Income Tax Receipts Statistics

Income tax receipts, repayments and tax credits.

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July 2013

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Key Findings in this Release

Total net income tax receipts in 2012-13 were £2.8bn (2%) higher than in 2011-12. This is primarily due to a £1.7bn reduction in income tax credit payments arising from policy changes that came into effect in April 2012.

Income tax receipts fell sharply in 2009-10 due to the economic recession following the international financial crisis. They are now back above their 2007-08 and 2008-09 levels but only narrowly.

About These Statistics

This is a National Statistics publication produced by HM Revenue and Customs using receipts information from HMRC's administrative systems. For more information on National Statistics and governance of statistics produced by public bodies please see the UK Statistics Authority website: http://www.statisticsauthority.gov.uk/.

The tables in this publication show aggregated income tax receipts, repayments and tax credits figures on an annual basis.

New or Updated Statistics in this Release

These statistics were published on 31 July 2013. Figures for 2012-13 are consistent with the HMRC Trust Statement[1]. Figures for 2013-14 will be published in summer 2014 (following publication of the 2013-14 Trust Statement, timing to be confirmed).

[1] The Trust Statement for 2012-13 is available online: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/210244/9549-TSO-HMRC_RA_ACCESSIBLE.pdf

1. Introduction

1.1 What is income tax?

Income tax is a tax on an individual's income over the course of a tax year (6th April to 5th April the following year). Income tax is the UK Government's largest single source of tax revenue.

The amount of income tax an individual should pay, their tax liability, is determined by a number of factors; their level of income, the type of income and the level of allowance to which they are entitled.

Most sources of income are liable for income tax and adding all these sources together for an individual will give their total income assessable for tax for the tax year. There are some sources of income that are not liable for tax and will not contribute towards an individual's taxable income. These sources include some social security benefits and income from some tax efficient savings vehicles (e.g. Individual Savings Accounts and some National Savings & Investment products). Tax reliefs are available for contributions to pension schemes and donations to charities.

Taxpayers receive an allowance for an amount of income they can receive without tax being charged on it, although from 2010-11 this is reduced or fully withdrawn for taxpayers with high incomes. This allowance is dependent on the individual's age and income. Individuals aged 65 – 74, and 75 and over receive higher allowances than those aged under 65, although this is reduced by £1 for every £2 above the income limit (£25,400 for 2012-13) (but as a general rule not below the amount of the personal allowance for someone aged under 65). All individuals, regardless of their age, with an income above £100,000 have their allowance reduced by £1 for every £2 of the excess until it is withdrawn completely. People who are registered as blind in England and Wales, or who in Scotland and Northern Ireland cannot do any work for which eyesight is essential, can claim blind person's allowance.

The rate of tax charged on a given £1 of income depends on the source of that income and the individual's total income for the tax year. There are three different sources of income for tax purposes:

- All income other than savings and dividends. This is often referred to as 'earned income' and it includes pay from employment but also profits from self-employment, pensions, taxable benefits and income from property
- Savings income (e.g. bank and building society interest)
- Dividends

The general rule is that income is taxable at one of the main rates of income tax (see table 1 for rates in 2012-13 and thresholds). There are alternative rates of tax for dividends that would otherwise be taxable at one of the main rates. Income tax works on a stack basis, earned income is taxed first, then savings income is taxed, and then dividend income is taxed.

Table 1: Income tax rates 2012-13 by type of income and tax band

Source	Starting rate for savings[A]	Basic rate	Higher rate	Additional rate
Taxable income after allowance	£0 - £2,710	£0 - £34,710	£34,371-£150,000	More than £150,000
Earnings[B]	-	20%	40%	50%
Savings	10%	20%	40%	50%
Dividends[C]	-	10%	32.5%	42.5%

[A] The starting rate for savings is a special rate of tax for savings income only. It is only available to the extent that the individual's taxable income from earnings does not exceed the staring rate limit.
[B] Includes all taxable income not defined as savings or dividend income.
[C] Dividends are paid with a non-reclaimable 10 per cent tax credit that satisfies the tax liability for dividends taxable at the basic rate.

For more information about the income tax liability of an individual see the income tax liabilities statistics bulletin[2]. Further information is also available on the HMRC website[3].

Income tax is collected by HM Revenue and Customs (HMRC). The way in which income tax is collected is dependent on the type of the income an individual has and the total income of that individual.

For most individual taxpayers, income tax on employment income or occupational pensions is collected through Pay As You Earn (PAYE) where income tax is calculated and deducted from the taxpayer's pay or pension before being paid over directly to HMRC by the employer or pension provider. Tax on savings income is usually deducted at source by banks or building societies at the basic rate, with additional income tax due for higher and additional rate taxpayers being collected either through PAYE (via a change in tax code) or through Self Assessment. Taxpayers with high levels of income, the self-employed and others with income outside the scope of PAYE are required to pay any additional tax due through Self Assessment (SA). Further information about the types of income tax received by HMRC is provided in section 2 of this publication.

A repayment occurs when a taxpayer has paid too much tax to HMRC. Over payments may happen for a number of reasons, for example when people move in and out of work or receive changes to taxable benefits. Further information about tax repayments and ways of reclaiming overpaid tax is available on the HMRC website[4].

