



HM Revenue
& Customs

B. Treloar

By email: request-960834-
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Date: 03 April 2023
Our ref: FOI2023/17581

Dear B. Treloar

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 16 March, for the following information:

“Could you please provide me, under the FOI act, data on percentile points of the income distribution of taxpayers within the following areas:

- 1) NUTS 1 area for the UK (region)
- 2) NUTS 2 area for the UK (sub-region)
- 3) NUTS 3 area for the London Boroughs, i.e. for NUTS 3 areas within the London NUTS 1 region.

Additionally, if possible, could you please provide separate percentile distributions for those tax payers with and without children.

This is an update and enhancement of an FOI request based on 2016-17 data which has your reference number FOI2019/02508”

Our response

We can confirm that we hold some of the information requested and we have provided this data in the attached spreadsheet before and after tax. Note that we are unable to answer your additional request as the data we hold does not contain information about taxpayers with or without children.

The data has been categorized as follows:

Percentiles 1 to 99
ITL1 (NUTS1) area for the UK by region
ITL2 (NUTS2) area for the UK by sub-region
ITL3 (NUTS3) area for the London Boroughs

Please note, that as of 1 January 2021 the Nomenclature of territorial units for statistics (NUTS) geography classification has been replaced by the International Territorial Levels (ITLs) geography. Further information can be found at the link: [International, regional and city statistics - Office for National Statistics \(ons.gov.uk\)](https://ons.gov.uk/methods/geography/territorial-units-for-statistics)

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The data has been rounded independently to 3 significant figures. These estimates are based on information from the annual Survey of Personal Incomes for 2020-21 tax year, which is the latest version of the survey. We have used the same format as the national figures that are published in table 3.1 - Percentile points for total income before and after tax for tax year 1992 to 1993 to tax year 2019 to 2021.

As is the case with the published Personal Incomes Statistics, these are estimated figures covering taxpayers and are subject to sampling variation. The sample is not stratified by geography and year on year changes within small geographical areas should therefore be used with caution.

Estimates for sub-UK geographical areas (e.g., by country, region, county etc.) should be treated with particular caution. For more information about this and details of the basis on which the Survey of Personal Incomes is conducted, including the information about the sampling process, please see the supporting documentation.

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

Annexe

The Survey of Personal Incomes (SPI) is based on a sample of taxpayers. Values in any tables produced from the SPI may be exempt from release under [section 44\(1\)\(a\)](#) of the FOIA, which applies when information is prohibited from disclosure by other legislation. In this instance, the relevant legislation is [section 23\(1\)](#) of the Commissioners for Revenue and Customs Act 2005 (CRCA).

When deciding whether we are prohibited from releasing information under section 23(1) CRCA, we are required to consider two questions:

- is the requested information held in connection with one of our functions? And
- does the information relate to a "person" who is identified, or who could be identified from the information requested?

[CRCA explanatory note 110](#) makes clear the term "person" includes both natural and legal persons, so, for example, entities such as companies, trusts and charities.

In this case, the answer to both questions is "Yes". Firstly, the information is held in connection with our functions for the purpose of compiling the Survey of Personal Incomes, which is used to provide a quantified evidence base from which to cost propose changes to tax rates, personal allowances and other tax reliefs for Treasury ministers. Secondly, given the level of data requested, this could allow individuals to be identified.