

# 1.3

## Monthly and quarterly receipts from the former Inland Revenue

Amounts: £ million

		Income tax and capital gains tax (1,2)	National Insurance Contributions (2,3)	Corporation tax (4)	Inheritance tax	Stamp duties	Petroleum revenue tax	Total former Inland Revenue (1)
2002	Q1	36,973	17,037	6,805	550	1,483	233	63,081
	Q2	24,145	16,649	5,794	604	1,855	189	49,236
	Q3	27,738	15,720	7,143	615	2,095	316	53,627
	Q4	22,703	14,586	9,159	595	1,997	209	49,250
2003	Q1	36,517	17,598	7,223	541	1,602	244	63,724
	Q2	25,184	17,760	5,886	602	1,656	122	51,210
	Q3	28,919	17,404	7,268	627	1,969	546	56,734
	Q4	23,093	16,598	8,169	630	2,031	234	50,755
2004	Q1	38,998	20,695	6,791	645	1,889	277	69,295
	Q2	25,115	20,601	7,110	726	2,142	222	55,915
	Q3	31,464	18,585	8,045	753	2,449	441	61,737
	Q4	25,917	17,145	9,220	736	2,405	226	55,649
2005	Q1	42,707	21,767	9,266	707	1,971	395	76,813
	Q2	28,884	20,941	7,766	798	2,285	231	60,907
	Q3	32,043	22,007	9,765	839	2,858	784	68,296
	Q4	27,187	18,897	11,023	789	2,796	389	61,081
2006	Q1	45,409	23,676	13,275	833	2,978	612	86,783
	Q2	30,606	22,211	7,882	874	3,089	365	65,026
	Q3	35,892	20,798	12,958	888	3,419	789	74,744
	Q4	28,716	20,470	12,993	914	3,586	780	67,459
2007	Q1	51,926	23,795	10,475	870	3,298	221	90,585
	Q2	29,417	25,932	8,015	937	3,727	256	68,284
	Q3	37,487	24,165	12,465	1,054	3,998	455	79,625
	Q4	31,137	22,764	12,957	943	3,612	455	71,868
2008	Q1	54,550	27,549	12,946	890	2,787	514	99,236
	Q2	34,333	23,517	8,509	808	2,572	267	70,006
	Q3	39,287	24,800	12,742	787	2,239	1,320	81,175
	Q4	29,333	22,635	12,290	684	1,899	562	67,403
2009	Q1	52,754	25,930	9,536	559	1,290	418	90,486
2002	Jan	17,192	6,431	5,393	183	514	103	29,816
	Feb	11,414	5,437	628	181	480	96	18,237
	Mar	8,367	5,169	785	185	489	33	15,029
	Apr	10,214	6,179	4,430	201	625	54	21,703
	May	6,944	5,622	623	227	687	68	14,170
	Jun	6,987	4,848	741	176	544	67	13,362
	Jul	11,935	6,313	5,364	232	759	28	24,631
	Aug	8,660	4,855	474	201	745	57	14,992
	Sep	7,142	4,552	1,305	182	591	231	14,003
	Oct	8,275	4,928	7,071	194	722	68	21,258
	Nov	6,923	4,868	850	206	647	74	13,568
	Dec	7,506	4,790	1,238	196	628	67	14,424
2003	Jan	16,388	6,332	5,761	177	583	85	29,327
	Feb	11,969	5,626	701	176	507	58	19,038
	Mar	8,159	5,640	761	188	511	101	15,360
	Apr	10,792	6,333	4,733	199	571	52	22,680
	May	7,277	5,979	564	201	563	43	14,626
	Jun	7,114	5,448	589	202	522	27	13,902
	Jul	12,409	6,798	5,484	209	715	42	25,658
	Aug	8,929	5,125	684	203	627	26	15,595
	Sep	7,581	5,481	1,100	215	626	478	15,481
	Oct	8,120	5,643	6,198	214	747	77	20,999
	Nov	7,305	5,457	666	205	604	80	14,316
	Dec	7,668	5,498	1,305	211	680	77	15,439

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(continued)

