

Compendium

Chapter 10: 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 \(80 Kb Excel sheet\)](#) 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.

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 Non-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 families 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 made to government 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 \(528.5 Kb Excel sheet\)](#).

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. These include taxes on imports and a proportion of VAT receipts, which are payable to the EU under the EU Treaties.

Total taxes paid can be categorised by the following:

- current taxes on income and wealth
- compulsory social contributions
- taxes on production and imports
- taxes on capital and wealth

Changes in these categories and their effect on government revenue since 1997 are shown in Fig [ure 10.1 \(80 Kb Excel sheet\)](#).

2 . Tables

[Chapter 10 - Public Sector Supplementary Tables \(80 Kb Excel sheet\)](#)

3. Background notes

1. We would welcome your feedback on this publication. If you would like to get in touch please contact us via email: blue.book.coordination@ons.gsi.gov.uk
2. As part of our user consultation, we are conducting a [Blue Book survey](#). The aim of the survey is to find out:
 - how you use our statistics
 - your understanding of the data published
 - your views on the quality of the publication

Your responses will help us improve some of our most important products. We will analyse the responses and publish a summary of the results over the forthcoming months.

The survey will take about 10 minutes to complete and will close on 04 December 2015. All answers will remain anonymous. Our [confidentiality statement](#) has further details.

3. This release includes data available up to 2014. Data are consistent with [Index of Production](#), published on 07 October 2015, the current price trade in goods data within UK Trade, published on 09 October 2015 and [Balance of Payments](#), [Quarterly National Accounts](#) and [United Kingdom Economic Accounts](#), published on 30 September 2015.
4. In line with the [National Statistics Quality Review \(NSQR\): Review of National Accounts and Balance of Payments](#), we have published a [response to National Statistics Quality Review \(NSQR\) Series \(2\) Report No. 2: Review of National Accounts and Balance of Payments](#) on our website.
5. On 13 July 2015 users of national accounts were invited to respond to an informal consultation on the national accounts medium-term work plan, which lays out a proposed set of priorities for the next 3 years. This consultation closed on 25 September 2015. It followed a previous work plan for national accounts and related outputs following the consultation held in 2013.

We will publish the final report, National Accounts Medium-Term Workplan, on our website by the end of November 2015.
6. We maintain a [Special Events Calendar](#). Special events are events that are identifiable; they do not recur on a regular cycle (so are not targeted by seasonal adjustment) and have the potential to have an impact on statistics. As explained in our [Special Events policy](#), it is not possible to separate the effects of special events from other changes in the series.
7. The UK Statistics Authority published [2 new assessment reports on the Annual and Quarterly National Accounts and Supply and Use Tables and Input-Output Tables](#) on 25 February 2015. These are available on the UK Statistics Authority website.
8. In order to implement improvements reflected in the European System of Accounts 2010 (ESA 2010), we will introduce a new survey to collect purchases data, and have published an [article detailing our intentions](#), along with a [high level project plan](#).
9. We regularly publish National Accounts [methodological information and articles](#) to provide more detailed information on developments within the national accounts. This includes supplementary analyses of data to help with the interpretation of statistics and guidance on the methodology used to produce the national accounts.

10. The UK national accounts are produced under internationally agreed guidance and rules set out principally in the [European System of Accounts \(ESA 2010\)](#) and the accompanying [Manual on Government Deficit and Debt- Implementation of ESA 2010 – 2014 edition \(MGDD\)](#).
11. In the UK, we are responsible for the application and interpretation of these rules. Therefore we make [National Accounts classification decisions](#) based upon the agreed guidance and rules.
12. We publish a monthly [Economic Review](#), giving economic commentary on the latest GDP estimate and our other economic releases. The next article will be published on 3 November 2015.
13. Common misinterpretations of this series:
 - expectations of accuracy and reliability in early estimates are often too high
 - revisions are an inevitable consequence of the trade-off between timeliness and accuracy
 - early estimates are based on incomplete data

Very few statistical revisions arise as a result of “errors” in the popular sense of the word. All estimates, by definition, are subject to statistical “error”. In this context the word refers to the uncertainty inherent in any process or calculation that uses sampling, estimation or modelling. Most revisions reflect either the adoption of new statistical techniques or the incorporation of new information which allows the statistical error of previous estimates to be reduced. Only rarely are there avoidable “errors”, such as human or system failures, and such mistakes are made clear when they do occur.

14. Estimates for the most recent quarters are provisional and are subject to revision in the light of updated source information.
15. Our revisions to economic statistics brings together our work on revisions analysis, linking to articles, revisions policies and documentation from the Statistics Commission's report on revisions.
16. Latest copies of our releases and [Publications](#) are on our website.
17. Details of the policy governing the release of new data are available from the [media relations office](#).
18. We are committed to ensuring all information provided is kept strictly confidential and will only be used for statistical purposes. Further details regarding confidentiality can be found in the respondent charters for [businesses](#) and [households](#), on our website.
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20. National Statistics are produced to high professional standards set out in the [UK Statistics Authority's Code of Practice for Official Statistics](#). They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political interference.
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22. Details of the policy governing the release of new data are available by visiting www.statisticsauthority.gov.uk/assessment/code-of-practice/index.html or from the Media Relations Office email: media.relations@ons.gsi.gov.uk

These National Statistics are produced to high professional standards and released according to the arrangements approved by the UK Statistics Authority.