

Table ITO.13

Breakdown of number of persons taxed under the Gross Income Based Tax System for the years 2018/2019, 2019/2020, 2020/2021, 2021/2022, 2022/2023, 2023/2024 and 2024/2025

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	17,216	17,524	17,147	17,382	16,788	16,449	15,130
Number of taxpayers placed in the Gross Income Based System by the Commissioner of Income Tax	2,450	2,541	2,552	2,398	1,641	1,459	107
Total number of resident taxpayers in the Gross Income Based System	8,900	8,870	9,064	9,349	9,110	8,986	8,040
Total number of non-resident taxpayers in the Gross Income Based System	8,316	8,654	8,083	8,033	7,678	7,463	7,090
							£ million
Total tax payable by taxpayers placed by the Commissioner of Income Tax in the Gross Income Based System	£27.3	£28.5	£28.9	£27.1	£24.1	£22.3	£1.6
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	7,060

Updated 13 March 2026

Source: Income Tax Office