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		Income tax and capital gains tax (1,2)	National Insurance Contributions (2,3)	Corporation tax (4)	Inheritance tax	Stamp duties	Petroleum revenue tax	Total former Inland Revenue (1)	
2004	Jan	15,935	7,281	5,519	185	612	90	29,622	
	Feb	13,669	6,798	534	196	656	72	21,924	
	Mar	9,394	6,616	738	264	621	115	17,748	
	Apr	10,377	7,239	5,437	232	707	80	24,072	
	May	7,481	6,627	610	221	684	68	15,692	
	Jun	7,256	6,735	1,062	273	751	74	16,152	
	July	12,974	7,076	6,012	285	859	72	27,278	
	Aug	10,156	5,798	657	239	799	44	17,692	
	Nov	8,402	5,702	745	257	737	84	15,928	
	Dec	8,539	6,095	1,807	244	829	62	17,576	
	2005	Jan	18,769	7,657	7,108	220	639	93	34,485
		Feb	13,795	7,179	1,196	239	659	79	23,147
Mar		10,143	6,931	962	249	673	223	19,181	
Apr		11,869	7,545	5,931	268	776	80	26,469	
May		8,798	6,647	701	270	779	81	17,276	
Jun		8,218	6,749	1,134	261	730	70	17,161	
Jul		13,149	8,362	7,265	271	884	80	30,012	
Aug		10,878	7,015	904	302	997	73	20,170	
Sep		8,015	6,630	1,596	266	977	631	18,114	
Oct		9,647	6,504	8,215	271	904	128	25,669	
Nov		8,512	6,028	895	257	901	138	16,731	
Dec		9,028	6,365	1,913	260	991	123	18,681	
2006	Jan	20,295	8,190	10,747	250	969	114	40,564	
	Feb	14,339	7,642	1,212	244	981	122	24,540	
	Mar	10,775	7,845	1,316	338	1,029	376	21,679	
	Apr	12,889	7,977	5,605	256	951	114	27,792	
	May	9,367	6,617	1,139	308	1,012	131	18,574	
	Jun	8,350	7,617	1,138	310	1,126	120	18,660	
	Jul	15,073	7,222	9,871	312	1,062	134	33,674	
	Aug	11,312	7,181	1,278	304	1,232	122	21,429	
	Sep	9,508	6,395	1,809	271	1,125	533	19,641	
	Oct	10,339	6,933	9,439	323	1,189	428	28,650	
	Nov	8,952	6,807	1,179	320	1,065	197	18,520	
	Dec	9,425	6,730	2,375	271	1,333	155	20,289	
2007	Jan	22,507	8,808	8,324	283	1,051	173	41,146	
	Feb	17,134	7,493	1,257	277	1,087	159	27,408	
	Mar	12,284	7,494	894	310	1,160	-111	22,031	
	Apr	12,786	9,454	5,830	291	1,161	95	29,617	
	May	8,096	9,381	938	320	1,111	89	19,936	
	Jun	8,534	7,097	1,247	326	1,455	72	18,731	
	Jul	16,333	8,934	9,758	369	1,389	111	36,893	
	Aug	11,424	7,843	697	359	1,500	47	21,871	
	Sep	9,731	7,388	2,010	326	1,109	297	20,860	
	Oct	11,405	7,837	9,538	342	1,316	103	30,541	
	Nov	9,504	7,440	1,185	333	1,209	258	19,928	
	Dec	10,228	7,487	2,234	268	1,086	94	21,398	

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## Monthly and quarterly receipts from the former Inland Revenue

(continued)

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		Income tax and capital gains tax (1,2)	National Insurance Contributions (2,3)	Corporation tax (4)	Inheritance tax	Stamp duties	Petroleum revenue tax	Total former Inland Revenue (1)
2008	Jan	25,556	9,566	10,134	313	944	79	46,591
	Feb	16,654	9,050	1,148	281	1,004	104	28,240
	Mar	12,341	8,934	1,664	296	839	331	24,405
2008	Apr	14,934	9,179	6,313	290	973	98	31,787
	May	9,613	7,704	896	258	874	86	19,431
	Jun	9,786	6,634	1,300	260	726	83	18,789
	Jul	17,457	9,110	9,932	310	871	102	37,782
	Aug	11,682	7,964	937	238	740	78	21,639
	Sep	10,148	7,727	1,873	239	629	1,140	21,756
	Oct	10,602	7,556	9,581	273	796	210	29,018
	Nov	8,899	7,457	499	210	522	195	17,782
	Dec	9,833	7,623	2,210	201	581	157	20,605
2009	Jan	24,899	9,050	7,722	175	441	176	42,463
	Feb	16,900	8,592	1,048	175	441	180	27,336
	Mar	10,955	8,288	766	208	408	62	20,687
	Apr	13,031	8,725	4,608	181	479	140	27,164
	May	8,626	7,489	636	173	569	119	17,612
	June	9,451	6,364	1,094	196	560	108	17,773
	July	15,268	8,786	6,169	195	662	87	31,167
	August	10,344	7,604	482	189	609	144	19,372
	September	9,639	7,420	1,375	231	698	-165	19,198
	October	9,939	7,609	7,193	216	700	57	25,714

Table updated November 09

(1) Personal tax credits are classified as negative income tax to the extent that they offset the income tax liability of the family.

