

T11.7

Corporation tax

Corporation tax payable after set-offs by year of liability

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

Numbers: actual; Amounts: £ millions

Industry	2005-06		2006-07		2007-08		2008-09		2009-10	
	Numbers	Tax Payable	Numbers	Tax Payable	Numbers	Tax Payable	Numbers	Tax Payable	Numbers	Tax Payable
Agriculture, forestry, fishing	7,534	161	10,867	191	11,352	224	11,194	238	11,132	264
Energy and water supply	1,977	8,561	2,400	6,203	2,530	7,194	2,748	11,679	2,472	7,217
Extraction, metal mfg, chemicals	6,929	1,027	7,973	1,038	7,956	827	7,470	1,295	6,874	1,270
Metal goods and engineering	30,583	1,441	35,396	1,610	35,662	1,943	34,333	2,035	32,575	1,617
Other manufacturing	25,266	2,043	29,635	1,951	29,078	1,887	26,859	1,642	25,339	1,723
Construction	76,323	2,318	87,513	2,474	89,171	2,476	84,592	1,903	79,623	1,654
Distribution and repairs	79,629	4,459	96,084	5,030	91,535	5,156	86,319	4,714	84,277	5,300
Hotels and catering	18,246	465	24,594	553	24,121	586	21,831	506	21,729	515
Transport and communication	22,643	1,192	27,786	997	26,773	981	23,239	1,003	22,152	952
Banking, finance and insurance	20,586	11,627	25,209	11,186	25,163	12,043	23,084	6,945	22,168	8,256
Business services	312,919	7,918	394,117	9,607	405,133	9,687	379,959	8,169	375,962	7,508
Other services	46,791	1,385	62,968	1,394	63,594	1,464	63,416	1,323	63,642	1,369
Overseas activities	19	3	106	6	176	6	351	12	464	8
Not classified	16,433	171	56,419	482	92,485	852	110,478	1,105	133,429	1,320
Total	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.

Contact point for enquiries

Derek Hull

Direct Business Taxes
HM Revenue & Customs
Room 2/47
100 Parliament Street
London
SW1A 2BQ



E-mail:

derek.hull@hmrc.gsi.gov.uk

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>