

**OWNER-OCCUPIED HOUSING TAXATION:
AN EQUITY EVALUATION OF THE UK AND US TAX SYSTEMS**

Volume II of II

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BOURNEMOUTH UNIVERSITY

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Appendix I (For Chapter 5): Underpinning data for Figures 5.2 – 5.6

Figure 5.2: Tax rate differentials between homeowner occupiers and alternative investors at all income levels in both countries

	CF-1/2	CF-1	CF-2	CF-4	CF-5
US	0.5%	0.5%	0.5%	0.5%	0.5%
UK	-0.5%	0.5%	0.5%	0.5%	0.5%

Source: Charts and Tables (PI261:M263)

Figure 5.3: Effective tax rate differentials between homeowner occupiers and alternative investors at all income levels in both countries

	CF-1/2	CF-1	CF-2	CF-4	CF-5
US	1.5%	1.5%	1.5%	1.5%	1.5%
UK	-0.5%	1.4%	0.9%	0.7%	0.7%

Source: Charts and Tables (P261:T263)

Figure 5.4: A comparison of the average cumulative income tax rates of the three investors in both countries

	US	UK
Homeowner Occupiers	15.7%	27.1%
Alternative Investors	18.5%	27.6%
Tenant / Landlords	18.6%	27.3%

Source: Worksheet II (Overall Tax (ATR)) I301:L305.

Appendix I (For Chapter 5): Underpinning data for Figures 5.2 – 5.6

Figure 5.5: A comparison of the average capital gains tax rates for the other investors in both countries studied

Levels of income and investment	US(A)	US(TL)	UK(TL)	UK(A)
1/2	0.0%	4.9%	0.0%	0.0%
1	0.0%	13.5%	4.9%	0.0%
2	15.0%	19.2%	11.9%	0.0%
4	15.0%	19.2%	15.3%	0.0%
5	15.0%	19.2%	15.9%	0.0%

Source: Worksheet X (graphs and tables), A3:J12.

Figure 5.6: Comparison of overall average tax rates for all three investors in the UK and the US

	Acquisition Taxation	Property Taxation	Income Taxation	Capital Gains Taxation
US-H	0.05%	2.85%	14.36%	0.00%
US-A	0.00%	3.03%	18.09%	0.41%
US-TL	0.05%	2.74%	15.98%	2.56%
UK-H	0.10%	1.58%	24.77%	0.00%
UK-A	0.06%	1.66%	26.66%	0.00%
UK-TL	0.10%	1.51%	25.02%	1.12%

Source: Charts and Tables (G311:K317)

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H^{1/2}

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	300	-655	0	-355
1991/92	0	300	-504	0	-204
1992/93	0	300	-399	0	-99
1993/94	0	288	-273	0	15
1994/95	0	310	48	0	358
1995/96	0	285	171	0	457
1996/97	0	303	70	0	372
1997/98	0	371	4	0	374
1998/99	0	403	50	0	453
1999/00	0	434	559	0	994
2000/01	0	459	863	0	1,322
2001/02	0	484	848	0	1,331
2002/03	0	528	887	0	1,416
2003/04	0	610	946	0	1,557
2004/05	0	612	977	0	1,589
2005/06	0	635	1,003	0	1,638
2006/07	0	667	1,035	0	1,702
2007/08	0	699	1,056	0	1,755
2008/09	0	731	1,108	0	1,839
2009/10	<u>0</u>	<u>756</u>	<u>1,090</u>	<u>0</u>	<u>1,846</u>
Cumulative	<u>0</u>	<u>9,475</u>	<u>8,885</u>	<u>0</u>	<u>18,359</u>

4.9%

Table
References

5.2

5.7 and 5.11

5.23

5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H1

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	425	300	1,493	0	2,218
1991/92	0	300	1,790	0	2,090
1992/93	0	300	1,742	0	2,042
1993/94	0	336	1,998	0	2,334
1994/95	0	361	2,145	0	2,506
1995/96	0	333	2,262	0	2,595
1996/97	0	353	2,165	0	2,518
1997/98	0	433	2,063	0	2,496
1998/99	0	470	2,223	0	2,693
1999/00	0	507	2,726	0	3,233
2000/01	0	535	2,874	0	3,409
2001/02	0	564	2,918	0	3,483
2002/03	0	616	3,020	0	3,637
2003/04	0	712	3,143	0	3,855
2004/05	0	714	3,239	0	3,953
2005/06	0	741	3,334	0	4,075
2006/07	0	778	3,436	0	4,213
2007/08	0	816	3,528	0	4,344
2008/09	0	853	3,424	0	4,276
2009/10	<u>0</u>	<u>882</u>	<u>3,475</u>	<u>0</u>	<u>4,357</u>
Cumulative	<u>425</u>	<u>10,904</u>	<u>52,997</u>	<u>0</u>	<u>64,326</u>

14.5%

Table
References

5.2

5.7 and 5.11

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Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H2

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	850	300	4,724	0	5,874
1991/92	0	300	5,445	0	5,745
1992/93	0	300	5,606	0	5,906
1993/94	0	432	6,100	0	6,531
1994/95	0	465	6,492	0	6,956
1995/96	0	428	6,760	0	7,188
1996/97	0	454	6,576	0	7,030
1997/98	0	556	6,472	0	7,029
1998/99	0	604	6,723	0	7,327
1999/00	0	652	7,344	0	7,995
2000/01	0	688	7,573	0	8,262
2001/02	0	726	7,729	0	8,454
2002/03	0	793	8,054	0	8,846
2003/04	0	916	8,406	0	9,322
2004/05	0	918	8,665	0	9,583
2005/06	0	953	8,910	0	9,863
2006/07	0	1,000	9,193	0	10,193
2007/08	0	1,049	9,397	0	10,446
2008/09	0	1,096	9,148	0	10,245
2009/10	<u>0</u>	<u>1,135</u>	<u>9,008</u>	<u>0</u>	<u>10,143</u>
Cumulative	<u>850</u>	<u>13,762</u>	<u>148,325</u>	<u>0</u>	<u>162,938</u>

20.3%

Table
References

5.2

5.7 and
5.11

5.23

5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H4

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,700	300	15,604	0	17,604
1991/92	0	300	16,651	0	16,951
1992/93	0	300	17,148	0	17,448
1993/94	0	719	17,989	0	18,708
1994/95	0	774	18,737	0	19,512
1995/96	0	713	19,373	0	20,086
1996/97	0	757	19,567	0	20,324
1997/98	0	927	19,854	0	20,781
1998/99	0	1,006	20,505	0	21,512
1999/00	0	1,086	21,540	0	22,626
2000/01	0	1,147	22,195	0	23,342
2001/02	0	1,209	22,789	0	23,999
2002/03	0	1,321	23,566	0	24,887
2003/04	0	1,526	24,384	0	25,910
2004/05	0	1,530	25,122	0	26,652
2005/06	0	1,588	25,861	0	27,449
2006/07	0	1,667	26,652	0	28,319
2007/08	0	1,748	27,380	0	29,129
2008/09	0	1,827	27,671	0	29,498
2009/10	<u>0</u>	<u>1,891</u>	<u>28,086</u>	<u>0</u>	<u>29,977</u>
					0
Cumulative	<u>1,700</u>	<u>22,337</u>	<u>440,675</u>	<u>0</u>	<u>464,712</u>

