centreforcities

Mapping Britain's public finances

Where is tax raised, and where is it spent?

Louise McGough & Paul Swinney

July 2015

About Centre for Cities

Centre for Cities is a research and policy institute, dedicated to improving the economic success of UK cities.

We are a charity that works with cities, business and Whitehall to develop and implement policy that supports the performance of urban economies. We do this through impartial research and knowledge exchange.

For more information, please visit www.centreforcities.org/about

About the authors

Louise McGough is Policy Officer at Centre for Cities

l.mcgough@centreforcities.org / 020 7803 4325

Paul Swinney is Senior Economist at Centre for Cities

p.swinney@centreforcities.org / 020 7803 4305

Acknowledgements

The authors would like to thank former colleague Zach Wilcox for his contributions to the research. The authors would also like to thank Jeremy Skinner, Tony Travers, Stephen Ashworth, Alex Plant, Tom Griffiths and Andrew Paterson for their comments.

All views expressed in this report are those of the Centre for Cities.

All mistakes are the authors' own.

Photo credits

Cover top left - "Blackburn Town Hall" © Tim Green.

Cover bottom right - "One Pound" © PhotoGraham.

Executive Summary

The biggest challenge facing the national economy over the next decade will be the ongoing requirement to simultaneously reduce public spending while improving the UK's sluggish productivity growth.

There has been a great deal of commentary on both issues since 2010, and a number of policy steps have been taken on the former. But while the vast majority of the UK's tax revenue is generated in specific places – most notably cities – and while the majority of public spending occurs in specific places, the geography of tax and spend is very poorly understood. The purpose of this piece of research is to present for the first time the geography of tax raised and public monies spent across all local authorities in Britain.

On tax, it finds that Central London, Manchester and Birmingham contribute the most total 'economy' taxes, such as income and corporation tax, but that average economy taxes raised per worker is higher in the Greater South East than the rest of the country. On average cities generate the highest levels of economy taxes per worker, but most of the large cities – the highest absolute contributors to the Exchequer – underperform. If Manchester, Birmingham and Leeds increased their economy tax take per worker to the national average, they would generate an extra £9.4 billion a year – over three-quarters of the required cuts to the welfare budget.

On spending, it finds that cities have the highest levels of total spend, while Scottish and Welsh authorities and coastal areas have the highest levels of spend per worker as a result of the Barnett formula and old age and benefits spending. Rising demand and further reductions of spending will put ever increasing pressures on public services. But an ability to pool funding more effectively at a local level would enable places to wrap funding around people, improve services and potentially realise efficiencies – a 2 per cent efficiency saving across the combined authorities and LEPs would deliver a £4.3 billion saving each year.

When thinking about both tax raising and public spending, it is important to think about where people really live and work – about city-regions. Our analysis shows that in Greater Manchester, Greater London and the West Midlands (our three largest city-regions)[1] it is the 'city centre' local authorities that are the main generators of tax for the city-region. This tax could not be generated without support from their surrounding local authorities, which provide a large share of workers who raise tax in the core but consume public services elsewhere. This requires combined authorities to span the geography over which people live and work.

1 In terms of the amount of tax they generate.

Understanding more about where different taxes are generated and where different types of public spending happen is a vital first step in informing policymakers, both national and local, in decisions about how best to boost economic growth and productivity, where investment in infrastructure might be most effectively targeted, and what impact devolution of certain taxes might have on the UK as a whole. The evidence base presented in this paper poses a number of questions that will be explored in more detail in a series of follow-up papers. These questions include:

- Should local areas be given powers to raise their own taxes?
- To what extent should tax and spend at the local level be directly linked to one another?
- Does the creation of place-based budgets through devolution offer a way to reduce public spending?

Introduction

The desire to reduce public spending while still boosting economic growth was the conundrum that dominated the last Parliament and is likely to remain an issue for the duration of the current one.

Much attention has been given to reducing spending, and policy has pursued a mix of cuts to spending and improvements to efficiency to achieve this goal. But the role that growth can play in reducing the deficit has not had such an explicit policy focus. Given the UK's poor productivity performance – and the impact that this has had on national tax take[2] – it is likely that efforts to improve productivity will take greater precedence in the coming years as the government continues to grapple with the deficit.

The ever louder drum beat for devolution has mirrored debates around austerity. The devolution debate to date has been centred around the handing down of spending powers, rather than tax-raising powers. Much has been said – but little agreement has been reached - over what spending powers local government should be given control over. Much less has been said[3] – and no position taken - about fiscal devolution.

Little consensus has been reached on either element because there is very little understanding about where in the country tax is raised and where public money is spent. For example, not understanding the total amount of money spent in a locality on public services, and the proportion of total spend that this accounts for, makes the argument around the devolution of spend in this area more difficult to convey. And without knowing the total amount of tax raised in an area, and the components of it, it is difficult to come to a position as to which, if any, of those components should be devolved.

The purpose of this work is to plug this knowledge gap. It presents for the first time an evidence base on the geography of tax and spend across the country to better inform debates around austerity, devolution, public sector efficiency and investment for growth.[4]

The relationship between tax and spend across Britain

Before getting into the detail of what tax and spend looks like across Britain, it's important to set out briefly the structure of tax and spend across the country.

There is virtually no financial relationship between tax raised and public money spent in local authority areas in Britain (unlike in the USA, for example). Local authorities

2 Looking at income tax as an example, at £157 billion in 2013/14 revenues were £25 billion short of the Office for Budget Responsibility's 2010 forecast.
3 The notable exception here is the London Finance Commission and the debate around devolution of taxes to Scotland.
4 Similar analysis for Greater London and Greater Manchester has been conducted by Cebr and by New Economy Manchester.

themselves have to balance the books for the income and expenditure they are responsible for, but they account for a small fraction of overall tax and public sector spend in their areas. In Britain:

- Of the £548 billion raised in tax, local authorities get to keep £50.7 billion (9 per cent).[5] For every pound raised, local authorities keep 9p, with the remaining 91p sent back to the Exchequer.
- Of the £681 billion spent, local authorities account notionally for 24 per cent[6]. However, the statutory services that local authorities have to meet mean that they have little discretion over how a large proportion of this is spent.

The myriad other public sector bodies and departments that spend the vast majority of money in local areas have no such requirement to balance the books across a sub-national geography. This means that the amount of money available to spend in an area is not linked to the amount of tax generated. For this reason the following analysis looks at tax and spend separately, rather than looking at notional estimates of whether places are in 'surplus' or 'deficit'.

Box 1: Methodology overview

Data on tax has come from a range of different sources. All tax has been assigned to where it is produced. This is particularly important for income tax, which is assigned to the local authority that a person works in, not where they live. Where there is no local authority data available, regional or national figures have been assigned to local authorities according to their share of jobs, GVA, average wages or other economic indicators.

Spend data has come from regional Public Expenditure Statistical Analyses (PESA) tables. Data has been assigned to local authorities according to either share of regional population, share of regional spend on pensions or share of regional spend on specific benefits.

A fuller explanation of methodology is given in the Appendix.

5 From council tax, sales fees and charges and the uplift from business rates.
6 CLG (2014) Local Government Finance Statistics England N.24

A fiscal map of Britain

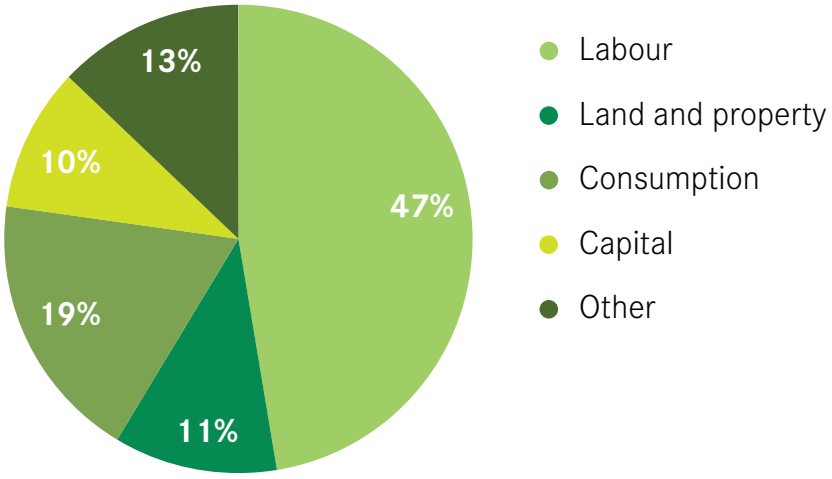
This section sets out what the geography of tax raising looks like across Britain.

Nationally

In 2013/14 around £548 billion of tax was raised in Britain. As Figure 1 shows, this total came from a variety of different sources. Around half of the total was accounted for by taxes on workers – namely income tax and national insurance.[7] Taxes on consumption (VAT) accounted for 19 per cent, while taxes on land and property and investment accounted for 11 and 10 per cent respectively.

All of these taxes are dependent on the growth of the economy and are levied on activities that governments are likely to want to encourage e.g. job creation. In the analysis that follows we refer to them as 'economy taxes'. This is in contrast to 'other' (which accounts for 13 per cent of spend). This category includes taxes on 'bads' such as alcohol and tobacco duty which policy is unlikely to encourage.

Figure 1: Composition of total British tax revenue, 2013/14



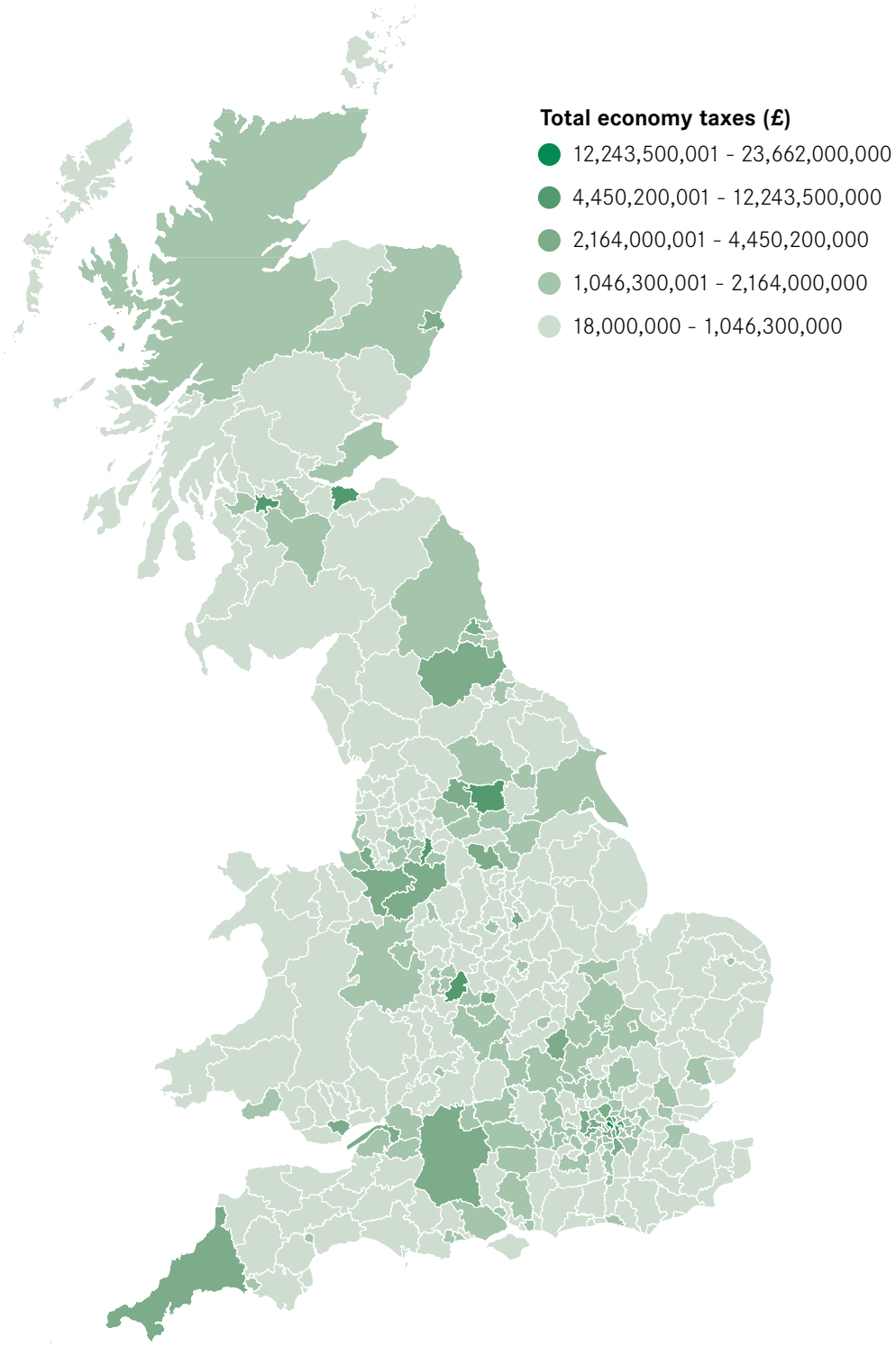
Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales. See appendix for full details.

