



HM Revenue
& Customs

Mr John Pulford

By email: request-682769-f7777f6b@whatdotheyknow.com

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Date: 7 September 2020
Our ref: FOI2020/01440

Dear Mr Pulford

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 8 August, for the following information:

“Could you please provide me, under the FOI act, data on percentile points of the income distribution specifically for London from 1970 to the most recent tax year available? Or the earliest year if there are insufficient records for 1970.

I am aware that this data is available at the national level but I would like to receive more specific data just for individuals residing in Greater London.”

HMRC Response

We can confirm that we hold information that falls within the scope of your request. However, we have assessed that to run all analysis to fully meet your request would exceed the cost limit set out in the FOIA. The FOIA cost limit, which is specified in regulations, equates to one person spending 3½ working days locating and extracting all of the information within scope of the request.

Consequently, under s12(1) of the FOIA, HMRC would not be not obliged to comply with this request.

The FOIA also requires that we explore how your request could be refined so that it could be answered within the FOIA cost limit. The only way to refine this request is to reduce the number of years in the analysis. Following previous FOI requests, we already hold the percentile points from 1 to 99 for total taxable income before and after tax, for the London region for a number of tax years (2007-08, 2012-13 and 2014-15 to 2017-18) – all are included in the attached Excel file. We cannot produce more than a single year’s analysis without exceeding the FOIA’s cost limit, so additionally, we have produced the information for 2013-14 in response to your request, to give you a complete time series from 2012-13 to 2017-18 (which is the latest available tax year). We cannot see any scope to narrow or refine your request further so that it did not exceed the appropriate limit for the reasons given.

Each table covers the standard London region as defined by the Nomenclature of Territorial Units for Statistics (NUTS). The NUTS classification is a hierarchical system for dividing up the economic territory of the European Union for statistical purposes.



These estimates are based on information from the annual [Survey of Personal Incomes](#) (SPI). Individual values have been rounded to three significant figures. Figures produced from the SPI are statistical estimates and will be subject to sampling variation.

For details of the basis on which the SPI is conducted, including information about the sampling process, please see the 2017-18 [Personal Incomes Statistics supporting documentation](#).

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