

UK Government Receipts and Repayments of Upstream Oil and Gas Tax

£ million	Cash (HMRC)						Accruals (ONS)						2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Petroleum			Upstream			Petroleum			Upstream														
	Corporation Tax	Of which offshore	Revenue Tax	Oil and Gas	Total HMRC Receipts	Oil and Gas Share of Total (%)	Corporation Tax	Of which offshore	Revenue Tax	Oil and Gas	Total Public Sector Taxes and NICS	Oil and Gas Share of Total (%)												
Calendar Year																								
2009	36,236	5,603	1,047	6,650	416,934	1.6%	37,129	5,000	1,047	6,047	490,179	1.2%	2009											
2010	42,153	6,237	1,349	7,586	444,758	1.7%	44,102	6,864	1,349	8,213	528,150	1.6%	2010											
2011	42,741	8,274	1,775	10,049	469,064	2.1%	42,755	8,840	1,775	10,615	555,244	1.9%	2011											
2012	40,081	5,849	2,106	7,955	470,120	1.7%	40,384	4,412	2,106	6,518	558,911	1.2%	2012											
2013	39,211	3,879	1,296	5,175	488,489	1.1%	40,630	3,556	1,296	4,852	579,241	0.8%	2013											
2014	39,794	2,503	568	3,071	505,406	0.6%	43,557	2,072	568	2,640	599,950	0.4%	2014											
2015	43,403	937	-552	385	527,427	0.1%	43,879	536	-552	-16	622,299	-0.0%	2015											
2016	45,339	355	-768	-413	553,112	-0.1%	52,072	340	-768	-428	658,317	-0.1%	2016											
2017	52,205	1,293	-634	659	590,618	0.1%	55,507	1,760	-634	1,126	693,666	0.2%	2017											
2018	54,772	1,861	-817	1,044	612,858	0.2%	56,588	1,912	-817	1,095	718,485	0.2%	2018											
2019	58,558	1,513	-319	1,194	635,155	0.2%	52,761	1,272	-319	953	741,069	0.1%	2019											
2020	53,545	638	-431	207	570,530	0.0%	49,646	496	-431	65	704,023	0.0%	2020											
Financial Year (April–March)																								
1999-00	34,322	1,268	853	2,121	294,177	0.7%	34,322	1,180	853	2,033	341,043	0.6%	1999-00											
2000-01	32,421	2,329	1,518	3,847	315,638	1.2%	34,868	2,640	1,518	4,158	365,284	1.1%	2000-01											
2001-02	32,041	3,515	1,310	4,825	321,741	1.5%	32,608	3,456	1,310	4,766	371,383	1.3%	2001-02											
2002-03	29,488	3,662	958	4,620	324,725	1.4%	30,122	3,732	958	4,690	377,409	1.2%	2002-03											
2003-04	28,459	3,057	1,179	4,236	347,946	1.2%	30,737	3,108	1,179	4,287	408,911	1.0%	2003-04											
2004-05	34,031	3,831	1,284	5,115	375,801	1.4%	38,466	4,743	1,284	6,027	439,077	1.4%	2004-05											
2005-06	42,355	7,307	2,016	9,323	402,874	2.3%	46,020	8,022	2,016	10,038	469,720	2.1%	2005-06											
2006-07	44,875	6,709	2,155	8,864	428,629	2.1%	46,338	5,670	2,155	7,825	498,580	1.6%	2006-07											
2007-08	47,036	5,728	1,680	7,408	456,121	1.6%	47,103	7,378	1,680	9,058	525,186	1.7%	2007-08											
2008-09	43,927	9,826	2,567	12,393	445,531	2.8%	38,141	7,991	2,567	10,558	506,024	2.1%	2008-09											
2009-10	36,628	4,998	923	5,921	414,920	1.4%	40,035	5,600	923	6,523	499,873	1.3%	2009-10											
2010-11	43,040	6,864	1,458	8,322	453,957	1.8%	43,931	7,608	1,458	9,066	536,785	1.7%	2010-11											
2011-12	42,475	8,840	2,032	10,872	472,035	2.3%	41,737	7,520	2,032	9,552	555,231	1.7%	2011-12											
2012-13	39,841	4,412	1,737	6,149	473,626	1.3%	40,748	4,214	1,737	5,951	561,792	1.1%	2012-13											
2013-14	38,932	3,556	1,118	4,674	492,802	0.9%	40,671	3,310	1,118	4,428	585,381	0.8%	2013-14											
2014-15	41,091	2,026	77	2,103	514,058	0.4%	44,271	1,544	77	1,621	607,488	0.3%	2014-15											
2015-16	43,016	560	-562	-2	532,503	-0.0%	44,801	410	-562	-152	629,754	-0.0%	2015-16											
2016-17	48,017	295	-654	-359	567,990	-0.1%	53,806	622	-653	-31	672,129	-0.0%	2016-17											
2017-18	52,714	1,757	-569	1,188	593,317	0.2%	55,771	1,793	-568	1,225	696,474	0.2%	2017-18											
2018-19	54,382	1,912	-744	1,168	621,047	0.2%	56,932	1,867	-744	1,123	731,357	0.2%	2018-19											
2019-20	61,684	1,274	-408	866	633,420	0.1%	50,948	984	-409	575	739,200	0.1%	2019-20											
2020-21	50,654	498	-250	248	584,711	0.0%	52,573	685	-250	435	710,424	0.1%	2020-21											

Sources: HM Revenue & Customs (HMRC), Tax Receipts and National Insurance Contributions for the UK; Office for National Statistics (ONS), Public sector current receipts: Appendix D.