

1.2

HM Revenue and Customs annual receipts ⁽¹⁾

Amounts: £ million

Year	Total HMRC	Income tax (2, 3)	National Insurance Contributions (3, 4)	Capital gains tax (5)	VAT	Corporation tax (6)	Petroleum revenue tax	Fuel duties	Tobacco duties	Spirit duty	Beer duties	Wine duties	Cider & perry duties	Stamp duties	Betting & gaming duties	Customs duties & levies	Air passenger duty	Insurance premium tax	Landfill tax	Climate change levy	Aggregates levy	Inheritance tax	Misc
2001-02	321767	107994	63168	3034	61026	32041	1310	21917	7754	1919	2899	1982	155	6984	1439	2042	806	1861	502	555	-	2381	-
2002-03	324731	109507	64553	1596	63451	29268	958	22147	8055	2273	2935	1936	153	7549	1292	1907	816	2138	541	829	247	2368	-
2003-04	343864	113968	72457	2225	69075	28077	1179	22786	8093	2362	3044	2006	153	7545	1347	1942	791	2294	607	832	339	2521	-
2004-05	371075	122920	78098	2283	73026	33573	1284	23314	8103	2385	3101	2233	157	8966	1421	2196	864	2359	672	764	334	2929	-
2005-06	397912	130481	85522	3042	72856	41829	2016	23438	7959	2309	3076	2308	168	10918	1421	2258	905	2343	733	744	326	3277	1
2006-07	423659	143327	87273	3813	77360	44308	2155	23585	8149	2256	3072	2385	200	13392	1391	2325	971	2314	804	712	321	3558	1
2007-08	451053	147324	100410	5268	80601	46383	1680	24905	8094	2374	3067	2641	220	14124	1481	2456	1994	2306	877	688	339	3834	0
2008-09	439107	147856	96882	7852	78439	43077	2567	24615	8219	2358	3127	2741	244	7999	1474	2659	1862	2281	954	716	334	2851	-
2009-10 (7)	397001	134093	94873	2458	67207	33393	1210	26370	8779	2566	3186	2942	303	7425	1404	2606	1858	2250	885	699	277	2218	-

Table updated March 10

(1) Consistent with the 2009 Pre Budget Report definition shown in table C6 i.e. on a cash basis and net of negative tax credits.

(2) Figures for income tax treat payment of the personal tax credits as negative tax to the extent that the credits are less than or equal to the tax liability of the family. Payments exceeding this liability are treated as public expenditure. This approach is consistent with the presentation adopted by the Office for National Statistics in National Accounts, HM Treasury and OECD. Personal tax credits are therefore being treated in line with international accounting conventions so as to distinguish between negative tax and public expenditure.

(3) The split of receipts between income tax and national insurance contributions, and therefore each of these series individually, should be interpreted with caution. Most PAYE payments by employers now combine the two and a provisional split is estimated with corrective adjustments made later when employers' end of year returns have been received and processed. These corrective adjustments are recorded in the period when they are made and not cast back to the date of the original payment.

(4) Figures for national insurance contributions are net of personal pension rebates paid directly from the National Insurance Fund to personal pension providers. They also include estimates of the amounts deducted by employers in respect of payments to employees of statutory sick, maternity, paternity and adoption pay.

(5) Figures exclude tax on capital gains made by companies which is included under corporation tax.

(6) The figures are net of the negative tax element of the tax credits. Directly payable tax credits are classified wholly as public expenditure. Any tax relief due to the enhanced expenditure (i.e. amounts in excess of 100 per cent of the expenditure) which offsets liability to corporation tax is classified as negative tax. This approach is consistent with the presentation adopted by OECD.

(7) These figures are forecasts consistent with those published in the December 2009 Pre Budget Report. They fall outside the scope of National Statistics.