7 Note: This includes income tax paid by those receiving pension income before the age of 65.

Local authority basis

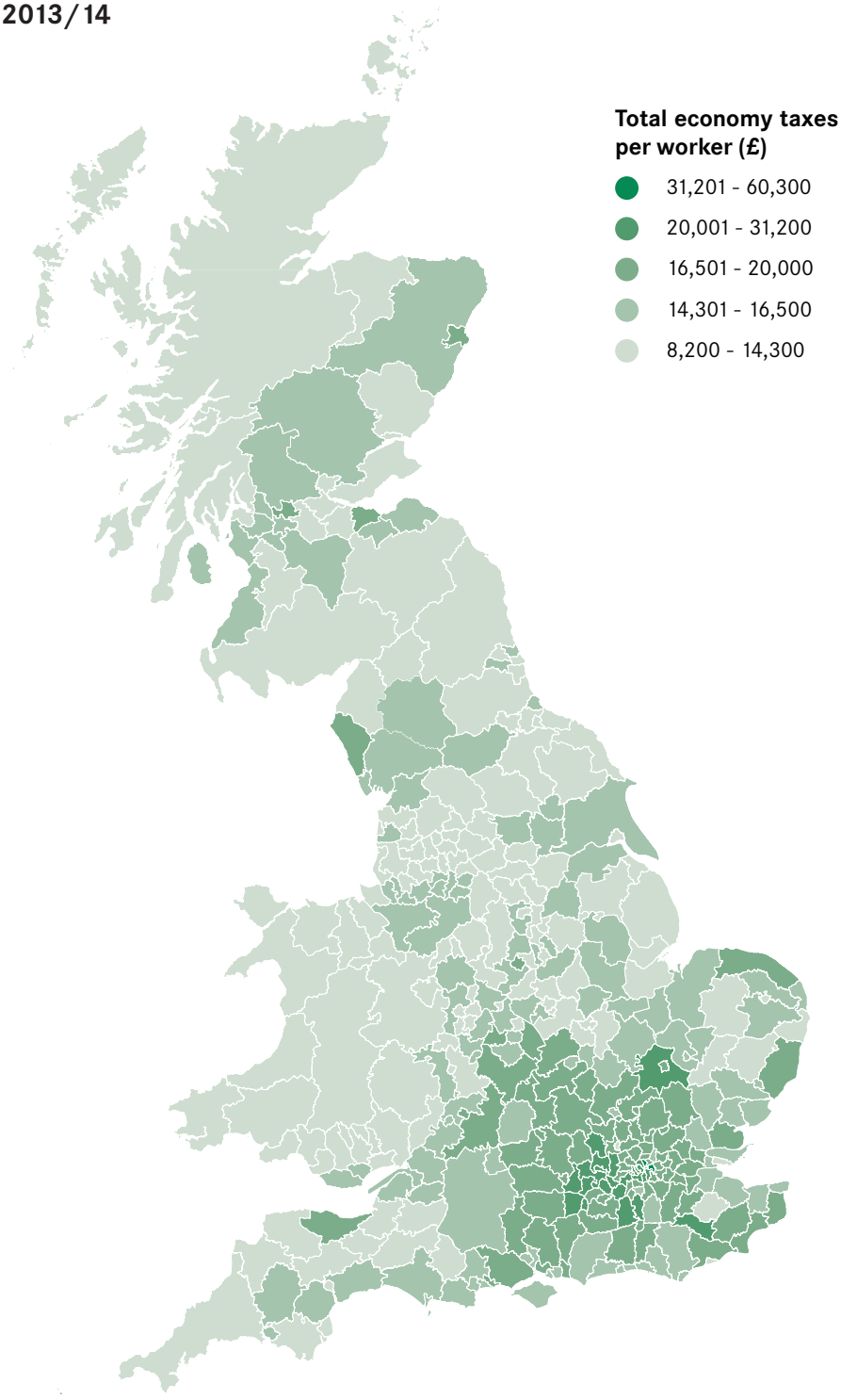
Figure 2 maps out the total estimated amount of economy taxes raised in local authorities, and Figure 3 maps out the amount of tax raised per worker (to account for the differing size of economies of local authorities).

Figure 2: 'Economy' taxes generated in local authorities, 2013/14



Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales. See appendix for full details. Contains Ordnance Survey Data © Crown copyright and database right 2015.

Figure 3: 'Economy' taxes generated in local authorities per worker, 2013/14



Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales. See appendix for full details. Contains Ordnance Survey Data © Crown copyright and database right 2015.

Unsurprisingly, the core urban authorities in central London, Birmingham and Leeds make the largest absolute contribution to the national Exchequer. The City of London (£24 billion) and Westminster (£20 billion) were by far the highest generators of economy taxes, with the former generating around double the amount of third placed Tower Hamlets (£12 billion). Birmingham generated £7.5 billion, while Leeds

generated around £6 billion. Reflecting this, cities[8] tend to raise more tax than non-city areas. In total, cities accounted for 64 per cent of all economy taxes raised despite covering just 9 per cent of land.

Looking at the amount of tax raised per worker shows a much clearer geographic pattern. Led by central London, average tax raised per worker tended to be much higher in the Greater South East than elsewhere in Britain, reflecting the strength of the economies within this area. Welsh local authorities, on the other hand, tended to have some of the lowest levels of tax raised per worker.

As well as having the highest absolute amount of economy taxes raised, the City of London had by far the highest tax raised per worker, raising £60,000 for every job. It was followed by its fellow London boroughs Tower Hamlets (£48,000), Islington (£31,000), Westminster (£29,000) and Kensington and Chelsea (£27,000). A number of local authorities to the west of London, such as Windsor and Maidenhead, Spelthorne and Runnymede, also had high levels of tax raised per worker. Despite the strong performance of these particular non-urban authorities, urban local authorities on average raised a higher amount of tax per worker than were generated elsewhere in Britain - £18,400 in the former compared to £15,300 in the latter.

The principal driver of these patterns was tax on labour. Whereas at a national level labour taxes accounted for 47 per cent of all economy taxes raised, in places such as the City and Tower Hamlets they accounted for 83 and 81 per cent respectively, reflecting the clustering of high-paid jobs in these areas.

Land and property taxes play a much smaller role in tax take. On the whole it is council tax that is the largest contributor in this category. The main exception is in core urban local authorities such as Manchester, where business rates make the largest contribution. Interestingly, Kensington and Chelsea raised the greatest share of its taxes from property taxes, with a quarter of all taxes generated by land and property, compared to the national average of 11 per cent. This was driven by an unusually high stamp duty tax take, the result of expensive residential property in the borough.

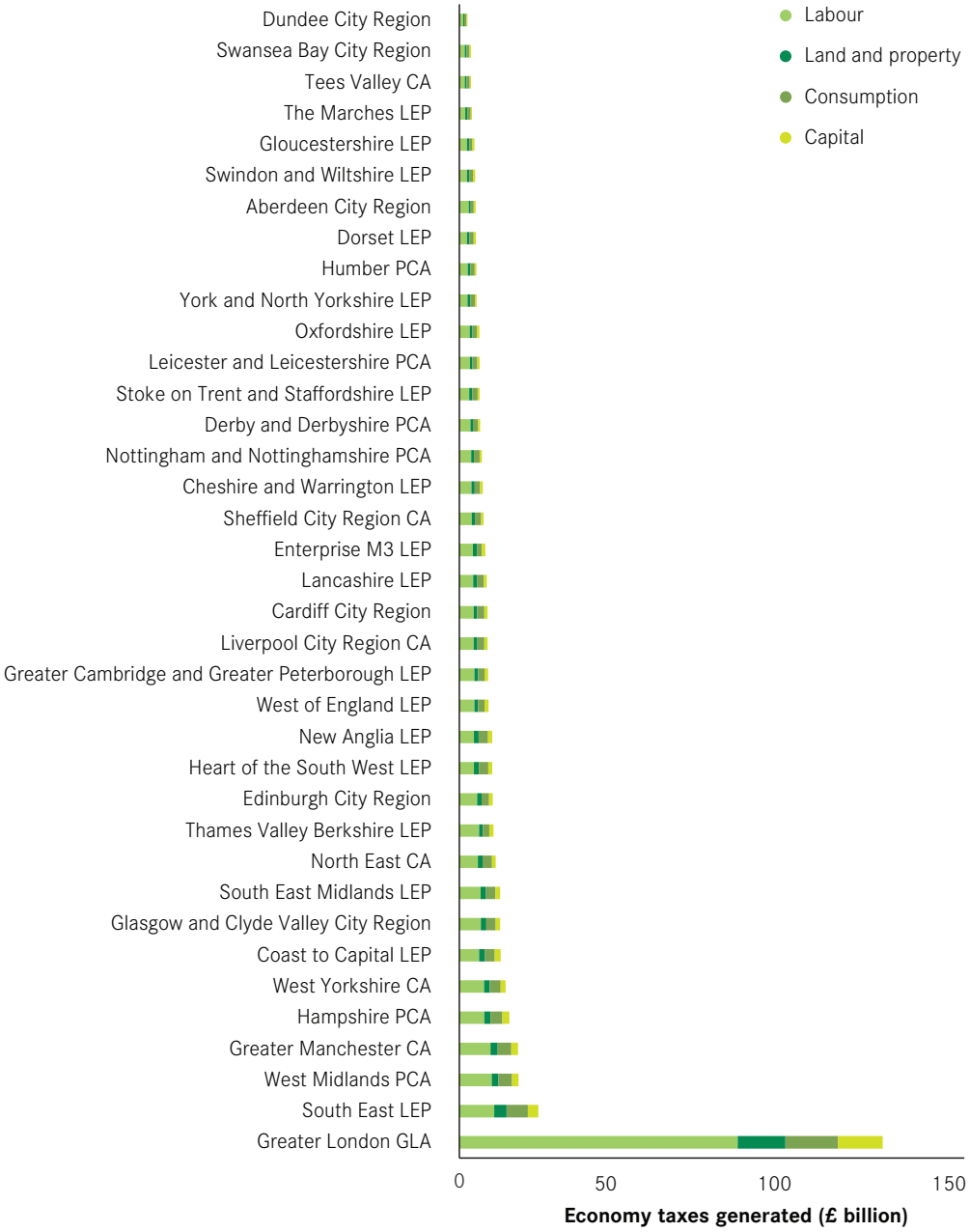
Political geographies

The evolving policy context around devolution means that while looking at tax spend on a local authority basis is interesting, looking at groups of local authorities based around cities is likely to be more relevant in light of recent developments.

The Chancellor has made it clear that if devolution is to take place, powers will be devolved to combined authorities. Below we have aggregated local authorities to reflect these issues. To do this we have followed a two-step process. Firstly, we selected places that have a combined authority in place or have a proposal to create one. Secondly, for all other cities not captured by this definition, we have taken the LEP area that they are a part of.

