

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, 2022/2023

TAX YEAR	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Total number of taxpayers taxed under the Gross Income Based System	17,143	17,485	16,975	16,841	15,359	15,059	
Number of taxpayers placed in the Gross Income Based System by the Commissioner of Income Tax	2,377	2,502	2,380	1,857	212	69	
Total number of resident taxpayers in the Gross Income Based System	8,839	8,834	8,922	8,923	8,034	7,901	
Total number of non-resident taxpayers in the Gross Income Based System	8,304	8,651	8,053	7,918	7,325	7,158	

£ million

Total tax payable by taxpayers placed by the Commissioner of Income Tax in the Gross Income Based System	25.4	26.2	25.5	20.3	3.5	1.1	
Number of non-resident taxpayers who had elected to be taxed under the Gross Income Based System	7,510	7,741	7,292	7,383	7,272	7,134	

Updated 19 December 2024

Source: Income Tax Office