

# HM Customs and Excise

## Resource budget DEL and AME

Table 3.1

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	Outturn	Outturn	Outturn	Outturn	Outturn	Estimated Outturn	Plans	Plans
<b>Resource DEL</b>								
<b>Administering the indirect tax and customs control systems fairly and efficiently, enabling individuals and businesses to understand and comply with their obligations.</b>	<b>897,764</b>	<b>913,216</b>	<b>948,967</b>	<b>1,058,558</b>	<b>1,096,738</b>	<b>1,154,355</b>	<b>1,226,992</b>	<b>1,367,106</b>
<i>of which:</i>								
To collect the right revenue at the right time from indirect taxes and to improve the level of compliance with customs and statistical requirements.	696,539	691,043	741,821	823,433	840,621	890,424	936,714	1,024,340
To reduce crime and drug dependency by detecting and deterring the smuggling of illegal drugs and other prohibited and restricted goods	193,645	193,111	201,575	230,628	251,018	255,931	270,459	304,447
Payments and receipts in respect of shipbuilders' relief	7,580	29,062	5,571	4,497	5,099	8,000	4,819	5,319
Departmental Unallocated Provision ( includes funding for VAT fraud strategy in last two years)	-	-	-	-	-	-	15,000	33,000
<b>The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,965</b>	<b>28,074</b>	<b>-</b>
<b>Total resource DEL</b>	<b>897,764</b>	<b>913,216</b>	<b>948,967</b>	<b>1,058,558</b>	<b>1,096,738</b>	<b>1,180,320</b>	<b>1,255,066</b>	<b>1,367,106</b>
<b>Resource AME</b>								
<b>Administering the indirect tax and customs control systems fairly and efficiently, enabling individuals and businesses to understand and comply with their obligations.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>of which:</i>								
To collect the right revenue at the right time from indirect taxes and to improve the level of compliance with customs and statistical requirements.	-	-	-	74	-	-	-	-
<b>Total resource AME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total resource budget</b>	<b>897,764</b>	<b>913,216</b>	<b>948,967</b>	<b>1,058,632</b>	<b>1,096,738</b>	<b>1,180,320</b>	<b>1,255,066</b>	<b>1,367,106</b>

## Capital budget DEL and AME

Table 3.2

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	Outturn	Outturn	Outturn	Outturn	Outturn	Estimated Outturn	Plans	Plans
<b>Capital DEL</b>								
<b>Administering the indirect tax and customs control systems fairly and efficiently, enabling individuals and businesses to understand and comply with their obligations.</b>	<b>29,762</b>	<b>37,550</b>	<b>-69,432</b>	<b>82,968</b>	<b>39,087</b>	<b>45,000</b>	<b>76,806</b>	<b>76,166</b>
<i>of which:</i>								
To collect the right revenue at the right time from indirect taxes and to improve the level of compliance with customs and statistical requirements.	24,715	25,624	-58,532	69,809	31,746	37,340	63,383	62,852
To reduce crime and drug dependency by detecting and deterring the smuggling of illegal drugs and other prohibited and restricted goods	5,047	11,926	-10,900	13,159	7,341	7,660	12,423	12,314
Departmental Unallocated Provision	-	-	-	-	-	-	1,000	1,000
<b>Total capital DEL</b>	<b>29,762</b>	<b>37,550</b>	<b>-69,432</b>	<b>82,968</b>	<b>39,087</b>	<b>45,000</b>	<b>76,806</b>	<b>76,166</b>
<b>Total capital budget</b>	<b>29,762</b>	<b>37,550</b>	<b>-69,432</b>	<b>82,968</b>	<b>39,087</b>	<b>45,000</b>	<b>76,806</b>	<b>76,166</b>

## Resource budget: DEL and AME (voted and non-voted)

Table 3.3

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	Outturn	Outturn	Outturn	Outturn	Outturn	Estimated Outturn	Plans	Plans
<b>Resource DEL</b>								
<i>Voted in Estimate entitled: HM Customs and Excise</i>								
<b>Administering the indirect tax and customs control systems fairly and efficiently, enabling individuals and businesses to understand and comply with their obligations.</b>								
To collect the right revenue at the right time from indirect taxes and to improve the level of compliance with customs and statistical requirements.								
Administration								
RfR 1 A	696,539	691,043	741,821	823,433	840,621	890,424	936,714	1,024,340
To reduce crime and drug dependency by detecting and deterring the smuggling of illegal drugs and other prohibited and restricted goods								
Administration								
RfR 1 A	193,645	193,111	201,575	230,628	251,018	255,931	270,459	304,447
Payments and receipts in respect of shipbuilders' relief								
Administration								
RfR 1 A	7,580	29,062	5,571	4,497	5,099	8,000	4,819	5,319
<b>The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors</b>								
The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors								
Administration								
RfR 2 A	-	-	-	-	-	25,965	28,074	-
<b>Total voted</b>	<b>897,764</b>	<b>913,216</b>	<b>948,967</b>	<b>1,058,558</b>	<b>1,096,738</b>	<b>1,180,320</b>	<b>1,240,066</b>	<b>1,334,106</b>
<i>Non-voted:</i>								
<b>Administering the indirect tax and customs control systems fairly and efficiently, enabling individuals and businesses to understand and comply with their obligations.</b>								
Departmental Unallocated Provision (includes funding for VAT fraud strategy in last two years)								
	-	-	-	-	-	-	15,000	33,000
<b>Total non-voted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>33,000</b>
<b>Total resource DEL</b>	<b>897,764</b>	<b>913,216</b>	<b>948,967</b>	<b>1,058,558</b>	<b>1,096,738</b>	<b>1,180,320</b>	<b>1,255,066</b>	<b>1,367,106</b>