8 Defined as primary urban areas. See centreforcities.org/puas for more information.

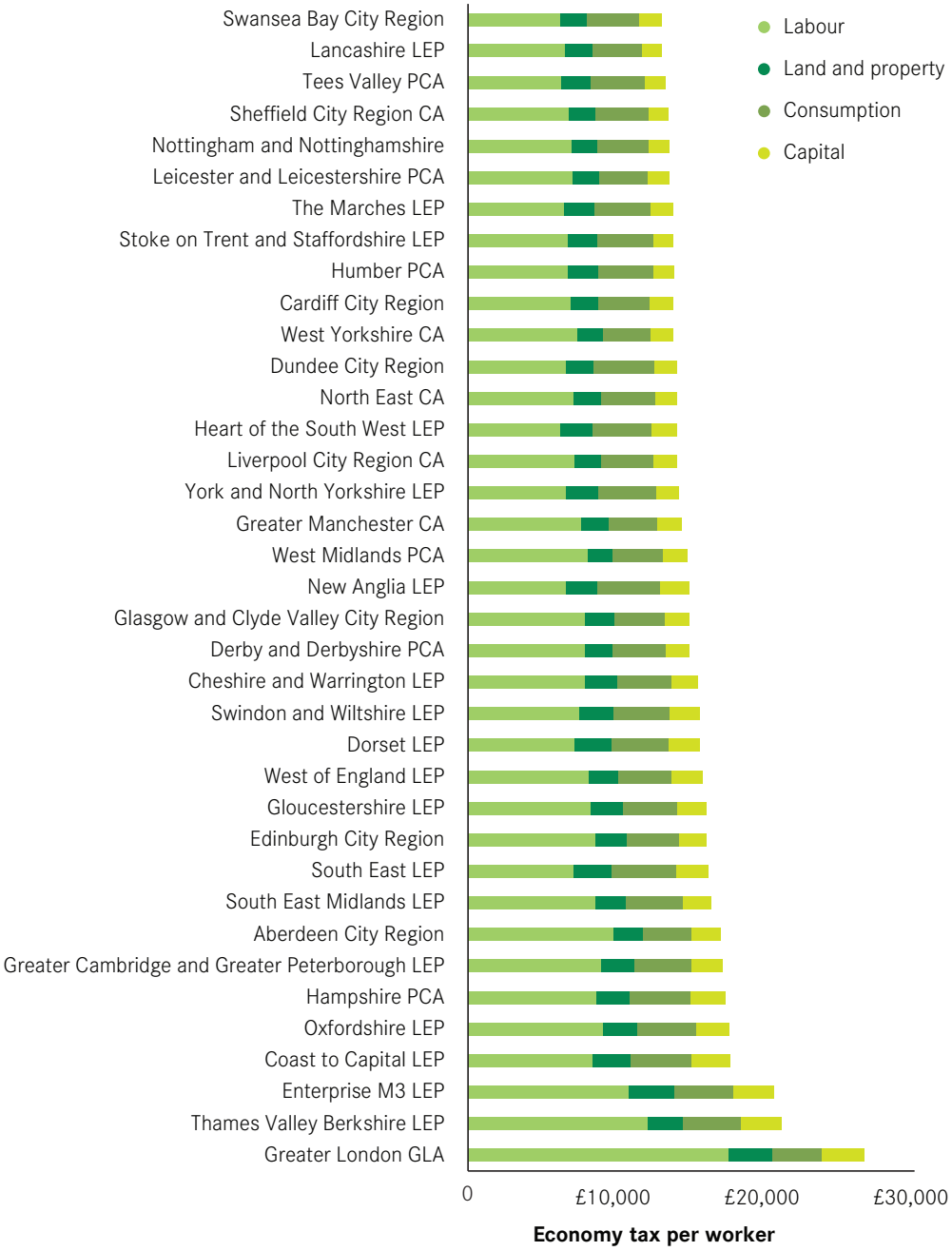
Figure 4: 'Economy' taxes generated in combined authorities and LEPs, 2013-14



Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales. See appendix for full details.

Figures 4 and 5 present the data on these geographies. Greater London generated by far the highest amount of economy taxes, amounting to £126 billion in 2013/14. This was a quarter of the total economy tax take in Britain, and equal to the next eight highest placed areas combined. Meanwhile, at £2.4 billion Dundee City Region generated the smallest amount.

Figure 5: 'Economy' taxes generated in combined authorities and LEPs per worker, 2013-14



Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales. See appendix for full details.

Reflecting the patterns seen in the local authority data, the top seven areas for economy tax take per worker are all in the Greater South East. At £26,600, Greater London had the highest, followed by Thames Valley Berkshire, Enterprise M3 and Coast to Capital. Meanwhile Swansea Bay City Region, followed closely by Lancashire LEP and the proposed Tees Valley combined authority, had the lowest – the average worker in Greater London generated double the amount of tax of workers in these two areas.

Despite making a large contribution to the overall tax take of Britain, the current or proposed combined authorities in Greater Manchester, the West Midlands and West

Yorkshire have below average levels of economy taxes per worker. Oxfordshire, on the other hand, makes a much smaller absolute contribution but had the fifth highest level of economy tax take per worker. This points to the lower productivity of jobs in the former areas relative to the latter.

Box 2: Combined Authorities and LEPs

For England, we have used the geographies that represent formal combined authorities (CA), proposed combined authorities (PCA) and Local Enterprise Partnerships (LEPs), prioritised in that order. This includes the Greater London Authority and existing five formal combined authorities: Greater Manchester, Liverpool City Region, the North East, Sheffield City Region, West Yorkshire. Proposed combined authorities include: Derby and Derbyshire, Hampshire, Humber, Leicester and Leicestershire, Nottingham and Nottinghamshire, Tees Valley and the West Midlands.[9]

Where there is overlap between LEPs local authorities have been assigned to one LEP. Details are given in the appendix.

For Wales we have used the Cardiff Capital Region and Swansea Bay City Region geographies.

In Scotland, we have used Glasgow and Clyde Valley, Edinburgh City Region and Aberdeen City Region according to the definitions given in their City Deal documentation.

Summary

- The majority of tax raised in Britain is in cities. Despite accounting for just 9 per cent of land, cities raised around 64 per cent of all economy taxes in 2013/14. And they raised £18,400 in economy taxes per worker, compared to £15,300 in non-city authorities.
- Reflecting patterns of economic activity, areas in the Greater South East tend to raise the highest amount of economy taxes per worker.
- The majority of taxes raised are taxes on labour. This is most clearly seen in core urban authorities – in the City of London labour taxes account for over four-fifths of all taxes generated.

9 Definitions come from House of Commons Library (2015), Combined Authorities Briefing Paper, London: House of Commons, accessed 26th June 2015.

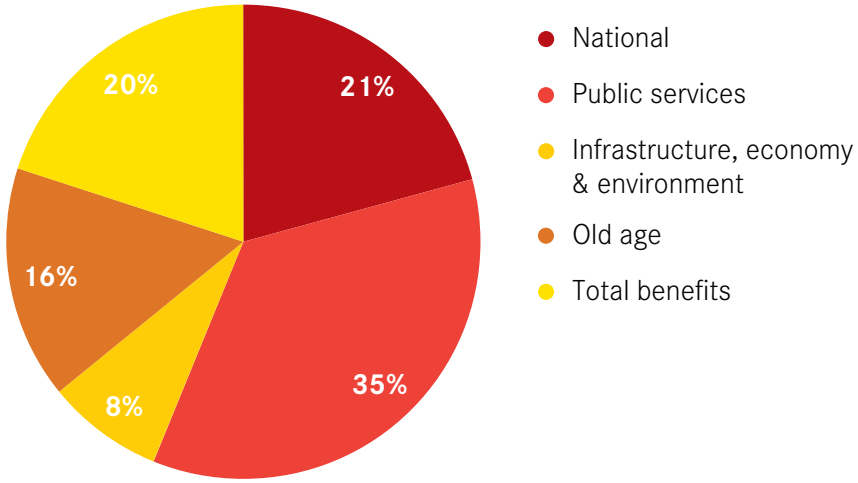
A public expenditure map of Britain

This section sets out what the geography of public expenditure looks like across Britain.

Nationally

Around four-fifths of the £681 billion of public spend in Britain 2013/14 was determined by local characteristics. As Figure 6 sets out, public services was the largest contributor to this, and accounted for over one-third of the total spend. Benefits spending accounted for 20 per cent of the total, while old age benefits accounted for 16 per cent.

Figure 6: Composition of total British public expenditure, 2013/14



Source: HM Treasury, PESA CRA Analysis.

Box 3: Categorisation of public expenditure

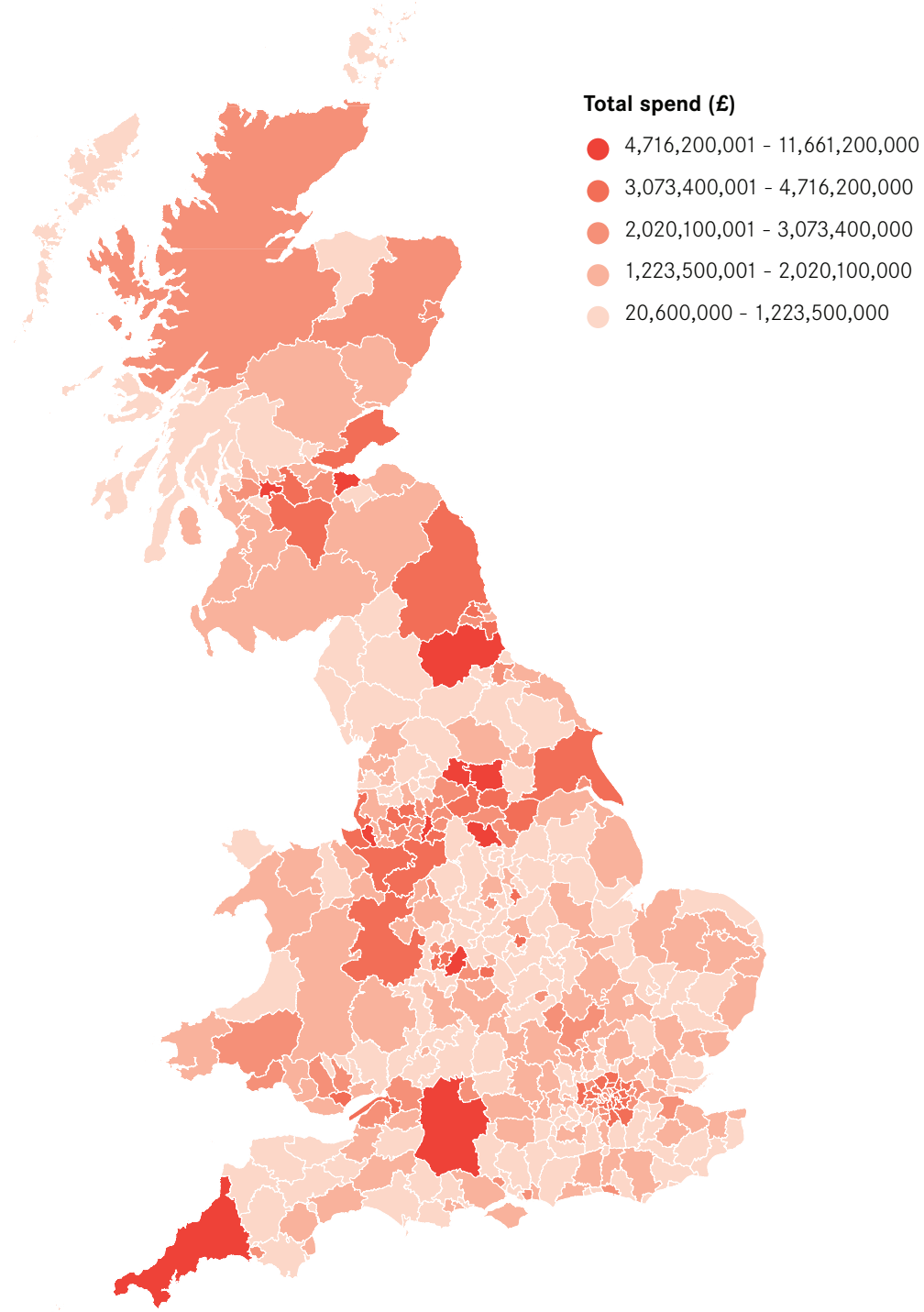
Overall spending has been split into five broad categories:

- **National** spend includes all spending for the national good, such as defence and prisons.
- **Public services** includes all public services, such as health, education, bin collections and leisure services.
- **Infrastructure, economy and environment** includes house building, transport infrastructure and environmental protection.
- **Old age** includes spending on things like pensions and winter fuel allowance payments.
- **Benefits** spend includes benefits such as unemployment, disability and housing benefit.

