Regional contributions to UK public finances

- Research carried out by Oxford Economics for the City of London Corporation in the last two years has highlighted the extent to which London makes a net financial contribution to the UK exchequer, supporting public spending in other parts of the economy.
- This article takes our research further, by repeating the analysis for each country and region in the UK.
- It concludes that each of the regions in the so-called wider south east (London, the South East and the Eastern region) made a positive net contribution to the UK public finances in 2004-05, while all other regions of the UK had a net fiscal deficit.

Introduction

Discussions over devolution in the UK often make reference to the fiscal position that might exist if individual countries with the UK had full fiscal autonomy. Discussions over regional spending priorities are also sometimes put in the context of how important public spending is in supporting activity in some regions compared with others and this may be quite significant for regional economic prospects at a time when public finances nationally are under increasing pressure. But it is not easy to know just how much public spending takes place in each region within the UK, or where tax receipts come from, since the bulk of taxes and spending are not the responsibility of regional bodies. We have therefore put together estimates based on available information, combined with the most appropriate assumptions where precise figures are not published, in order to answer the question of which regions contribute most to UK public finances, and which benefit most from a transfer of resources.

Spending 'in' or 'for' a region?

The bulk of public spending in the UK is undertaken by central government departments, with only a small fraction of spending made directly by regional authorities themselves. In estimating the regional distribution of public expenditure, there are two possible options. The first is on the basis of where the spending actually physically occurs ("in" the region) and, second, on the basis of which regions actually benefit from the expenditure ("for" the region). Looking at spending "in" a particular region, based on the location of the government unit making the transaction, is a useful statistical methodology when looking at the regional distribution of the output of government-supplied services and, in particular, the relevant employment and pay costs. It is also a useful way of looking at direct spending on intermediate purchases or investment goods and the impacts on the supply chain. Calculation of spending on the "in" basis also has the benefit of being relatively easy to calculate.

However, in analysing how much regions benefit from public spending compared with the financial contribution they make, it is more appropriate to look at the second method, which identifies spending on the basis of residence of the "counterpart" for transactions, ie identifying the location of the recipients of services or transfers that government expenditure finances, irrespective of where this expenditure takes place.

Calculating regional public spending

Our calculations of public expenditure by region are based on Public Expenditure Statistical Analyses (PESA) 2006, which identifies expenditure on services where possible according to the region that benefits from spending, ie spending on a "for" basis. Around 82% of Total Managed Expenditure (TME) is allocated in this way, shown in Table 1.

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Table 1: Total identifiable expenditure on convision by region (2004/05)

Servic	es by regi	on (2004/0	ວ)
	Identifiable	Identifiable	Total
	spending	spending	spending
	£ billion	% of UK	% of UK
North East	18.2	4.5	3.7
North West	47.3	11.7	9.6
Yorks & Humber	32.1	7.9	6.5
East Midlands	25.1	6.2	5.1
West Midlands	33.6	8.3	6.8
Eastern	30.8	7.6	6.3
Greater London	56.0	13.9	11.4
South East	45.6	11.3	9.3
South West	30.0	7.4	6.1
Wales	21.4	5.3	4.4
Scotland	38.6	9.6	7.9
Northern Ireland	14.1	3.5	2.9
UK	392.7	97.3	81.8
Outside UK	11.1	2.7	2.3
Total identifiable	403.8	100.0	82.2
Non-identifiable	64.4		13.1
Total spend on	468.3		95.4
services			
Accounting	22.7		4.6
adjustments			
ТМЕ	491.0		100.0

Source: PESA 2006

Some of the expenditure on services that is not allocated to regions in this source is best regarded as not affecting regions in any way, such as that identified as being "outside the UK" and specifically of benefit to non-UK residents. The remainder of non-identifiable spending on services, totalling some £64.4 billion (13.1% of TME), refers to services provided by the government that are of benefit to the UK as a whole. This sum is dominated by Defence (45%), with significant shares accounted for by the Home Office (8%) and the Chancellor's Departments and Central Exchequer Functions (37%). Such services are clearly of some benefit to all UK residents and we regard it as preferable to estimate a distribution across regions.

PESA 2006 attempts to allocate this other nonidentifiable spending to regions, but on the basis of spending "in" particular regions. This technique gets around the problem of determining who benefits from such central government functions by looking at direct regional impacts in terms of pay costs.