30.1%

Table
References

5.2

5.7 and 5.11

5.23

5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

<u>UK-H5</u>		<u>Current £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	2,125	300	21,044 ¹	0	23,469
1991/92	0	300	22,254	0	22,554
1992/93	0	300	22,919	0	23,219
1993/94	0	719	23,933	0	24,652
1994/95	0	774	24,860	0	25,634
1995/96	0	713	25,679	0	26,392
1996/97	0	757	26,063	0	26,820
1997/98	0	927	26,544	0	27,471
1998/99	0	1,006	27,397	0	28,403
1999/00	0	1,086	28,638	0	29,724
2000/01	0	1,147	29,506	0	30,653
2001/02	0	1,209	30,320	0	31,529
2002/03	0	1,321	31,322	0	32,643
2003/04	0	1,526	32,373	0	33,899
2004/05	0	1,530	33,350	0	34,880
2005/06	0	1,588	34,336	0	35,924
2006/07	0	1,667	35,382	0	37,049
2007/08	0	1,748	36,372	0	38,120
2008/09	0	1,827	36,932	0	38,759
2009/10	<u>0</u>	<u>1,891</u>	<u>37,625</u> ²	<u>0</u>	<u>39,516</u>
Cumulative	<u>2,125</u>	<u>22,337</u>	<u>586,850</u>	<u>0</u>	<u>611,312</u>
			32.1%		
Table References	5.2		5.7 and 5.11	5.23	5.26

¹ This tax liability is substantiated in Appendix VIII on page 727.

² This tax liability is substantiated in Appendix VIII on page 729.

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H(all)

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	5,100	1,500	42,212	0	48,812
1991/92	0	1,500	45,636	0	47,136
1992/93	0	1,500	47,016	0	48,516
1993/94	0	2,494	49,746	0	52,240
1994/95	0	2,684	52,282	0	54,966
1995/96	0	2,473	54,244	0	56,717
1996/97	0	2,623	54,441	0	57,064
1997/98	0	3,214	54,937	0	58,150
1998/99	0	3,489	56,898	0	60,387
1999/00	0	3,765	60,806	0	64,572
2000/01	0	3,976	63,012	0	66,988
2001/02	0	4,192	64,604	0	68,796
2002/03	0	4,579	66,850	0	71,429
2003/04	0	5,290	69,253	0	74,543
2004/05	0	5,304	71,352	0	76,656
2005/06	0	5,506	73,443	0	78,949
2006/07	0	5,778	75,698	0	81,476
2007/08	0	6,061	77,733	0	83,794
2008/09	0	6,334	78,284	0	84,617
2009/10	<u>0</u>	<u>6,555</u>	<u>79,284</u>	<u>0</u>	<u>85,839</u>
Cumulative	<u>5,100</u>	<u>78,815</u>	<u>1,237,732</u>	<u>0</u>	<u>1,321,647</u>

27.1%

Table
References

5.2

5.7 and 5.11

5.23

5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H^{1/2}

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	526	-1,148	0	-622
1991/92	0	511	-857	0	-347
1992/93	0	496	-659	0	-164
1993/94	0	462	-438	0	24
1994/95	0	482	75	0	557
1995/96	0	432	259	0	691
1996/97	0	444	102	0	547
1997/98	0	529	5	0	534
1998/99	0	557	70	0	627
1999/00	0	584	751	0	1,335
2000/01	0	599	1,127	0	1,725
2001/02	0	613	1,074	0	1,686
2002/03	0	650	1,091	0	1,741
2003/04	0	729	1,130	0	1,859
2004/05	0	709	1,132	0	1,842
2005/06	0	715	1,129	0	1,844
2006/07	0	728	1,131	0	1,859
2007/08	0	742	1,120	0	1,862
2008/09	0	753	1,142	0	1,894
2009/10	<u>0</u>	<u>756</u>	<u>1,090</u>	<u>0</u>	<u>1,846</u>
Cumulative	<u>0</u>	<u>12,017</u>	<u>9,324</u>	<u>0</u>	<u>21,341</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H1

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	745	526	2,619	0	3,890
1991/92	0	511	3,047	0	3,557
1992/93	0	496	2,879	0	3,375
1993/94	0	539	3,206	0	3,745
1994/95	0	563	3,341	0	3,904
1995/96	0	504	3,422	0	3,925
1996/97	0	518	3,179	0	3,697
1997/98	0	617	2,942	0	3,558
1998/99	0	650	3,077	0	3,727
1999/00	0	681	3,664	0	4,345
2000/01	0	698	3,750	0	4,448
2001/02	0	715	3,697	0	4,412
2002/03	0	758	3,714	0	4,473
2003/04	0	850	3,753	0	4,604
2004/05	0	828	3,755	0	4,583
2005/06	0	834	3,752	0	4,586
2006/07	0	850	3,754	0	4,604
2007/08	0	866	3,743	0	4,609
2008/09	0	878	3,526	0	4,405
2009/10	<u>0</u>	<u>882</u>	<u>3,475</u>	<u>0</u>	<u>4,357</u>
Cumulative	<u>745</u>	<u>13,764</u>	<u>68,294</u>	<u>0</u>	<u>82,803</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H2

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,490	526	8,284	0	10,301
1991/92	0	511	9,269	0	9,780
1992/93	0	496	9,265	0	9,761
1993/94	0	693	9,788	0	10,481
1994/95	0	724	10,114	0	10,838
1995/96	0	647	10,225	0	10,872
1996/97	0	667	9,657	0	10,324
1997/98	0	793	9,228	0	10,021
1998/99	0	836	9,306	0	10,142
1999/00	0	876	9,869	0	10,745
2000/01	0	898	9,882	0	10,779
2001/02	0	919	9,791	0	10,710
2002/03	0	975	9,905	0	10,880
2003/04	0	1,093	10,038	0	11,131
2004/05	0	1,064	10,045	0	11,109
2005/06	0	1,073	10,028	0	11,101
2006/07	0	1,093	10,046	0	11,138
2007/08	0	1,113	9,970	0	11,083
2008/09	0	1,129	9,423	0	10,552
2009/10	<u>0</u>	<u>1,135</u>	<u>9,008</u>	<u>0</u>	<u>10,143</u>
Cumulative	<u>1,490</u>	<u>17,259</u>	<u>193,141</u>	<u>0</u>	<u>211,890</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H4