(2) 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. A provisional split has to be esti

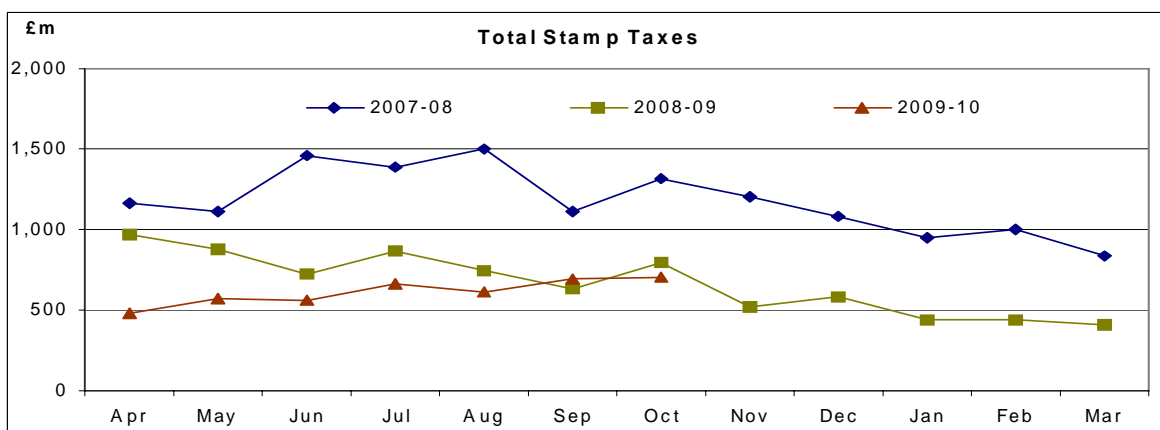
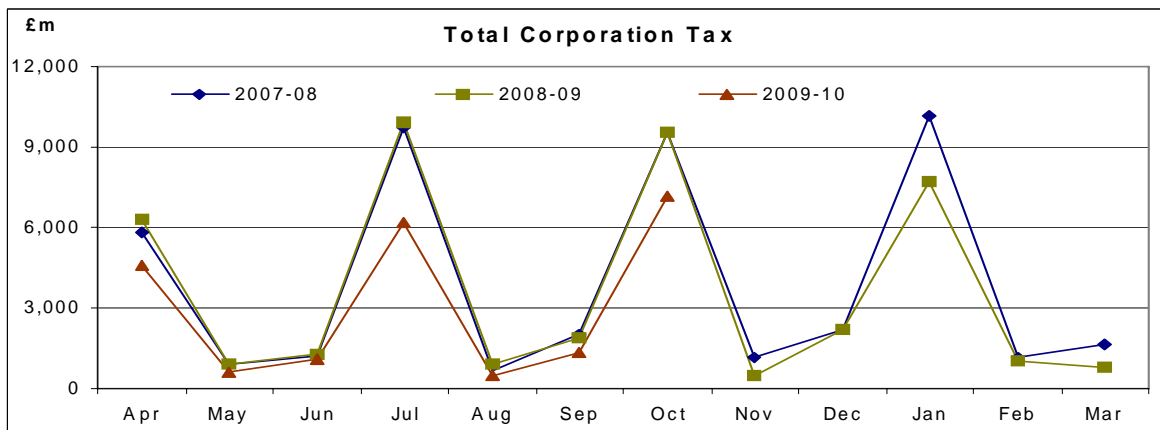
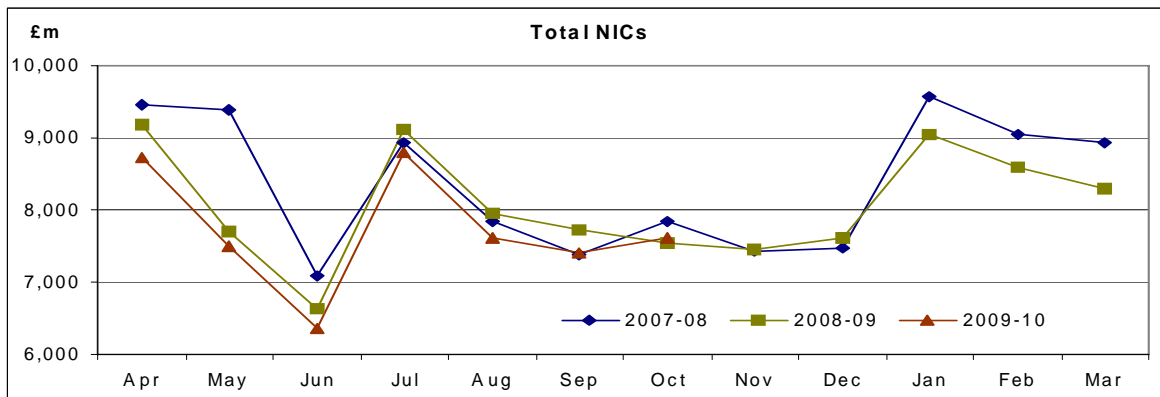
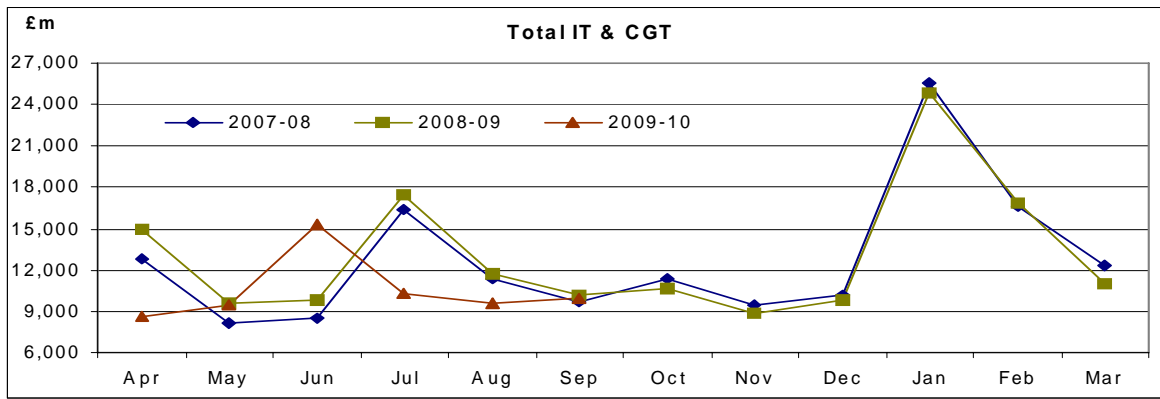
(3) Figures for national insurance contributions are net of personal pension rebates paid directly from the National Insurance Fund to personal pension providers. They also include estimates of the amounts deducted by employers in respect of payments to e