However, of the total unallocated £64.4 billion, the pay cost components that are distributed on the "in" basis in PESA 2006 only sum to £16 billion (including payments outside UK). This leaves a further £44.4 billion in non-pay, non-identifiable costs. For example, less than 40% of the total non-identifiable Defence costs are pay costs that can be attributed to specific regions in this way. However, the remainder also benefits regions in the same way and the figures would be more meaningful if this were allocated across regions.

Table 2: No	n-identifiable e	expenditure (2	2004/05) appo	ortioned
	acc	ording to		
	As table 1	Pay costs on	Population	Expenditure
	"for" basis	"in" basis	shares	range
	£ billion	£ billion	£ billion	£ billion
North East	4.0	2.7	3.7	2.7 - 4.0
North West	10.5	4.9	9.9	4.9 - 10.5
Yorks & Humber	7.1	5.5	7.3	5.5 - 7.3
East Midlands	5.6	4.0	6.2	4.0 - 6.2
West Midlands	7.5	4.3	7.8	4.3 - 7.8
Eastern	6.8	7.7	8.0	6.8 - 8.0
Greater London	12.4	14.6	10.8	10.8 - 14.6
South East	10.1	17.7	11.8	10.1 - 17.7
South West	6.7	15.5	7.3	6.7 - 15.5
Wales	4.7	2.2	4.3	2.2 - 4.7
Scotland	8.6	5.5	7.4	5.5 - 8.6
Northern Ireland	3.1	2.4	2.5	2.4 - 3.1
UK	87.1	87.1	87.1	

Source: PESA 2006, Oxford Economics calculations

This additional spending, along with £22.7 billion of accounting adjustments, is allocated to regions here using three different techniques (shown in Table 2). No single estimate is definitive and instead we present a range of possible expenditure values for each region.

First, aiming for consistency with identified spending on services in the previous table, we distribute the entire £87.1 billion according to the shares of identified spending on a "for" basis. Next, we use the additional information in PESA 2006 on non-identifiable spending on an "in" basis, using these shares to allocate to total. Finally, we share the £64.4 billion according to the regional population distribution, based upon the assumption that each member of society benefits equally from this spending on services. These produce a range of estimates from which we take a maximum and minimum value. These are subsequently added to identified expenditure and a mid-point estimate is taken to report total regional expenditure.

Regional expenditure

London receives a far greater share of public spending than any other UK region, estimated at between £67 billion and £71 billion in 2004/5. However, London is also one of the most highly populated regions.

Spending in London is still higher than any other region in England when measured on a per capita basis, but it is actually below that in Northern Ireland and similar to Scotland. In England outside London, spending per head is highest in the North East, followed by the other northern regions, and lowest in the South East, the Eastern region, and the East Midlands.

The relative needs of the regions clearly differ, and this has implications for public sector spending. London is unique as a Government Office Region (GOR) in that it is more or less entirely an urban area. In contrast, other regions have both urban and non-urban areas. Looking at a wider southern region, including London as the metropolitan centre, spending per capita is actually below that for the UK as a whole as the consequences of generally poorer economic performance push up spending in the more peripheral regions.

There are other ways of looking at public spending in different regions besides relative to population. As Table 4 illustrates, public expenditure attributable to London is similar to the UK average in terms of per person employed and incomes. However, in terms of spending relative to GVA, London receives 20% less than the UK average.

Table 3: Total governn	nent expen	diture by r	egion (200	4/05)
	£ bil	lion	£ per	capita
	Min	Мах	Min	Max
North East	20.9	22.2	8,200	8,700
North West	52.2	57.8	7,600	8,500
Yorks & Humber	37.6	39.4	7,500	7,800
East Midlands	29.1	31.3	6,800	7,300
West Midlands	37.9	41.4	7,100	7,800
Eastern	37.6	38.8	6,900	7,100
Greater London	66.8	70.6	9,000	9,500
South East	55.7	63.3	6,900	7,800
South West	36.7	45.5	7,300	9,000
Wales	23.6	26.1	8,000	8,900
Scotland	44.1	47.2	8,700	9,300
Northern Ireland	16.5	17.2	9,700	10,100
Memo: London, East & S. East	160.2	172.7	7,600	8,200
UK	491.0	491.0	7,639	7,639

Source: PESA 2006, Oxford Economics calculations

Note: UK total includes £11.1bn of spending classified as being "for" outside the UK and not allocated across the regions.