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	2,981	526	27,363	0	30,870
1991/92	0	511	28,347	0	28,858
1992/93	0	496	28,343	0	28,839
1993/94	0	1,154	28,866	0	30,021
1994/95	0	1,206	29,192	0	30,398
1995/96	0	1,079	29,303	0	30,382
1996/97	0	1,111	28,735	0	29,846
1997/98	0	1,322	28,306	0	29,628
1998/99	0	1,393	28,384	0	29,777
1999/00	0	1,460	28,948	0	30,407
2000/01	0	1,496	28,960	0	30,456
2001/02	0	1,532	28,869	0	30,401
2002/03	0	1,625	28,983	0	30,608
2003/04	0	1,822	29,116	0	30,938
2004/05	0	1,774	29,123	0	30,896
2005/06	0	1,788	29,106	0	30,894
2006/07	0	1,821	29,124	0	30,945
2007/08	0	1,855	29,048	0	30,903
2008/09	0	1,882	28,501	0	30,383
2009/10	<u>0</u>	<u>1,891</u>	<u>28,086</u>	<u>0</u>	<u>29,977</u>
Cumulative	<u>2,981</u>	<u>27,743</u>	<u>574,704</u>	<u>0</u>	<u>605,427</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H5

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	3,726	526	36,902	0	41,154
1991/92	0	511	37,886	0	38,397
1992/93	0	496	37,882	0	38,378
1993/94	0	1,154	38,405	0	39,560
1994/95	0	1,206	38,731	0	39,937
1995/96	0	1,079	38,842	0	39,921
1996/97	0	1,111	38,274	0	39,385
1997/98	0	1,322	37,845	0	39,167
1998/99	0	1,393	37,923	0	39,316
1999/00	0	1,460	38,487	0	39,946
2000/01	0	1,496	38,499	0	39,995
2001/02	0	1,532	38,408	0	39,940
2002/03	0	1,625	38,522	0	40,147
2003/04	0	1,822	38,655	0	40,477
2004/05	0	1,774	38,662	0	40,436
2005/06	0	1,788	38,645	0	40,433
2006/07	0	1,821	38,663	0	40,484
2007/08	0	1,855	38,587	0	40,442
2008/09	0	1,882	38,040	0	39,922
2009/10	<u>0</u>	<u>1,891</u>	<u>37,625</u>	<u>0</u>	<u>39,516</u>
Cumulative	<u>3,726</u>	<u>27,743</u>	<u>765,485</u>	<u>0</u>	<u>796,954</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H(all)

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	8,943	2,630	74,019	0	85,592
1991/92	0	2,554	77,692	0	80,246
1992/93	0	2,479	77,710	0	80,190
1993/94	0	4,002	79,828	0	83,830
1994/95	0	4,182	81,453	0	85,635
1995/96	0	3,741	82,050	0	85,790
1996/97	0	3,851	79,948	0	83,800
1997/98	0	4,582	78,327	0	82,909
1998/99	0	4,829	78,760	0	83,589
1999/00	0	5,060	81,719	0	86,779
2000/01	0	5,188	82,216	0	87,404
2001/02	0	5,311	81,838	0	87,149
2002/03	0	5,632	82,217	0	87,848
2003/04	0	6,316	82,692	0	89,008
2004/05	0	6,149	82,717	0	88,865
2005/06	0	6,197	82,661	0	88,858
2006/07	0	6,313	82,717	0	89,031
2007/08	0	6,430	82,467	0	88,897
2008/09	0	6,524	80,632	0	87,156
2009/10	<u>0</u>	<u>6,555</u>	<u>79,284</u>	<u>0</u>	<u>85,839</u>
Cumulative	<u>8,943</u>	<u>98,524</u>	<u>1,610,949</u>	<u>0</u>	<u>1,718,416</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-A^{1/2}

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	27	300	0		327
1991/92	4	300	0		304
1992/93	2	300	0		302
1993/94	1	288	0		289
1994/95	1	310	258		569
1995/96	1	285	352		638
1996/97	1	303	230		534
1997/98	1	371	185		557
1998/99	1	403	172		576
1999/00	1	434	652		1,087
2000/01	1	459	863		1,324
2001/02	1	484	848		1,333
2002/03	1	528	887		1,417
2003/04	1	610	946		1,558
2004/05	1	612	977		1,590
2005/06	1	635	1,003		1,640
2006/07	1	667	1,035		1,703
2007/08	1	699	1,056		1,756
2008/09	1	731	1,108		1,841
2009/10	<u>1</u>	<u>756</u>	<u>1,090</u>	<u>0</u>	<u>1,848</u>
Cumulative	<u>57</u>	<u>9,475</u>	<u>11,662</u>	<u>0</u>	<u>21,193</u>

6.4%

Table
References

5.2

5.7 and 5.11

5.23

5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-A1

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	55	300	2,649		3,003
1991/92	8	300	2,678		2,986
1992/93	5	300	2,446		2,751
1993/94	3	336	2,479		2,817
1994/95	3	361	2,515		2,880
1995/96	3	333	2,580		2,916
1996/97	3	353	2,448		2,804
1997/98	3	433	2,384		2,819
1998/99	3	470	2,439		2,911
1999/00	3	507	2,889		3,399
2000/01	3	535	2,874		3,412
2001/02	3	564	2,918		3,485
2002/03	3	616	3,020		3,639
2003/04	3	712	3,143		3,858
2004/05	3	714	3,239		3,956
2005/06	3	741	3,334		4,078
2006/07	3	778	3,436		4,216
2007/08	3	816	3,528		4,347
2008/09	3	853	3,424		4,279
2009/10	<u>3</u>	<u>882</u>	<u>3,475</u>	<u>0</u>	<u>4,360</u>
Cumulative	<u>114</u>	<u>10,904</u>	<u>57,897</u>	<u>0</u>	<u>68,915</u>

15.8%

Table
References

5.2

5.7 and 5.11

5.23

5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-A2

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	112	300	6,573		6,985
1991/92	20	300	6,333		6,653
1992/93	11	300	6,310		6,620
1993/94	5	432	6,581		7,018
1994/95	5	465	6,863		7,332
1995/96	5	428	7,078		7,511
1996/97	5	454	6,859		7,318
1997/98	5	556	6,793		7,354
1998/99	5	604	6,938		7,547
1999/00	226	652	7,507		8,384
2000/01	5	688	7,573		8,267
2001/02	5	726	7,729		8,459
2002/03	5	793	8,054		8,851
2003/04	5	916	8,406		9,327
2004/05	5	918	8,665		9,588
2005/06	5	953	8,910		9,868
2006/07	5	1,000	9,193		10,198
2007/08	5	1,049	9,397		10,451
2008/09	5	1,096	9,148		10,250
2009/10	<u>5</u>	<u>1,135</u>	<u>9,008</u>	<u>0</u>	<u>10,148</u>
Cumulative	<u>448</u>	<u>13,762</u>	<u>153,919</u>	<u>0</u>	<u>168,130</u>
			21.1%		

Table
References

5.2

5.7 and 5.11

5.23

5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-A4

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	233	300	17,453		17,986
1991/92	44	300	17,540		17,884
1992/93	8	300	17,852		18,160
1993/94	10	719	18,470		19,199
1994/95	10	774	19,108		19,892
1995/96	10	713	19,691		20,414
1996/97	10	757	19,851		20,617
1997/98	10	927	20,174		21,111
1998/99	10	1,006	20,721		21,737
1999/00	10	1,086	21,703		22,799
2000/01	10	1,147	22,195		23,352
2001/02	10	1,209	22,789		24,009
2002/03	10	1,321	23,566		24,897
2003/04	10	1,526	24,384		25,920
2004/05	10	1,530	25,122		26,662
2005/06	10	1,588	25,861		27,459
2006/07	615	1,667	26,652		28,934
2007/08	10	1,748	27,380		29,139
2008/09	10	1,827	27,671		29,508
2009/10	<u>10</u>	<u>1,891</u>	<u>28,086</u>	<u>0</u>	<u>29,987</u>
Cumulative	<u>1,059</u>	<u>22,337</u>	<u>446,269</u>	<u>0</u>	<u>469,664</u>

30.5%

Table
References

5.2

5.7 and 5.11

5.23

5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-A5		Current £s			
Year	Acquisition Taxes	Property Taxes	Income Tax	Capital Gains Tax	Overall Tax Obligation
	(AT)	(PT)	(IT)	(CGT)	(AT+PT+IT+CGT)
1990/91	293	300	22,893 ³		23,486
1991/92	56	300	23,143		23,499
1992/93	6	300	23,623		23,930
1993/94	13	719	24,414		25,146
1994/95	13	774	25,231		26,018
1995/96	13	713	25,997		26,723
1996/97	13	757	26,346		27,115
1997/98	13	927	26,865		27,804
1998/99	13	1,006	27,612		28,631
1999/00	13	1,086	28,801		29,899
2000/01	13	1,147	29,506		30,666
2001/02	13	1,209	30,320		31,541
2002/03	13	1,321	31,322		32,656
2003/04	13	1,526	32,373		33,911
2004/05	13	1,530	33,350		34,893
2005/06	13	1,588	34,336		35,937
2006/07	768	1,667	35,382		37,817
2007/08	13	1,748	36,372		38,133
2008/09	13	1,827	36,932		38,772
2009/10	<u>13</u>	<u>1,891</u>	<u>37,625</u> ⁴	<u>0</u>	<u>39,529</u>
Cumulative	<u>1,324</u>	<u>22,337</u>	<u>592,444</u>	<u>0</u>	<u>616,105</u>
			32.4%		
Table References	5.2		5.7 and 5.11	5.23	5.26

³ This tax liability is substantiated in Appendix VIII on page 727.

⁴ This tax liability is substantiated in Appendix VIII on page 729.

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-A(all)

Current £s

Year	Acquisition Taxes (AT-ATR)	Property Taxes (PT-ATR)	Income Tax (IT-ATR)	Capital Gains Tax (CGT-ATR)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	719	1,500	49,568	0	51,787
1991/92	131	1,500	49,694	0	51,325
1992/93	32	1,500	50,231	0	51,763
1993/94	32	2,494	51,944	0	54,469
1994/95	32	2,684	53,975	0	56,691
1995/96	32	2,473	55,698	0	58,202
1996/97	32	2,623	55,734	0	58,388
1997/98	32	3,214	56,401	0	59,646
1998/99	32	3,489	57,883	0	61,403
1999/00	252	3,765	61,552	0	65,569
2000/01	32	3,976	63,012	0	67,020
2001/02	32	4,192	64,604	0	68,827
2002/03	32	4,579	66,850	0	71,460
2003/04	32	5,290	69,253	0	74,575
2004/05	32	5,304	71,352	0	76,688
2005/06	32	5,506	73,443	0	78,981
2006/07	1,392	5,778	75,698	0	82,868
2007/08	32	6,061	77,733	0	83,826
2008/09	32	6,334	78,284	0	84,649
2009/10	<u>32</u>	<u>6,555</u>	<u>79,284</u>	<u>0</u>	<u>85,871</u>
Cumulative	<u>3,001</u>	<u>78,815</u>	<u>1,262,191</u>	<u>0</u>	<u>1,344,007</u>

27.6%

Table
References

5.2

5.7 and 5.11

5.23

5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-A^{1/2}

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	47	526	0	0	573
1991/92	6	511	0	0	517
1992/93	4	496	0	0	499
1993/94	2	462	0	0	464
1994/95	2	482	402	0	887
1995/96	2	432	532	0	965
1996/97	2	444	338	0	784
1997/98	2	529	264	0	795
1998/99	2	557	239	0	798
1999/00	2	584	876	0	1,462
2000/01	2	599	1,127	0	1,727
2001/02	2	613	1,074	0	1,688
2002/03	2	650	1,091	0	1,743
2003/04	2	729	1,130	0	1,861
2004/05	2	709	1,132	0	1,843
2005/06	2	715	1,129	0	1,846
2006/07	2	728	1,131	0	1,861
2007/08	2	742	1,120	0	1,863
2008/09	1	753	1,142	0	1,896
2009/10	<u>1</u>	<u>756</u>	<u>1,090</u>	<u>0</u>	<u>1,848</u>
Cumulative	<u>88</u>	<u>12,017</u>	<u>13,815</u>	<u>0</u>	<u>25,919</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-A1

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	96	526	4,645	0	5,267
1991/92	13	511	4,560	0	5,083
1992/93	8	496	4,043	0	4,546
1993/94	4	539	3,978	0	4,521
1994/95	4	563	3,919	0	4,486
1995/96	4	504	3,903	0	4,411
1996/97	4	518	3,595	0	4,117
1997/98	4	617	3,399	0	4,019
1998/99	4	650	3,376	0	4,029
1999/00	4	681	3,883	0	4,568
2000/01	4	698	3,750	0	4,452
2001/02	3	715	3,697	0	4,415
2002/03	3	758	3,714	0	4,476
2003/04	3	850	3,753	0	4,607
2004/05	3	828	3,755	0	4,586
2005/06	3	834	3,752	0	4,589
2006/07	3	850	3,754	0	4,607
2007/08	3	866	3,743	0	4,612
2008/09	3	878	3,526	0	4,407
2009/10	<u>3</u>	<u>882</u>	<u>3,475</u>	<u>0</u>	<u>4,360</u>
Cumulative	<u>176</u>	<u>13,764</u>	<u>76,218</u>	<u>0</u>	<u>90,159</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-A2

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	196	526	11,526	0	12,248
1991/92	34	511	10,782	0	11,327
1992/93	18	496	10,429	0	10,942
1993/94	8	693	10,560	0	11,261
1994/95	8	724	10,692	0	11,423
1995/96	8	647	10,706	0	11,361
1996/97	7	667	10,073	0	10,747
1997/98	7	793	9,685	0	10,485
1998/99	7	836	9,604	0	10,447
1999/00	303	876	10,089	0	11,268
2000/01	7	898	9,882	0	10,786
2001/02	6	919	9,791	0	10,716
2002/03	6	975	9,905	0	10,886
2003/04	6	1,093	10,038	0	11,137
2004/05	6	1,064	10,045	0	11,115
2005/06	6	1,073	10,028	0	11,106
2006/07	5	1,093	10,046	0	11,144
2007/08	5	1,113	9,970	0	11,088
2008/09	5	1,129	9,423	0	10,557
2009/10	<u>5</u>	<u>1,135</u>	<u>9,008</u>	<u>0</u>	<u>10,148</u>
Cumulative	<u>653</u>	<u>17,259</u>	<u>202,281</u>	<u>0</u>	<u>220,192</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-A4

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	408	526	30,604	0	31,538
1991/92	75	511	29,860	0	30,446
1992/93	13	496	29,507	0	30,016
1993/94	16	1,154	29,639	0	30,809
1994/95	16	1,206	29,770	0	30,992
1995/96	15	1,079	29,784	0	30,878
1996/97	15	1,111	29,151	0	30,277
1997/98	14	1,322	28,763	0	30,099
1998/99	14	1,393	28,683	0	30,089
1999/00	13	1,460	29,167	0	30,640
2000/01	13	1,496	28,960	0	30,469
2001/02	13	1,532	28,869	0	30,413
2002/03	12	1,625	28,983	0	30,620
2003/04	12	1,822	29,116	0	30,950
2004/05	12	1,774	29,123	0	30,908
2005/06	11	1,788	29,106	0	30,905
2006/07	672	1,821	29,124	0	31,617
2007/08	11	1,855	29,048	0	30,913
2008/09	10	1,882	28,501	0	30,393
2009/10	<u>10</u>	<u>1,891</u>	<u>28,086</u>	<u>0</u>	<u>29,987</u>
Cumulative	<u>1,374</u>	<u>27,743</u>	<u>583,844</u>	<u>0</u>	<u>612,960</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-A5

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	514	526	40,143	0	41,183
1991/92	95	511	39,399	0	40,006
1992/93	10	496	39,046	0	39,552
1993/94	20	1,154	39,178	0	40,352
1994/95	19	1,206	39,309	0	40,535
1995/96	19	1,079	39,323	0	40,421
1996/97	18	1,111	38,690	0	39,820
1997/98	18	1,322	38,302	0	39,642
1998/99	17	1,393	38,222	0	39,632
1999/00	17	1,460	38,706	0	40,182
2000/01	16	1,496	38,499	0	40,012
2001/02	16	1,532	38,408	0	39,956
2002/03	15	1,625	38,522	0	40,162
2003/04	15	1,822	38,655	0	40,492
2004/05	14	1,774	38,662	0	40,450
2005/06	14	1,788	38,645	0	40,447
2006/07	840	1,821	38,663	0	41,324
2007/08	13	1,855	38,587	0	40,455
2008/09	13	1,882	38,040	0	39,935
2009/10	<u>13</u>	<u>1,891</u>	<u>37,625</u>	<u>0</u>	<u>39,529</u>
Cumulative	<u>1,718</u>	<u>27,743</u>	<u>774,625</u>	<u>0</u>	<u>804,086</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-A(all)

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,261	2,630	86,917	0	90,809
1991/92	223	2,554	84,601	0	87,378
1992/93	52	2,479	83,024	0	85,556
1993/94	51	4,002	83,355	0	87,408
1994/95	49	4,182	84,091	0	88,322
1995/96	48	3,741	84,248	0	88,036
1996/97	46	3,851	81,847	0	85,745
1997/98	45	4,582	80,414	0	85,041
1998/99	44	4,829	80,123	0	84,996
1999/00	339	5,060	82,720	0	88,119
2000/01	41	5,188	82,216	0	87,445
2001/02	40	5,311	81,838	0	87,189
2002/03	39	5,632	82,217	0	87,887
2003/04	38	6,316	82,692	0	89,046
2004/05	37	6,149	82,717	0	88,902
2005/06	36	6,197	82,661	0	88,893
2006/07	1,521	6,313	82,717	0	90,552
2007/08	34	6,430	82,467	0	88,931
2008/09	33	6,524	80,632	0	87,188
2009/10	<u>32</u>	<u>6,555</u>	<u>79,284</u>	<u>0</u>	<u>85,871</u>
Cumulative	<u>4,009</u>	<u>98,524</u>	<u>1,650,782</u>	<u>0</u>	<u>1,753,315</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H¹/₂ - UK-A¹/₂

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	-27	0	-655	0	-682
1991/92	-4	0	-504	0	-507
1992/93	-2	0	-399	0	-401
1993/94	-1	0	-273	0	-274
1994/95	-1	0	-210	0	-212
1995/96	-1	0	-180	0	-182
1996/97	-1	0	-160	0	-162
1997/98	-1	0	-182	0	-183
1998/99	-1	0	-122	0	-124
1999/00	-1	0	-92	0	-94
2000/01	-1	0	0	0	-1
2001/02	-1	0	0	0	-1
2002/03	-1	0	0	0	-1
2003/04	-1	0	0	0	-1
2004/05	-1	0	0	0	-1
2005/06	-1	0	0	0	-1
2006/07	-1	0	0	0	-1
2007/08	-1	0	0	0	-1
2008/09	-1	0	0	0	-1
2009/10	<u>-1</u>	<u>0</u>	<u>0</u>	<u>-0</u>	<u>-1</u>
Cumulative	<u>-57</u>	<u>0</u>	<u>-2,777</u>	<u>-0</u>	<u>-2,834</u>

Table
References

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Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H1 - UK-A1

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	370	0	-1,155	0	-785
1991/92	-8	0	-889	0	-896
1992/93	-5	0	-704	0	-709
1993/94	-3	0	-481	0	-484
1994/95	-3	0	-371	0	-373
1995/96	-3	0	-318	0	-321
1996/97	-3	0	-283	0	-286
1997/98	-3	0	-321	0	-323
1998/99	-3	0	-216	0	-218
1999/00	-3	0	-163	0	-166
2000/01	-3	0	0	0	-3
2001/02	-3	0	0	0	-3
2002/03	-3	0	0	0	-3
2003/04	-3	0	0	0	-3
2004/05	-3	0	0	0	-3
2005/06	-3	0	0	0	-3
2006/07	-3	0	0	0	-3
2007/08	-3	0	0	0	-3
2008/09	-3	0	0	0	-3
2009/10	<u>-3</u>	<u>0</u>	<u>0</u>	<u>-0</u>	<u>-3</u>
Cumulative	<u>311</u>	<u>0</u>	<u>-4,900</u>	<u>-0</u>	<u>-4,589</u>

Table
References

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5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H2 - UK-A2

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	738	0	-1,849	0	-1,110
1991/92	-20	0	-889	0	-908
1992/93	-11	0	-704	0	-715
1993/94	-5	0	-481	0	-486
1994/95	-5	0	-371	0	-376
1995/96	-5	0	-318	0	-323
1996/97	-5	0	-283	0	-288
1997/98	-5	0	-321	0	-326
1998/99	-5	0	-216	0	-221
1999/00	-226	0	-163	0	-389
2000/01	-5	0	0	0	-5
2001/02	-5	0	0	0	-5
2002/03	-5	0	0	0	-5
2003/04	-5	0	0	0	-5
2004/05	-5	0	0	0	-5
2005/06	-5	0	0	0	-5
2006/07	-5	0	0	0	-5
2007/08	-5	0	0	0	-5
2008/09	-5	0	0	0	-5
2009/10	<u>-5</u>	<u>0</u>	<u>0</u>	<u>-0</u>	<u>-5</u>
Cumulative	<u>402</u>	<u>0</u>	<u>-5,594</u>	<u>-0</u>	<u>-5,192</u>

Table
References

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Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H4 - UK-A4

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,467	0	-1,849	0	-381
1991/92	-44	0	-889	0	-933
1992/93	-8	0	-704	0	-712
1993/94	-10	0	-481	0	-491
1994/95	-10	0	-371	0	-381
1995/96	-10	0	-318	0	-328
1996/97	-10	0	-283	0	-293
1997/98	-10	0	-321	0	-331
1998/99	-10	0	-216	0	-226
1999/00	-10	0	-163	0	-173
2000/01	-10	0	0	0	-10
2001/02	-10	0	0	0	-10
2002/03	-10	0	0	0	-10
2003/04	-10	0	0	0	-10
2004/05	-10	0	0	0	-10
2005/06	-10	0	0	0	-10
2006/07	-615	0	0	0	-615
2007/08	-10	0	0	0	-10
2008/09	-10	0	0	0	-10
2009/10	<u>-10</u>	<u>0</u>	<u>0</u>	<u>-0</u>	<u>-10</u>
Cumulative	<u>642</u>	<u>0</u>	<u>-5,594</u>	<u>-0</u>	<u>-4,952</u>

Table
References

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Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H5 - UK-A5

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,832	0	-1,849	0	-17
1991/92	-56	0	-889	0	-945
1992/93	-6	0	-704	0	-710
1993/94	-13	0	-481	0	-494
1994/95	-13	0	-371	0	-383
1995/96	-13	0	-318	0	-331
1996/97	-13	0	-283	0	-296
1997/98	-13	0	-321	0	-333
1998/99	-13	0	-216	0	-228
1999/00	-13	0	-163	0	-176
2000/01	-13	0	0	0	-13
2001/02	-13	0	0	0	-13
2002/03	-13	0	0	0	-13
2003/04	-13	0	0	0	-13
2004/05	-13	0	0	0	-13
2005/06	-13	0	0	0	-13
2006/07	-768	0	0	0	-768
2007/08	-13	0	0	0	-13
2008/09	-13	0	0	0	-13
2009/10	<u>-13</u>	<u>0</u>	<u>0</u>	<u>-0</u>	<u>-13</u>
Cumulative	<u>801</u>	<u>0</u>	<u>-5,594</u>	<u>-0</u>	<u>-4,793</u>

Table
References

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Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H(all) - UK-A(all)

Current £s

Year	Acquisition Taxes (AT-ATR)	Property Taxes (PT-ATR)	Income Tax (IT-ATR)	Capital Gains Tax (CGT-ATR)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	4,381	0	-7,356	0	-2,975
1991/92	-131	0	-4,058	0	-4,189
1992/93	-32	0	-3,215	0	-3,247
1993/94	-32	0	-2,198	0	-2,229
1994/95	-32	0	-1,693	0	-1,725
1995/96	-32	0	-1,453	0	-1,485
1996/97	-32	0	-1,293	0	-1,325
1997/98	-32	0	-1,464	0	-1,495
1998/99	-32	0	-984	0	-1,016
1999/00	-252	0	-745	0	-997
2000/01	-32	0	0	0	-32
2001/02	-32	0	0	0	-32
2002/03	-32	0	0	0	-32
2003/04	-32	0	0	0	-32
2004/05	-32	0	0	0	-32
2005/06	-32	0	0	0	-32
2006/07	-1,392	0	0	0	-1,392
2007/08	-32	0	0	0	-32
2008/09	-32	0	0	0	-32
2009/10	<u>-32</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-32</u>
Cumulative	<u>2,099</u>	<u>0</u>	<u>-24,459</u>	<u>0</u>	<u>-22,360</u>

Table
References

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Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H^{1/2} - UK-A^{1/2}

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	-47	0	-1,148	0	-1,195
1991/92	-6	0	-857	0	-863
1992/93	-4	0	-659	0	-663
1993/94	-2	0	-438	0	-440
1994/95	-2	0	-327	0	-330
1995/96	-2	0	-273	0	-275
1996/97	-2	0	-236	0	-238
1997/98	-2	0	-259	0	-261
1998/99	-2	0	-169	0	-171
1999/00	-2	0	-124	0	-126
2000/01	-2	0	0	0	-2
2001/02	-2	0	0	0	-2
2002/03	-2	0	0	0	-2
2003/04	-2	0	0	0	-2
2004/05	-2	0	0	0	-2
2005/06	-2	0	0	0	-2
2006/07	-2	0	0	0	-2
2007/08	-2	0	0	0	-2
2008/09	-1	0	0	0	-1
2009/10	<u>-1</u>	<u>0</u>	<u>0</u>	<u>-0</u>	<u>-1</u>
Cumulative	<u>-88</u>	<u>0</u>	<u>-4,490</u>	<u>-0</u>	<u>-4,578</u>

Table
References

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Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H1 - UK-A1

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	649	0	-2,026	0	-1,377
1991/92	-13	0	-1,513	0	-1,526
1992/93	-8	0	-1,164	0	-1,171
1993/94	-4	0	-772	0	-777
1994/95	-4	0	-578	0	-582
1995/96	-4	0	-481	0	-486
1996/97	-4	0	-416	0	-420
1997/98	-4	0	-457	0	-461
1998/99	-4	0	-298	0	-302
1999/00	-4	0	-219	0	-223
2000/01	-4	0	0	0	-4
2001/02	-3	0	0	0	-3
2002/03	-3	0	0	0	-3
2003/04	-3	0	0	0	-3
2004/05	-3	0	0	0	-3
2005/06	-3	0	0	0	-3
2006/07	-3	0	0	0	-3
2007/08	-3	0	0	0	-3
2008/09	-3	0	0	0	-3
2009/10	-3	0	0	-0	-3
Cumulative	<u>569</u>	<u>0</u>	<u>-7,924</u>	<u>-0</u>	<u>-7,355</u>

Table
References

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Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H2 - UK-A2