The Child Tax Credit (CTC) and Working Tax Credit (WTC)have an income tax component of tax credits. Income tax credits are treated as negative tax amounts. Where the recipient of tax credits pays some tax, the amount of tax credit that serves to offset all or some of the tax paid is classified as negative tax. Further information about the types of income tax credit in latest and previous years is provided in section 2 of this publication, and personal tax credit statistics are

[2] http://www.hmrc.gov.uk/statistics/tax-statistics.htm
[3] http://www.hmrc.gov.uk/incometax/basics.htm
[4] http://www.hmrc.gov.uk/incometax/refund-reclaim.htm

published on the HMRC website[5]. Annual child and working tax credit receipts (showing net payments and the breakdown between negative tax and payment on entitlement) are published as National Statistics in the table 'HM Revenue and Customs receipts'[6].

1.2 What is the difference between income tax receipts and income tax liabilities statistics?

In addition to the tax receipts statistics published here there is a separate publication on income tax liabilities[7]. Liabilities are amounts of tax due on incomes arising in a given tax year, whereas receipts show amounts paid and collected in a given year. Due to lags in the income tax payment regimes, particularly that for Self Assessment, liabilities and receipts for the same year can differ appreciably. Liabilities and receipts will also differ for other reasons, for example when over or underpayments occur which are repaid or recovered in a later year altering total receipts in that year in a way unrelated to tax liabilities for that year. Moreover the methods for producing income tax receipts and liability statistics are different (receipts statistics are based on administrative data sources whereas liability statistics are compiled using a sample of tax return data).

If you require statistics about how much tax is actually paid and collected by HMRC in any given tax year, or information on how the tax has been collected, then the information you require is contained within this publication. The nature of how income tax is collected means it is not possible to analyse receipts by taxpayer characteristics, for example, by taxpayer's marginal tax rate, age or gender. However, these analyses are possible through modelling of income tax liabilities based on a representative sample of taxpayers using administrative data. If you require detailed breakdowns of income taxpayer numbers and the distribution of tax liabilities across taxpayers and tax bands, then you should look at statistics on tax liabilities. These statistics on tax liabilities also reflect more closely and directly than tax receipts the impact of changes in the tax regime and in the wider economy.

Some further income tax statistics are published by HMRC, in addition to the Income Tax Receipts and Income Tax Liabilities statistics. These include:

> **Personal Incomes statistics -** tables containing summary information about individuals who are UK taxpayers, their income and the Income Tax to which they are liable (http://www.hmrc.gov.uk/statistics/tax-statistics/liabilities.pdf)
>
> **Pay as you earn income tax deducted from pay by industry** – table containing percentage distribution of income tax deducted from pay, by industry (http://www.hmrc.gov.uk/statistics/industry.htm)

1.3 What information does this publication cover?

This publication shows annual income tax receipts and income tax credits and repayments (other than those made through SA). Receipts are broken down according to the way in which tax is collected (through pay as you earn self assessment etc). Tax credits are broken down by type of credit and repayments are

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[5] http://www.hmrc.gov.uk/statistics/personal-tax-credits.htm
[6] http://www.hmrc.gov.uk/statistics/tax-receipts.htm
[7] http://www.hmrc.gov.uk/statistics/tax-statistics.htm

broken down by type of repayment. Tables currently cover years 2000-01 to 2012-13. Figures shown for each year are consistent with HMRC's Trust Statement for that year.

1.4 Who might be interested in this publication?

These tables are likely to be of interest to policy makers in government, academics, think-tanks' and other research bodies and journalists. They would be of use to individuals or organisations interested in total income tax receipts, and the breakdown of receipts by method of collection.

1.5 Rounding

Figures in the tables are rounded to the nearest £1 million.

1.6 Revisions strategy and revisions made in this publication

No changes have been made to the figures for 2011-12 and earlier years. Estimates for 2012-13 are considered final in this publication. Figures will otherwise be revised only if an error is discovered.

1.7 Questions and feedback

HMRC are committed to providing impartial quality statistics that meet our users' needs. We encourage our users to contact us so we can improve our statistics and identify gaps in them. If you would like to comment on these statistics or have any queries about the statistics please contact the statistician named at the start of this document.

Alternatively we would welcome any views you have using the link to the feedback form below. We will undertake to review user comments on a quarterly basis and use this information to influence the development of our statistics. We will summarise and publish user comments at regular intervals.
http://www.hmrc.gov.uk/statistics/feedback.htm

Income Tax Receipts Statistics Tables

This publication covers two tables:

Table 2.8: income tax receipts: analysis by type
Table 2.9: Income tax credits and repayments: analysis by type

Table 2.8:
Table 2.8 gives a breakdown of net receipts of income tax by type of receipt and total repayments. The table shows:

- Self assessment receipts (net of repayments):
  Only net SA receipts are included in this table. Self assessment has been used to collect tax direct from individuals, trusts and estates from the tax year 1996-97. For each tax year a first payment on account (POA) is due on 31 January of that year, based on the previous year's liability. A second POA is due on 31 July and the balance of liabilities on the next 31 January (although many taxpayers do not have to make any POAs and will make a single payment at the time of the balancing payment). Net receipts in a year also include late payments in respect of earlier years and are also net of repayments made, mostly to those for whom deductions at source exceeded their total liability.

