



HM Revenue & Customs

Andrew Clelland

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Our ref: FOI2024/15284

Dear Mr Clelland,

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 13 February, for the following information:

“You previously very kindly gave me the information in the attached table, I wondered when the 21/22 data would become available

[Table removed]

Also in terms of VAT you gave me charts of the number and liability. Are the Registered Businesses "banded" by turnover in any reports please.”

Our response

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.

In case it is helpful, we have extended Table 1 of our 31 July 2023 response (count of VAT registered traders) up to the 2022-23 financial year below:

Number of VAT registered businesses

Region	2018-19	2019-20	2020-21	2021-22	2022-23
North East	500	400	400	400	500
North West	1,300	1,200	1,200	1,200	1,300
Yorkshire & Humber	900	800	800	800	900
East Midlands	800	800	800	800	800
West Midlands	1,000	900	900	1,000	1,100
East of England	1,600	1,500	1,400	1,400	1,600
London	2,700	2,500	2,500	2,800	3,100
South East	2,500	2,400	2,400	2,400	2,600
South West	1,200	1,200	1,100	1,100	1,200
Wales	500	500	500	400	500
Scotland	1,000	1,000	900	900	1,000
Northern Ireland	300	300	300	300	300
United Kingdom	14,300	13,600	13,200	13,400	14,900

Notes

The regional breakdown is based on the address provided as the principal place of business where correspondence is delivered but this may not capture where all the trading activity occurs.

The table excludes traders where there is a missing registered business address.

Counts are rounded to the nearest hundred.

We are also providing a new table showing the turnover of VAT registered businesses by region and by year as follows:

Turnover of VAT registered businesses £ thousands

Region	2018-19	2019-20	2020-21	2021-22	2022-23
North East	69,517	68,554	34,769	59,943	72,500
North West	225,900	228,581	139,334	216,099	256,550
Yorkshire & Humber	145,797	136,340	75,912	122,453	148,690
East Midlands	137,393	139,272	74,829	124,769	146,169
West Midlands	272,205	240,582	132,185	212,690	237,614
East of England	257,775	260,990	130,416	235,779	283,013
London	735,166	737,711	373,482	657,276	804,445
South East	565,874	661,325	310,965	482,491	570,062
South West	218,123	212,464	104,475	178,331	208,793
Wales	72,864	72,879	38,385	63,746	75,087
Scotland	199,604	222,068	140,775	245,958	287,309
Northern Ireland	63,232	63,841	37,619	50,850	58,325
United Kingdom	2,963,450	3,044,607	1,593,146	2,650,385	3,148,557

Notes

The regional breakdown is based on the address provided as the principal place of business where correspondence is delivered but this may not capture where all the trading activity occurs.

The table excludes traders where there is a missing registered business address.

The above data are not available from HMRC's published statistics.

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