

T11.6

Corporation tax

Corporation tax payable after set-offs by year of liability

Classified by size, financial years 2005-06 to 2009-10 (1)

Numbers: actual; Amounts: £ millions

Amount of tax payable (lower limit) £	2005-06		2006-07		2007-08		2008-09		2009-10	
	Numbers	Amount	Numbers	Amount	Numbers	Amount	Numbers	Amount	Numbers	Amount
>0	24,726	1	75,369	3	60,493	2	57,292	2	59,852	2
100	42,223	12	83,452	22	70,876	19	61,059	17	62,657	17
500	38,703	29	55,245	41	52,413	39	45,412	34	50,154	37
1,000	200,593	559	234,586	647	252,920	708	236,236	666	246,648	693
5,000	127,406	922	149,206	1,075	174,218	1,257	171,897	1,248	172,729	1,250
10,000	185,865	3,848	212,400	4,393	238,875	4,877	252,297	5,097	242,058	4,872
50,000	21,942	1,451	24,070	1,604	26,531	1,781	26,102	1,750	23,952	1,627
100,000	18,159	3,856	19,950	4,250	21,464	4,551	19,833	4,086	18,336	3,770
500,000	2,804	1,954	3,119	2,182	3,227	2,241	2,715	1,885	2,453	1,701
1,000,000	2,577	5,382	2,743	5,686	2,775	5,685	2,272	4,657	2,242	4,621
5,000,000	390	2,677	422	2,966	432	3,044	346	2,385	359	2,474
10,000,000	391	7,960	419	8,487	406	8,459	334	6,808	330	7,050
50,000,000	50	3,448	46	3,282	60	4,171	37	2,526	34	2,423
100,000,000	49	10,673	40	8,084	39	8,494	41	11,409	34	8,435
All ranges	665,878	42,771	861,067	42,722	904,729	45,326	875,873	42,569	881,838	38,973

(1) Figures correspond to company accounting periods ending in the financial years shown.

(TABLE 11.6 - 11.8)

Notes on the Table

Corporation tax payable

1. The analyses by industry use the 2-digit Summary Trade Classification (STC) codes which are used by HMRC to classify businesses. The STC codes for grouping industry in the tables are shown in Table D.
2. The advent of instalment payments has made it necessary to alter the basis on which Table 11.6 and Table T11.8 are prepared by changing them from the amounts of corporation tax paid in the year to the corporation tax payable according to the year in which the liability arose.
3. Table 11.6 and Table 11.7 present an analysis of corporation tax payable arising from corporation tax liabilities in the financial years shown. The figures are consistent with similar figures shown in tables Table T11.3, Table T11.4 and Table T11.5. Table T11.6 shows a distribution by size of corporation tax payable. Table T11.7 shows a distribution by industry.
4. Table T11.8 shows the extent of variation in corporation tax payable from year to year. In 2009-2019, 197,000 companies with a CT liability had no liability in 2008-2009, while 191,000 companies with a liability in 2008-2009 had no liability in 2009-2010. Only 1,806 companies had a liability of more than £1 million in both years.

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For more general enquiries please refer to the HMRC website:

www.hmrc.gov.uk

The next update of these tables, with information for 2010-11, will be published in October 2012.

Improving Business Taxes National Statistics

In the pursuit of continuing to improve these National Statistics, the producers of them at HM Revenue and Customs would very much like to hear from you. If you are willing to provide your contact details in helping us understand further, who the users of these statistics are, please feel free to submit them via the following link:

<https://www.surveymonkey.com/s/dbtsurvey1>