- Pay as you earn (PAYE) receipts:
  These figures include all receipts of tax collected from employers or pension schemes under PAYE. They include some payments of tax on investment income or in respect of income from previous years coded out under PAYE, these amounts are not separately distinguished. PAYE receipts also include deductions from sub-contractors made under the construction industry scheme.

- Assessed income tax receipts:
  Tax under this heading relates to legacy HMRC systems[8].

- Tax deduction scheme for interest (TDSI) receipts:
  Banks and building societies deduct tax at a rate of 20% from interest paid on accounts held with them unless the investor is not liable to pay tax and has registered to receive interest gross. They must also deduct income tax from their annual payments, such as interest on bonds and debentures. They then pay the income tax deducted to HMRC.   Account holders not liable to income tax who have not registered, and those who have had more tax deducted than they are due to pay, can claim a repayment from HMRC of the excess tax deducted. These repayments are included in the repayments total.

[8] Schedules A (Tax on owner-occupied properties) , B (income derived from the occupation of commercial woodlands), D (succeeded by self assessment) and E (succeeded by PAYE), and additional tax on investment income collected following the issue of a formal assessment (this arose if a taxpayer liable at the higher rate received dividends paid with a tax credit or other investment income where tax at the lower rate has been deducted at source, and the additional tax due is not collected via PAYE). These Schedules no longer exist but small amounts of money are still being received in respect of liabilities that arose prior to their abolition.

- Other tax deducted at source:
  This covers all tax deducted at source other than under PAYE and TDSI. There are two main types; (1) interest on securities paid by the Bank of England or other paying agents, who pay the tax direct to HMRC (recipients of the interest are credited with the tax deducted), (2) income tax payments equivalent to TDSI but made by companies other than banks.

- Other receipts:
  This includes receipts from investigation settlements and income tax payments which could not be allocated to a particular category. Also included are overpayments which may relate to any head of tax (unallocated receipts). Most of these overpayments are repaid during the year and recorded in repayment figures within this table. From 2010-11 onwards other receipts category also captures amounts recovered from taxpayers following the end of year reconciliation of tax years 2008-09 and 2009-10 that have been recovered by means other than adjustments to the tax code and amounts collected through the 'Accounting for Tax' scheme.

- Repayments (other than self assessment):
  Total of repayments and income tax credits recorded in table 2.9.

- Total net receipts:
  The sum of the above.

<u>Table 2.9:</u>
Table 2.9 shows a breakdown of income tax credits and repayments by type. The table shows:

- Working tax credits, child tax credits, working families tax credit and disabled person's tax credits:
  Working families tax credit (WFTC) replaced family credit and disabled person's tax credit (DPTC) replaced disability working allowance from 5 October 1999. Working tax credits (WTC) and child tax credits (CTC) jointly replaced WFTC and DPTC from 6th April 2003. WTC, CTC, WFTC and DPTC are administered by HMRC and further information on these credits is available from statistical enquiries which are published quarterly. Payments of these tax credits are treated as negative income tax to the extent that the credits are less than or equal to the tax liability of the family. Only the negative tax components are shown in this table.

- Mortgage interest relief as source (MIRAS):
  Relief on mortgage interest repayments was removed from 6 April 2000. Mortgage interest relief for those aged 65 and over who take out loans to buy a life annuity (a home income plan) ended with effect from 9 March 1999, but existing loans will continue to qualify for the remainder of the loan period. Under MIRAS borrowers paid their interest after deducting their tax relief. HMRC reimbursed lenders for the amounts deducted. Amounts are exclusive of public expenditure.

- Life assurance premium relief at source (LAPRAS):

LAPRAS operates in a similar way to MIRAS so that premiums are paid to life assurance companies net of tax relief, and HMRC reimburses the insurers for the amounts deducted. The relief applies only to policies taken out before 14 March 1984. Up to 5 April 1989 relief was 15%of the premium and it is now 12.5%. Amounts are exclusive of public expenditure.

- Other tax credits:
  Other reliefs given at a fixed rate which include relief on private medical insurance (PMI) premiums for the over 60s (abolished in the July 1999 Budget), and basic rate relief on vocational training (from April 1999 to September 2000 when it was abolished). Amounts shown are exclusive of public expenditure.

- Repayments to individuals:
  Include repayments of all types of income tax overpaid by taxpayers other than repayments made via self assessment (for which receipts figures in table 2.8 are net of repayments). They also include repayments of tax deducted from interest or other annual payments or payments of dividend tax credits to non-taxpayers. These figures have not been available since 2006-07 as the method used to calculate them has become unreliable.

  Repayments to individuals, pension funds and insurance companies, and overseas repayments are based on a sample survey of repayment authorisations. The authorisation forms are not returned for all repayment cases, and the rate of return has been in decline. Substantial scaling factors were required in 2006-07 to scale the available returns up to total repayments. This lead to doubts over the representativeness of the survey and doubts over the accuracy of results from it. For this reason the series were discontinued from 2006-07.