Table 4: Total	government ex	penditure by req	gion (2004/	05)
	Total	Expenditur	e relative to	
	expenditure	Employment	GVA	Income
	£ billion	(£ per employed)	(UK=100)	(UK=100)
North East	21.6	19,800	136	123
North West	55.0	16,400	112	109
Yorks & Humber	38.5	15,400	107	104
East Midlands	30.2	14,800	95	94
West Midlands	39.6	15,200	102	101
Eastern	38.2	14,300	91	80
Greater London	68.7	15,500	77	97
South East	59.5	14,100	84	81
South West	41.1	16,000	108	103
Wales	24.9	19,000	132	120
Scotland	45.6	17,900	117	119
Northern Ireland	16.9	21,200	155	143
UK	491.0	15,900	100	100

Source: PESA 2006, Oxford Economics calculations

Note: UK total includes £11.1bn of spending classified as being "for" outside the UK and not allocated across the regions.

Taxation – workplace or residence basis?

Just as regional shares of public spending depend on whether these are estimated on the "in" basis or the "for" basis, estimates of regional contributions to tax receipts depend on whether these are based on a residential or workforce approach. The residential approach looks as far as possible at taxes paid by the people who live in a particular region. The workplace approach, on the other hand, looks at taxes paid as a result of the economic activity taking place within a region. So, for example, it includes income tax paid by those who work in a region, rather than those who live in a region. This makes the biggest difference for London, of course, where in net terms around 500,000 people a day commute into the capital from surrounding regions.

In practice, we estimate different payments on a workplace and residence basis for income tax, National Insurance Contributions and VAT, and present total tax contributions on both bases. For other taxes the distinction is either not very meaningful or the difference is too small to worry about.

Calculating regional tax contributions

While there are no regular and exhaustive official data that provide a regional breakdown of tax revenue, we have made detailed estimates based upon collating relevant official sources and applying robust assumptions.

(i) Income Tax

Income tax data on a residence basis are derived from the HM Revenue and Customs (HMRC) Survey of Personal Incomes (SPI). In 2003/04 (the latest year for which data are available) London, for example, contributed 18.5% of total UK income tax revenue, while the South East contributed 18.2%. These ratios can be applied to the UK total for 2004/05 from the Budget report to give total residence-based income tax payments in the region of £22.7 billion in London, and so on.

The Annual Survey of Hours and Earnings (ASHE) gives the earnings distribution in the UK and regions on both a workplace and residence basis. From this, and estimates of the differences in employment levels on the two different definitions (derived from the Labour Force Survey), we have calculated the number of earners within different income bands. Applying relevant tax rates to

average income within these bands allow us to estimate the difference between income tax revenue for each region on a residence and workplace basis, giving an estimate of workplacebased income tax payments from London of £28.6 billion, for example – nearly £6 billion more than on a residence basis.

(ii) National Insurance Contributions

Social security contributions as reported in the Budget for the UK as a whole are split using shares of the UK total, calculated from average weekly expenditure data taken from the Expenditure and Food Survey (EFS). This only looks at the household contribution share, but the employers' contribution is expected to be distributed in a broadly similar way across the regions. Using this, we estimate London's NICs payments in 2004/05 to have been £13.7 billion, followed by the South East at £11.8 billion.

This calculation is also on a residence basis, and a similar adjustment to that for income tax using ASHE data can be performed to give national insurance contributions based on incomes earned in each region. This suggests that London's share of UK NICs, for example, rises to around 21% from 18% on a residence basis.

(iii) VAT

VAT represents around 16% of total tax receipts and has been split across regions to reflect different regional spending patterns. Data on regional spending by category are only available up to 1999, so Oxford Economics regional consumer spending forecasts are used for later periods. Consumer spending data by region, reported by the ONS and used as the basis for this calculation, are derived from surveys of household spending. This gives information on the share of consumer spending and therefore the share of VAT on a residence basis.

An alternative calculation (similar in concept to the workplace basis used for income tax and NICs) has been undertaken based on shares of retail turnover in each region, reported by the Annual Business Inquiry (ABI). This share relates to the amount of consumer spending that takes place in the region, incurring VAT, regardless of where the person spending is resident. This business-based estimate of VAT is larger than the residence-based calculation for London and the North West, for example, while being smaller for the South East.

