



HM Revenue  
& Customs

Ben Chevernac

By email: request-433969-  
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Freedom of Information Team  
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Date: 23rd October 2017  
Our ref: FOI2017/01732

Dear Mr Ben Chevernac,

### **Freedom of Information Act 2000 (FOIA)**

Thank you for your request under the FOIA, which was received on 25th September, for the following information:

*“Could you please provide me, under the FOI act, data on percentile points of the income distribution specifically for London for the most recent tax year available?”*

*I am aware that this data is available for tax years 2012-2013 but I would like to receive more recent data just for individuals residing in Greater London.”*

### **HMRC Response**

We are answering under the terms of the Freedom of Information Act 2000 (FOIA). The information you requested is presented in the Excel file accompanying this letter. We have interpreted your request as asking for information consistent with our National Statistics table 3.1a but for the London region only. This is based on the standard NUTS1<sup>1</sup> definition of the London region.

These estimates are based on information from the annual Survey of Personal Incomes (SPI) for 2014-15, which is the latest year available. Individual values have been rounded to three significant figures.

The SPI is based on a sample of taxpayers. As is the case with the published Personal Incomes Statistics, figures produced from the SPI are statistical estimates and will be subject to sampling variation.

Total income is the sum of all income subject to tax for the year. For most types of income this is approximately the same as income that is earned in the tax year but this is not the case for self-employment income and some other kinds of income.

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<sup>1</sup> The NUTS classification (Nomenclature of Territorial Units for Statistics) is a hierarchical system for dividing up the economic territory of the European Union for statistical purposes; NUTS1 level classifies major socio-economic regions. London is NUTS1 code UKI.

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

<https://www.gov.uk/government/statistics/personal-incomes-statistics-tables-31-to-311-for-the-tax-year-2014-to-2015>

If you are not happy with this reply you may request a review by emailing [foi.review@hmrc.gsi.gov.uk](mailto:foi.review@hmrc.gsi.gov.uk), or by post to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would help us carry out our review if you set out the aspects of the reply that concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office (ICO). The ICO will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. You can make a complaint through the ICO's website at: [www.ico.org.uk](http://www.ico.org.uk), or by post to: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Freedom of Information Team