- Personal pension contribution repayments:
  Payments made to pension scheme administrators for basic rate tax relief on employees contributions to personal pensions and freestanding additional voluntary contributions. Tax relief on the national insurance rebate relating to employee’s contributions is included. The public expenditure component is excluded.

- Pension funds in insurance companies repayments:
  Mainly payments of dividend tax credits and repayments of tax deducted from interest or other annual payments to pension funds and to life assurance companies in respect of their pension business which is also exempt from tax. They also include payments for relief on private medical insurance (PMI) premiums for the over 60s and any other repayments made to insurance companies. Repayments made during and after 1997-98 were much lower than in previous years because of the Budget 1997 measure which abolished the payment of dividend tax credits to pension schemes and UK companies for dividends paid on or after 2 July 1997. These figures have not been available since 2006-07 as the method used to calculate them has become unreliable.

- Repayments to charities:
  These figures are exclusive of public expenditure.

- Overseas repayments:
  All repayments of tax and payments of dividend tax credits made by HMRC to non-residents. They exclude tax credits given at source by companies paying the dividends. These figures have not been available since 2006-07 as the method used to calculate them has become unreliable.

- Personal Equity Plans and Individual Savings Accounts repayments:
  These are payments of tax credits associated with dividend income and repayments of tax deducted from other investment income which are made to personal equity plan managers and from 1999-2000 individual savings account managers.

- Other repayments:
  This category mainly consists of repayments to UK resident companies other than insurance companies. It includes the repayment of some overpayments which relate to heads of tax other than income tax. These figures have not been available since 2006-07.

Income tax repayments are made for a large variety of reasons and go to many types of recipients. Some are made for a specific purpose to a particular type of recipient, such as MIRAS repayments to mortgage lenders, and these repayments are usually readily identifiable in departmental accounting systems. However in most other cases the reason for the repayment cannot be determined from the information held in these systems and it is not always possible to identify the nature of the recipient, especially for some of the smaller repayments.

As a result the allocation between the “individuals”, “pension funds and insurance companies”, overseas” and “other” categories used in the table is based in part on the results of a sample of these repayments. The resulting estimates for these categories are rounded. The main reasons for the repayments in these categories and in those for charities and personal equity plans are that the recipients are entitled to a payment of the tax credit associated with their dividend income, or a repayment of tax deducted at source on their other investment income.

Payments of dividend tax credits are accounted for in the same way as income tax repayments and cannot be separately distinguished. All figures shown relate to the ‘negative’ tax component only. Repayments and payments of tax credits are treated as ‘negative income tax’ component only. Repayments and payments of tax credits are treated as ‘negative income tax’ to the extent that they are less than or equal to the total tax liability of the recipient. Any part of the payment that is not negative tax is treated as ‘public expenditure’. All figures shown are net of the payments made from the Exchequer to reimburse Inland Revenue for the ‘public expenditure’ components of WTC, CTC, WFTC, DPTC, MIRAS, LAPRAS, PMI and VTR credits, as well as repayments to personal pension scheme administrators and charities.

3. Statistical Commentary

3.1 Summary of key statistics

- Total net income tax receipts in 2012-13 are estimated to be £149 billion, income tax repayments in 2012-13 are estimated at £7 billion, income tax credits in 2012-13 are estimated to be £3 billion.
- Net income tax receipts in 2012-13 are 2% higher than in 2011-12.

3.2 Latest figures available

The latest year for which figures are available is 2012-13. 2012-13 figures in this publication are consistent with the HMRC Trust Statement and considered final.

Total net receipts in 2012-13 were £149 billion, 14% of which, £20.6 billion, was from self assessment. Gross receipts (other than self assessment) were £138.4 billion. Of this 96%, £132.4 billion was PAYE receipts, and 1%, £1.9 billion, was TDSI receipts.

Total repayments and tax credits, other than self assessment, were £10 billion in 2012-13. £7 billion were repayments, £1.8 billion were repayment of personal pension contributions and £1 billion were repayments to charities. Income tax credits in 2012-13 were £3 billion, almost all of this is due to working tax credits and child tax credits.