Local authority basis

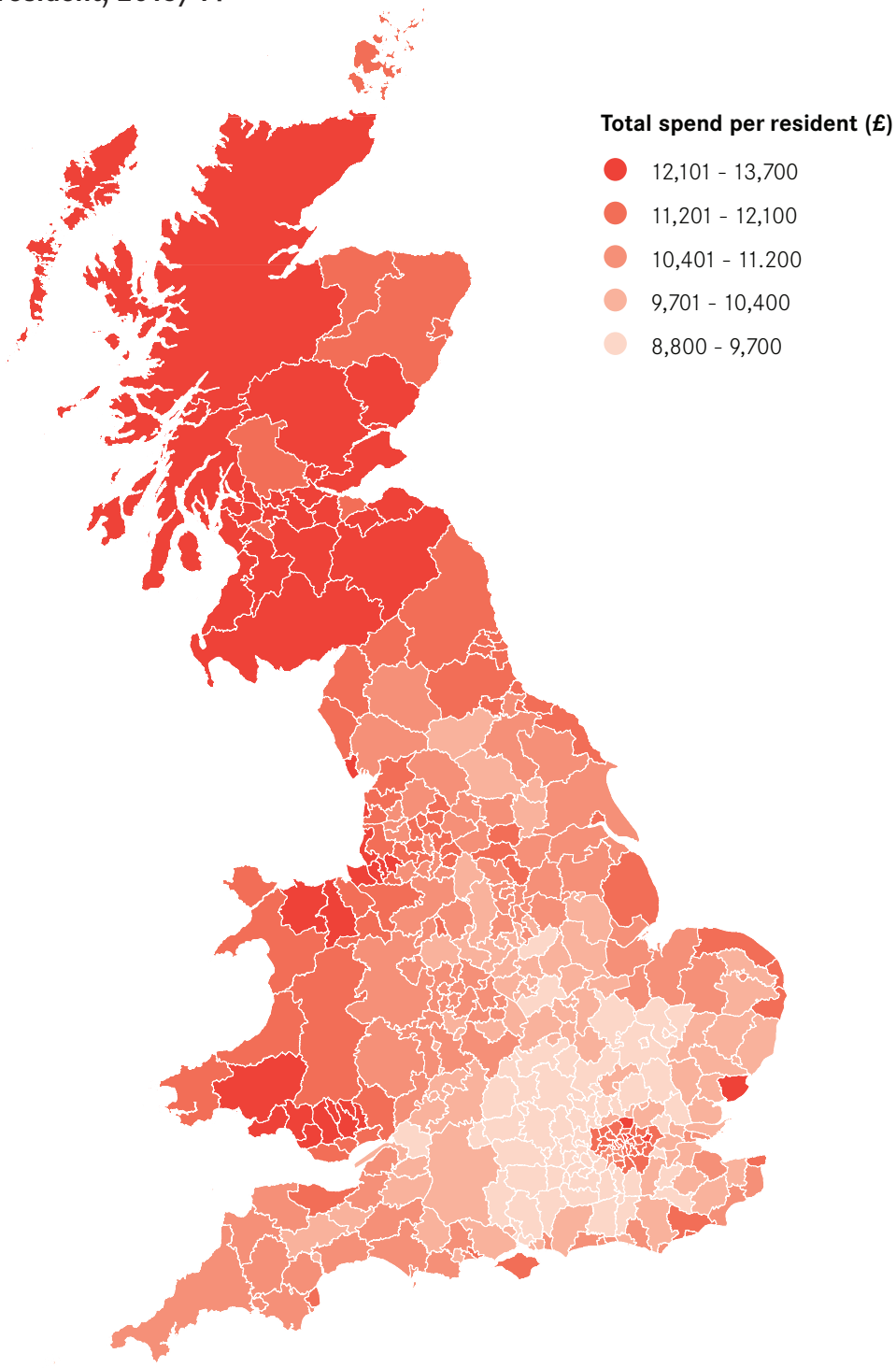
Figure 7 maps out the total estimated amount of public expenditure in local authorities, and Figure 8 maps the amount of spend per resident.

Figure 7: Total Government expenditure in local authorities, 2013/14



Source: HM Treasury, PESA CRA Analysis. Contains Ordnance Survey Data © Crown copyright and database right 2015.

Figure 8: Total Government expenditure in local authorities per resident, 2013/14



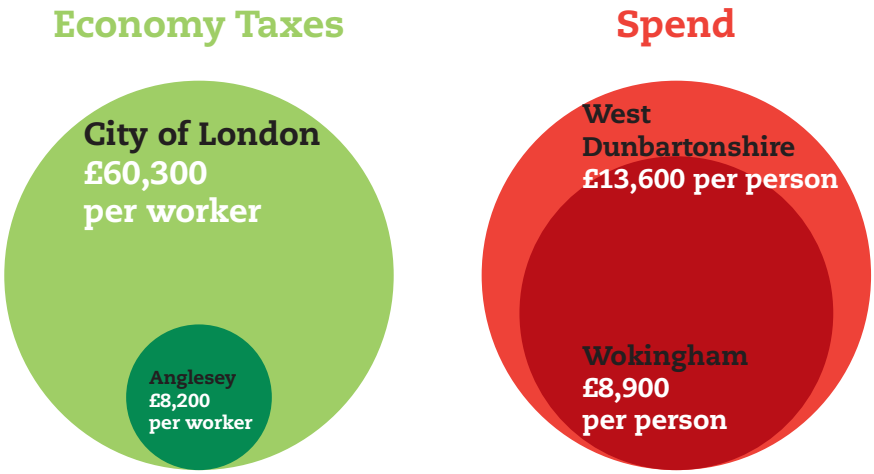
Source: HM Treasury, PESA CRA Analysis. Contains Ordnance Survey Data © Crown copyright and database right 2015.

Once again, large urban authorities dominate when looking at total spend, reflecting the large number of people that live in these authorities. At £11.7 billion, Birmingham had the highest spend, followed by Glasgow (£8.1 billion) and Leeds (£8 billion). In total, urban authorities accounted for 55 per cent of all expenditure.

Looking at the data on a per capita basis, which accounts for the differing size of populations, shows that Scottish authorities and coastal areas tend to have the highest levels of spend, while those in the Greater South East tend to have the lowest.

That said, the difference between local authorities is much smaller than for economy taxes raised per worker. The spend in the local authority with the lowest spend per head was 65 per cent of that with the highest. By way of comparison, when looking at tax per worker, the lowest generating authority raised just 14 per cent of that raised in the highest generating authority. This is no great surprise – a large bulk of spending is determined on a per capita basis. The result is that spending on public services takes up the largest proportion of spend in all authorities.

Figure 9: Differences between the local authorities with the lowest and highest levels of economy taxes raised per worker and spend per capita



Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales (see appendix for full details). HM Treasury, PESA CRA Analysis.

There are two main explanations for this difference. The first is differences in the Barnett formula, which gives a greater amount of funding per capita to Scottish (and to a lesser extent Welsh) authorities than those in England. The result is that nine of the top 10 local authorities for public expenditure per head are in Scotland.

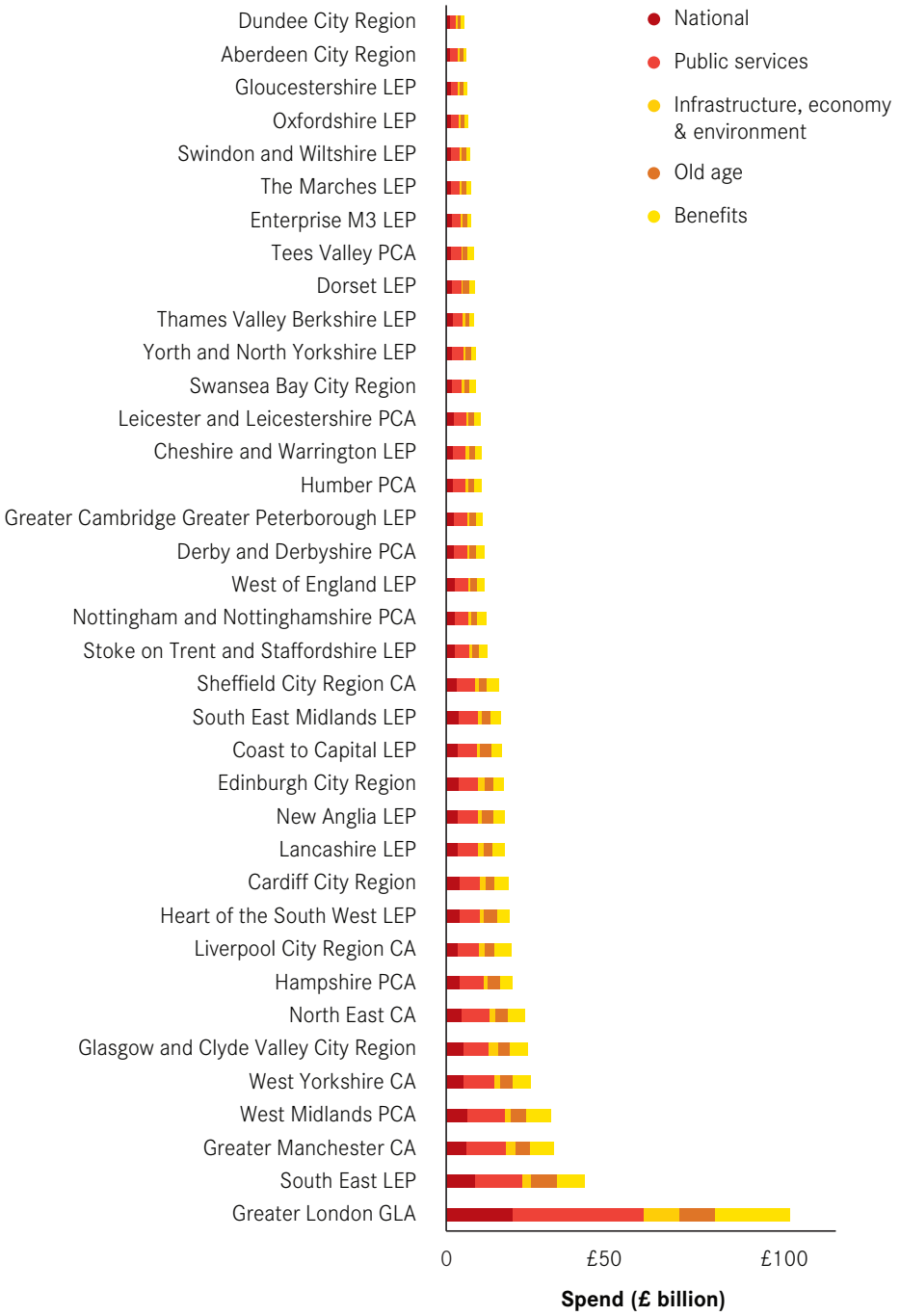
The second is old age and other benefits spending. For example, the high spend per population in Tendring in Essex is driven by its older demographic, while the high benefits spend in Blackpool and Liverpool, and specifically housing benefit in Brent and Hackney, pushes up spend per capita in these authorities. Oxford and Cambridge, meanwhile, have some of the lowest overall spend per capita because of their smaller pension age populations and lower benefit spends.

Cities have higher expenditure per capita than non-city areas, but the differences are small. Urban dwellers received around £11,100 per head in 2013/14 compared to £10,800 in the rest of Britain. This was driven by higher benefits spend in cities, while old age spend was much higher in non-city areas.

Political geographies

As with tax spending, given current devolution discussions it is useful to look at how combined authorities and LEPs compare for spending. As Figure 10 shows, at just under £100 billion, Greater London had the highest public expenditure in 2013/14, and was as large as the next three largest spenders combined.

Figure 10: Total Government expenditure in combined authorities and LEPs, 2013/14

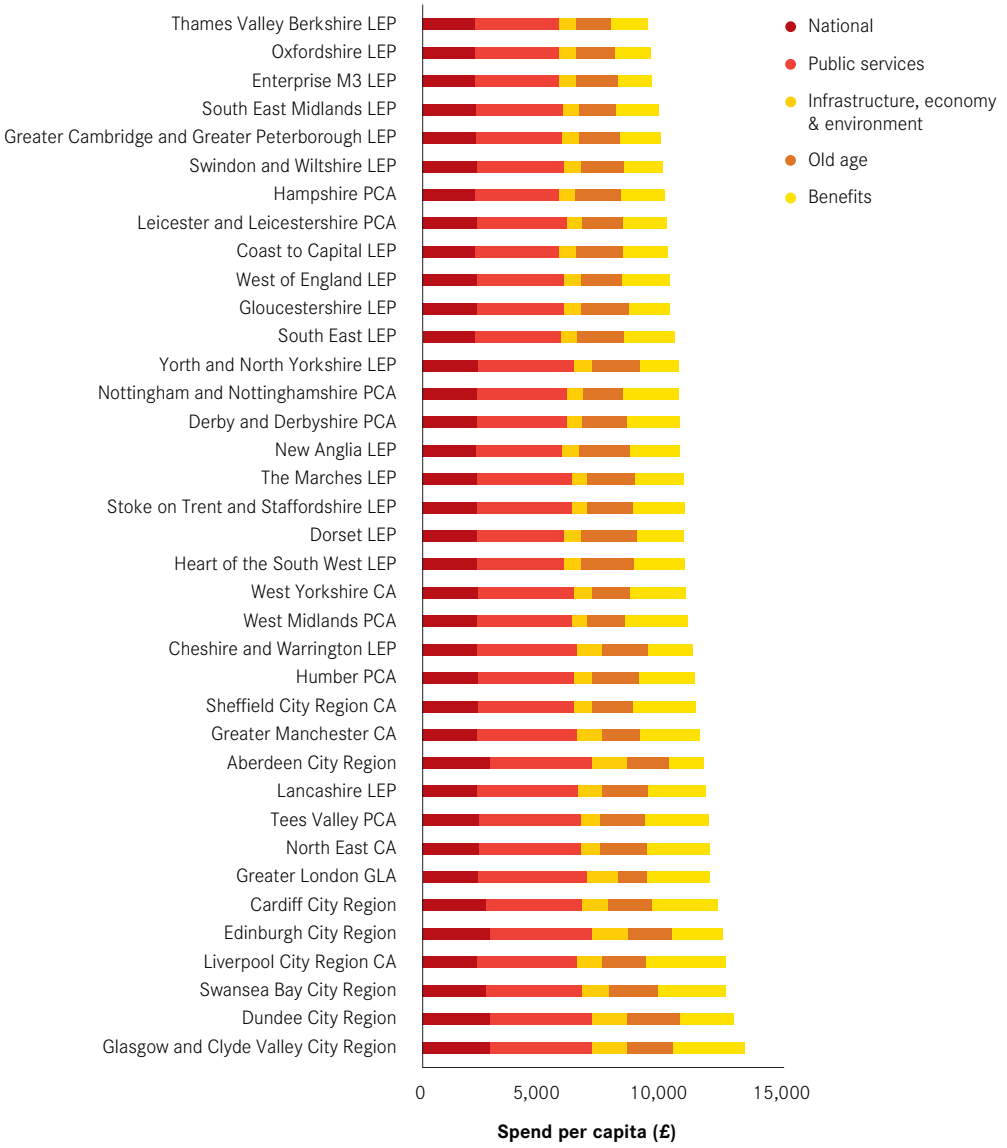


Source: HM Treasury, PESA CRA Analysis

But when looking on a per capita basis (Figure 11), Greater London had the seventh highest spend. Glasgow and the Clyde Valley came out with the highest (£13,100 per person), followed by the Dundee, Swansea and Liverpool city-regions. In Dundee, high levels of old age benefits spending was the main reason for its high overall spend, while in the other three benefits spend was the main driver.

