

T4.5

Taxable benefits in kind and expenses payments

Number of recipients and amounts of taxable benefits, by type of benefit,
1999-2000 to 2002-03

Numbers: thousands; Amounts: £ million

Recipients	1999-2000	2000-01	2001-02 (1)	2002-03 (1,2)
Car	1,610	1,600	1,610	1,550
Fuel	870	850	780	610
Private medical and dental	1,970	2,050	2,210	2,210
Beneficial loans	150	120	160	120
General expenses	250	230	200	200
Travelling and subsistence	230	260	250	250
Entertainment	120	130	110	110
Home telephone	200	180	150	150
Mileage allowance	210	240	230	380
Subscriptions	100	120	130	130
Vans	200	220	240	250
Vouchers and credit cards	100	80	90	90
Transferred assets	10	20	10	10
Living accommodation	30	30	30	30
Other expenses and benefits	490	550	630	470
Total receiving at least one taxable benefit	3,880	4,000	4,280	4,200

Taxable amount	1999-2000	2000-01	2001-02 (1)	2002-03 (1,2)
Car	5,610	5,770	5,540	5,050
Fuel	1,320	1,790	1,940	1,700
Private medical and dental	850	900	1,030	1,030
Beneficial loans	80	80	100	80
General expenses	270	230	230	220
Travelling and subsistence	560	620	570	560
Entertainment	140	140	130	130
Home telephone	70	60	50	50
Mileage allowance	230	280	300	330
Subscriptions	30	60	60	60
Vans	70	70	80	80
Vouchers and credit cards	90	110	120	120
Transferred assets	150	30	40	40
Living accommodation	130	110	110	110
Other expenses and benefits	470	420	460	410
Total	10,070	10,660	10,740	9,950

Tax liability	1999-2000	2000-01	2001-02 (1)	2002-03 (1,2)
Car	1,850	1,960	1,890	1,720
Fuel	430	610	670	590
Private medical and dental	270	300	350	350
Beneficial loans	30	30	30	30
General expenses	90	80	80	80
Travelling and subsistence	190	210	200	190
Entertainment	50	50	50	50
Home telephone	20	20	20	20
Mileage allowance	70	80	90	100
Subscriptions	10	20	20	20
Vans	20	20	20	20
Vouchers and credit cards	30	40	40	40
Transferred assets	60	10	10	10
Living accommodation	40	40	40	40
Other expenses and benefits	170	140	150	140
Total	3,330	3,600	3,650	3,390

NICs liability	1999-2000	2000-01	2001-02 (1)	2002-03 (1,2)
Car	680	700	660	600
Fuel	160	220	230	200

Private medical and dental	100	110	120	120
Beneficial loans	10	10	10	10
General expenses	40	30	30	30
Travelling and subsistence	80	80	70	70
Entertainment	20	20	20	20
Home telephone	10	10	10	10
Mileage allowance	30	40	40	50
Subscriptions	-	10	10	10
Vans	10	10	10	10
Vouchers and credit cards	10	20	20	20
Transferred assets	20	10	4	4
Living accommodation	20	10	10	10
Other expenses and benefits	60	60	60	50
Total	1,250	1,340	1,300	1,200

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(1) Provisional

(2) Based on the 2001-02 Expenses and Benefits file projected forward to 2002-03. These projections fall outside the scope of National Statistics. The Fixed Profit Car Scheme did not apply for tax years after 2001-02, and the excess over tax free rates is reported with other mileage allowances rather than included in the table with other expenses.

NOTES ON THE TABLES

Taxable expenses and benefits, 1999-2000 to 2002-03

1. This table compares the number of recipients of expenses and benefits, the value of benefits, and the income tax and NICs liability in 1999-2000 to 2002-03. The latest year is projected from the 2001-02 base.