3.3 Overall trends in time series

Chart 1: total net receipts

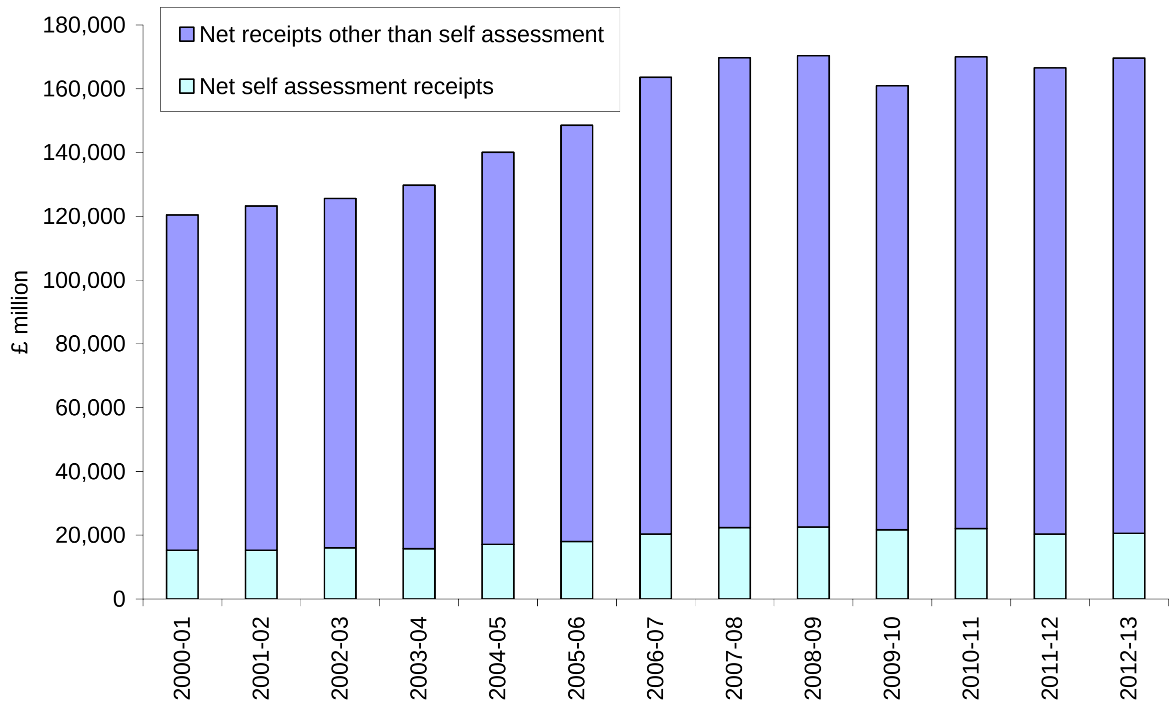

Chart 1 shows total net income tax receipts from 2000-01 to 2012-13. Total receipts have increased between 2011-12 and 2012-13 by 2% and are now at their highest ever level, recovering from a sharp dip in 2009-10. However the overall increase since 2007-08 is quite slight. Moreover the increase in 2012-13 is largely attributable to lower income tax credit payments in 2012-13, although there have been small increases in receipts in 2012-13 across all taxes reported in the table.

Between 2010-11 and 2011-12 net income tax receipts fell by 1% (or £1.7 billion) largely due to lower receipts of self assessment income tax. The lag in the self assessment payment regime means that receipts in 2010-11 and 2011-12 relate largely to liabilities for 2009-10 and 2010-11 respectively. The introduction of the 50% additional rate of income tax in 2010-11 had a major effect on the behaviour of taxpayers with incomes above the additional rate threshold of £150,000 with large amounts of income forestalling, i.e. income brought forward into 2009-10 from later years in order to be taxed at 40% before the 50% rate came into effect. Self assessment income tax liabilities were therefore inflated in 2009-10 and depressed in 2010-11 as the effects of forestalling started to unwind. This then boosted receipts in 2010-11 and depressed them in 2011-12.

Between 2008-09 and 2009-10 receipts fell by 6%. Self assessment receipts in 2009-10 were lower than receipts in 2008-09, a decrease of 4% (the lag in self assessment means that receipts in 2009-10 relate largely to 2008-09 liabilities). Lower receipts can be attributed to a downturn in the economy in 2008-09 and through 2009-10.