(iv) Council Tax

Actual figures for English regions' council tax revenues are available from Local Government Financial Statistics. In 2004/05 London contributed £2.9 billion, or 14.4%, of the UK total. (Figures for Northern Ireland, where domestic rates are still paid rather than council tax, are not directly comparable here. District rates are included here under this heading, but regional domestic rates are treated in the government accounts as negative public spending rather than tax receipts.)

(v) Vehicle Excise Duty

Driver and Vehicle Licensing Agency (DVLA) and Department for Transport (DfT) data are used to derive vehicle taxes based on average rates and the number of registered vehicles. The number of registered cars and other vehicles are available for each region from DfT. Rates for different types of vehicles are available from the DVLA. Applying these rates gives total revenue from this stream. As before, this is calculated as a share of the UK total, and applied to UK total revenue as reported in the Budget.

These data suggest that London, for example, only contributes around 9% to total vehicle excise duty, as a result of relatively low car ownership in the region. Tax receipts from this source for London were only £0.4 billion in 2004/05, compared with £0.7 billion in the South East.

(vi) Corporation tax

Our estimates of each region's contribution to corporation tax payments is derived by using the Annual Business Inquiry to calculate profits from each region's firms by subtracting purchasing and employment costs from turnover. The region's percentage of the UK total is taken and applied to UK corporation tax take as reported in the Budget. This calculation suggests that London accounts for around 20.3% of total corporation tax payments, for example. Since we are aiming for a common approach to all regions, we have adopted a simple procedure towards North Sea taxation – all corporation tax, whether arising from North Sea operations or not, is allocated across all regions on the basis outlined above, while petroleum revenue tax is simply allocated to Scotland. Neither of these simplifying assumptions necessarily reflects the hypothetical fiscal position an independent Scotland might face, of course.

(vii) Stamp duty

Stamp duty paid is reported for regions by HMRC. The amount of duty paid in all regions has risen strongly over time. But in recent years, the share of UK stamp duty derived in London has fallen from over 30% to 23.3% in 2004/05, as house price rises elsewhere in the country have increased the proportion of houses liable to the higher rates of stamp duty.

(viii) Excise duties

The number of vehicle registrations are used to estimate each region's contribution to fuel duty revenue. For other excise duties the ONS' Expenditure and Food Survey (EFS) gives implied shares of UK spending on different types of goods accounted for by consumers living in each region, which is then applied to relevant UK tax receipts to estimate the share contributed by the region.

(ix) Business rates

Payments from regions' businesses are taken from Local Government Financial Statistics and equivalent sources.

(x) Other taxes and duties

There are a variety of other taxes and duties that are individually generally less important than the above, but nevertheless provide a significant sum in total to the UK exchequer. Estimated regional share in each case are based on a simple rule of thumb related to the region's share of the UK's population, GVA, household income or similar aggregate. (The appendix provides detailed results for these taxes).

Regional tax payments

Table 5 summarises each region's contribution to tax receipts on a residence basis. Not surprisingly, London and the South East provide the largest tax contributions, accounting for over £70 billion each of tax receipts in 2004/05 and together contributing nearly one-third of UK revenues. At the other extreme, Northern Ireland and the North East between them contributed less than 6% of the total. On a workplace basis (Table 6), London and the South East contributed an even bigger share of the UK total, but the impact of commuting means that the South East's share of tax payments was lower on a workplace than a residence basis, while London's share of overall receipts amounted to over £87 billion.

Table 5: Rece	eipts summa	ary - resid	lence bas	sed (2004	/5)
	Income tax	NICs	VAT	Other	Total
	£ billion	£ billion	£ billion	£ billion	£ billion
North East	3.7	2.5	2.4	6.4	15.0
North West	11.2	8.2	7.7	18.8	45.9
Yorks & Humber	8.2	5.3	5.4	13.0	31.9
East Midlands	7.8	5.3	4.8	11.9	29.7
West Midlands	9.0	6.5	5.9	15.1	36.5
Eastern	13.2	8.2	6.7	17.3	45.4
Greater London	22.7	13.7	11.4	28.6	76.4
South East	22.2	11.8	11.3	27.0	72.3
South West	9.4	5.8	5.8	14.5	35.5
Wales	4.2	2.9	2.9	6.5	16.6
Scotland	8.9	6.5	5.9	14.0	35.3
Northern Ireland	2.4	1.6	2.7	4.1	10.7
UK	122.9	78.1	73.0	177.3	451.3

