Office for National Statistics

Compendium

Public sector supplementary tables

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1. Public sector supplementary tables

The majority of government income is provided by taxes and social contributions. Table 10.1 provides a breakdown of the main taxes and social contributions payable by UK residents to both the government (both central and local government) and to the European Union.

2. Taxes and social contributions payable by UK residents

Taxes on production are included in GDP at market prices.

Other taxes on production include taxes levied on inputs to production. This includes national on-domestic rates, also known as business rates, and a range of compulsory unrequited levies that producers have to pay.

Taxes on products are taxes levied on the sale of goods and services, this includes Value Added Tax (VAT) and Fuel Duty.

Taxes on income and wealth include income tax and corporation tax. Income tax is the largest single source of tax revenue paid by UK residents. This category also includes a number of other charges payable by households including Council Tax, the BBC licence fee and taxes such as motor vehicle duty, which, when paid by businesses, are classified as taxes on production. The totals include tax credits and reliefs recorded as expenditure in the National Accounts, such as Working Tax Credit and Child Tax Credit.

The European System of Accounts 2010 (ESA 2010) has a specific category of payments to government called compulsory social contributions. These are payments associated with social security schemes, such as unemployment benefit and pensions. In the UK accounts this category includes all National Insurance contributions. Details of total social contributions and benefits are shown in Tables 5.2.4S and 5.3.4S.

Capital Taxes are taxes levied at irregular or infrequent intervals on the values of assets, gifts or legacies. In the UK the main capital tax is Inheritance Tax.

Some UK taxes are recorded as the resources of the European Union (EU). These include taxes on imports, which are payable to the EU under the EU treaties.