



HM Revenue
& Customs

Kristian Healey-Ryder

By email: request-815049-
32c0dda4@whatdotheyknow.com

Freedom of Information Team
S1715
6 Floor
Central Mail Unit
Newcastle Upon Tyne
NE98 1ZZ

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 13 December 2021
Our ref: FOI2021/29816

Dear Kristian Healey-Ryder

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 10 December, for the following information:

“What proportion of total UK tax and national insurance is generated in each country and region of the UK (NUTS1/ITL1) each year for the period 2016-2021.

If actual data is not available, I would be grateful if you could supply Government estimates or projections.”

Our response

We can confirm we hold some of the information you seek.

The ‘Disaggregation of HMRC tax receipts’ publication is available here: <https://www.gov.uk/government/statistics/disaggregation-of-hmrc-tax-receipts>. This publication presents tax receipts and NICS from 1999/00 to 2018/19 split by country. This publication has now been ceased with the final publication published in December 2019 and therefore may not reflect current receipts.

The ‘HMRC tax receipts and National Insurance contributions for the UK’ publication is available here: <https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>. This publication is published monthly and reflects the most up-to-date picture of receipts received by HMRC. Information on total UK receipts split by region is not available in this publication.

We have considered whether it is possible to perform further analysis to provide total UK tax and NICs split by country and region for the years 2016-2021 for all taxes administered by HMRC. We can confirm that this would exceed the FOIA cost limit, which for central government equates to one person spending 3½ working days locating and extracting all of the information requested. The data you seek is not collated into a single publication, so the coordination effort to source and collate the relevant data, and undertake appropriate quality assurance checks, would exceed 3½ working days. We have therefore refused your request under [section 12\(1\)](#) of the FOIA.

Although we cannot fully answer your request, we can offer some information on a discretionary basis.



The ONS publish information on Public Sector Finances split by country and region which you may find helpful. The latest release can be found here:

<https://www.ons.gov.uk/economy/governmentpublicsectorandtaxes/publicsectorfinance/articles/countryandregionalpublicsectorfinances/financialyearending2020>.

Note that there may be differences between the ONS and HMRC figures. The ONS information is on a National Accounts Basis (this represents when the taxable event occurs), and the HMRC information is on a cash basis (this represents when the payment for the taxable event is received by HMRC).

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing foi.review@hmrc.gov.uk or by writing to our address at the top.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs