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

<table>
<thead>
<tr>
<th>Income bands</th>
<th>Cost of mortgage tax relief (£ million) (A)</th>
<th>Numbers receiving tax relief (000s) (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>£0-5,000</td>
<td>270   260   340   310   310   190   170   220   140   90</td>
<td>490   620   840   840   1,090  980   940   1,020  990   750</td>
</tr>
<tr>
<td>£5-10,000</td>
<td>640   420   520   420   360   280   210   210   140   110</td>
<td>1,050  850   1,130  1,120  1,250  1,260  1,160  990   950   970</td>
</tr>
<tr>
<td>£10-15,000</td>
<td>1,520  1,170  1,360  1,050  770   550   480   540   300   230</td>
<td>2,060  1,920  2,670  2,540  2,320  2,200  2,110  2,190  1,740  1,570</td>
</tr>
<tr>
<td>£15-20,000</td>
<td>1,670  1,450  1,340  1,050  770   590   550   520   360   310</td>
<td>2,110  2,180  2,400  2,330  2,150  2,210  2,370  2,020  2,070  2,090</td>
</tr>
<tr>
<td>£20-25,000</td>
<td>1,240  1,120  600   560   520   440   360   460   310   310</td>
<td>1,530  1,600  1,050  1,220  1,360  1,590  1,520  1,730  1,700  2,010</td>
</tr>
<tr>
<td>£25-30,000</td>
<td>750   590   300   260   280   260   280   220   200   200</td>
<td>850   870   510   570   720   900   1,040  1,030  1,160  1,300</td>
</tr>
<tr>
<td>£30-40,000</td>
<td>770   590   370   320   260   210   200   250   240   180</td>
<td>710   850   610   640   650   740   810   920   1,190  1,130</td>
</tr>
<tr>
<td>£40,000 +</td>
<td>840   500   370   330   230   180   170   220   200   170</td>
<td>600   710   590   640   560   620   650   800   1,000  1,070</td>
</tr>
</tbody>
</table>

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.

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

<table>
<thead>
<tr>
<th>Income bands</th>
<th>Average tax relief (£ per annum) (A/B)</th>
<th>Percentage of total tax relief by income band</th>
</tr>
</thead>
<tbody>
<tr>
<td>£0-5,000</td>
<td>550   430   410   370   290   200   180   220   150   130</td>
<td>3.5    4.3    6.5    7.2    8.9    7.0    7.1    8.1    7.3    5.6</td>
</tr>
<tr>
<td>£5-10,000</td>
<td>610   490   460   380   290   220   180   220   150   120</td>
<td>8.3    6.9    10.0   9.8    10.3   10.4   8.8    7.8    7.3    6.9</td>
</tr>
<tr>
<td>£10-15,000</td>
<td>740   610   510   410   330   250   220   240   160   140</td>
<td>19.7   19.2   26.2   24.4   22.0   20.4   20.0   15.7   14.4</td>
</tr>
<tr>
<td>£15-20,000</td>
<td>800   660   560   450   360   260   230   260   180   150</td>
<td>21.7   23.8   25.8   24.4   22.0   21.9   22.9   19.3   18.8   19.4</td>
</tr>
<tr>
<td>£20-25,000</td>
<td>810   700   570   460   380   270   240   270   180   150</td>
<td>16.1   18.4   11.5   13.0   14.9   16.3   15.0   17.0   16.2   19.4</td>
</tr>
<tr>
<td>£25-30,000</td>
<td>880   680   590   460   390   290   250   270   190   160</td>
<td>9.7    9.7    5.8    6.0    8.0    9.6    10.8   10.4   11.5   12.5</td>
</tr>
<tr>
<td>£30-40,000</td>
<td>1,090  690   610   500   410   290   250   280   200   160</td>
<td>10.0   9.7    7.1    7.4    7.4    7.8    8.3    9.3    12.6   11.3</td>
</tr>
<tr>
<td>£40,000 +</td>
<td>1,400  700   630   510   400   300   260   280   200   160</td>
<td>10.9   8.2    7.1    7.7    6.6    6.7    7.1    8.1    10.5   10.6</td>
</tr>
</tbody>
</table>