(4) Directly payable company tax credits are classified as public expenditure and do not impact on net corporation tax receipts.

# CHART 1.1

## Pattern of monthly receipts of the main head of tax

For data, see table 1.3



**Monthly and quarterly receipts from the former Inland Revenue**

**Chart: Pattern of monthly receipts of the main heads of tax**

1. The table shows quarterly and monthly receipts for the former Inland Revenue. The chart show the pattern of monthly receipts for the main head of duties.

**Definition of income tax and capital gains tax receipts**

2. Net payments of personal tax credits are split between negative tax and payments of entitlement. In the UK government national accounts, income tax receipts are shown net of the negative tax element, and public expenditure includes the payments of entitlement element. For each family, the negative tax element of its tax credits entitlement for a tax year is defined as the value up to its income tax liability for the year. For each tax year, the overall negative tax proportion of entitlement, taken over all families, is applied to all aggregates of net payments of tax credits for that tax year, paid or recovered in whatever period. The balance is treated as public expenditure. This is in accordance with international conventions, and is incorporated into statistics of government income and expenditure published by the Office for National Statistics (in the National Accounts), HM Treasury and OECD.

**Definition of National Insurance Contributions**

3. 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.

**Definition of Self assessment**

4. Money paid via self assessment from 1997-98 covers income tax, capital gains tax and Class 4 national insurance contributions. A statistical algorithm is used to attribute annual net receipts between these three components. This algorithm cannot be reliably applied to monthly and quarterly data and so the breakdown of tax receipts in the table now shows a combined figure for income and capital gains tax.

**Definition of corporation tax receipts**

5. We have also revised the approach to presenting statistics on corporation tax to be consistent with OECD guidelines. Directly payable tax credits will now be 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 offset liability to corporation tax will continue to be classified as negative tax.