Chart 2: gross receipts other than self assessment

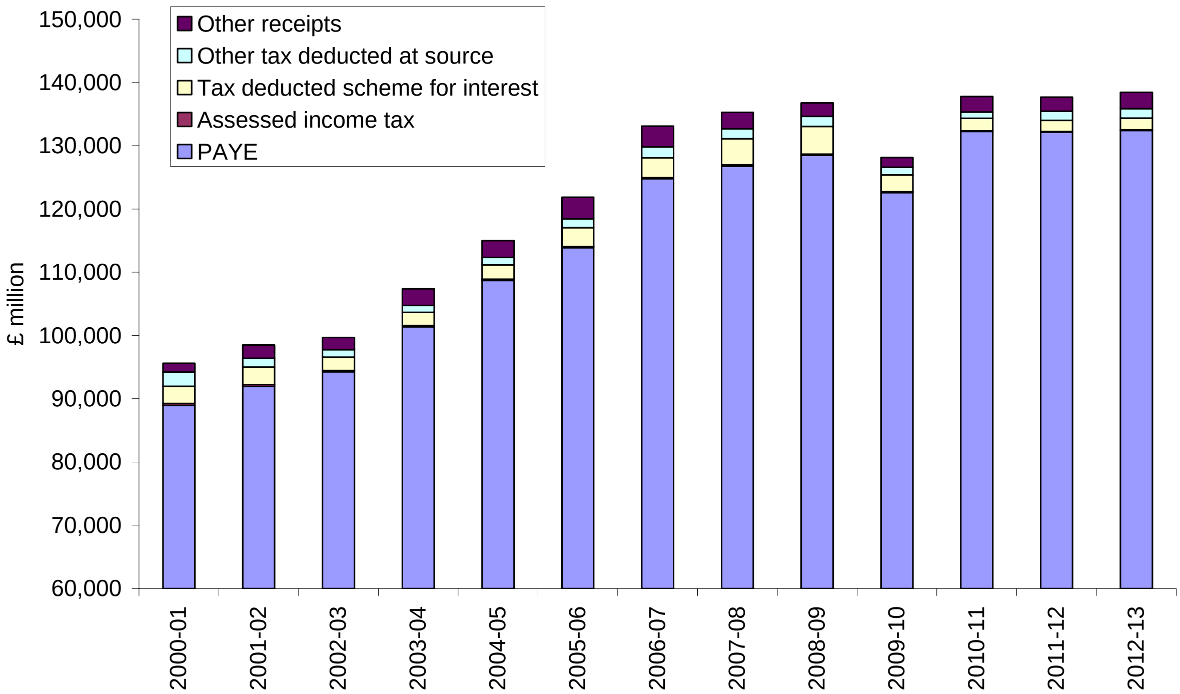

Chart 2 shows the breakdown of gross receipts, excluding self assessment receipts. There was an increase, of 1%, in total gross receipts between 2011-12 and 2012-13, nearly £800 million. This increase is mainly due to an increase in other receipts and PAYE income tax receipts.

The chart shows a fall of 6% between 2008-09 and 2009-10. Comparing 2011-12 with 2008-09 we see gross receipts increased of 1%. This comprises an increase of 3% in PAYE receipts offset by decreases in TDSI of 60% and other tax deducted at source of 9%.

Chart 3: income tax credits

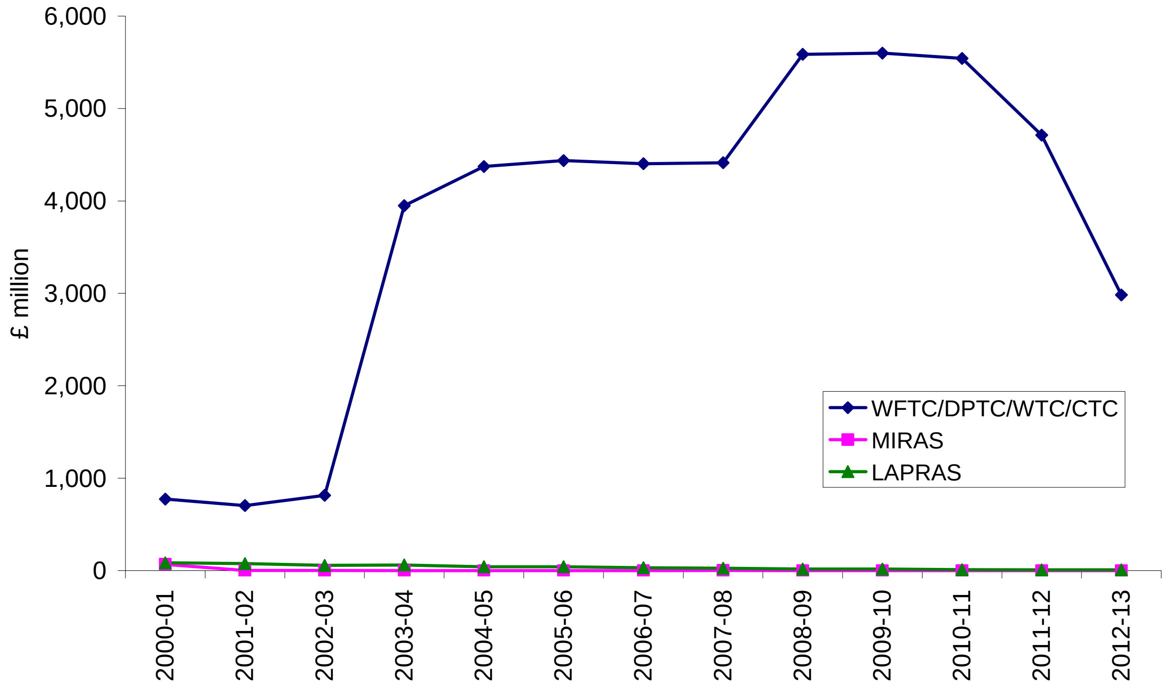

Chart 3 shows income tax credits. The introduction of the Working Tax Credits (WTC) and Children Tax Credit (CTC) in 2003-04 led to an increase in expenditure due the new system being more generous than the previous one. The rise in expenditure in 2008-09 was mainly the result of policy changes, among other things an increase to the Working Tax Credit threshold and the value of the child element above average earnings. This made the system more generous for existing claimants and increased the number of families who were entitled to tax credits. Income tax credits expenditure has fallen between 2010-11 and 2011-12. This has been mainly been due to policy changes such as the rise in the personal allowance, the reduction of allowable childcare and upper income limit and changes to the withdrawal of family element of Child Tax Credit. The substantial further decrease in 2012-13 is due to policy changes announced in the June 2010 Budget and 2010 Spending Review which came into effect in April 2012. These policy changes include the removal of the second income threshold and the introduction of a disregard for income falls at £2,500.

MIRAS receipts fell after the relief was removed at the end of 1999-2000. Very small amounts have been received in subsequent years. LAPRAS receipts have steadily decreased over the period.