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,295	0	-3,241	0	-1,947
1991/92	-34	0	-1,513	0	-1,547
1992/93	-18	0	-1,164	0	-1,181
1993/94	-8	0	-772	0	-780
1994/95	-8	0	-578	0	-585
1995/96	-8	0	-481	0	-489
1996/97	-7	0	-416	0	-423
1997/98	-7	0	-457	0	-464
1998/99	-7	0	-298	0	-305
1999/00	-303	0	-219	0	-523
2000/01	-7	0	0	0	-7
2001/02	-6	0	0	0	-6
2002/03	-6	0	0	0	-6
2003/04	-6	0	0	0	-6
2004/05	-6	0	0	0	-6
2005/06	-6	0	0	0	-6
2006/07	-5	0	0	0	-5
2007/08	-5	0	0	0	-5
2008/09	-5	0	0	0	-5
2009/10	-5	0	0	-0	-5
Cumulative	<u>838</u>	<u>0</u>	<u>-9,140</u>	<u>-0</u>	<u>-8,302</u>

Table
References

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5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H4 - UK-A4

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	2,573	0	-3,241	0	-668
1991/92	-75	0	-1,513	0	-1,588
1992/93	-13	0	-1,164	0	-1,177
1993/94	-16	0	-772	0	-788
1994/95	-16	0	-578	0	-593
1995/96	-15	0	-481	0	-497
1996/97	-15	0	-416	0	-431
1997/98	-14	0	-457	0	-471
1998/99	-14	0	-298	0	-312
1999/00	-13	0	-219	0	-233
2000/01	-13	0	0	0	-13
2001/02	-13	0	0	0	-13
2002/03	-12	0	0	0	-12
2003/04	-12	0	0	0	-12
2004/05	-12	0	0	0	-12
2005/06	-11	0	0	0	-11
2006/07	-672	0	0	0	-672
2007/08	-11	0	0	0	-11
2008/09	-10	0	0	0	-10
2009/10	-10	0	0	-0	-10
Cumulative	<u>1,607</u>	<u>0</u>	<u>-9,140</u>	<u>-0</u>	<u>-7,533</u>

Table
References

5.2

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5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H5 - UK-A5

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	3,212	0	-3,241	0	-29
1991/92	-95	0	-1,513	0	-1,608
1992/93	-10	0	-1,164	0	-1,174
1993/94	-20	0	-772	0	-792
1994/95	-19	0	-578	0	-597
1995/96	-19	0	-481	0	-500
1996/97	-18	0	-416	0	-434
1997/98	-18	0	-457	0	-475
1998/99	-17	0	-298	0	-316
1999/00	-17	0	-219	0	-236
2000/01	-16	0	0	0	-16
2001/02	-16	0	0	0	-16
2002/03	-15	0	0	0	-15
2003/04	-15	0	0	0	-15
2004/05	-14	0	0	0	-14
2005/06	-14	0	0	0	-14
2006/07	-840	0	0	0	-840
2007/08	-13	0	0	0	-13
2008/09	-13	0	0	0	-13
2009/10	-13	0	0	-0	-13
Cumulative	<u>2,008</u>	<u>0</u>	<u>-9,140</u>	<u>-0</u>	<u>-7,132</u>

Table
References

5.2

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5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H(all) - UK-A(all)

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	7,682	0	-12,898	0	-5,216
1991/92	-223	0	-6,909	0	-7,132
1992/93	-52	0	-5,314	0	-5,366
1993/94	-51	0	-3,526	0	-3,577
1994/95	-49	0	-2,638	0	-2,687
1995/96	-48	0	-2,198	0	-2,246
1996/97	-46	0	-1,899	0	-1,945
1997/98	-45	0	-2,087	0	-2,132
1998/99	-44	0	-1,363	0	-1,406
1999/00	-339	0	-1,001	0	-1,340
2000/01	-41	0	0	0	-41
2001/02	-40	0	0	0	-40
2002/03	-39	0	0	0	-39
2003/04	-38	0	0	0	-38
2004/05	-37	0	0	0	-37
2005/06	-36	0	0	0	-36
2006/07	-1,521	0	0	0	-1,521
2007/08	-34	0	0	0	-34
2008/09	-33	0	0	0	-33
2009/10	-32	0	0	0	-32
Cumulative	<u>4,934</u>	<u>0</u>	<u>-39,834</u>	<u>0</u>	<u>-34,900</u>

Table
References

5.2

5.7

5.26

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-TL^½

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	300	0	0	300
1991/92	0	300	0	0	300
1992/93	0	300	0	0	300
1993/94	0	288	0	0	288
1994/95	0	310	258	0	568
1995/96	0	285	352	0	637
1996/97	0	303	230	0	533
1997/98	0	371	185	0	556
1998/99	0	403	172	0	575
1999/00	0	434	652	0	1,086
2000/01	0	459	863	0	1,322
2001/02	0	484	848	0	1,331
2002/03	0	528	906	0	1,434
2003/04	0	610	1,055	0	1,666
2004/05	0	612	1,080	0	1,692
2005/06	0	635	1,113	0	1,749
2006/07	0	667	1,151	0	1,818
2007/08	0	699	1,169	0	1,868
2008/09	0	731	1,240	0	1,971
2009/10	0	756	1,266	0	2,022
Cumulative	<u>0</u>	<u>9,475</u>	<u>12,541</u>	<u>0</u>	<u>22,015</u>
			6.6%	0%	

Table
References

5.9 & 5.11

5.23

5.23

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-TL1

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	425	300	2,649	0	3,374
1991/92	0	300	2,678	0	2,978
1992/93	0	300	2,446	0	2,746
1993/94	0	336	2,479	0	2,815
1994/95	0	361	2,515	0	2,877
1995/96	0	333	2,580	0	2,913
1996/97	0	353	2,448	0	2,801
1997/98	0	433	2,384	0	2,816
1998/99	0	470	2,439	0	2,908
1999/00	0	507	2,889	0	3,396
2000/01	0	535	2,874	0	3,409
2001/02	0	564	2,918	0	3,483
2002/03	0	616	3,057	0	3,674
2003/04	0	712	3,361	0	4,074
2004/05	0	714	3,445	0	4,159
2005/06	0	741	3,554	0	4,296
2006/07	0	778	3,669	0	4,446
2007/08	0	816	3,755	0	4,571
2008/09	0	853	3,688	0	4,541
2009/10	0	882	3,827	1,682	6,391
					0
Cumulative	<u>425</u>	<u>10,904</u>	<u>59,656</u>	<u>1,682</u>	<u>72,667</u>
			15.6%	4.9%	

