



HM Revenue & Customs

Andrew Clelland

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Date: 30 October 2024

Our ref: FOI2024/200347

Dear Mr Clelland

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 3 October, for the following information:

"I wonder if it would be possible to have the information mentioned here; "The Survey of Personal Incomes (SPI) dataset used to produce Table 2 in our response letter dated 31 July 2023 was not held for the 2021-22 financial year on the date of your present request. However, it has since become available, and we will be able to provide the information should you request it at a later date"

I would also be grateful to receive, if any have been updated, refreshed copies of the other tables.

In terms of vat registered businesses is it possible to have the figures for those on the flat rate scheme over those periods, potentially extended to include new registrations each year please.

I am not sure if you can help me with this question;

If a trader is found to be operating a disguised employment model (chair or space renting) are they then classed as a deliberate tax defaulter and listed here Current list of deliberate tax defaulters - GOV.UK (www.gov.uk) or are such cases routinely listed elsewhere that is accessible? Are any statistics available for the sector on this please."

Our response

Our response is set out for each paragraph of your request as follows.

1. I wonder if it would be possible to have the information mentioned here; "The Survey of Personal Incomes (SPI) dataset used to produce Table 2 in our response letter dated 31 July 2023 was not held for the 2021-22 financial year on the date of your present request. However, it has since become available, and we will be able to provide the information should you request it at a later date"

The table below sets out this information:

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 and search for 'get help from HMRC'.

Text Relay service prefix number – 18001

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Table 1: Regional breakdown of estimate of the number of self-employed persons in the SIC CODE 96020

Region	2021-22
North East	9,000
North West	25,000
Yorkshire and The Humber	19,000
East Midlands	16,000
West Midlands	18,000
East	24,000
London	20,000
South East	28,000
South West	19,000
Wales	9,000
Scotland	15,000
Northern Ireland	7,000
All	210,000

Notes to Table 1:

1. Source: Survey of Personal Incomes
2. Individual figures have been rounded independently to three significant figures. Therefore, the sum of the component items may not necessarily add to the totals shown.
3. The criteria for identifying individuals with self-employment income was also refined for the 2020 to 2021 Survey of Personal Incomes to ensure greater consistency across HMRC's Personal Incomes publication. Individuals are identified as having self-employment income if there is evidence of business activity in the tax return. This evidence includes more than just profits. Further information can be found here:
<https://www.gov.uk/government/statistics/personal-incomes-statistics-for-the-tax-year-2020-to-2021/personalincome-statistics-2020-to-2021-supporting-documentation#methodological-changes-this-year>.
4. If for any individual or source a loss is made, or the profits are completely offset by the deduction of capital allowances and/or losses brought forward from earlier years, the individual or source is included in the table.
5. Counts are rounded to the nearest thousand.

The data provided is based on the Survey of Personal Incomes. Estimates for sub-UK geographical areas (e.g., by country, region, county etc.) should be treated with particular caution. For more information about this and details of the basis on which the Survey of Personal Incomes is conducted, including the information about the sampling process, please see the [supporting documentation](#).

2. I would also be grateful to receive, if any have been updated, refreshed copies of the other tables.

The requested information is not yet available. The VAT data for the financial year 2023-24 will be available on 6 November 2024. If we receive a request for the information after that date, we should be able to provide it.

3. In terms of vat registered businesses is it possible to have the figures for those on the flat rate scheme over those periods, potentially extended to include new registrations each year please.

The table below shows the numbers of VAT registered businesses using the Flat Rate Scheme. We confirm that these figures include new registrations in each year.

Table 2: Number of VAT registered businesses assigned to Trade Class 96020 using the Flat Rate Scheme by financial year

	2022-23	2021-22	2020-21	2019-20	2018-19	2018-19
East Midlands	96	94	122	136	122	129
East of England	173	181	211	230	246	268
London	297	301	350	364	383	411
North East	71	71	75	88	81	90
North West	142	148	174	199	207	217
Northern Ireland	27	32	46	48	42	53
Scotland	101	103	128	139	141	166
South East	333	334	403	421	428	467
South West	190	193	243	247	245	273
Wales	67	70	100	95	102	114
West Midlands	111	115	144	149	141	156
Yorkshire & Humberside	129	125	157	171	160	180
Missing	1	3	48	148		
Totals	1,738	1,770	2,201	2,435	2,298	2,524

4. If a trader is found to be operating a disguised employment model (chair or space renting) are they then classed as a deliberate tax defaulter and listed here Current list of deliberate tax defaulters - GOV.UK (www.gov.uk) or are such cases routinely listed elsewhere that is accessible? Are any statistics available for the sector on this please.

The following document sets out the circumstances where details of a deliberate tax defaulter may be published: <https://www.gov.uk/government/publications/compliance-checks-publishing-details-of-deliberate-defaulters-ccfs13/compliance-checks-publishing-details-of-deliberate-defaulters-ccfs13>. HMRC does not hold any statistics on the matter requested.

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing informationrightsunit@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