

**Table 107 Distribution of mortgage interest tax relief by income band**

Income bands	Cost of mortgage tax relief (£ million) (A)										Numbers receiving tax relief (000s) (B)									
	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00
£0-5,000	270	260	340	310	310	190	170	220	140	90	490	620	840	840	1,090	980	940	1,020	990	750
£5-10,000	640	420	520	420	360	280	210	210	140	110	1,050	850	1,130	1,120	1,250	1,260	1,160	990	950	970
£10-15,000	1,520	1,170	1,360	1,050	770	550	480	540	300	230	2,060	1,920	2,670	2,540	2,320	2,200	2,110	2,190	1,740	1570
£15-20,000	1,670	1,450	1,340	1,050	770	590	550	520	360	310	2,110	2,180	2,400	2,330	2,150	2,210	2,370	2,020	2,070	2,090
£20-25,000	1,240	1,120	600	560	520	440	360	460	310	310	1,530	1,600	1,050	1,220	1,360	1,590	1,520	1,730	1,700	2,010
£25-30,000	750	590	300	260	280	260	260	280	220	200	850	870	510	570	720	900	1,040	1,030	1,160	1,300
£30-40,000	770	590	370	320	260	210	200	250	240	180	710	850	610	640	650	740	810	920	1,190	1,130
£40,000 +	840	500	370	330	230	180	170	220	200	170	600	710	590	640	560	620	650	800	1,000	1,070

**Table 107 (continued) Distribution of mortgage interest tax relief by income band**

Income bands	Average tax relief (£ per annum) (A/B)										Percentage of total tax relief by income band									
	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00
£0-5,000	550	430	410	370	290	200	180	220	150	130	3.5	4.3	6.5	7.2	8.9	7	7.1	8.1	7.3	5.6
£5-10,000	610	490	460	380	290	220	180	220	150	120	8.3	6.9	10	9.8	10.3	10.4	8.8	7.8	7.3	6.9
£10-15,000	740	610	510	410	330	250	220	240	160	140	19.7	19.2	26.2	24.4	22	20.4	20	20	15.7	14.4
£15-20,000	800	660	560	450	360	260	230	260	180	150	21.7	23.8	25.8	24.4	22	21.9	22.9	19.3	18.8	19.4
£20-25,000	810	700	570	460	380	270	240	270	180	150	16.1	18.4	11.5	13	14.9	16.3	15	17	16.2	19.4
£25-30,000	880	680	590	460	390	290	250	270	190	160	9.7	9.7	5.8	6	8	9.6	10.8	10.4	11.5	12.5
£30-40,000	1,090	690	610	500	410	290	250	280	200	160	10	9.7	7.1	7.4	7.4	7.8	8.3	9.3	12.6	11.3
£40,000 +	1,400	700	630	510	400	300	260	280	200	160	10.9	8.2	7.1	7.7	6.6	6.7	7.1	8.1	10.5	10.6

Sources: Inland Revenue Statistics, Parliamentary Questions 12/7/93 and 2/11/93.

Note: The numbers receiving relief are defined as the number of tax units.