Meanwhile, 11 of the 12 areas with the lowest spend were all in the South of England. Thames Valley Berkshire had the lowest spend per head at £9,100, reflecting both its low levels of old age and benefits spending.

Figure 11: Total Government expenditure in combined authorities and LEPs per resident, 2013/14



Source: HM Treasury, PESA CRA Analysis

Summary

- While public expenditure is most commonly discussed in terms of departmental budgets and total national spend, the majority of spending is determined by local characteristics - be that the total number of people that live in a place, the total number of pensioners that live there or the strength of the local economy, which has a large impact on benefits spending.
- There is much less variation in spending than in tax raising. As well as differences in the allocation of the Barnett formula, the variation seen is driven by benefit and old age spend.
- Urban authorities tend to have higher levels of benefit spend, while other areas tend to have higher levels of old age spend.
- Public services account for the largest share of spending, accounting for between 29 per cent of 41 per cent of all spending in local authorities.

How tax and spend plays out across city-regions

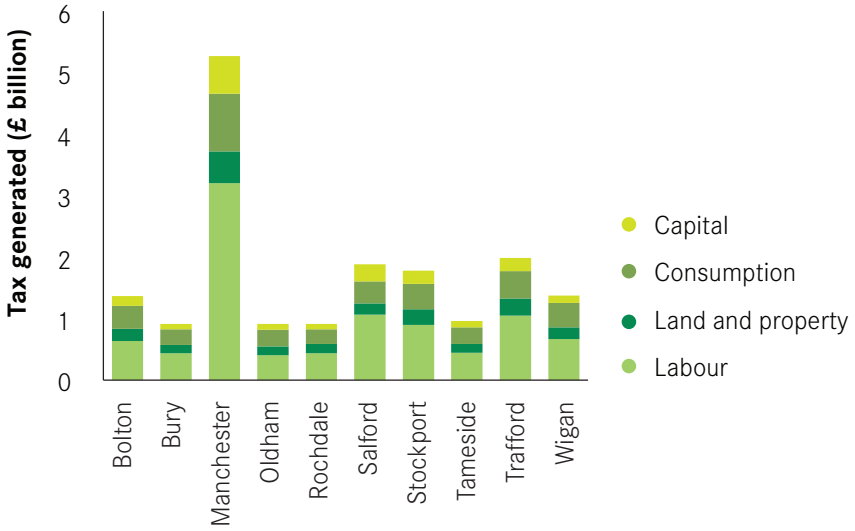
As well as there being a divergence across combined authorities and LEPs, local authorities also play different roles within these geographies.

Around half of all workers in Britain live in one local authority but work in another, meaning that these workers generate tax in one authority, but consume public services in another.[10] For this reason, and particularly in light of discussions around devolution to combined authorities, it's also important to look at the role that local authorities play within combined authorities. This section looks at the similarities and differences seen in Greater London, Greater Manchester and the proposed West Midlands combined authority area.

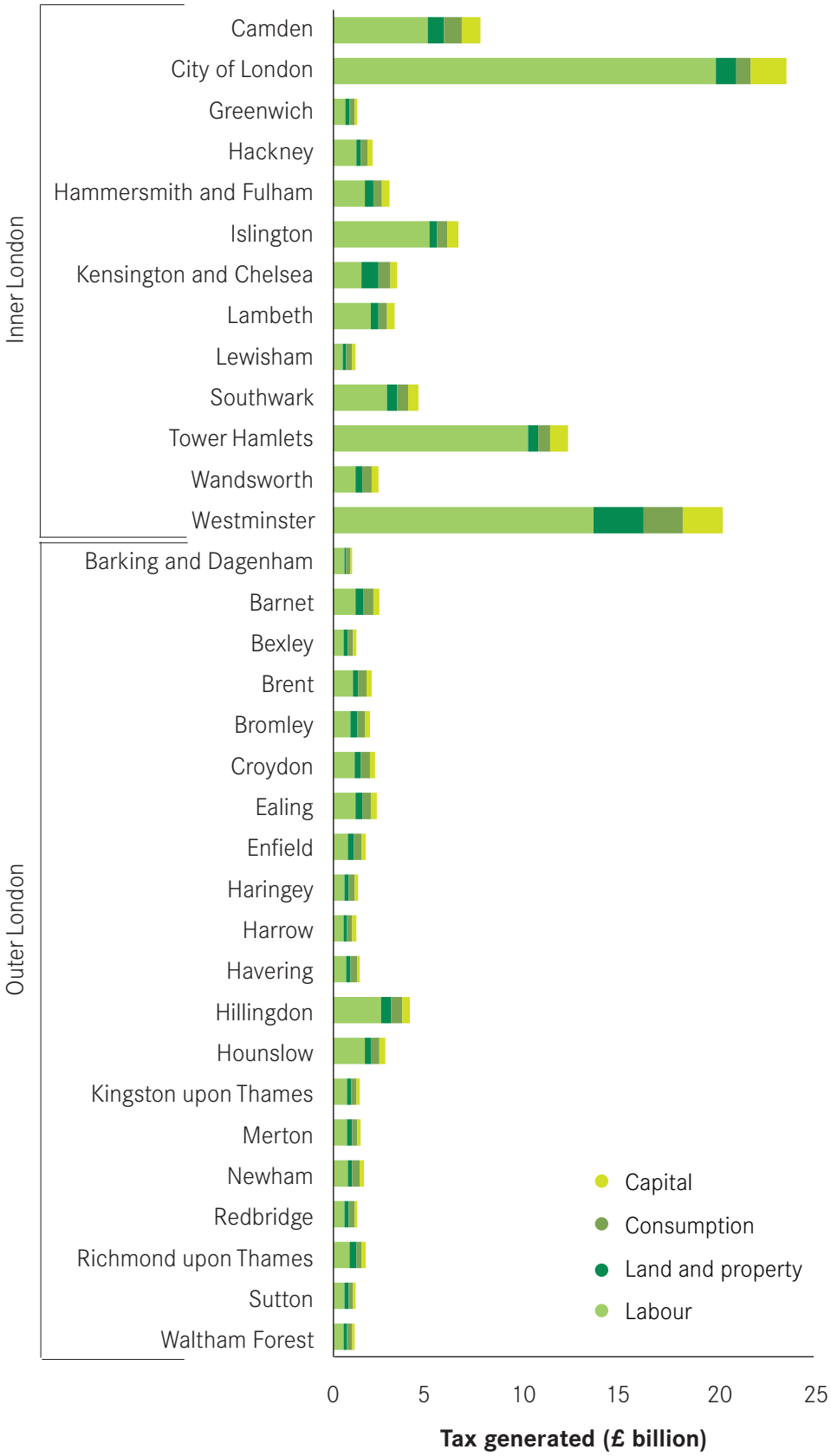
Mapping tax across city-regions

Core urban authorities raise the lion's share of taxes in a city-region. As Figure 12 shows, Manchester and Birmingham local authorities and Inner London raised the largest shares of all economy taxes in their wider area. This holds even when accounting for workers. Manchester local authority raised 30 per cent of Greater Manchester's economy tax take, despite accounting for 28 per cent of jobs. Birmingham local authority accounted for 41 per cent of jobs but 43 per cent of economy tax take. And Inner London generated 72 per cent of economy taxes but was home to 60 per cent of Greater London's jobs. In Greater London 45 per cent of taxes were raised in just three boroughs – Westminster, City of London and Tower Hamlets.

Figure 12: Tax raised across Greater Manchester, Greater London and Greater Birmingham city-regions



10 Wilcox Z, Nohrova N, Williams M (2014), Breaking Boundaries: empowering city growth through cross-border collaboration, London: Centre for Cities


Inner London
Camden
City of London
Greenwich
Hackney
Hammersmith and Fulham
Islington
Kensington and Chelsea
Lambeth
Lewisham
Southwark
Tower Hamlets
Wandsworth
Westminster
Outer London
Barking and Dagenham
Barnet
Bexley
Brent
Bromley
Croydon
Ealing
Enfield
Haringey
Harrow
Havering
Hillingdon
Hounslow
Kingston upon Thames
Merton
Newham
Redbridge
Richmond upon Thames
Sutton
Waltham Forest
Capital
Consumption
Land and property
Labour
0
5
10
15
20
25
Tax generated (£ billion)

Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales. See appendix for full details.

Tax generated per worker also tends to be higher in the core authorities. In Inner London, economy tax take per worker was £32,100, compared to £18,300 in Outer London. In Birmingham and Manchester this wasn't so clear cut – Salford had a higher economy tax take per worker than Manchester local authority, while Solihull and Coventry had a higher take than Birmingham. To some extent this is likely to be influenced by local authority boundaries. Given what we know about the types of jobs in city centres and the business rates levied on commercial property within them,[11] if data was available on the city centres of both authorities they would likely better match the patterns seen in Greater London.

Labour taxes make a much greater contribution to the overall tax take in the core authorities than elsewhere. As Figure 13 shows, this is most extreme in Greater London, where labour taxes account for 68 per cent of all taxes raised in Inner London, compared to 45 per cent in Outer London. The Inner London boroughs, and London's boroughs more generally, are reliant on their neighbours to generate their income tax. Workers who commute into Greater London accounted for around £21.4 billion of all labour taxes raised – 16 per cent of the total amount of all tax raised in the capital in 2013/14, and more than the total combined amount of tax take in the North East Combined Authority and West of England LEP.

11 Swinney, P. and Sivaev, D. (2013) Beyond the High Street: Why our city centres really matter, London: Centre for Cities

Figure 13: Share of taxes raised across city-regions

Source: Civil Aviation Authority, CLG, DEFRA, DWP, DECC, HMRC, Land Registry, ONS, NOMIS, Scottish Environment Protection Agency, Scottish Government Statistics and Stats Wales. See appendix for full details.

Land and property taxes play a larger role in the outer local authorities, although it is worth noting that the core local authorities still raise the largest absolute amount of tax. But there is a distinction here. Business rates drive the overall land and property tax take in the core authorities, while council tax makes up the largest contribution elsewhere (reflecting the differing distribution of jobs and people across a city-region). For example, Manchester accounted for nearly a third of all business rates generated across all 10 Greater Manchester local authorities in 2013-14, but only 14 per cent of council tax raised. In contrast, Stockport accounted for 14 per cent of all council tax generated but only 8 per cent of business rates. Box 3 discusses the role of property taxes in total tax generation.

Figure 14: Where property taxes are raised

Source: CLG, HMRC, Land Registry, ONS, NOMIS.

Box 4: The role of property taxes

The report by the London Finance Commission published in May 2013 set out the case for greater fiscal devolution to Greater London and England's other large cities. It recommended that property taxes (council tax, business rates, stamp duty and annual tax on enveloped dwellings) should be devolved in full, as well as giving the GLA more freedoms to levy local taxes. The Core Cities backed the report and have also called for greater devolution of property taxes to cities.[12]

Property taxes make up a relatively small part of taxes in Britain, accounting for 11 per cent of all taxes raised nationally. They made up between 11 and 16 per cent of the total taxes raised across city-regions in Britain, but the composition of this varied across the country which has implications for the impact of devolution of specific taxes. Figure 15 shows the variation seen across our case study city-regions.

