

United Kingdom

Table UK.1: Tax Revenue

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.9	11.4	11.0	12.2	12.8	12.8	12.9	12.9	13.0	13.0	13.1	13.1	13.0		328.9
VAT	6.0	5.9	5.2	6.1	6.8	6.8	6.8	6.9	6.9	6.9	6.9	7.0	7.0		176.4
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2		3.8
Taxes on products, except VAT and import duties	4.2	3.9	4.0	4.1	4.1	4.1	4.1	4.2	4.2	4.3	4.3	4.3	4.2		105.0
Other taxes on production	1.5	1.6	1.7	1.9	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.8	1.7		43.6
Direct taxes	15.7	16.8	14.9	14.9	14.8	14.0	13.9	13.7	13.8	14.1	14.3	14.3	14.2		357.1
Personal income taxes	10.1	10.1	9.8	9.5	9.5	9.0	8.9	8.7	8.9	9.0	9.1	9.1	9.2		231.7
Corporate income taxes	3.3	3.0	2.6	2.9	2.8	2.6	2.5	2.5	2.4	2.7	2.7	2.7	2.4		61.3
Other	2.4	3.7	2.6	2.4	2.5	2.4	2.5	2.4	2.5	2.5	2.5	2.5	2.5		64.1
Social contributions	6.2	6.3	6.3	6.2	6.3	6.2	6.1	6.0	6.1	6.2	6.4	6.4	6.6		165.5
Employers'	3.6	3.7	3.6	3.6	3.6	3.6	3.6	3.5	3.5	3.7	3.8	3.8	3.8		95.7
Households'	2.6	2.6	2.6	2.6	2.7	2.6	2.5	2.5	2.5	2.6	2.6	2.6	2.8		69.8
Less: capital transfers (1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	33.8	34.6	32.2	33.3	33.9	33.0	32.9	32.6	32.8	33.4	33.8	33.8	33.8		851.5
B. Structure by level of government															
as % of total taxation															
Central government	94.6	94.6	93.9	94.1	94.4	94.3	94.4	94.4	94.4	94.5	94.5	94.4	94.3		802.9
State government (2)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	4.9	4.9	5.5	5.3	5.1	5.2	5.1	5.1	5.1	5.0	5.0	5.2	5.3		44.8
Social security funds	:	:	:	:	:	:	:	:	:	:	:	:	:		
EU institutions	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4		3.8
C. Structure by economic function															
as % of GDP															
Consumption	10.0	9.8	9.5	10.4	11.2	11.1	11.1	11.0	11.1	11.1	11.1	11.1	11.1		279.8
Labour	13.4	13.4	13.0	13.5	13.3	12.8	12.6	12.3	12.3	12.5	12.8	12.8	13.0		327.9
of which on income from employment	13.2	13.2	12.9	13.3	13.1	12.6	12.4	12.1	12.1	12.3	12.6	12.6	12.8		322.0
Paid by employers	3.6	3.7	3.7	3.8	3.6	3.7	3.6	3.5	3.6	3.7	3.9	3.9	3.9		99.6
Paid by employees	9.6	9.5	9.2	9.4	9.5	9.0	8.8	8.6	8.5	8.6	8.7	8.7	8.8		222.4
Paid by non-employed	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2		5.9
Capital	10.5	11.3	9.7	9.5	9.4	9.1	9.2	9.2	9.4	9.8	10.0	9.9	9.7		243.8
Income of corporations	3.3	3.0	2.6	2.9	2.8	2.6	2.5	2.5	2.4	2.7	2.7	2.7	2.4		61.3
Income of households	1.5	1.7	1.8	1.3	1.3	1.3	1.4	1.4	1.7	1.6	1.7	1.8	1.8		46.2
Income of self-employed	1.4	1.4	1.2	1.2	1.2	1.1	1.1	1.0	1.1	1.1	1.1	1.1	1.1		27.0
Stock of capital	4.2	5.3	4.1	4.0	4.1	4.1	4.3	4.3	4.3	4.4	4.4	4.4	4.3		109.3

