

**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, 2017/2018, 2018/2019, 2019/2020, 2020/2021, 2021/2022**

| TAX YEAR   | 2010/2011 | 2011/2012 | 2012/2013 | 2013/2014 | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total number of taxpayers taxed under the Gross Income Based System                                      | 17,739    | 21,243    | 22,137    | 22,544    | 18,858    | 17,150    | 16,052    | 16,126    | 17,125    | 16,785    | 16,314    | 16,192    |
| Number of taxpayers placed in the Gross Income Based System by the Commissioner of Income Tax            | 7,075     | 5,549     | 4,095     | 2,773     | 1,551     | 1,588     | 1,786     | 2,109     | 2,359     | 1,802     | 1,719     | 1,208     |
| Total number of resident taxpayers in the Gross Income Based System                                      | 10,290    | 12,073    | 13,273    | 12,744    | 10,368    | 9,336     | 8,631     | 8,616     | 8,818     | 8,441     | 8,485     | 8,477     |
| Total number of non-resident taxpayers in the Gross Income Based System                                  | 7,449     | 9,170     | 8,864     | 9,800     | 8,490     | 7,814     | 7,421     | 7,510     | 8,307     | 8,344     | 7,829     | 7,715     |
|  | £ million |           |           |           |           |           |           |           |           |           |           |           |
| Total tax payable by taxpayers placed by the Commissioner of Income Tax in the Gross Income Based System | 34.9      | 26.9      | 22.7      | 21.0      | 17.7      | 19.3      | 21.4      | 23.1      | 25.0      | 20.3      | 20.0      | 13.6      |
| Number of non-resident taxpayers who had elected to be taxed under the Gross Income Based System         | 4,917     | 7,281     | 7,778     | 9,067     | 8,094     | 7,356     | 6,853     | 6,824     | 7,510     | 7,741     | 7,292     | 7,383     |

Updated 18th January 2023

Source: Income Tax Office

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