Figure 15: Property taxes raised as a share of total tax take in 2013/14

	Stamp Duty	Council Tax	Business Rates	Annual Tax on Enveloped Dwellings
Greater Manchester CA	0.8%	4.9%	5.3%	0.0008%
West Midlands PCA	0.8%	4.3%	4.9%	0.0001%
Greater London GLA	2.9%	2.5%	5.0%	0.1%

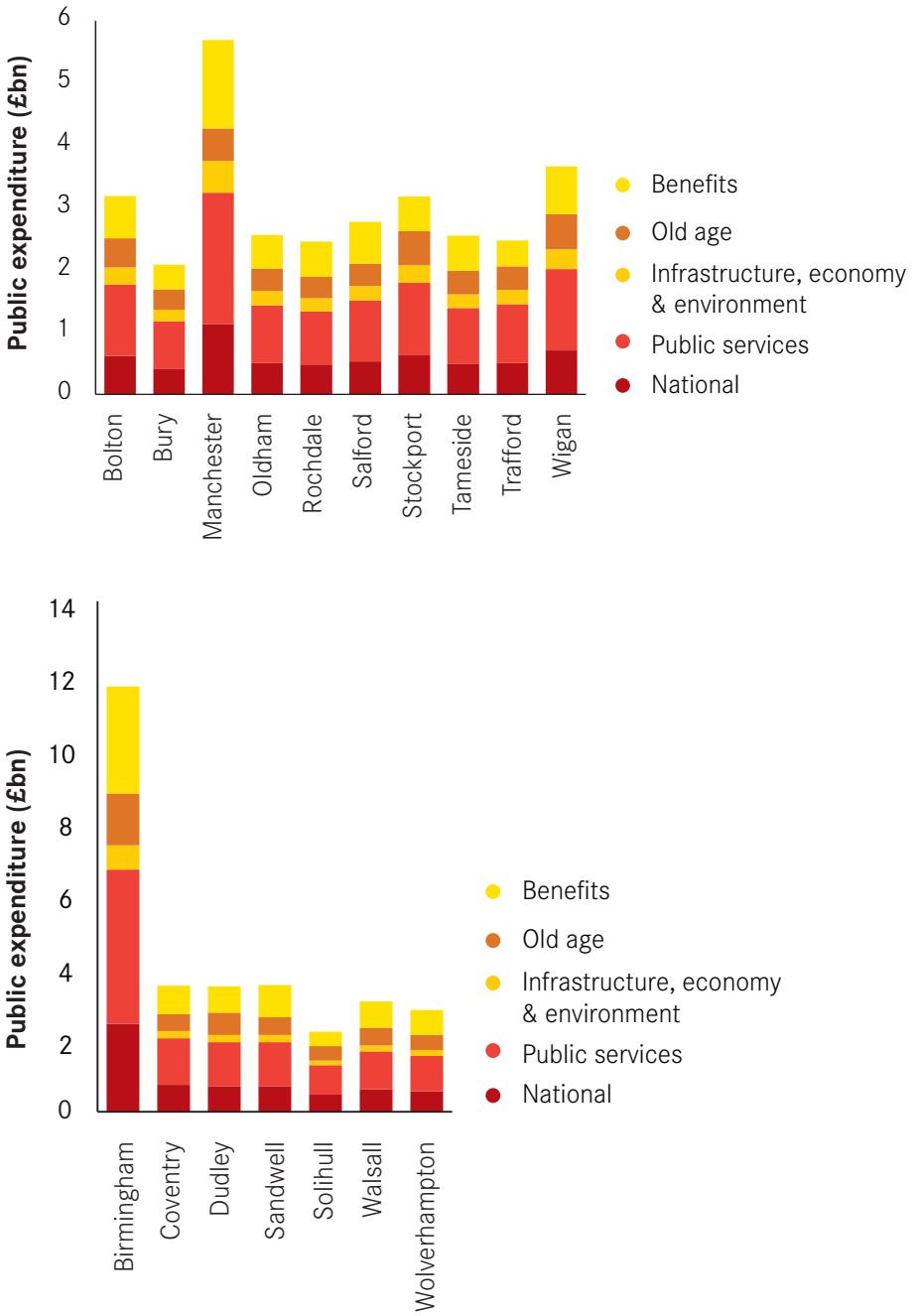
Council tax plays a smaller role in Greater London that in the other city-regions, but stamp duty accounts for a much larger share. The capital accounted for 42 per cent of Stamp Duty raised in Britain in 2013/14 and the £3.9 billion generated accounted for 3 per cent of the total tax take in London. This take was dominated by just two boroughs - Westminster and Kensington and Chelsea account for 32 per cent of all stamp duty within London.

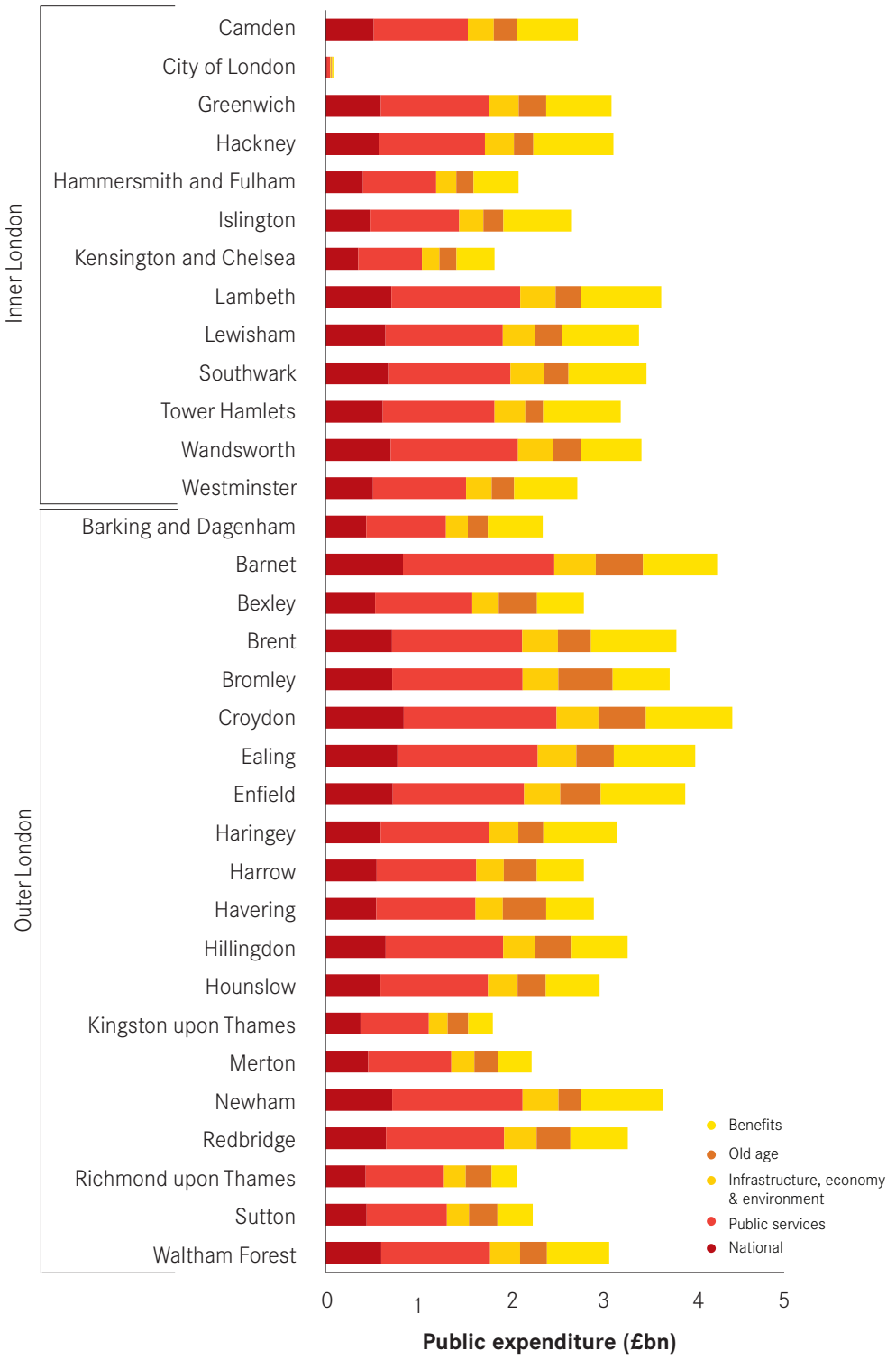
12 Core Cities (2013) 'London and England's largest cities join to call for greater devolution to drive economic growth' http://www.corecities.com/news-events/london-and-englands-largest-cities-join-call-greater-devolution-drive-economic-growth

Mapping public expenditure across city-regions

Compared to taxes generated, there is less difference in public expenditure between local authorities at city-region level. As Figure 16 shows, core urban authorities account for more public spending than surrounding authorities in the city-region. Birmingham and Manchester local authorities accounted for 39 per cent and 19 per cent respectively of total spend, while in Inner London it was 36 per cent.

Figure 16: Public expenditure across city-regions



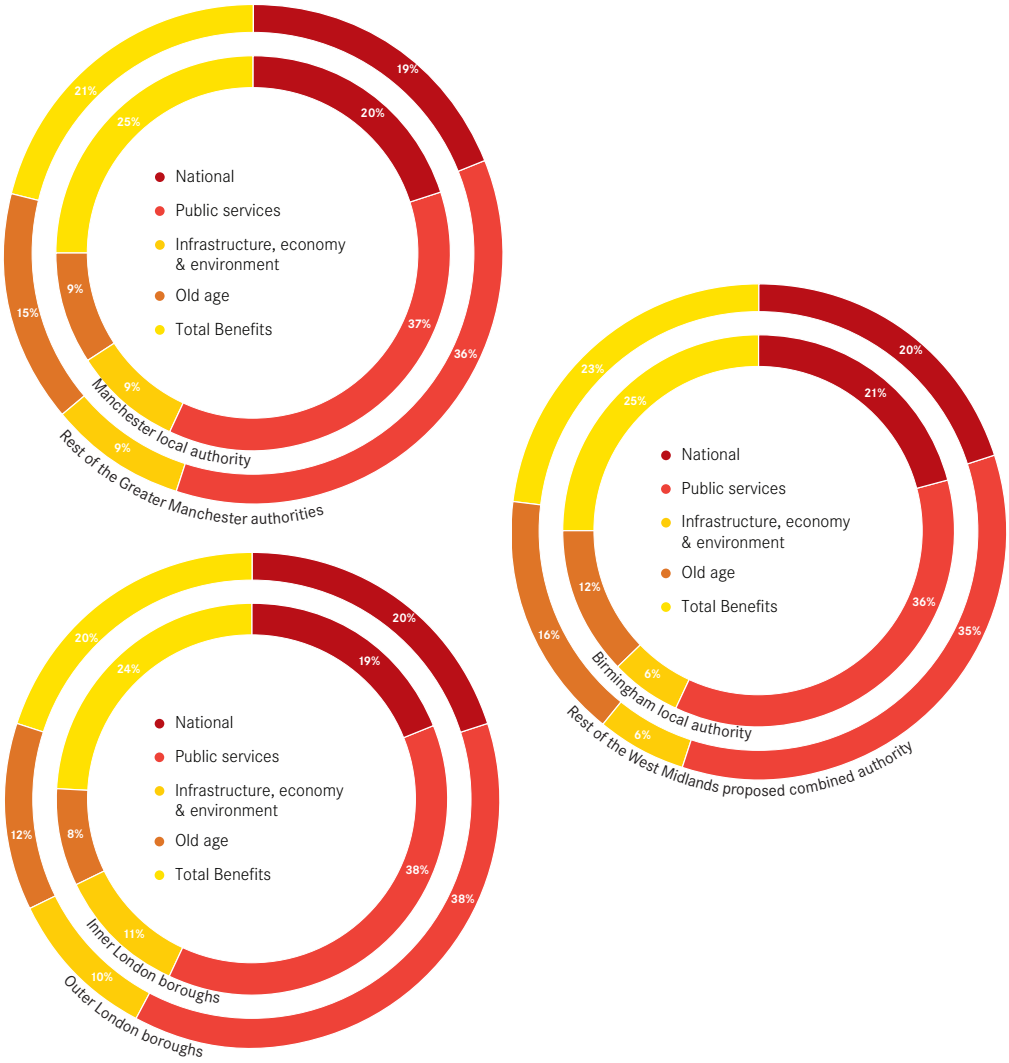


Source: HM Treasury, PESA CRA Analysis

The main variation comes in the make-up of spend. As Figure 17 shows, core urban authorities accounted for a higher share of benefit spend than other local authorities in the city-region, and outer local authorities accounted for a higher share of pensions spend in the city-region (reflecting the difference in the make-up of population across local authorities). For example, Manchester accounted for 25 per cent of unemployment benefits and 26 per cent of housing benefits in Greater Manchester, despite accounting for only 19 per cent of the population in the city-region. In contrast it only accounted for 12 per cent of expenditure on old age (most of which

was pensions). As a result of the cost of housing in London and Inner London in particular, housing benefit accounted for around 8 per cent of all spend, compared to 5 per cent in Birmingham and Manchester local authorities.

