0	8.4%	0	2.9%
2008-09	0	0	83.9%	0	4.9%	0	8.4%	0	2.9%
2009-10	0	0	83.9%	0	4.9%	0	8.3%	0	2.9%
2010-11	0	0	83.9%	0	4.9%	0	8.3%	0	2.9%
2011-12	0	0	83.9%	0	4.8%	0	8.4%	0	2.9%
2012-13	342	287	84.0%	17	4.8%	29	8.3%	10	2.9%

Table 35 Miscellaneous, £m

	United Kingdom	England	%	Wales	%	Scotland	%	Northern Ireland	%
1999-00	-24	-20	83.6%	-1	4.9%	-2	8.6%	-1	2.9%
2000-01	0	0	83.6%	0	4.9%	0	8.6%	0	2.9%
2001-02	-1	-1	83.7%	0	4.9%	0	8.6%	0	2.9%
2002-03	2	2	83.7%	0	4.9%	0	8.5%	0	2.9%
2003-04	-8	-7	83.7%	0	4.9%	-1	8.5%	0	2.9%
2004-05	0	0	83.7%	0	4.9%	0	8.5%	0	2.9%
2005-06	1	1	83.8%	0	4.9%	0	8.4%	0	2.9%
2006-07	1	1	83.8%	0	4.9%	0	8.4%	0	2.9%
2007-08	0	0	83.8%	0	4.9%	0	8.4%	0	2.9%
2008-09	0	0	83.9%	0	4.9%	0	8.4%	0	2.9%
2009-10	0	0	83.9%	0	4.9%	0	8.3%	0	2.9%
2010-11	0	0	83.9%	0	4.9%	0	8.3%	0	2.9%
2011-12	0	0	83.9%	0	4.8%	0	8.4%	0	2.9%
2012-13	0	0	84.0%	0	4.8%	0	8.3%	0	2.9%

Annex A: Treatment of Missing Years

Data is not available for every year that is being estimated, so a number of assumptions and adjustments have been made, and are highlighted below.

Income Tax	The proportions for the last two years have been estimated taking the average proportion in the three years from 2008-09 to 2010-11.
NICs	The proportions for the last two years have been estimated taking the average proportion in the three years from 2008-09 to 2010-11.
VAT	The proportion for 2012-13 has been estimated taking the average proportion in the three years previous.
Corporation Tax (Onshore)	The proportions for the first three years have been estimated from the three year average from 2002-03 to 2004-05. The proportions for the last two years have been estimated from the three year average from 2008-09 to 2010-11.
Bank Levy	The proportions for the last two years have been estimated taking the average proportion in the three years previous with complete information.
Bank Payroll Tax	The proportions for the last two years have been estimated taking the average proportion in the three years previous with complete information.
Fuel duties	The proportions for the first three years are taken from the three year average from 2002-03 to 2004-05. The proportion for 2012-13 has been estimated taking the average proportion in the three years previous.
Inheritance Tax	The proportions for the last two years have been estimated taking the three year average from 2008-09 to 2010-11. The proportion of receipts prior to 2006-07 have been estimated by taking the three year average from 2006-7 to 2008-9.
Shares	The proportion of receipts prior to 2007-08 have been estimated by taking the three year average from 2007-06 to 2009-10.
Stamp Tax Land Duty	The proportion for 2012-13 has been estimated taking the average proportion in the three years previous. The proportion of receipts prior to 2005-06 have been estimated by taking the three year average from 2005-06 to 2007-08.
Tobacco duties	The proportion for 2012-13 has been estimate taking the average proportion in the three years previous.
Spirits duties	The proportions for the first three years are taken from the three year average from 2002-03 to 2004-05. The proportion for 2012-13 has been estimated taking the average proportion in the three years previous.
Beer duties	The proportions for the first three years are taken from the three year average from 2002-03 to 2004-05. The proportion for 2012-13 has been estimated taking the average proportion in the three years previous.
Wines duties	The proportions for the first three years are taken from the three year average from 2002-03 to 2004-05. The proportion for 2012-13 has been estimated taking the average proportion in the three years previous.
Cider duties	The proportions for the first three years are taken from the three year average from 2002-03 to 2004-05. The proportion for 2012-13 has been estimated taking the average proportion in the three years previous.
Betting & Gaming	The proportions for the first three years are taken from the three year average from 2002-03 to 2004-05. The proportion for 2012-13 has been estimated taking the average proportion in the three years previous.
Air Passenger Duty	The proportion of receipts prior to 2006-07 have been estimated by taking the three year average from 2006-07 to 2008-09.
Insurance Premium Tax	The proportion for 2012-13 has been estimate taking the average proportion in the three years previous.
Landfill Tax	The proportion of receipts prior to 2006-07 have been estimated by taking the three year average from 2006-07 to 2008-09.
Climate Change Levy	The proportion of receipts prior to 2005-06 have been estimated by taking the three year average from 2005-06 to 2007-08.
Aggregates Levy	The proportion of receipts prior to 2005-06 have been estimated by taking the three year average from 2005-06 to 2007-08.