Sources: HMT (UK); Oxford Economics estimates (regions)

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Table 6: Red	ceipts summa	ary - worl	kplace ba	ased (200	94/5)
	Income tax £ billion	NICs £ billion	VAT £ billion	Other £ billion	Total £ billion
North East	3.5	2.4	2.6	6.4	14.9
North West	11.0	8.1	8.2	18.9	46.1
Yorks & Humber	7.9	5.2	5.7	13.1	31.8
East Midlands	7.0	4.8	4.3	12.0	28.1
West Midlands	8.8	6.4	5.7	15.1	36.0
Eastern	11.6	7.2	6.9	16.9	42.7
Greater London	28.6	16.3	13.2	29.2	87.2
South East	20.4	11.0	10.4	26.6	68.4
South West	9.2	5.7	5.9	14.5	35.3
Wales	3.9	2.9	2.9	6.5	16.2
Scotland	8.6	6.4	5.3	14.0	34.4
Northern Ireland	2.3	1.7	2.1	4.1	10.2
UK	122.9	78.1	73.0	177.3	451.3

Sources: HMT (UK); Oxford Economics estimates (regions)

Regional contributions to UK public

finances

Looking at the balance of both public spending in a region and the tax contribution from a region (Table 7), there were three regions – London, the South East and the Eastern region – that made a net positive contribution to the UK exchequer in 2004/05, despite the negative overall balance of the UK public finances.

This conclusion is unaffected by whether tax contributions are estimated on a residence or workplace basis, although the magnitudes differ – Chart 1 illustrates the net contributions based on the average of the two bases. Offsetting these positive contributions, the regions with the biggest balance of spending over and above tax receipts were the North West and the three non-English elements of the UK – Scotland, Wales and Northern Ireland.

Table 7: F	Regional c	ontributio	ns to UK put	olic financ	es (2004/5	5)
	Reve	nue	Expenditure		Balance	
	Residence	Workplace		Residence	Workplace	Mid-point
	£ billion	£ billion	£ billion	£ billion	£ billion	£ billion
North East	15.0	14.9	21.6	-6.6	-6.6	-6.6
North West	45.9	46.1	55.0	-9.1	-8.9	-9.0
Yorks & Humber	31.9	31.8	38.5	-6.6	-6.7	-6.7
East Midlands	29.7	28.1	30.2	-0.5	-2.1	-1.3
West Midlands	36.5	36.0	39.6	-3.2	-3.6	-3.4
Eastern	45.4	42.7	38.2	7.2	4.5	5.9
Greater London	76.4	87.2	68.7	7.7	18.5	13.1
South East	72.3	68.4	59.5	12.8	8.8	10.8
South West	35.5	35.3	41.1	-5.6	-5.7	-5.6
Wales	16.6	16.2	24.9	-8.3	-8.7	-8.5
Scotland	35.3	34.4	45.6	-10.3	-11.3	-10.8
Northern Ireland	10.7	10.2	16.9	-6.1	-6.7	-6.4
UK	451.3	451.3	479.8	-28.6	-28.6	-28.6
UK + Exp outside UK			491.0	-39.7	-39.7	-39.7

Source: Oxford Economics calculations

Note: The -£39.7bn UK balance is the Budget 2006 figure for Net Borrowing (deficit on current budget + net investment).





In terms of the per capita balance of spending over tax payments (Chart 2), it is clear that Northern Ireland gains the most from the unequal regional composition of the UK public finances, with a net balance of spending over receipts of over £3,700 per person. This is followed by Wales, the North East and Scotland. Although the non-English parts of the UK stand out as significant beneficiaries of the unequal pattern of UK regional spending, whether the figures are looked at in total or per head, it is the relatively small but economically less successful North East that benefits most out of the English regions when looking at the figures per person, rather than the much more heavily populated North West.

Conclusions

There are inevitable simplifying assumptions needed to estimate regional contributions to UK public finances in some of the details of the calculations, given limitations in the availability of data. It is also worth bearing in mind that our use of a more or less common approach across all UK regions means that our estimates may not necessarily agree with the views of those who have looked specifically at estimating the fiscal that Scotland might enjoy under position independence, for example. But our calculations show clearly that the widely recognised picture of England 'subsidising' other parts of the UK does not tell the full story. In practice it is not England as a whole that is subsidising other parts of the UK, but the most prosperous parts of the UK 'subsidising' both the non-English parts of the UK and the rest of England as well. It is only the wider south east (Greater London, the South East and the Eastern Region) that made a positive net contribution to the UK public finances in 2004/05, with the northern regions, the midlands and the South West joining Northern Ireland, Wales and Scotland as a net drain on the exchequer.