Figure 17: Share of public expenditure across city-regions



Source: HM Treasury, PESA CRA Analysis

Summary

- The core urban authorities are the main generators of tax within city-regions. Labour taxes, reflecting both the concentration of jobs and the higher paid nature of these jobs, are the main contributors to this. Meanwhile council tax makes a relatively larger contribution in other authorities.
- Core urban authorities also have higher levels of spend, although the divergence between authorities tends to be lower. Part of this reflects the larger populations of these authorities, but it also reflects the higher benefit spend on this population.
- Public services spending makes up the majority of spend in each of the local authorities, irrespective of whether they are the core urban authorities or otherwise.

Implications

The analysis above sets out the geography of tax and spend across Britain. It raises seven main implications:

1. **The majority of taxes are raised in cities, but spending is more evenly spread.** Cities account for 9 per cent of land in Britain, but generate 64 per cent of all economy taxes. They also generate higher amounts of economy taxes per worker than non-city areas. This means that policies to pursue both growth of the economy and an increase in the overall tax take will require an urban focus.
2. **Large cities are punching well below their weight, which reduces the total amount of tax raised in the UK.** Although our large cities make large contributions to the overall amount of tax generated in the UK, the majority of them punch below their weight. The economy tax take per worker in the city-regions of all large cities is below the national average. If the city-regions of Manchester, Birmingham and Leeds were to increase their average economy tax take per worker to just the national average they would generate an extra £9.4 billion per year – equivalent to over three quarters of the Government's proposed cuts to the welfare budget.
3. **The Greater South East makes a large contribution to the total amount of tax generated nationally.** At the heart of this are a number of smaller cities, such as Reading, Cambridge and Milton Keynes, which punch well above their weight. Policymakers should continue to make the most of these places in their continued effort to bring down the deficit.
4. **City centres of core urban authorities tend to be home to the most productive jobs.** Local authorities play very different roles within their city-region economy. The core urban authorities are home to a large share of jobs, particularly higher paid jobs. This is seen in the greater role that labour taxes and business rates play. The other local authorities are home to a large share of the workers that generate these taxes, and this is reflected in the greater contribution that council tax makes to their overall tax take.
5. Policies aimed at encouraging economic growth and managing future public expenditure will need to recognise these relationships – the core authority is likely to host the majority of growth in high-paid jobs in the future, but it will be reliant on its neighbours for housing and the provision of public services to the workers who fill these posts. Therefore, **combined authorities should span the geography over which people live and work.**

6. **Providing an incentive for growth at the local level creates benefits for all.** An argument often used against fiscal devolution is that allowing some places to keep their increased tax take penalises others who do not benefit from the redistribution of the increased revenue in those areas with fiscal devolution. But economic growth increases tax take across all types of economy taxes.[13] While fiscal devolution would allow areas to share in some of the proceeds from growth, the majority of these proceeds will continue to be sent back to the Exchequer. This means that increasing the size of the pie generates income for everywhere, even if a particular area is allowed to keep a bigger slice.
7. **The case for the devolution of property taxes is most developed, but they account for a small share of the overall tax base.** Unlike workers, land and property are tied to a place, and so the devolution of such taxes to combined authorities does not distort the system in the same way as income tax would.[14] But the analysis above shows that property and land taxes play a much smaller role than labour taxes, accounting for around 11 per cent of total tax take at the national level.

The analysis above also raises five main issues that require further work:

1. **Do the current suite of property taxes provide the right incentives for growth?** Business rates encourage the creation of buildings with large floorplates, which incentivises the building of low value distribution sheds over the building or refurbishing of city centre office space in some areas. In discussions around the devolution of specific taxes, consideration needs to be given to the incentives that these taxes create. The structure of land and property taxes may also want to be reconsidered, with a shift towards taxing the value of land rather than buildings.
2. **Should local areas get to keep some of the non-property taxes that they raise?** Taxes on labour are by far the largest generator of tax income in local areas. While the devolution of the setting of income taxes is unlikely to make much sense, there is a question as to whether local areas should be allowed to keep part of any increase in labour taxes that they could reinvest in their local areas, which in turn would incentivise cities to increase the total amount of taxes generated for the Exchequer. If Greater Manchester was to keep 1 per cent of its total income tax take (£520 million) for three years this would more than pay for the recent £400 million extension of the city's Metrolink system to its airport.
3. **Does the creation of place-based budgets through devolution offer a way to reduce public spending?** Spending on public services is the largest part of spending in local areas. Most public services are delivered in silos, creating overlap and a lack of co-ordination. Devolving budgets to places, and allowing them to set how this money is spent – on prevention as well as outcomes - may help public services become more efficient. There is little evidence available on how much money this could save. But a modest 2

13 We note here that the total tax take from business rates is capped at the national level, and so would not grow in the current system. This in itself requires further research.
14 London Finance Commission, (May 2013), Raising the Capital, The report of the London Finance Commission, London: City Hall.

per cent efficiency saving[15] across all of the combined authorities and LEPs presented above would deliver a £4.3 billion saving per year.[16]

4. **What geographies should powers be devolved to?** Local politics have meant that the formation of combined authorities has been far from straight forward. Thinking about where tax is raised and money spent should be used to help inform how local authorities come together in the future.

5. **To what extent should tax and spend at the local level be directly linked to one another?** Local authorities are the only public bodies that must balance the books locally. The lack of a link between the rest of tax raised and money spent in a locality raises questions as to whether a greater link should be provided between the two and how best this could be achieved.

15 This number was chosen from HM Treasury (2010) Total Place: A whole area approach to public services. London: The Stationery Office

16 In 2013/14 prices.

Appendix

Methodology

Drawing the fiscal map of Britain

The focus of this research is to provide the first fiscal map of Britain and a snapshot of where taxes were generated in 2013-14. However, most tax data is only available at the national or regional level, without local authority level breakdowns. In order to calculate local authority level data, different economic indicators were used to apportion tax revenue to the local level. The methodology is based on HMRC rules for where and when products or services become taxable and who is liable for paying the tax and crucially follows one key principle: thinking about where taxes are generated by economic activity, as opposed to where data happens to be collected.

The indicators included publicly available data such as employment statistics from the Business Register and Employment Survey, population data from Mid-Year Population Estimates (NOMIS), earnings data from Her Majesty's Treasury and information from local authorities and the Devolved Administrations on devolved areas such as local waste collection.

National data on taxes that are likely to be closely aligned with the general performance of the economy were apportioned using local-authority level GVA data (ONS data and Centre for Cities analysis). Taxes that relate to industry or product-specific goods and services, on the other hand – such as tobacco or alcohol duties or specific environmental taxes – were apportioned according to local authority-level data on employment in the relevant sector.

Income Tax data is available on a local authority basis, but this is based on where the Income Tax payer lives rather than works. Given almost 50 per cent of people in cities live and work in different local authorities, it was important to capture where jobs are generating tax revenue rather than where workers happen to live. For this reason, levels of average earnings by employee jobs by local authority were used to apportion income tax from employment to local level.

Taxes are also paid on imported goods, in which case the tax is liable at the point of entry into the country, or the point at which the product becomes taxable. The most appropriate method for apportioning these taxes was to use local authority level GVA data as an approximation of the economic activity across the country that generates the need or demand for the import.

The data for Northern Ireland required to apportion regional or national totals to local authority level were not available, so the analysis covers only at local authorities in England, Wales and Scotland.

Figure 18: Full breakdown of methodology for apportioning taxes

Category	Tax name	Method of apportionment	Data sources used
Labour	Income Tax	Total UK Income Tax apportioned to local level using average wage and number of workers.	HMRC Receipts, ONS Annual Survey of Hours and Earnings,
Labour	National Insurance	Total UK NICs apportioned to local level using a scaling coefficient derived from the Income Tax calculations.	HMRC Receipts, ONS Annual Survey of Hours and Earnings, Business Register and Employment Survey
Capital	Capital Gains Tax	Regional Capital Gains Tax figures apportioned to local authority level using local authority share of regional GVA.	HMRC Capital Gains Tax, ONS Regional Gross Value Added, Business Register and Employment Survey
Consumption	VAT	National VAT figures apportioned local authority share of regional household spending data and jobs in sectors that produce, or apply to, VAT-liable goods.	HMRC VAT Tax Bulletin, ONS Family Spending, Business Register and Employment Survey, DECC Road transport energy consumption, NOMIS Mid-year Population estimates, ONS Regional Gross Value Added, Business Register and Employment Survey
Capital	Corporation Tax	Total UK Corporation Tax figure apportioned on a regional basis according to regional share of national gross operating surplus, and then to local level according to local authority share of regional GVA.	HMRC Receipts, ONS Gross Operating Surplus, ONS Regional Gross Value Added, Business Register and Employment Survey
Capital	Bank Levy	Total UK Bank Levy figure apportioned according to regional share of GVA/worker in financial and insurance activities and number of local authority financial and insurance jobs.	HMRC Receipts, Business Register and Employment Survey, GLA Economics GVA per Workforce Job Estimates, ONS Regional Gross Value Added, NOMIS Mid-year Population estimates
Other	Petroleum Revenue Tax	Total UK Petroleum Revenue Tax apportioned to local level using local authority share of jobs in oil and gas extraction.	ONS Government Revenues from Oil and Gas Production, Business Register and Employment Survey
Other	Fuel duties	Total UK Fuel duties apportioned to local level using local authority share of fuel consumption.	HMRC Hydrocarbon Oils Bulletin, DECC Road transport energy consumption
Capital	Inheritance Tax	Total UK Inheritance Tax apportioned to local level using local authority share of total inheritance tax payers.	HMRC Inheritance Tax data
Capital	Stamp Duty on shares	Total UK Stamp Duty on shares apportioned to local level using local authority share of national GVA.	HMRC Receipts, NOMIS Mid-year Population estimates, ONS Regional Gross Value Added, Business Register and Employment Survey
Land and property	Stamp Duty Land Tax	Local authority level data was available from HMRC.	HMRC UK Stamp Tax Statistics
Land and property	Annual Tax on Enveloped Dwellings	Total UK ATED figure apportioned to local level using local authority share of properties sold over £2 million.	HMRC Receipts, Land Registry Price Paid Data

Category	Tax name	Method of apportionment	Data sources used
Other	Tobacco duties	Total UK Tobacco Duties apportioned to local level according to local authority share of jobs in tobacco production for domestic goods and GVA for imported goods.	HMRC Tobacco Bulletin, Business Register and Employment Survey, ONS Regional Gross Value Added, NOMIS Mid-year Population estimates
Other	Spirits duties	Total UK Tobacco Duties apportioned to local level according to local authority share of jobs in spirits production for domestic goods and GVA for imported goods.	HMRC Alcohol Bulletin, Business Register and Employment Survey, ONS Regional Gross Value Added, NOMIS Mid-year Population estimates
Other	Beer and cider duties	Total UK Tobacco Duties apportioned to local level according to local authority share of jobs in beer and cider production for domestic goods and GVA for imported goods.	HMRC Alcohol Bulletin, Business Register and Employment Survey, ONS Regional Gross Value Added, NOMIS Mid-year Population estimates
Other	Wines duties	Total UK Tobacco Duties apportioned to local level according to local authority share of jobs in wine production for domestic goods and GVA for imported goods.	HMRC Alcohol Bulletin, Business Register and Employment Survey, ONS Regional Gross Value Added, NOMIS Mid-year Population estimates
Other	Betting and Gaming	Total UK Betting and Gaming taxes apportioned to local level using jobs in the betting and gaming industry, as well as population data for population driven betting and gaming activities.	HMRC Betting and Gaming Bulletin, Business Register and Employment Survey, Mid-year Population Estimates
Other	Air Passenger Duty	Total UK Air Passenger Duty apportioned to local level using local authority share of total passenger numbers.	HMRC Air Passenger Duty Bulletin, Civil Aviation Authority airport passenger numbers.
Capital	Insurance Premium Tax	Total UK Insurance Premium Tax apportioned to local level using local authority share of jobs in the relevant jobs in insurance activities liable for the tax.	HMRC Insurance Premium Tax Bulletin, Business Register and Employment Survey
Other	Landfill Tax	Total UK Landfill Tax apportioned to local level using local authority share of English, Welsh and Scottish total waste sent to landfill and share of relevant jobs in waste disposal activities liable for the tax.	HMRC Landfill Tax Bulletin, Defra Local Authority Collected Waste, Stats Wales, Scottish Environment Protection Agency, Business Register and Employment Survey
Other	Climate Change Levy	Total UK Climate Change Levy apportioned to local level using local authority share of relevant jobs in activities liable for the tax.	HMRC Climate Change Levy and Carbon Price Floor Bulletin, Business Register and Employment Survey
Other	Aggregates Levy	Total UK Climate Change Levy apportioned to local level using local authority share of relevant jobs in activities liable for the tax.	HMRC Aggregates Levy Bulletin, Business Register and Employment Survey, Business Register and Employment Survey

Category	Tax name	Method of apportionment	Data sources used
Capital	Swiss Capital Tax	Total UK Swiss Capital Tax apportioned to the local level using local authority share of households in the upper quartile of total household wealth nationally.	HMRC Receipts, ONS Wealth and Assets Survey
Other	Customs Duties	Total UK Customs Duties apportioned to the local level according to local authority share of national GVA.	HMRC Receipts, ONS Regional Gross Value Added, NOMIS Mid-year Population estimates,
Land and property	Council tax	Local authority level data available.	CLG Collection Rates for Council Tax and Non-Domestic Rates, Sottish Government Statistics, Stats Wales
Land and property	Business rates	Local authority level data available.	CLG Collection Rates for Council Tax and Non-Domestic Rates, Sottish Government Statistics, Stats Wales
Other	Sales, fees and charges	National level data for sales, fees and charges for Wales and Scotland apportioned to local authority by population. Local authority level data for England across all tiers was re-apportioned to the lowest level of local government using local authority share of County Council, Integrated Transport Authority, Fire and Rescue Authority, Police and Crime Commissioner and other local agencies.	ONS Local authority revenue expenditure and financing, Stats Wales, Scottish Government Statistics, Mid-year Population Estimates

Drawing the public expenditure map of Britain

There are multiple sources of expenditure data, covering the many departments, agencies and layers of Government that deliver various public services. This research makes use of HMT's country and regional analysis (CRA) of public expenditure by the whole of the public sector in 2012-13, based on Public Expenditure Statistical Analysis (PESA) datasets. This data is organised by category of expenditure rather than by individual department or agency, according to internationally recognised methods (UN COFOG).