### Resource AME

#### *Voted in Estimate entitled: HM Customs and Excise*

##### **Administering the indirect tax and customs control systems fairly and efficiently, enabling individuals and businesses to understand and comply with their obligations.**

To collect the right revenue at the right time from indirect taxes and to improve the level of compliance with customs and statistical requirements.

Administration

RfR 1 - - - 74 - - - -

**Total voted - - - 74 - - - -**

## Resource budget: DEL and AME (voted and non-voted)

Table 3.3

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	Outturn	Outturn	Outturn	Outturn	Outturn	Estimated Outturn	Plans	Plans
<i>Non-voted:</i>								
Total non-voted	-	-	-	-	-	-	-	-
<b>Total resource AME</b>	-	-	-	74	-	-	-	-
<b>Total resource budget</b>	<b>897,764</b>	<b>913,216</b>	<b>948,967</b>	<b>1,058,632</b>	<b>1,096,738</b>	<b>1,180,320</b>	<b>1,255,066</b>	<b>1,367,106</b>
<i>of which:</i>								
Voted	897,764	913,216	948,967	1,058,632	1,096,738	1,180,320	1,240,066	1,334,106
Other non-voted	-	-	-	-	-	-	15,000	33,000
<i>and of which:</i>								
Central government own spending	897,764	913,216	948,967	1,058,632	1,096,738	1,180,320	1,255,066	1,367,106
<b>NB Voted net resource outturn in Estimates:</b>								
<b>HM Customs and Excise</b>								
DEL in Estimate:								
Resource DEL in budgets	897,764	913,216	948,967	1,058,558	1,096,738	1,180,320	1,240,066	1,331,106
AME in Estimate:								
Resource AME in budgets	-	-	-	74	-	-	-	-
Non-Budget:								
Other spending outside budgets	-	-	-	-	-	1	1	1
NG20								
NG20	-	-	-	-	-	-	-	3,000
<b>Total resource consumption in Estimate</b>	<b>897,764</b>	<b>913,216</b>	<b>948,967</b>	<b>1,058,632</b>	<b>1,096,738</b>	<b>1,180,321</b>	<b>1,240,067</b>	<b>1,334,107</b>

## Notes:

1. DEL limits in this table are consistent with definitions used in the 2002 Spending Review
2. Figures for DEL limits consistent with definitions used in the 2000 Spending Review are shown in table 3.5
3. Voted DEL and AME excludes EU receipts included in DEL and AME in Estimates
4. Non-voted DEL and AME includes any NDPBs' net spending, which is mostly financed by voted grants

## Capital budget: DEL and AME (voted and non-voted)

Table 3.4

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	Outturn	Outturn	Outturn	Outturn	Outturn	Estimated Outturn	Plans	Plans
<b>Capital DEL</b>								
<i>Voted in Estimate entitled: HM Customs and Excise</i>								
<b>Administering the indirect tax and customs control systems fairly and efficiently, enabling individuals and businesses to understand and comply with their obligations.</b>								
To collect the right revenue at the right time from indirect taxes and to improve the level of compliance with customs and statistical requirements.								
Administration								
RfR 1 A	24,715	25,624	-58,532	69,809	31,746	37,340	63,383	62,852
To reduce crime and drug dependency by detecting and deterring the smuggling of illegal drugs and other prohibited and restricted goods								
Administration								
RfR 1 A	5,047	11,926	-10,900	13,159	7,341	7,660	12,423	12,314
<b>Total voted</b>	<b>29,762</b>	<b>37,550</b>	<b>-69,432</b>	<b>82,968</b>	<b>39,087</b>	<b>45,000</b>	<b>75,806</b>	<b>75,166</b>
<i>Non-voted:</i>								
<b>Administering the indirect tax and customs control systems fairly and efficiently, enabling individuals and businesses to understand and comply with their obligations.</b>								
Departmental Unallocated Provision	-	-	-	-	-	-	1,000	1,000
<b>Total non-voted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>Total capital DEL</b>	<b>29,762</b>	<b>37,550</b>	<b>-69,432</b>	<b>82,968</b>	<b>39,087</b>	<b>45,000</b>	<b>76,806</b>	<b>76,166</b>
<b>Total capital budget</b>	<b>29,762</b>	<b>37,550</b>	<b>-69,432</b>	<b>82,968</b>	<b>39,087</b>	<b>45,000</b>	<b>76,806</b>	<b>76,166</b>
<i>of which:</i>								
Voted	29,762	37,550	-69,432	82,968	39,087	45,000	75,806	75,166
Other non-voted	-	-	-	-	-	-	1,000	1,000
<i>and of which:</i>								
Central government own spending	29,762	37,550	-69,432	82,968	39,087	45,000	76,806	76,166
<b>NB Voted net capital in Estimates</b>								
HM Customs and Excise								
Capital DEL in budgets	29,762	37,550	-69,432	82,968	39,087	45,000	75,806	75,166
<b>Total net capital in Estimate</b>	<b>29,762</b>	<b>37,550</b>	<b>-69,432</b>	<b>82,968</b>	<b>39,087</b>	<b>45,000</b>	<b>75,806</b>	<b>75,166</b>

