

**Breakdown of number of persons taxed under the Gross Income Based Tax System for the years 2010/2011, 2011/2012, 2012/2013, 2013/2014, 2014/2015, 2015/2016, 2016/2017**

TAX YEAR	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
Total number of taxpayers taxed under the Gross Income Based System	17,923	21,525	22,410	22,426	18,575	16,493	14,773
Number of taxpayers placed in the Gross Income Based System by the Commissioner of Income Tax	7,046	5,515	4,016	2,248	965	680	319
Total number of resident taxpayers in the Gross Income Based System	10,636	12,240	13,467	12,723	10,228	8,941	7,842
Total number of non-resident taxpayers in the Gross Income Based System	7,287	9,285	8,943	9,703	8,347	7,552	6,931
	<u>£ million</u>						
Total tax payable by taxpayers placed by the Commissioner of Income Tax in the Gross Income Based System	34.1	25.7	21.1	16.6	11.7	10.1	7.1
Number of non-resident taxpayers who had elected to be taxed under the Gross Income Based System	4,747	7,363	7,839	9,103	8,134	7,392	6,883

*Updated 11 December 2017*

*Source: Income Tax Office*