

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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Monthly and quarterly receipts from the former Inland Revenue

(continued)

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) | |
|------|------|---|---|------------------------|--------------------|-----------------|--------------------------|---|--------|
| 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 | |

1.3

Monthly and quarterly receipts from the former Inland Revenue

(continued)

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) |
|------|-----------|---|---|------------------------|--------------------|-----------------|--------------------------|---|
| 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 | 13,316 | 8,795 | 4,608 | 181 | 479 | 140 | 27,519 |
| | May | 8,258 | 7,530 | 636 | 173 | 569 | 119 | 17,285 |
| | June | 9,570 | 6,404 | 1,094 | 196 | 560 | 108 | 17,932 |
| | July | 15,286 | 8,769 | 6,169 | 195 | 662 | 87 | 31,168 |
| | August | 10,482 | 7,655 | 482 | 189 | 609 | 144 | 19,561 |
| | September | 9,423 | 7,439 | 1,375 | 231 | 698 | -165 | 19,001 |
| | October | 9,731 | 7,653 | 7,193 | 216 | 700 | 57 | 25,550 |
| | November | 8,818 | 7,535 | 1,329 | 188 | 702 | 81 | 18,653 |
| | December | 9,085 | 7,701 | 2,909 | 210 | 835 | 58 | 20,798 |

Table updated February 10

(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 provisionalsplit has to be estimated with corrective adjustments made later when employers' end of year returns have been received and processed. These corrective adjustments are recorded in the period when they are made and not cast back to the date of the original payment.

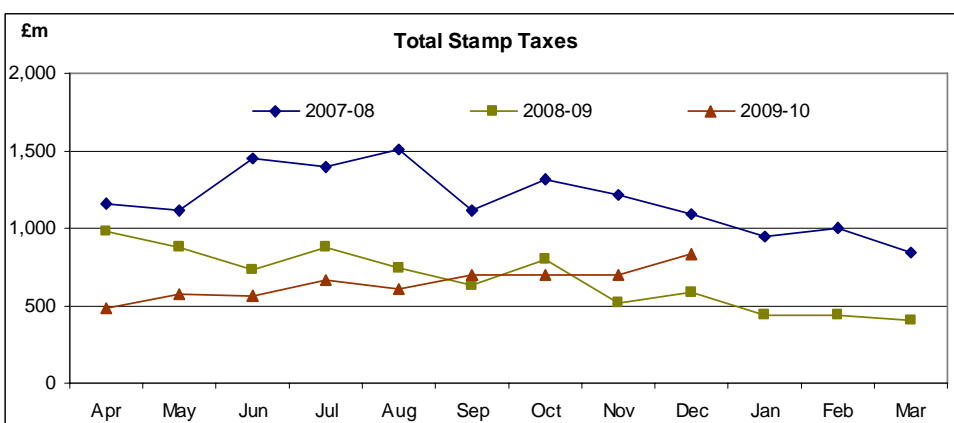
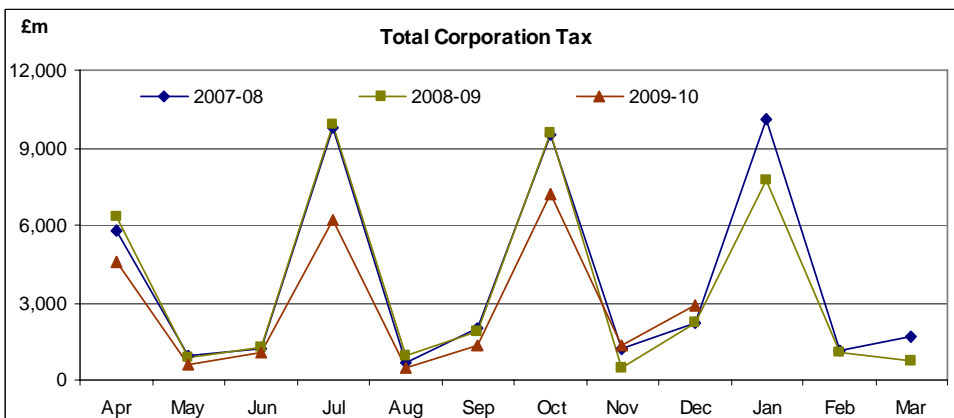
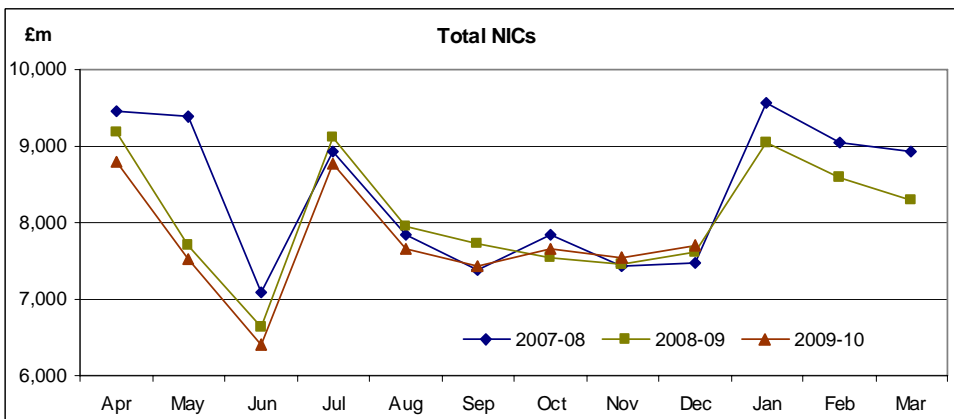
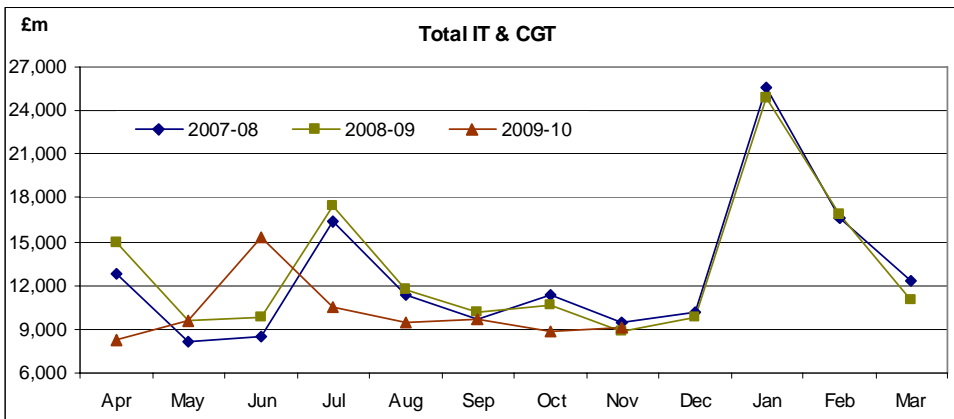
(3) Figures for national insurance contributions are net of personal pension rebates paid directly from the National Insurance Fund to personal pension providers. They also include estimates of the amounts deducted by employers in respect of payments to employees of statutory sick, maternity, paternity and adoption pay.

(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.

