



# HM TREASURY

1 Horse Guards Road,  
London.  
SW1A 2HQ

“Donaghy”

By email: [foi@sandwich.ukcod.org.uk](mailto:foi@sandwich.ukcod.org.uk) and  
[request-703-  
7b0d1174@whatdotheyknow.com](mailto:request-703-7b0d1174@whatdotheyknow.com)

## Information Rights Unit

Tel: 020 7270 4558  
Fax: 020 7451 4861

[public.enquiries@hm-treasury.gov.uk](mailto:public.enquiries@hm-treasury.gov.uk)  
[www.hm-treasury.gov.uk](http://www.hm-treasury.gov.uk)

Our refs: IRU/8/341  
Email/9679/2008

10<sup>th</sup> July 2008

Dear “Donaghy”,

Thank you for your enquiry dated 12<sup>th</sup> June 2008 for information under the Freedom of Information (Fol) Act 2000.

You asked for:

- 1. I write to ask The Treasury for a chart, or alternatively a table, showing the highest level of income tax per tax year from the year 1948, or the closest year after that where data is available.*
- 2. I write to ask The Treasury for a chart, or alternatively a table, showing the highest level of corporation tax per tax year from the year 1948, or the closest year after that where data is available.*
- 3. I write to ask The Treasury for a chart, or alternatively a table, showing the tax revenue taken as a % of GDP for each year after 1948, or the closest year after that where data is available.*

The information you have requested is all in the public domain. As the Fol Act establishes a legal process, we have to point out that as this information has already been published it is exempt from re-issue under section 21 of the Act. However, we recognise that it is not always easy to locate information, and so to assist, we are happy to provide the web links to where you can locate the information requested.

Some of the information requested can be found on Her Majesty's Revenue and Customs (HMRC) website (<http://www.hmrc.gov.uk/stats/>).

Specifically, the rates of income tax can be found in Table A2 from 1973:  
[http://www.hmrc.gov.uk/stats/tax\\_structure/menu.htm](http://www.hmrc.gov.uk/stats/tax_structure/menu.htm)

Rates of corporation tax rates from 1971 can be found in Table A6:  
[http://www.hmrc.gov.uk/stats/corporate\\_tax/rates-of-tax.pdf](http://www.hmrc.gov.uk/stats/corporate_tax/rates-of-tax.pdf)

Information can also be found in the Public Finances Databank on HM Treasury's website. In C1 there is data for net taxes and National insurance and public sector current receipts. This is the widest measure of receipts and will also include 'non-tax' revenues such as gross operating surpluses of public corporations and rent going back to 1963-64. C2 provides a chart of the tax-GDP ratio from 1980-81 onwards.  
[http://www.hm-treasury.gov.uk/economic\\_data\\_and\\_tools/finance\\_spending\\_statistics/pubsec\\_finance/psf\\_statistics.cfm](http://www.hm-treasury.gov.uk/economic_data_and_tools/finance_spending_statistics/pubsec_finance/psf_statistics.cfm)



I bring to your attention that government information has crown copyright and a legal statement regarding our copyright is attached.

If you have any queries about this letter, please contact us at the email account above. It would be helpful to us, if you could remember to quote the IRU reference number given in the header to this letter in any future communications.

Yours sincerely,

Balvinder Chowdhary

**Information Rights Unit**  
On behalf of HM Treasury

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**Your right to complain under the Freedom of Information Act 2000**

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