



HM Revenue
& Customs

Andrew Clelland

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Our ref: FOI2023/99768

Dear Mr Clelland

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 12 December, for the following information:

“Further to my request for information as above on the SIC Code 96020
The information you provided was most helpful, thank you.
I wonder if it would be possible to have the totals of VAT paid by businesses in that
coding, if possible, as before by region?
Could I also, if possible, have the same for employers N.I. contributions.

Many thanks for your assistance to date.”

Our response

The requested further data for SIC Code 96020 is set out in the tables below.

Net VAT liabilities £ thousands

Region	2018-19	2019-20	2020-21	2021-22	2022-23
North East	9,314	9,301	3,714	7,476	9,411
North West	27,299	27,240	13,020	24,138	27,734
Yorkshire & Humber	17,071	16,652	7,481	13,888	15,155
East Midlands	17,093	17,622	6,863	14,060	16,734
West Midlands	29,899	25,585	11,731	21,290	23,238
East of England	34,089	34,547	13,556	29,117	33,628
London	77,568	77,631	21,991	62,013	75,636
South East	65,078	66,577	27,464	55,910	64,622
South West	28,474	28,141	11,074	23,448	26,237
Wales	9,727	9,688	3,797	7,943	9,240
Scotland	24,079	23,793	9,701	20,064	26,287
Northern Ireland	6,977	6,291	2,273	4,884	6,223
United Kingdom	346,668	343,068	132,665	284,231	334,145

Notes

The data relates to annual totals for net VAT in SIC2007 Code 96020 ('Hairdressing and other beauty treatment') in the relevant tax year.

The regions data is based on registered business address and excludes cases where no registered address is recorded

Employers National Insurance Contributions £ thousands

Region	2018-19	2019-20	2020-21	2021-22	2022-23
North East	2,773	2,790	2,258	3,095	3,453
North West	7,076	7,179	6,135	8,275	9,376
Yorkshire & Humber	4,631	4,717	4,058	5,372	6,083
East Midlands	4,528	4,654	4,073	5,487	6,105
West Midlands	6,176	6,259	5,643	7,437	7,757
East of England	8,288	8,476	7,246	9,360	10,523
London	20,553	21,277	17,282	22,540	25,094
South East	15,101	15,547	12,945	16,999	18,883
South West	6,397	6,337	5,315	6,989	7,750
Wales	2,695	2,781	2,367	3,127	3,463
Scotland	6,587	6,657	5,749	7,404	7,841
Northern Ireland	1,761	1,801	1,449	1,978	2,175
United Kingdom	86,566	88,475	74,520	98,063	108,503

Notes

The data relates to annual totals for Employer NICs for employments in a PAYE Scheme in SIC2007 Code 96020 ('Hairdressing and other beauty treatment') in the relevant tax year.

The regions data is at the GOR / NUTS1 level and relates to the employee's residence at the start of the relevant tax year.

Amounts are rounded to the nearest £thousand.

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