For the purposes of this research and consistency with the available 2013-14 tax data, the latest CRA analysis available (2012-13) was uprated by the published expenditure increases between years 2012-13 and 2013-14 (source PESA 2014). Local authority level estimates of public sector expenditure were then calculated using different indicators that best matched the type of public expenditure, including population, age and local level data on benefit spending (DWP).

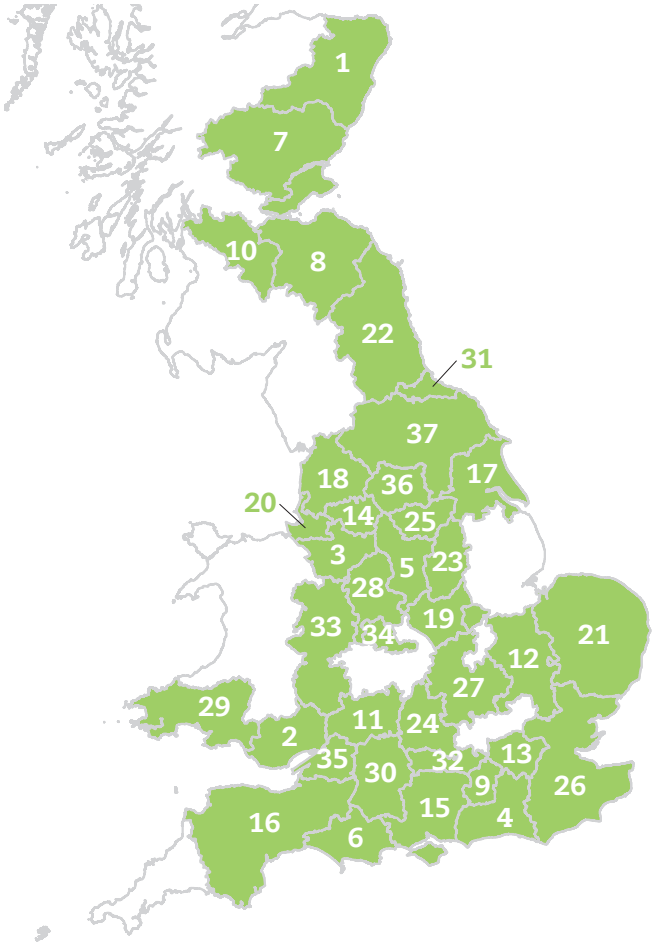
HMT's CRA analysis is based on the principle that the allocation of spending is defined by where the individuals and enterprises that benefitted from that public spending are located as opposed to where it was spent.[17] National expenditure, or non-identifiable expenditure, that is deemed to benefit the UK as a whole is

17 HM Treasury (2014) Country and regional analysis guidance 2014. Available at: https://www.gov.uk/government/publications/country-and-regional-analysis-guidance-2014

not allocated in the HMT analysis. In order to give an indication of how the totality of public spend falls across the country however, our methodology allocates a proportion of spending that is inherently national to the place on a per capita basis – the assumption is that a resident in Newcastle benefits equally from national defence spending as a resident in Cardiff, for example.

There are other possible sources of data that provide detail on expenditure, by Government department, for example, or about whether funding was spent on revenue rather capital items, but the data used provides the most consistent analysis on the totality of public expenditure for the purposes of this research.

Figure 19: Coverage of 37 political geographies



	Political geography name	Local authorities
1	Aberdeen City Region	Aberdeen, Aberdeenshire
2	Cardiff City Region	Cardiff, Newport, Vale of Glamorgan, Bridgend, Rhondda Cynon Taff, Merthyr Tydfil, Caerphilly, Blaenau Gwent, Torfaen, Monmouthshire
3	Cheshire and Warrington LEP	Cheshire West and Chester, Warrington, Cheshire East
4	Coast to Capital LEP	Brighton and Hove, Chichester, Mid Sussex, Horsham, Adur, Arun, Crawley, Worthing, Reigate and Banstead, Tandridge, Mole Valley, Lewes, Epsom and Ewell

	Political geography name	Local authorities
5	Derby and Derbyshire PCA	Derby, South Derbyshire, Erewash, Amber Valley, North East Derbyshire, Chesterfield, Bolsover, High Peak, Derbyshire Dales
6	Dorset LEP	Bournemouth, Poole, West Dorset, North Dorset, East Dorset, Christchurch, Purbeck, Weymouth and Portland
7	Dundee City Region	Angus, Dundee City, Perth and Kinross
8	Edinburgh City Region	East Lothian, Edinburgh, Fife, Midlothian, Scottish Borders, West Lothian
9	Enterprise M3 LEP	Surrey Heath, Woking, Guildford, Waverley, Runnymede, Spelthorne, Elmbridge
10	Glasgow and Clyde Valley City Region	East Dunbartonshire, East Renfrewshire, Glasgow City, Inverclyde, North Lanarkshire, Renfrewshire, South Lanarkshire, West Dunbartonshire
11	Gloucestershire LEP	Cheltenham, Cotswold, Forest of Dean, Gloucester, Stroud, Tewkesbury
12	Greater Cambridge and Greater Peterborough LEP	Cambridge, Peterborough, Huntingdonshire, Fenland, East Cambridgeshire, Rutland, South Cambridgeshire, North Hertfordshire, Uttlesford
13	Greater London GLA	Barking and Dagenham, Barnet, Bexley, Brent, Bromley, Camden, City of London, Croydon, Ealing, Enfield, Greenwich, Hackney, Hammersmith and Fulham, Haringey, Harrow, Havering, Hillingdon, Hounslow, Islington, Kensington and Chelsea, Kingston upon Thames, Lambeth, Lewisham, Merton, Newham, Redbridge, Richmond upon Thames, Southwark, Sutton, Tower Hamlets, Waltham Forest, Wandsworth, Westminster
14	Greater Manchester CA	Bolton, Bury, Manchester, Oldham, Rochdale, Salford, Stockport, Tameside, Trafford, Wigan
15	Hampshire PCA	Eastleigh, Fareham, Gosport, Havant, Isle of Wight, New Forest, Portsmouth, Southampton, Test Valley, Basingstoke and Deane, Hart, Rushmoor, Winchester, East Hampshire
16	Heart of the South West LEP	Torridge, West Devon, South Hams, Teignbridge, Exeter, East Devon, Mid Devon, North Devon, Plymouth, West Somerset, Taunton Deane, Sedgemoor, Mendip, South Somerset, Torbay
17	Humber PCA	East Riding of Yorkshire, Kingston upon Hull, North Lincolnshire, North East Lincolnshire

	Political geography name	Local authorities
18	Lancashire LEP	Blackpool, Burnley, Chorley, Fylde, Hyndburn, Lancaster, Pendle, Preston, Ribble Valley, Rossendale, South Ribble, West Lancashire LEP, Wyre, Blackburn with Darwen
19	Leicester and Leicester and Leicestershire PCA	Blaby, Charnwood, Harborough, Hinckley and Bosworth, Leicester, Melton, North West Leicestershire, Oadby and Wigston
20	Liverpool City Region CA	Halton, Knowsley, Liverpool, Sefton, St. Helens, Wirral
21	New Anglia LEP	Babergh, Broadland, Great Yarmouth, King's Lynn and West Norfolk, North Norfolk, St Edmundsbury, Suffolk Coastal, Waveney, Breckland, Forest Heath, Ipswich, Mid Suffolk, South Norfolk, Norwich
22	North East CA	Durham, Gateshead, Newcastle upon Tyne, North Tyneside, Northumberland, South Tyneside, Sunderland
23	Nottingham and Nottinghamshire PCA	Nottingham, Bassetlaw, Newark and Sherwood, Mansfield, Gedling, Broxtowe, Ashfield, Rushcliffe
24	Oxfordshire LEP	Oxford, Cherwell, West Oxfordshire, Vale of White Horse, South Oxfordshire
25	Sheffield City Region CA	Rotherham, Sheffield, Barnsley, Doncaster
26	South East LEP	Basildon, Braintree, Brentwood, Castle Point, Chelmsford, Colchester, Epping Forest, Harlow, Maldon, Rochford, southend on sea, Tendring, Thurrock, Ashford, Canterbury, Dartford, Dover, Gravesham, Maidstone, Medway, Sevenoaks, Shepway, Swale, Thanet, Tonbridge and Malling, Tunbridge Wells, Hastings, Rother, Wealden, Eastbourne
27	South East Midlands LEP	Bedford, Central Bedfordshire, Luton, Milton Keynes, Aylesbury Vale, Northampton, Kettering, Corby, South Northamptonshire, Daventry
28	Stoke on Trent and Staffordshire LEP	Staffordshire Moorlands, Stoke on Trent, Stafford, South Staffordshire, Cannock Chase, Newcastle under Lyme, East Staffordshire, Lichfield, Tamworth
29	Swansea Bay City Region	Pembrokeshire, Carmarthenshire, Swansea, Neath Port Talbot
30	Swindon and Wiltshire LEP	Swindon, Wiltshire
31	Tees Valley PCA	Darlington, Hartlepool, Middlesbrough, Redcar and Cleveland, Stockton on Tees

	Political geography name	Local authorities
32	Thames Valley Berkshire LEP	Bracknell Forest, Reading, Windsor and Maidenhead, Slough, Wokingham, West Berkshire
33	The Marches LEP	Telford and Wrekin, Shropshire, Herefordshire
34	West Midlands PCA	Birmingham, Solihull, Coventry, Wolverhampton, Walsall, Sandwell, Dudley
35	West of England LEP	South Gloucestershire, Bristol, Bath and North East Somerset, North Somerset
36	West Yorkshire CA	Bradford, Calderdale, Kirklees, Leeds, Wakefield
37	Yorth and North Yorkshire LEP	York, Craven, Hambleton, Harrogate, Richmondshire, Ryedale, Scarborough, Selby

Figure 20: Designating of local authorities in instances where they are a member of more than one political geography

Local authority	Political geography allocated to
Lewes	Coast to Capital LEP
Uttlesford	Greater Cambridge & Peterborough
Croydon	Greater London GLA
Winchester	Hampshire PCA
East Hampshire	Hampshire PCA
Test Valley	Hampshire PCA
New Forest	Hampshire PCA
Basingstoke and Deane	Hampshire PCA
Hart	Hampshire PCA
East Riding of Yorkshire	Humber PCA
King's Lynn and West Norfolk	New Anglia LEP
Forest Heath	New Anglia LEP
St Edmundsbury	New Anglia LEP
Cherwell	Oxfordshire LEP
Cannock Chase	Stoke on Trent and Staffordshire LEP
Tamworth	Stoke on Trent and Staffordshire LEP
Litchfield	Stoke on Trent and Staffordshire LEP
East Staffordshire	Stoke on Trent and Staffordshire LEP

Full data tables for tax and spend across these geographies can be found online: centreforcities.org/tax-and-spend-data-tables

centreforcities

July 2015

Centre for Cities
Enterprise House
59 - 65 Upper Ground
London SE1 9PQ

020 7803 4300
info@centreforcities.org
www.centreforcities.org