

## Corporation tax net receipts

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09 <sup>1</sup>	2009-10 <sup>1</sup>	2010-11 <sup>1</sup>
<b>Onshore companies - net receipts excluding ACT</b>													
<b>By type of payment:</b>													
Mainstream corporation tax	18,024	19,448	-208	-1,766	-1,574	-1,430	-872	-595	-380	230	-71	156	24
Quarterly Instalment regime payments	54	11,989	26,316	24,765	20,943	19,627	22,680	26,005	27,755	28,572	20,795	18,563	23,189
Non-Quarterly Instalment regime payments	..	..	4,433	5,716	6,416	6,894	7,967	9,196	10,228	11,854	12,003	11,522	11,580
<b>Total</b>	<b>18,078</b>	<b>31,437</b>	<b>30,541</b>	<b>28,715</b>	<b>25,785</b>	<b>25,091</b>	<b>29,775</b>	<b>34,606</b>	<b>37,603</b>	<b>40,656</b>	<b>32,727</b>	<b>30,241</b>	<b>34,793</b>
<b>By industrial sector:</b>													
Manufacturing	..	..	5,529	5,077	4,220	3,664	4,646	4,822	4,587	4,435	3,734	4,541	5,398
Distribution	..	..	3,942	3,976	4,461	4,559	4,475	4,279	5,098	5,701	4,904	4,798	5,683
Other industrial and commercial <sup>2</sup>	..	..	9,769	9,146	9,906	9,855	11,732	14,300	15,741	18,130	16,432	15,278	16,464
Financial excluding life assurance	..	..	8,445	8,094	6,409	5,844	7,282	9,543	10,733	10,293	6,956	4,566	6,159
Life assurance	..	..	2,856	2,422	789	1,169	1,640	1,662	1,444	2,097	701	1,058	1,089
<b>Total</b>	<b>18,078</b>	<b>31,437</b>	<b>30,541</b>	<b>28,715</b>	<b>25,785</b>	<b>25,091</b>	<b>29,775</b>	<b>34,606</b>	<b>37,603</b>	<b>40,656</b>	<b>32,727</b>	<b>30,241</b>	<b>34,793</b>
<b>North Sea companies - net receipts excluding ACT</b>													
Mainstream corporation tax	950	578	-65	92	-5	-69	-60	-53	-39	4	-16	-10	35
Quarterly instalments and balancing payments <sup>3</sup>	..	570	2,394	3,423	3,667	3,126	3,891	7,360	6,748	5,724	10,374	5,578	7,293
<b>Total</b>	<b>950</b>	<b>1,148</b>	<b>2,329</b>	<b>3,515</b>	<b>3,662</b>	<b>3,057</b>	<b>3,831</b>	<b>7,307</b>	<b>6,709</b>	<b>5,728</b>	<b>10,358</b>	<b>5,568</b>	<b>7,328</b>
<b>Advance corporation tax - net receipts<sup>4</sup></b>	<b>11,004</b>	<b>1,737</b>	<b>-449</b>	<b>-189</b>	<b>-179</b>	<b>-71</b>	<b>-33</b>	<b>-84</b>	<b>-4</b>	<b>-1</b>	<b>-8</b>	<b>-4</b>	<b>..</b>
<b>Total net receipts of corporation tax<sup>5</sup></b>	<b>30,032</b>	<b>34,322</b>	<b>32,421</b>	<b>32,041</b>	<b>29,268</b>	<b>28,077</b>	<b>33,573</b>	<b>41,829</b>	<b>44,308</b>	<b>46,383</b>	<b>43,077</b>	<b>35,805</b>	<b>42,121</b>

<sup>1</sup> For 2008-09 and subsequent years the breakdowns of net receipts between onshore and North Sea companies, and between sectors within onshore companies, are subject to change as payments originally made in respect of a group of companies are re-allocated to individual companies within the group.

<sup>2</sup> Including overseas companies.

<sup>3</sup> The figures for 2002-03 and subsequent years include the supplementary charge in respect of ring fence trades. The amounts are £270 million in 2002-03, £740 million in 2003-04, £990 million in 2004-05, £1,880 million in 2005-06, £2,750 million in 2006-07, £2,350 million in 2007-08, £4,250 million in 2008-09, £2,280 million in 2009-10 and £3,000 million in 2010-11.

<sup>4</sup> Net receipts figures for Advanced Corporation Tax are no longer collected separately from 2010-11 onwards.

<sup>5</sup> The figures for 2002-03 and subsequent years are net of tax credits given as enhanced relief. The amounts are £250 million in 2002-03, £400 million in 2003-04, £450 million in 2004-05, £500 million in 2005-06, £550 million in 2006-07, £650 million in 2007-08, £850 million in 2008-09, £850 million in 2009-10 and £900 million in 2010-11.

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