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Ref: IRU 8/557

13 October 2008

Dear Mr Bridge

Freedom of Information Act 2000: Liability to Income tax and amounts received by UK charities

Thank you for your enquiry dated 27 September, which we received on 29 September 2008, requesting information under the Freedom of Information Act 2000.

2. You asked for information covering –

- *the total amount of taxable personal income (eg liable for income tax) received by UK citizens in the previous tax year*
- *the total amount of money given to registered charities in the previous tax year in the UK (or all donations that were registered with GiftAid).*

3. Formally, as the Act establishes a legal process, we have to point out that the information you have requested is already published and is accordingly exempt from re-issue under section 21 of the Act (information accessible to the applicant by other means). However, we recognise that it is not always easy to locate information and we are including relevant web links that should help you locate this information.

4. Information on the distribution of income liable to income tax is available on the HMRC website. For instance, total income subject to income tax of taxpayers for 2005-06 is shown in Table 3.3 “Distribution of total income before and after tax by gender” which can be found at:

http://www.hmrc.gov.uk/stats/income_distribution/menu-by-year.htm

5. This information is based on the Survey of Personal Incomes, for which 2005-06 is the latest year available. However if you require estimates for more recent years please also look at Table 2.5 “Income tax liabilities, by income range” as this table shows the total income of taxpayers for years up to the current year 2008-09 based on projections of the 2005-06 survey. Table 2.5 can be found at:

http://www.hmrc.gov.uk/stats/income_tax/menu.htm



6. Further, the total amounts donated under Gift Aid are shown at table 10.3 'Amounts donated and tax repayments to charities on donations by whether donor is an individual or company'. The table can be found at:

<http://www.hmrc.gov.uk/stats/charities/table10-3.xls>

7. If you have any queries about this letter, please contact us. It will be helpful to us if you remember to quote the reference number above in any future communications.

**Paul Morran
Information Rights Unit**

Your Rights to Complain under the FOI Act

If you are unhappy with the service you have received in relation to your request and wish to make a complaint or request an review of our decision, you should write within two months of the date of this letter to HM Treasury, Information Rights Unit, 2/S2, 1 Horse Guards Road, London SW1A 2HQ. email - public.enquiries@hm-treasury.gov.uk

If you are not content with the outcome your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the ICO cannot make a decision unless you have exhausted the complaints procedure provided by the Treasury. The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