Chart 4: Repayments (other than self assessment)

Chart 4 shows total non-self assessment repayments. Repayments dipped in 2009-10 due to delays to the PAYE 'end of year reconciliation' for 2008-09 linked to the introduction of a new PAYE administrative system (the National Insurance and PAYE Service, or NPS). Repayments then rose sharply in 2010-11 and 2011-12, reflecting the catch up from the initial NPS delays, the further speeding up of the end of year reconciliation process, and the greater accuracy of this process bringing more overpayments to light and therefore generating more repayments. The figures for 2011-12 and 2012-13 also reflect the clearance of a longstanding backlog of cases for tax years before 2007-08.

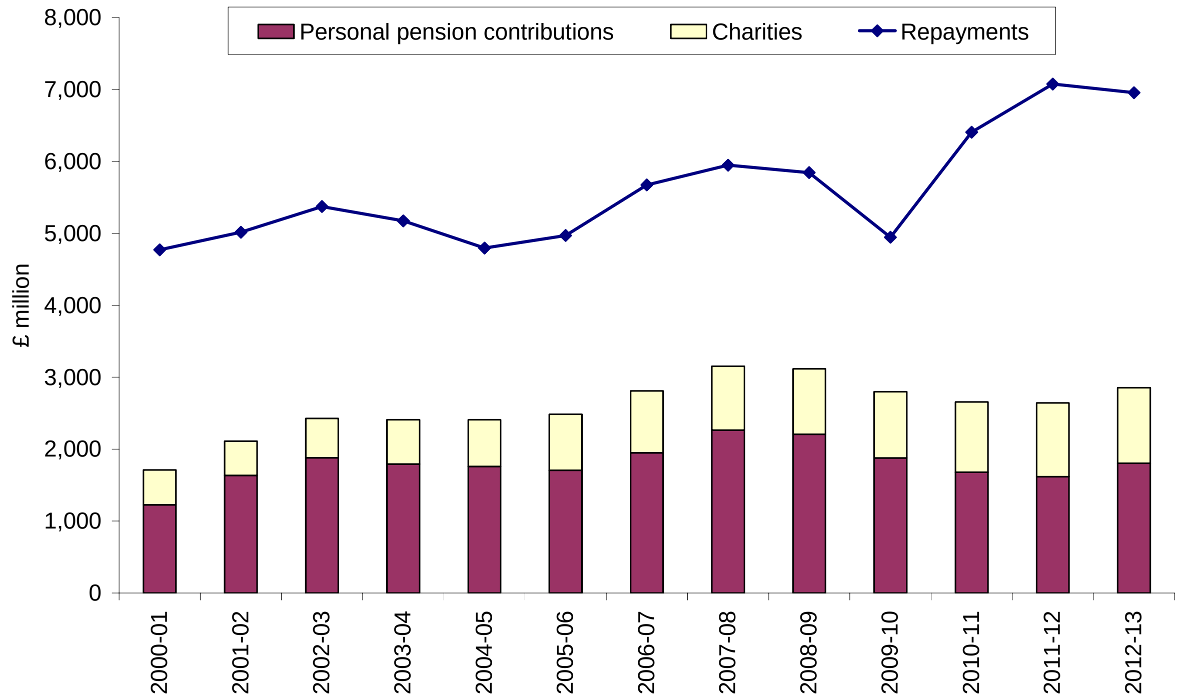

Table 2.8

2.8 **Income tax receipts: analysis by type**
2001-02 to 2012-13

Amounts: £ million

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Receipts other than self assessment	98,515	99,695	107,381	114,992	121,852	133,112
of which:						
PAYE	91,937	94,243	101,389	108,699	113,894	124,799
Assessed income tax	295	231	183	194	174	156
Tax deduction scheme for interest (TDSI)	2,772	2,122	2,092	2,266	2,969	3,124
Other tax deducted at source	1,389	1,160	1,081	1,188	1,400	1,744
Other receipts	2,123	1,938	2,637	2,645	3,416	3,290
Self Assessment, net of repayments [1]	15,281	16,059	15,772	17,141	18,077	20,306
Repayments other than self assessment [2,3]	-5,803	-6,247	-9,185	-9,213	-9,450	-10,108
Total net receipts [4]	107,994	109,507	113,968	122,920	130,480	143,310

£ million

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Receipts other than self assessment	135,269	136,771	128,134	137,800	137,689	138,445
of which:						
PAYE	126,760	128,470	122,584	132,263	132,189	132,433
Assessed income tax	208	198	130	80	60	69
Tax deduction scheme for interest (TDSI)	4,134	4,365	2,676	1,994	1,763	1,860
Other tax deducted at source	1,564	1,615	1,190	1,003	1,463	1,504
Other receipts	2,603	2,122	1,554	2,460	2,215	2,579
Self Assessment, net of repayments [1]	22,443	22,531	21,708	22,108	20,334	20,550
Repayments other than self assessment [2,3]	-10,388	-11,447	-10,561	-11,959	-11,797	-9,950
Total net receipts [4]	147,323	147,856	139,281	147,949	146,227	149,046

[1] Income tax element only
[2] Including payments of tax credits
[3] Exclusive of Public Expenditure
[4] Totals may not equal the sum of their components because of rounding

