

# T11.6

## Corporation tax

Corporation tax payable after set-offs by year of liability  
Classified by size, financial years 2000-2001 to 2004-2005 (1)

Numbers: actual; Amounts: £ million

Amount of tax payable (lower limit) £	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005	
	Numbers	Amount	Numbers	Amount	Numbers	Amount	Numbers	Amount	Numbers	Amount
1	51,224	1	60,676	2	67,445	2	17,012	1	29,461	1
100	59,117	16	67,044	18	67,820	18	30,083	9	45,133	13
500	44,102	32	51,697	38	31,057	22	26,701	20	39,065	29
1,000	134,430	359	117,139	318	115,215	322	139,349	387	180,099	500
5,000	75,947	545	71,642	516	73,155	530	87,639	637	108,503	786
10,000	102,349	2,115	111,563	2,323	119,938	2,517	142,845	2,983	166,355	3,484
50,000	13,652	913	14,556	980	15,176	1,014	17,306	1,162	20,241	1,356
100,000	11,670	2,530	12,543	2,740	13,705	2,953	14,828	3,160	17,439	3,653
500,000	2,152	1,495	2,135	1,500	2,205	1,543	2,402	1,674	2,739	1,911
1,000,000	2,103	4,419	2,073	4,356	2,072	4,302	2,161	4,509	2,450	5,121
5,000,000	329	2,332	314	2,166	322	2,228	346	2,424	423	2,922
10,000,000	314	6,538	262	5,380	281	5,608	296	5,892	356	7,151
50,000,000	40	2,869	42	2,977	45	3,110	36	2,528	43	2,943
100,000,000	32	7,043	23	5,073	20	3,795	25	4,320	30	6,129
All ranges	497,461	31,207	511,709	28,387	508,456	27,962	481,029	29,704	612,337	35,998

(1) Figures correspond to company accounting periods ending in the financial years shown.

**(TABLE 11.6 - 11.8)**

**Notes on the Table**

**Corporation tax payable**

1. The advent of instalment payments has made it necessary to alter the basis on which Table 11.6 and Table T11.8 are prepared by changing them from the amounts of corporation tax paid in the year to the corporation tax payable according to the year in which the liability arose.
2. Table 11.6 and Table 11.7 present an analysis of corporation tax payable arising from corporation tax liabilities in the financial years shown. The figures are consistent with similar figures shown in tables Table T11.3, Table T11.4 and Table T11.5. Table T11.6 shows a distribution by size of corporation tax payable. Table T11.7 shows a distribution by industry.
3. Table T11.8 shows the extent of variation in corporation tax payable from year to year. In 2004-2005, 239,000 companies with a CT liability had no liability in 2003-2004, while 108,000 companies with a liability in 2003-2004 had no liability in 2004-2005. Only 1,959 companies had a liability of more than £1 million in both years.