Annex B: HMRC UK Tax Receipts Methodology

79. HMRC accounts form the basis of these statistics. For some revenue streams adjustments are made to the figures to ensure the definitions align with EuroStat requirements. Adjustments are made to the following taxes:
80. Income tax - negative tax credits, i.e. the amount of credit treated as a tax deductions, are deducted from figures obtained from the accounts.
81. National Insurance Contributions - adjustments are made to the accounts for amounts paid out in pension contributions and statutory sick/maternity/paternity pay recoveries.
82. Corporation tax - adjustments are made to include payable company tax credits.
83. For all other taxes the definitions used in the accounts align with EuroStat requirements so no adjustments are necessary.

Data Quality

84. The HMRC accounts which are audited by the National Audit Office (NAO) form the basis of these statistics. The HMRC accounts are published on an accruals basis and differ from these, which are on a cash basis. At the end of each year the statistics are reviewed against the audited annual accounts and adjustments are made to bring the statistics in line with the cash based account.

Payovers to the Consolidated Fund compared with total receipts

85. The consolidated fund is essentially a general bank account for the Government. The total paid over to the consolidated fund is the value received by HMRC.
86. Total receipts are the amount recorded on HMRC accounting systems.
87. The two figures are different due to varying methods of payment and the speed at which HMRC systems are updated. Total HMRC Receipts includes payable tax credits, and all payments into the Consolidated Fund and all payovers of NICs including those of Northern Ireland.

Notes

-
- ⁱ Background information on experimental statistics is available on the Office for National Statistics web site, <http://www.ons.gov.uk/ons/guide-method/method-quality/general-methodology/guide-to-experimental-statistics/index.html>
- ⁱⁱ HMRC UK tax receipts are here: <http://www.hmrc.gov.uk/statistics/receipts.htm>
- ⁱⁱⁱ Similar apportioning exercises have been undertaken by the Scottish Government and the Northern Ireland Assembly. For more information, go to: <http://www.scotland.gov.uk/Topics/Statistics/Browse/Economy/GERS> and <http://www.dfpni.gov.uk/northern-ireland-net-fiscal-balance-report>
- ^{iv} For more information see <http://www.ons.gov.uk/ons/rel/family-spending/family-spending/index.html>
- ^v For more information on this dataset see <https://www.gov.uk/government/statistical-data-sets/family-food-datasets>.
- ^{vi} For more information on the SPI see <http://www.hmrc.gov.uk/statistics/personal-incomes.htm>
- ^{vii} See Annex A.
- ^{viii} These data are used by ONS in the production of their National Accounts (Blue Book), Regional Gross Value Added (GVA) and Regional Gross Disposable Household Income (GDHI) publications.
- ^{ix} The NUTS classification (Nomenclature of territorial units for statistics) is a hierarchical system for dividing up the economic territory of the EU: http://epp.eurostat.ec.europa.eu/portal/page/portal/nuts_nomenclature/introduction
- ^x See Annex A.
- ^{xi} For more information go to: <http://www.ons.gov.uk/ons/rel/family-spending/family-spending/index.html>
- ^{xii} PESA data can be found at: <https://www.gov.uk/government/organisations/hm-treasury/series/public-expenditure-statistical-analyses-pesa>
- ^{xiii} For more information, go to: <http://www.ons.gov.uk/ons/publications/re-reference-tables.html?edition=tcM%3A77-265236>
- ^{xiv} For more information see ONS: <http://www.statistics.gov.uk/hub/population/population-change/population-estimates/index.html>; Northern Ireland Statistics & Research Agency: <http://www.nisra.gov.uk/demography/default.asp42.htm>; National Records Office for Scotland: <http://gro-scotland.gov.uk/statistics/theme/population/estimates/index.html>
- ^{xv} See Annex A.
- ^{xvi} Using the commercial database 'Who Owns Who'.
- ^{xvii} See Annex A.
- ^{xviii} For more information see ONS: <http://www.statistics.gov.uk/hub/population/population-change/population-estimates/index.html>; Northern Ireland Statistics & Research Agency: <http://www.nisra.gov.uk/demography/default.asp42.htm>; National Records Office for Scotland: <http://gro-scotland.gov.uk/statistics/theme/population/estimates/index.html>
- ^{xix} For more information see ONS: <http://www.statistics.gov.uk/hub/population/population-change/population-estimates/index.html>; Northern Ireland Statistics & Research Agency:

