

## 9.3c Tax Exempt Special Savings Accounts

Number of individuals subscribing(1) to TESSAs during April 1994-April 1999, by country and region

Numbers: Thousands

	Standard(2)	Follow Up(2)	Total
Government Office Region (GOR)	No. of individuals	No. of individuals	No. of individuals
United Kingdom	3,001	2,642	5,643
England			
North East	125	93	218
North West and Merseyside	332	286	618
Yorkshire and the Humber	198	218	416
East Midlands	223	206	429
West Midlands	269	234	502
East of England	304	261	566
London	381	307	687
South East	453	426	879
South West	291	245	536
<b>Total</b>	2,575	2,275	4,851
Wales	146	114	260
Scotland	205	190	395
Northern Ireland	64	52	117

### Footnotes

1 The estimates refer to individuals who held a live Tax Exempt Special Savings Account at April 1999. The amount of subscriptions is the total subscribed to that account during the period April 1994 to April 1999.

2 A 'Standard' TESSA account denotes one opened with new funds between April 1994 and April 1999. A 'Follow Up' TESSA account denotes one opened with TESSA funds transferred from a Standard account that matured in the same period.

### Notes on the tables

1. The estimates are based on a sample of individuals holding TESSAs at April 1999. This information is reported by providers to the Inland Revenue on an annual basis, primarily for compliance purposes.
2. As well as containing individual details such as the name and date of birth, the data also contains their National Insurance number (NINO). Since the NINO is present we have been able to link to other Revenue sources, primarily the Survey of Personal Incomes (SPI) 2000-01, in order to assess the income of the individual subscribers. For more details of the SPI see [\[link to SPI\]](#).
3. Whilst in theory the data source should give us details of all individuals, in practice due to incorrect or missing data, less than 100% of records are available for analysis. Therefore imputation techniques based on the income distribution of those who have a reported subscription have been used to take account of this shortfall for subscription levels and the number of subscribers.