Table 2.9

2.9 Income tax credits and repayments [1, 2, 3, 4]: analysis by type 2001-02 to 2012-13

Amounts: £ million

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Income tax credits	787	875	4,012	4,416	4,479	4,435
of which:						
WFTC/DPTC/WTC/CTC	704	814	3,948	4,373	4,437	4,402
MIRAS	2	2	1	1	1	1
LAPRAS	77	58	62	42	42	32
Other	3	1	-	-	-	-
Repayments	5,016	5,372	5,174	4,797	4,970	5,673
of which:						
Individuals	1,300	1,700	1,650	1,700	1,800	..[5]
Personal pension contributions	1,634	1,881	1,793	1,760	1,706	1,949
Pension funds and insurance companies	550	350	250	100	50	..[5]
Charities	479	548	615	650	778	859
Overseas	180	90	20	10	-	..[5]
Personal Equity Plans/Individual Savings Accounts	384	372	412	200	163	156
Other	450	450	400	350	500	..[5]
Total tax credits and repayments	5,803	6,247	9,185	9,213	9,450	10,108

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Income tax credits	4,442	5,603	5,616	5,552	4,721	2,992
of which:						
WFTC/DPTC/WTC/CTC	4,414	5,586	5,600	5,542	4,712	2,984
MIRAS	2	0	0	0	0	0
LAPRAS	25	17	16	10	8	8
Other	-	-	-	-	-	-
Repayments	5,947	5,844	4,945	6,407	7,076	6,957
of which:						
Individuals	..[5]	..[5]	..[5]	..[5]	..[5]	..[5]
Personal pension contributions	2,263	2,206	1,877	1,679	1,615	1,805
Pension funds and insurance companies	..[5]	..[5]	..[5]	..[5]	..[5]	..[5]
Charities	889	912	922	978	1,027	1,049
Overseas	..[5]	..[5]	..[5]	..[5]	..[5]	..[5]
Personal Equity Plans/Individual Savings Accounts	152	157	152	162	173	169
Other	..[5]	..[5]	..[5]	..[5]	..[5]	..[5]
Total tax credits and repayments	10,388	11,447	10,561	11,959	11,797	9,950

[1] Including payments of tax credits
[2] Excluding repayments made via Self Assessment system
[3] Totals may not equal the sum of their components because of rounding
[4] Exclusive of Public Expenditure
[5] The estimates for these categories have become unreliable and so are not shown separately

Annex A: Data sources, methodology and data quality

Data used in the income tax receipts tables comes from HMRC departmental administrative sources.

Pay As You Earn receipts come from the BROCS system (Business Review of the Collection Service)[9]. Self assessment receipts come from the HMRC system SAMAS (Self Assessment Management Accounting System)[10]. Other components come from the HMRC system SAFE (Strategic Accounting Framework Environment)[11].

Data is extracted from the relevant systems. Some adjustments are applied to data extracted from the systems in order to identify the income tax component:

- PAYE: receipts for PAYE IT and NIC1 are collected through the same system and are not separately identifiable at the time of receipt. HMRC do not know the split between IT and NIC until the employer's end of year return (P35) is received, around May following the end of the tax year. Receipts are provisionally split during the tax year (using HMRC forecasting models) and compensating adjustments are made once the P35 is received. Thus receipts in a financial year cover amounts accounted for under income tax during the year, and re-allocations between income tax and NICs received in previous years.

- Self Assessment: receipts include income tax, capital gains tax and class 4 NICs. Money paid via self assessment covers income tax, capital gains tax and class 4 NICs. Receipts for each of these heads of duty are not identified separately, instead they are apportioned based on the split of liabilities. This split of receipts is fixed for the Trust Statement.

Preliminary estimates for the latest year are published in April. These are based on the estimated end year receipts position, with forecasted values being used where final receipts positions are unknown, where values are not final this will be indicated in the statistical tables. The HMRC Trust Statement is published during July. Receipts for the latest year are aligned to the Trust Statement and published as final receipts during the summer.

Statistics are based on data from major HMRC administrative systems plus data published in the Trust Statement, which are subject to high levels of scrutiny and audit. The data sources used to produce the income tax receipts statistics are also used to monitor tax receipts and they are used to produce other published HMRC statistics (HM Revenue and Customs receipts[12]).

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[9] The main purpose of BROCS is to: Maintain accounting records; Issue reminders for late payment and collate information about debts for PAYE, Class 1 and 1A NICs, surcharges and related interest; and enable the total amounts remitted to HMRC under each PAYE scheme over the course of the year to be reconciled with the total which the employer indicates on their (P35) end of year return that they believe they have remitted.

[10] SAMAS is the management accounting system used to agree the credits and debits posted to the SA system.

[11] SAFE is HMRC's accounting framework

[12] http://www.hmrc.gov.uk/statistics/receipts.htm

HMRC has recently introduced a new PAYE accounting system (the Enterprise Tax Management Platform, or ETMP), linked to the Real Time Information (RTI) programme. The PAYE information in next year's release will be based on ETMP data, but all of the data for this publication up to and including 2012-13 come from BROCS.