

T11.8 Corporation tax

Corporation tax payable after set-offs in financial years 2008-09 and 2009-10¹
Numbers in each size category of liability

Numbers: actual

Tax payable in 2008-09 (lower limit) £	Tax payable in 2009-10 (lower limit) £									
	0	>0	500	1,000	5,000	10,000	100,000	500,000	1,000,000	All ranges
0	943,597	47,655	14,928	58,567	34,488	36,546	3,716	421	565	1,140,483
>0	57,003	39,024	5,595	11,825	2,750	2,044	103	3	4	118,351
500	15,412	9,721	5,800	10,938	2,127	1,338	62	9	5	45,412
1,000	55,393	19,231	16,720	101,081	30,438	13,114	223	20	16	236,236
5,000	27,835	3,868	4,798	40,229	63,526	31,404	213	17	7	171,897
10,000	31,399	2,923	2,235	23,533	38,957	175,142	4,039	126	45	278,399
100,000	2,899	74	70	430	404	6,172	8,866	703	215	19,833
500,000	437	9	7	34	25	172	890	805	336	2,715
1,000,000	543	4	1	11	14	78	224	349	1,806	3,030
All ranges	1,134,518	122,509	50,154	246,648	172,729	266,010	18,336	2,453	2,999	2,016,356

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 2009-2010, 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>