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	App	endix:	Other t	axes pai	id in eac	h regioi	1, 2004/	05 (£	billior	(1			
	North	North	York &	East	West	Eastern	London	South	South	Wales	Scotland	Northern	United
	East	West	Humber I	Midlands	Midlands			East	West			Ireland	Kingdom
Council Tax	0.97	2.48	1.73	1.54	1.81	1.95	2.90	2.81	1.84	0.55	1.44	0.07	20.1
Vehicle Excise Duty	0.16	0.53	0.37	0.36	0.49	0.49	0.43	0.74	0.41	0.23	0.35	0.13	4.7
Corporation Tax	1.23	3.55	2.18	2.19	2.79	3.41	6.80	5.49	2.61	1.06	1.23	1.06	33.6
Petroleum Revenue Tax											1.30		1.3
Stamp Duty	0.18	0.60	0.45	0.48	0.55	0.98	2.10	1.96	0.93	0.22	0.43	0.12	9.0
Fuel duty	0.83	2.61	1.83	1.77	2.34	2.39	2.20	3.63	2.27	1.17	1.77	0.49	23.3
Tobacco duty	0.36	1.03	0.63	0.54	0.70	0.59	1.10	0.86	0.58	0.39	1.00	0.32	8.1
Alcohol duties	0.30	1.00	0.62	0.58	0.77	0.68	1.00	1.08	0.67	0.34	0.70	0.16	7.9
Business rates	0.59	1.80	1.35	1.07	1.47	1.84	4.02	2.55	1.23	0.58	1.63	0.57	18.7
Capital gains taxes													2.3
residence	0.08	0.23	0.17	0.15	0.18	0.23	0.41	0.36	0.18	0.09	0.18	0.05	
workplace	0.08	0.24	0.18	0.15	0.19	0.21	0.41	0.35	0.19	0.09	0.19	00.0	
Inheritance tax	0.12	0.33	0.24	0.21	0.26	0.27	0.36	0.39	0.24	0.14	0.25	0.08	2.9
Betting and gaming duties	0.05	0.18	0.11	0.10	0.11	0.12	0.21	0.19	0.12	0.06	0.12	0.03	1.4
Air passenger duty	0.03	0.11	0.08	0.06	0.07	0.10	0.13	0.12	0.07	0.03	0.07	0.03	0.0
Insurance premium													2.4
residence	0.08	0.24	0.18	0.16	0.20	0.24	0.39	0.38	0.19	0.09	0.20	0.06	
workplace	0.08	0.25	0.19	0.16	0.20	0.22	0.39	0.36	0.19	0.10	0.20	0.06	
Landfill tax	0.02	0.07	0.05	0.05	0.06	0.06	0.11	0.11	0.06	0.03	0.06	0.02	0.7
Climate change levy	0.03	0.08	0.06	0.05	0.07	0.08	0.13	0.13	0.06	0.03	0.07	0.02	0.8
Customs duties and agricultural levies	0.07	0.24	0.17	0.15	0.18	0.21	0.33	0.35	0.18	0.09	0.18	0.05	2.2
Aggregates levy													0.3
residence	0.01	0.03	0.02	0.02	0.02	0.03	0.05	0.05	0.02	0.01	0.02	0.01	
workplace	0.01	0.03	0.02	0.02	0.02	0.03	0.05	0.04	0.02	0.01	0.02	0.01	
Other taxes and royalties													11.7
residence	0.40	1.19	0.88	0.77	0.96	1.17	1.87	1.85	0.92	0.46	0.96	0.27	
workplace	0.40	1.18	0.88	0.88	0.95	1.04	2.09	1.71	0.91	0.45	0.95	0.27	
Other receipts													24.8
residence	0.85	2.54	1.87	1.64	2.03	2.49	4.00	3.93	1.96	0.98	2.04	0.57	
workplace	0.86	2.55	1.90	1.64	2.05	2.26	4.36	3.69	1.97	0.98	2.06	0.58	
Congestion charge							0.10						0.1
Sources: HMT (UK): Oxford Economics estimates	(reaions)												