

Table 2.1. Revenues raised in Scotland and the UK, 2011–12

	UK		Scotland	
	£ per person	% GDP	£ per person	% GDP
Income tax	2,391	9.6	2,102	7.2
National Insurance contributions	1,657	6.7	1,635	5.6
Corporation tax (excluding North Sea)	537	2.2	580	2.0
North Sea revenues	183	0.7	2,060	7.0
VAT	1,791	7.2	1,861	6.3
Capital taxes	264	1.1	178	0.6
Other revenues	2,472	9.9	2,616	8.9
Total non-interest revenues	9,296	37.3	11,032	37.5
Interest and dividends	46	0.2	46	0.2
Total receipts	9,342	37.5	11,079	37.7

Note: Figures for £ per person are expressed in 2013–14 prices (inflated from 2011–12 prices using the GDP deflator).