



HM Revenue & Customs

Mr Paul Jackson

By email: request-680422-a59ce67e@whatdotheyknow.com

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Our ref: FOI2020/01378 and FOI2020/01381

Dear Mr Jackson

Freedom of Information Act 2000 (FOIA)

Thank you for your requests, which were both received on 29 July, for the following information:

"I would be grateful if you would provide the latest available data on the income of self-employed dentists. In particular, the following:

SIC (2007) 86230 - Paediatric Dentistry
SIC (2007) 85130 - Dentists"

and

"I would be grateful if you would provide the latest data on the self-employed earnings of the following:

SIC 2007: 85230 – Endodontic Dentistry
SIC 2007 – 85130 – Dentists".

We can confirm that we hold information within scope of your request. For the avoidance of doubt, we have combined both of your FOI requests together and will provide one response.

Although you have provided three SIC codes, the economic activities you have described are all included in SIC 2007 subclass code 86230 "Dental practice activities". It is not possible for us to distinguish between different types of activities within a subclass (five digit SIC code).

We have provided the information for SIC code 86230 below for the 2017-18 tax year, which is the latest available. Please note that this will include the three economic activities you listed above, but also other types of dental practice activities (e.g. orthodontic activities, dental receptionist).

SIC 2007 86230: Dental practice activities

Tax Year	Grossed Number	Profit	Capital Allowances	Losses	Profit Less Capital Allowances & Losses	Average Taxable Profit	Average Profit Less Capital Allowances & Losses
	(thousands)	(£million)	(£million)	(£million)	(£million)	(£)	(£)
2017-18	30	1,710	52	-	1,660	56,300	54,500

Source: Survey of Personal Incomes

1. Individual figures have been rounded independently to three significant figures. Therefore, the sum of the component items may not necessarily add to the totals shown. The figures include profits of sole traders and partners in partnership but exclude profits of companies.
2. Where an individual has multiple instances of sole trader and/or partnership income, the figures only reflect the profits from the primary source of income; that with the largest turnover.
3. Average Taxable Profit is the profit after business expenses have been deducted and includes capital allowances, balancing charges and/or losses brought forward from previous years.
4. The symbol "..." denotes 'Not available due to small sample size', the symbol "-" denotes 'Negligible'

For more information about the Survey of Personal Incomes, including information on the sampling process, please see the Personal Incomes Statistics release:

<https://www.gov.uk/government/collections/personal-incomes-statistics>

More information about SIC 2007 can be found on the Office for National Statistics website:

<https://www.ons.gov.uk/methodology/classificationsandstandards/ukstandardindustrialclassificationofeconomicactivities/uksic2007>

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gov.uk, or by writing to the address at the top right-hand side of this letter.

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