

T1.4 Numbers of taxpayers and registered traders

	Estimated number of taxpayers							Actual number of registered traders (1)				
	Income tax(2)		Surtax	Corporation tax	Capital gains tax	Inheritance tax		VAT (5)	Air Passenger Duty	Landfill Tax	Climate Change Levy	Aggregates Levy
	Number of taxpayers(3)	Number of individuals(4)				Transfers on death	Lifetime transfers					
000s	000s	000s	000s	000s	000s	000s	000s					
1938-39	3800	..	105	-	-	153	-	-	-	-	-	-
1948-49	14500	..	218	-	-	58	-	-	-	-	-	-
1958-59	17700	..	393	-	-	66	-	-	-	-	-	-
1968-69	20700	..	474	..	355	81	-	-	-	-	-	-
1972-73	18900	..	370	..	410	36	-	-	-	-	-	-
1973-74	19700	23100	-	175	285	47	-	1197	-	-	-	-
1974-75	20400	24300	-	175	170	42	-	1224	-	-	-	-
1975-76	20800	25300	-	175	210	48	1	1251	-	-	-	-
1976-77	21200	25900	-	175	200	56	5	1271	-	-	-	-
1977-78	20600	24800	-	180	180	45	5	1274	-	-	-	-
1978-79	21400	25900	-	185	225	38	5	1292	-	-	-	-
1979-80	21600	25900	-	185	210	49	6	1327	-	-	-	-
1980-81	21000	24900	-	195	155	21	5	1338	-	-	-	-
1981-82	20800	24800	-	205	140	24	5	1379	-	-	-	-
1982-83	20800	24600	-	220	105	24	5	1398	-	-	-	-
1983-84	20300	24000	-	230	115	23	7	1433	-	-	-	-
1984-85	20200	23800	-	250	120	25	9	1459	-	-	-	-
1985-86	20200	23700	-	275	130	27	10	1477	-	-	-	-
1986-87	20400	23900	-	310	160	30	11	1505	-	-	-	-
1987-88	20800	24300	-	340	150	24	9	1554	-	-	-	-
1988-89	21200	25200	-	355	150	22	7	1624	-	-	-	-
1989-90	21500	25000	-	370	145	21	7	1710	-	-	-	-
1990-91	..	26100	-	350	110	18	7	1745	-	-	-	-
1991-92	..	25700	-	340	85	17	6	1678	-	-	-	-
1992-93	..	25400	-	340	70	15	6	1632	-	-	-	-
1993-94	..	25000	-	370	90	18	4	1594	-	-	-	-
1994-95	..	25300	-	350	75	19	3	1580	189	-	-	-
1995-96	..	25800	-	365	100	20	3	1574	227	-	-	-
1996-97	..	25700	-	395	120	15	3	1595	243	1135	-	-
1997-98	..	26200	-	435	165	16	2	1633	253	1123	-	-
1998-99	..	26900	-	470	160	18	2	1635	277	1093	-	-
1999-2000	..	27200	-	505	215	20	2	1685	285	882	-	-
2000-01	..	29300	-	520	200	22	2	1698	290	788	-	-
2001-02	..	28600	-	525	140	23	2	1718	276	715	209	-
2002-03	..	28900	-	580	145	27	2	1730	254	630	225	687
2003-04	..	28500	-	715	165 (6)	30	2	1775	279	578	220	717
2004-05	..	30300	-	830	195 (6)	32	2	1826	296	532	223	730
2005-06	..	31100	-	875	225 (6)	33	2	1868	287	518	232	759
2006-07	..	31800 (8)	-	900	260 (6)	34	3	1929	285	451	230	746
2007-08	..	32300 (9)	-	-	260 (6)	27 (6)(7)	3	2013	282	344	226	750
2008-09	..	30900 (9)	-	-	350 (9)	16 (6)(7)	4 (6)	1961	271	313	220	725
2009-10	..	29300 (9)	-	-	-	12 (6) (9)	4 (6) (9)	-	-	-	-	-

Table updated April 2009

- (1) Number of traders registered as at 31st March each year. These are not the same as taxpayers as a business is registered rather than an individual.
- (2) Income tax estimates are based on the Survey of Personal Incomes.
- (3) Married couples are counted as one.
- (4) Husbands and wives are counted separately.
- (5) From 1998-99 data extraction methods have been revised therefore figures cannot be directly compared with previous years.
- (6) Provisional.
- (7) The transferable nil rate band introduced in October 2007 led to a significant reduction in the number of Inheritance tax payers during 2007-08 and 2008-09. rate band introduced in October 2007.
- (8) Latest Survey used for projections of taxpayers for the years 2007-08, 2008-09 and 2009-10.
- (9) Projected in line with April 2009 Budget Report.



Notes on the Table

Numbers of taxpayers and registered traders, 1938-39 to 2007-08

1. This table shows (a) the estimated number of taxpayers with a tax liability arising in the year rather than those paying in the year as detailed in the following notes and (b) the number of traders registered at 31 March.

Income tax

2. Up to 1958-59 full information on the number of taxpayers is not available and the table shows the number of people whose incomes were assessed to tax in each year, which may relate to liabilities arising in earlier years. From 1968-69 the figures are estimates, derived from the Survey of Personal Incomes, of the number liable to tax on income chargeable for each year, although the tax may be paid in a later year.
3. Column 1 gives figures prior to the introduction from 1990-91 of independent taxation. Column 2 gives estimates of the number of individuals liable to income tax.
4. There is an ongoing program of methodological improvements to the Survey of Personal Incomes which can result in discontinuities between years. For instance, for 2004-05 we implemented a new method of dealing with cases with missing income information. This improved approach increased the estimated number of taxpayers (and income tax liabilities) for 2004-05 and subsequent years above the levels which would have been expected had these improvements not taken place.

Surtax

5. Surtax, an additional income tax on higher [personal incomes](#), was payable from 1928-29 to 1972-73. The figures are the number of assessments involving some liability to surtax for each year.

Corporation tax

6. The figures are the number of companies estimated to be liable to corporation tax on their profits in accounting periods ending in each year to 31 March. The [Corporation tax](#) section gives information on the relationship between the end of a company's accounting period and the date tax is payable.

Capital gains tax

7. The figures represent estimates of the number of individuals and trusts with a tax liability for a particular year. From 1990-91, as a result of independent taxation, married couples are counted as two if both husband and wife have CGT liabilities, whereas previously they were only counted once.

Inheritance tax

8. The figures show the number of death estates paying inheritance tax, capital transfer tax or estate duty and the number of lifetime transfers paying tax. The latter includes the number of trusts where a 10 yearly charge has arisen. Before 26 March 1974 lifetime transfers were not liable to tax when made. From 1977-78 estates have been counted in the year of death and lifetime transfers in the year of assessment. Before 1977-78 the figures reflect the year in which the first assessment was made.

VAT

9. Figures show the number of VAT registered traders. Traders have to register for VAT if their taxable turnover will exceed the registration threshold for the year in question. Traders with taxable turnovers below the registration threshold may register voluntarily.