

Mr S Clipson

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www.gov.uk/hm-treasury

23 February 2023

Ref: FOI2023/02384

Dear Mr S Clipson.

Freedom of Information Act 2000

Thank you for your enquiry of 6 February 2023, which we have considered under the terms of the Freedom of Information Act 2000 (the FOI Act).

You asked for the following information:

"Dear HM Treasury,

Please could you provide the maximum amount of money allocated to the NHS per annum as a percentage of that year's tax receipts since 1997."

Following a search of our records, we can confirm that HM Treasury does not hold information within the scope of your request.

However, HM Revenue and Customs (HMRC) provides a public record of historical receipts from tax and duties, National Insurance Contributions (NICs), and fines and penalties that HMRC are responsible for collecting, which you can find on the Government's website here: <https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>.

The Government publishes the allocation of NHS budgets at spending reviews, which are also available on the Government's website. For example, you can find the documents relating to the most recent spending review – Autumn Budget and Spending Review 2021 – which set budgets from 2022-23 to 2024-25, here: <https://www.gov.uk/government/publications/autumn-budget-and-spending-review-2021-documents>.

Your request refers specifically to the allocations of money made to the NHS, for which the documents for the various spending reviews from 1998 to 2021 are the most appropriate reference points. However, you may also wish to refer to the Public Expenditure Statistical Analyses (PESA) publications in which you can find the outturn data for spending in the NHS: <https://www.gov.uk/government/collections/public-expenditure-statistical-analyses-pesa>.

You should note that the figures between the HMRC, spending review and PESA publications are not directly comparable. This is, for example, because the tax receipts published are UK-wide whereas funding for the NHS is a devolved matter, meaning most of the NHS budgets in spending review and PESA documents are for England only.

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

Yours sincerely

Information Rights Unit

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Email: foirequests@hmtreasury.gov.uk

It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

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The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF (or via their website at: <https://ico.org.uk>).