Table UK.1: Tax Revenue (continued)

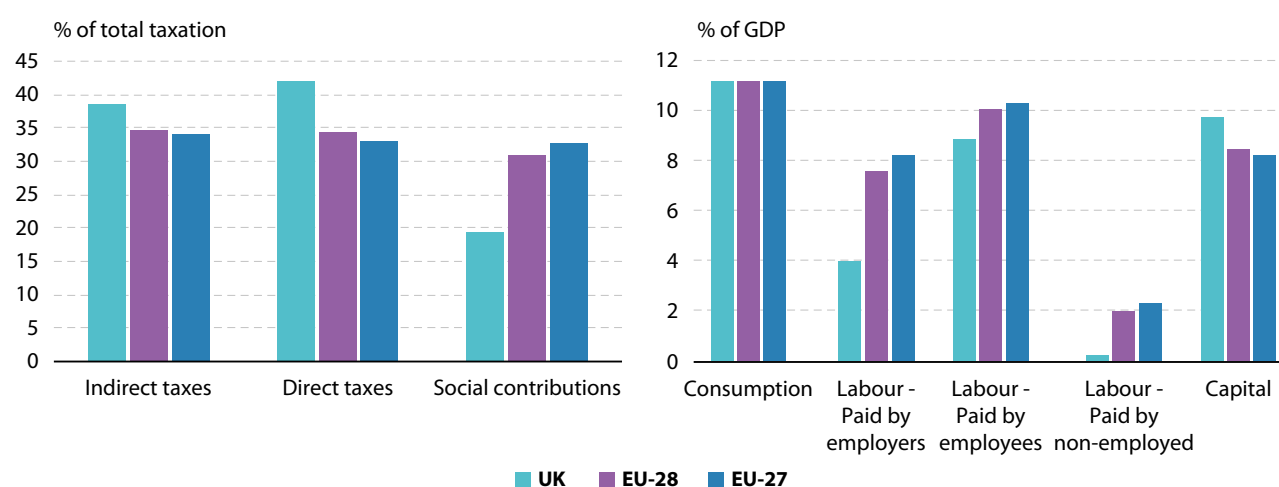
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.3	2.2	2.4	2.5	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.3	2.3		58.8
Energy	1.7	1.7	1.8	1.8	1.8	1.7	1.7	1.7	1.8	1.8	1.8	1.7	1.7		43.3
of which transport fuel taxes	1.5	1.4	1.6	1.6	1.5	1.4	1.4	1.4	1.3	1.3	1.3	1.2	1.2		
Transport	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.6		14.1
Pollution and resources	0.08	0.08	0.07	0.09	0.08	0.08	0.08	0.08	0.07	0.07	0.06	0.06	0.05		1.4
E. Property taxes	as % of GDP														
Taxes on property	4.1	5.2	3.9	3.8	3.9	3.9	4.1	4.1	4.1	4.2	4.2	4.2	4.2		105.0
Recurrent taxes on immovable property	2.9	3.0	3.2	3.1	3.1	3.1	3.1	3.0	3.0	3.0	3.0	3.1	3.1		78.0
Other taxes on property	1.2	2.2	0.7	0.7	0.8	0.8	1.0	1.1	1.1	1.2	1.2	1.1	1.1		26.9
F. Implicit tax rates	%														
Consumption	13.8	13.4	12.7	14.0	15.1	15.0	14.8	14.8	15.0	15.0	15.1	15.1	15.2		
Labour	25.9	26.3	25.3	26.2	26.4	25.7	25.1	24.9	24.9	25.4	25.8	25.7	25.7		
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.3	0.3		7.5
Tax expenditure component	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.3	0.3		7.5
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	33.7	34.5	32.1	33.2	33.8	33.0	32.8	32.5	32.6	33.2	33.6	33.6	33.5		844.0

(¹) Representing taxes assessed but unlikely to be collected.

(²) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure UK.1: Tax revenues by main taxes, 2019
(in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Table UK.2: Latest tax reforms

No major reforms were communicated for 2020