



HM Revenue  
& Customs

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Date: 09 January 2023  
Our ref: FOI2022/77608

Dear [REDACTED],

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

Thank you for your request, which was received on 11 December, for the following information:

“The OTS published a review of VAT in 2017 - see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/657213/Value\\_added\\_tax\\_routes\\_to\\_simplification\\_web.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/657213/Value_added_tax_routes_to_simplification_web.pdf)

Chart 1 on page 7 of the report shows the number of entities by turnover band around the registration threshold, using HMRC data from 2014/15. I attach a copy of the chart for your ease of reference. The precise source isn't stated, but I am assuming this is from Income and Corporation Tax Self Assessment returns, not just VAT returns (because VAT returns would have only very limited data below the VAT registration threshold).

Could you please provide equivalent data for the most recent tax year that is available, i.e., a table showing the number of entities at different turnover bands, varying between say £10,000 and £150,000, going up in £500 bands.”

### **Our response**

We can confirm that we hold the information requested. Please refer to the attached PDF document which details the number of traders by turnover for the tax year 2018-19 (latest available data).

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing [foi.review@hmrc.gov.uk](mailto:foi.review@hmrc.gov.uk) or by writing to our address at the top.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs

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If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC'.

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## Number of traders by turnover

Tax year 2018-19

Turnover	Sole Traders	Partnerships	Companies
£10-11k	114,234	2,668	14,417
£11-12k	109,589	2,490	13,277
£12-13k	109,628	2,648	13,992
£13-14k	97,925	2,353	12,724
£14-15k	96,557	2,330	12,669
£15-16k	95,262	2,549	13,307
£16-17k	90,611	2,295	12,522
£17-18k	86,308	2,405	12,246
£18-19k	88,481	2,443	12,673
£19-20k	84,057	2,242	12,302
£20-21k	81,595	2,474	12,840
£21-22k	78,217	2,219	12,291
£22-23k	75,922	2,221	12,260
£23-24k	72,838	2,253	12,304
£24-25k	72,532	2,143	12,661
£25-26k	68,571	2,300	12,729
£26-27k	66,512	2,125	12,487
£27-28k	62,494	1,992	12,761
£28-29k	61,123	2,053	12,689
£29-30k	57,210	2,104	12,751
£30-31k	55,410	2,097	13,387
£31-32k	52,836	2,029	12,865
£32-33k	50,574	1,971	12,773
£33-34k	46,539	1,917	12,892
£34-35k	45,006	1,897	12,810
£35-36k	43,814	1,910	12,715
£36-37k	41,432	2,016	12,871
£37-38k	38,519	1,821	12,315
£38-39k	37,044	1,829	12,092
£39-40k	35,452	1,793	11,842
£40-41k	33,437	1,802	12,055
£41-42k	30,799	1,736	11,478
£42-43k	29,803	1,840	11,617
£43-44k	27,528	1,740	11,280
£44-45k	25,757	1,688	11,082
£45-46k	25,086	1,710	11,079
£46-47k	23,544	1,664	10,734
£47-48k	21,534	1,593	10,454
£48-49k	20,881	1,594	10,783
£49-50k	19,632	1,585	10,549
£50-51k	18,407	1,664	10,770
£51-52k	17,111	1,572	10,349
£52-53k	16,338	1,597	10,329
£53-54k	15,208	1,485	9,984
£54-55k	14,892	1,589	10,033
£55-56k	14,222	1,540	10,182
£56-57k	13,349	1,446	9,973
£57-58k	12,449	1,459	9,767
£58-59k	12,263	1,444	9,772
£59-60k	11,559	1,430	9,636
£60-61k	11,563	1,540	10,096
£61-62k	10,788	1,386	9,488
£62-63k	10,438	1,426	9,501
£63-64k	9,776	1,391	9,284
£64-65k	9,382	1,403	9,174
£65-66k	9,566	1,432	9,405
£66-67k	8,648	1,325	9,222
£67-68k	8,568	1,304	8,947

£68-69k	8,356	1,367	9,189
£69-70k	8,208	1,406	9,014
£70-71k	8,325	1,439	9,482
£71-72k	7,587	1,324	9,094
£72-73k	7,461	1,317	9,185
£73-74k	7,177	1,262	8,915
£74-75k	6,978	1,330	8,829
£75-76k	7,111	1,339	9,328
£76-77k	6,739	1,335	8,797
£77-78k	6,569	1,295	8,922
£78-79k	6,823	1,361	9,202
£79-80k	6,961	1,385	9,427
£80-81k	6,810	1,471	9,425
£81-82k	6,857	1,366	9,373
£82-83k	7,172	1,502	9,886
£83-84k	7,790	1,649	10,163
£84-85k	8,662	1,635	10,084
£85-86k	2,929	799	6,707
£86-87k	2,830	755	6,282
£87-88k	2,720	746	6,166
£88-89k	2,707	763	6,137
£89-90k	2,659	739	5,945
£90-91k	2,568	699	6,129
£91-92k	2,530	732	5,939
£92-93k	2,449	674	5,961
£93-94k	2,333	667	5,819
£94-95k	2,377	711	5,878
£95-96k	2,290	676	5,722
£96-97k	2,289	665	5,708
£97-98k	2,166	690	5,594
£98-99k	2,131	670	5,535
£99-100k	2,096	628	5,504
£100-101k	2,172	710	5,655
£101-102k	1,939	618	5,527
£102-103k	2,037	623	5,438
£103-104k	1,837	657	5,383
£104-105k	1,885	626	5,253
£105-106k	1,874	623	5,193
£106-107k	1,848	609	5,030
£107-108k	1,702	564	4,863
£108-109k	1,683	581	5,023
£109-110k	1,662	570	4,863
£110-111k	1,725	621	4,935
£111-112k	1,610	598	4,649
£112-113k	1,647	571	4,776
£113-114k	1,516	553	4,691
£114-115k	1,503	586	4,602
£115-116k	1,530	540	4,628
£116-117k	1,456	545	4,354
£117-118k	1,495	528	4,447
£118-119k	1,431	538	4,331
£119-120k	1,366	554	4,251
£120-121k	1,387	574	4,527
£121-122k	1,323	503	4,154
£122-123k	1,359	517	4,152
£123-124k	1,295	512	4,009
£124-125k	1,256	513	4,095
£125-126k	1,290	507	4,046
£126-127k	1,254	465	3,876
£127-128k	1,195	496	3,804
£128-129k	1,207	550	3,787
£129-130k	1,105	492	3,619
£130-131k	1,237	527	3,749
£131-132k	1,156	443	3,723

£132-133k	1,032	467	3,631
£133-134k	1,059	511	3,573
£134-135k	1,074	498	3,540
£135-136k	1,107	476	3,451
£136-137k	1,053	503	3,396
£137-138k	1,004	488	3,363
£138-139k	971	457	3,365
£139-140k	980	456	3,244
£140-141k	998	448	3,359
£141-142k	1,022	471	3,102
£142-143k	908	456	3,210
£143-144k	908	439	3,127
£144-145k	872	441	3,101
£145-146k	889	440	3,001
£146-147k	857	416	2,978
£147-148k	895	407	2,942
£148-149k	879	405	2,854
£149-150k	822	430	2,797