<http://www.nisra.gov.uk/demography/default.asp42.htm>; National Records Office for Scotland: <http://gro-scotland.gov.uk/statistics/theme/population/estimates/index.html>

^{xx} For more information, go to: <http://www.ons.gov.uk/ons/publications/re-reference-tables.html?edition=tcm%3A77-265236>

^{xxi} See Annex A.

^{xxii} For more information, go to: <http://www.ons.gov.uk/ons/publications/re-reference-tables.html?edition=tcm%3A77-265236>

^{xxiii} See Annex A.

^{xxiv} For more information see:
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/49436/2096-regional-road-transport-cons-2005-9.xls

^{xxv} For more information see
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/49437/file45728.xls

^{xxvi} See Annex A.

^{xxvii} For more information on this dataset see <http://www.hmrc.gov.uk/statistics/inheritance.htm>

^{xxviii} See Annex A.

^{xxix} Data available at <http://www.londonstockexchange.com/statistics/companies-and-issuers/companies-and-issuers.htm>

^{xxx} For more information see <http://www.companieshouse.gov.uk/toolsToHelp/findCompanyInfo.shtml>

^{xxxi} Data available at <http://www.londonstockexchange.com/statistics/historic/trading-summary/trading-summary.htm>

^{xxxii} See Annex A.

^{xxxiii} Note that the Northern Ireland total is actually non-zero but is rounded down in this table. The spreadsheet version of the main table presents the actual figure.

^{xxxiv} For more information on this data see <http://www.hmrc.gov.uk/statistics/stamp-duty.htm>

^{xxxv} See Annex A.

^{xxxvi} For more information see <http://www.ons.gov.uk/ons/rel/family-spending/family-spending/index.html>

^{xxxvii} See Annex A.

^{xxxviii} For more information on this dataset see <https://www.gov.uk/government/statistical-data-sets/family-food-datasets>. Wine and spirits consumption estimates include 'Ready to Drink' (RTD) alcoholic products that fall under the appropriate duty.

^{xxxix} See Annex A.

^{xl} For more information on this dataset see <https://www.gov.uk/government/statistical-data-sets/family-food-datasets>. Wine and spirits consumption estimates include 'Ready to Drink' (RTD) alcoholic products that fall under the appropriate duty.

^{xli} See Annex A.

^{xlii} For more information on this dataset see <https://www.gov.uk/government/statistical-data-sets/family-food-datasets>. Wine and spirits consumption estimates include 'Ready to Drink' (RTD) alcoholic products that fall under the appropriate duty.

^{xliii} See Annex A.

^{xliv} For more information on this dataset see <https://www.gov.uk/government/statistical-data-sets/family-food-datasets>. Wine and spirits consumption estimates include 'Ready to Drink' (RTD) alcoholic products that fall under the appropriate duty.

^{xlv} See Annex A.

^{xlvi} For more information see <http://www.ons.gov.uk/ons/rel/family-spending/family-spending/index.html>

^{xlvii} See Annex A.

^{xlviii} See Annex A.

^{xlix} For more information see <http://www.ons.gov.uk/ons/rel/family-spending/family-spending/index.html>

^l See Annex A.

^{li} For more information see: Environment Agency for England and Wales: <http://www.environment-agency.gov.uk/research/library/data/34169.aspx>; Scottish Environment Protection Agency: http://www.sepa.org.uk/waste/waste_data/waste_data_digest.aspx ; Northern Ireland Municipal Waste Management Statistics: http://www.doeni.gov.uk/lac_municipal_waste_2011-12.pdf

^{lii} See Annex A.

^{liii} For more information see <https://www.gov.uk/government/organisations/department-of-energy-climate-change/series/sub-national-gas-consumption-data> and <https://www.gov.uk/government/organisations/department-of-energy-climate-change/series/sub-national-electricity-consumption-data>

^{liv} For more information see https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/49422/3957-subnat-dom-electricity-cons-ni-2010.xls

^{lv} See Annex A.

^{lvi} For more information see <http://www.bgs.ac.uk/downloads/browse.cfm?sec=12&cat=132>

^{lvii} See Annex A.

^{lviii} For more information see: <http://www.ons.gov.uk/ons/publications/re-reference-tables.html?edition=tcn%3A77-265236>