## Notes:

1. DEL limits in this table are consistent with definitions used in the 2002 Spending Review
2. Figures for DEL limits consistent with definitions used in the 2000 Spending Review are shown in table 3.6
3. Voted DEL and AME excludes EU receipts included in DEL and AME in Estimates
4. Non-voted DEL and AME includes any NDPBs' net spending, which is mostly financed by voted grants

## Resource budget DEL and AME, on previous definitions of resource accounting and budgeting used in the 2000 Spending Review

Table 3.5

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03
	Outturn	Outturn	Outturn	Outturn	Outturn
<b>Resource DEL</b>					
<b>Administering the indirect tax and customs control systems fairly and efficiently, enabling individuals and businesses to understand and comply with their obligations.</b>	<b>848,495</b>	<b>877,237</b>	<b>887,715</b>	<b>1,010,664</b>	<b>1,041,180</b>
<i>of which:</i>					
To collect the right revenue at the right time from indirect taxes and to improve the level of compliance with customs and statistical requirements.	658,393	662,969	694,493	785,910	801,498
To reduce crime and drug dependency by detecting and deterring the smuggling of illegal drugs and other prohibited and restricted goods	182,522	185,206	187,651	220,257	234,583
Payments and receipts in respect of shipbuilders' relief	7,580	29,062	5,571	4,497	5,099
<b>Total resource DEL</b>	<b>848,495</b>	<b>877,237</b>	<b>887,715</b>	<b>1,010,664</b>	<b>1,041,180</b>
<b>Resource AME</b>					
<b>Administering the indirect tax and customs control systems fairly and efficiently, enabling individuals and businesses to understand and comply with their obligations.</b>	<b>48,592</b>	<b>35,688</b>	<b>47,027</b>	<b>42,396</b>	<b>54,803</b>
<i>of which:</i>					
To collect the right revenue at the right time from indirect taxes and to improve the level of compliance with customs and statistical requirements.	37,584	27,879	36,517	32,972	38,538
To reduce crime and drug dependency by detecting and deterring the smuggling of illegal drugs and other prohibited and restricted goods	11,008	7,809	10,510	9,424	16,265
<b>Total resource AME</b>	<b>48,592</b>	<b>35,688</b>	<b>47,027</b>	<b>42,396</b>	<b>54,803</b>
<i>of which:</i>					
non-cash items	48,592	35,688	47,027	42,322	54,803
<b>Total resource budget</b>	<b>897,087</b>	<b>912,925</b>	<b>934,742</b>	<b>1,053,060</b>	<b>1,095,983</b>

## Capital budget DEL and AME, on previous definitions of resource accounting and budgeting used in the 2000 Spending Review

Table 3.6

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03
	Outturn	Outturn	Outturn	Outturn	Outturn
<b>Capital DEL</b>					
<b>Administering the indirect tax and customs control systems fairly and efficiently, enabling individuals and businesses to understand and comply with their obligations.</b>	<b>30,439</b>	<b>37,841</b>	<b>-55,207</b>	<b>88,540</b>	<b>39,842</b>
<i>of which:</i>					
To collect the right revenue at the right time from indirect taxes and to improve the level of compliance with customs and statistical requirements.	25,277	25,819	-47,721	74,434	32,331
To reduce crime and drug dependency by detecting and deterring the smuggling of illegal drugs and other prohibited and restricted goods	5,162	12,022	-7,486	14,106	7,511
<b>Total capital DEL</b>	<b>30,439</b>	<b>37,841</b>	<b>-55,207</b>	<b>88,540</b>	<b>39,842</b>
<b>Total capital budget</b>	<b>30,439</b>	<b>37,841</b>	<b>-55,207</b>	<b>88,540</b>	<b>39,842</b>