Table
References

5.9 & 5.11

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5.23

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-TL2

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	850	300	6,573	0	7,723
1991/92	0	300	6,333	0	6,633
1992/93	0	300	6,310	0	6,610
1993/94	0	432	6,581	0	7,013
1994/95	0	465	6,863	0	7,327
1995/96	0	428	7,078	0	7,506
1996/97	0	454	6,859	0	7,313
1997/98	0	556	6,793	0	7,349
1998/99	0	604	6,938	0	7,542
1999/00	0	652	7,507	0	8,159
2000/01	0	688	7,573	0	8,262
2001/02	0	726	7,729	0	8,454
2002/03	0	793	8,188	0	8,981
2003/04	0	916	9,199	0	10,115
2004/05	0	918	9,414	0	10,332
2005/06	0	953	9,712	0	10,665
2006/07	0	1,000	10,040	0	11,040
2007/08	0	1,049	10,223	0	11,272
2008/09	0	1,096	10,206	0	11,302
2009/10	0	1,135	10,416	8,166	19,717
					0
Cumulative	<u>850</u>	<u>13,762</u>	<u>160,537</u>	<u>8,166</u>	<u>183,315</u>
			21.0%	11.9%	

Table
References

5.9 & 5.11

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5.23

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-TL4

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,700	300	17,453	0	19,453
1991/92	0	300	17,540	0	17,840
1992/93	0	300	17,852	0	18,152
1993/94	0	719	18,470	0	19,189
1994/95	0	774	19,108	0	19,882
1995/96	0	713	19,691	0	20,404
1996/97	0	757	19,851	0	20,607
1997/98	0	927	20,174	0	21,101
1998/99	0	1,006	20,721	0	21,727
1999/00	0	1,086	21,703	0	22,789
2000/01	0	1,147	22,195	0	23,342
2001/02	0	1,209	22,789	0	23,999
2002/03	0	1,321	23,835	0	25,156
2003/04	0	1,526	25,970	0	27,496
2004/05	0	1,530	26,620	0	28,150
2005/06	0	1,588	27,466	0	29,054
2006/07	0	1,667	28,347	0	30,014
2007/08	0	1,748	29,032	0	30,781
2008/09	0	1,827	29,786	0	31,613
2009/10	0	1,891	31,016	21,031	53,938
					0
Cumulative	<u>1,700</u>	<u>22,337</u>	<u>459,617</u>	<u>21,031</u>	<u>504,686</u>
			30.1%	15.3%	

Table
References

5.9 & 5.11

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5.23

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

<u>UK-TL5</u>		<u>Current £s</u>			
Year	Acquisition Taxes	Property Taxes	Income Tax	Capital Gains Tax	Overall Tax Obligation
	(AT)	(PT)	(IT)	(CGT)	(AT+PT+IT+CGT)
1990/91	2,125	300	22,893 ⁵	0	25,318
1991/92	0	300	23,143	0	23,443
1992/93	0	300	23,623	0	23,923
1993/94	0	719	24,414	0	25,134
1994/95	0	774	25,231	0	26,005
1995/96	0	713	25,997	0	26,711
1996/97	0	757	26,346	0	27,103
1997/98	0	927	26,865	0	27,792
1998/99	0	1,006	27,612	0	28,618
1999/00	0	1,086	28,801	0	29,887
2000/01	0	1,147	29,506	0	30,653
2001/02	0	1,209	30,320	0	31,529
2002/03	0	1,321	31,658	0	32,979
2003/04	0	1,526	34,389	0	35,915
2004/05	0	1,530	35,222	0	36,752
2005/06	0	1,588	36,354	0	37,943
2006/07	0	1,667	37,526	0	39,193
2007/08	0	1,748	38,437	0	40,185
2008/09	0	1,827	39,691	0	41,518
2009/10	0	1,891	41,611 ⁶	27,198 ⁷	70,700
					0
Cumulative	<u>2,125</u>	<u>22,337</u>	<u>609,640</u>	<u>27,198</u>	<u>661,300</u>
			31.9%	15.9%	
Table refs			5.9 & 5.11	5.23	5.23

⁵ This tax liability is substantiated in Appendix VIII on page 727.

⁶ This tax liability is substantiated in Appendix VIII on page 729.

⁷ This tax liability is substantiated in Appendix VIII on page 731.

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-TL(all)

Current £s

Year	Acquisition Taxes (AT-ATR)	Property Taxes (PT- ATR)	Income Tax (IT-ATR)	Capital Gains Tax (CGT-ATR)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	5,100	1,500	49,568	0	56,168
1991/92	0	1,500	49,694	0	51,194
1992/93	0	1,500	50,231	0	51,731
1993/94	0	2,494	51,944	0	54,438
1994/95	0	2,684	53,975	0	56,659
1995/96	0	2,473	55,698	0	58,171
1996/97	0	2,623	55,734	0	58,357
1997/98	0	3,214	56,401	0	59,614
1998/99	0	3,489	57,883	0	61,371
1999/00	0	3,765	61,552	0	65,317
2000/01	0	3,976	63,012	0	66,988
2001/02	0	4,192	64,604	0	68,796
2002/03	0	4,579	67,645	0	72,224
2003/04	0	5,290	73,975	0	79,265
2004/05	0	5,304	75,780	0	81,084
2005/06	0	5,506	78,200	0	83,706
2006/07	0	5,778	80,734	0	86,511
2007/08	0	6,061	82,617	0	88,678
2008/09	0	6,334	84,611	0	90,944
2009/10	0	6,555	88,135	58,077	152,767
Cumulative	<u>5,100</u>	<u>78,815</u>	<u>1,301,991</u>	<u>58,077</u>	<u>1,443,983</u>
			27.3%	13.6%	

Table
References

5.9 & 5.11

5.23

5.27

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-TL½

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	526	0	0	526
1991/92	0	511	0	0	511
1992/93	0	496	0	0	496
1993/94	0	462	0	0	462
1994/95	0	482	402	0	885
1995/96	0	432	532	0	963
1996/97	0	444	338	0	782
1997/98	0	529	264	0	793
1998/99	0	557	239	0	796
1999/00	0	584	876	0	1,460
2000/01	0	599	1,127	0	1,725
2001/02	0	613	1,074	0	1,686
2002/03	0	650	1,114	0	1,764
2003/04	0	729	1,260	0	1,989
2004/05	0	709	1,251	0	1,961
2005/06	0	715	1,253	0	1,968
2006/07	0	728	1,258	0	1,987
2007/08	0	742	1,240	0	1,982
2008/09	0	753	1,278	0	2,030
2009/10	<u>0</u>	<u>756</u>	<u>1,266</u>	<u>0</u>	<u>2,022</u>
Cumulative	<u>0</u>	<u>12,017</u>	<u>14,771</u>	<u>0</u>	<u>26,788</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-TL1

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	745	526	4,645	0	5,916
1991/92	0	511	4,560	0	5,070
1992/93	0	496	4,043	0	4,538
1993/94	0	539	3,978	0	4,517
1994/95	0	563	3,919	0	4,482
1995/96	0	504	3,903	0	4,406
1996/97	0	518	3,595	0	4,113
1997/98	0	617	3,399	0	4,015
1998/99	0	650	3,376	0	4,026
1999/00	0	681	3,883	0	4,564
2000/01	0	698	3,750	0	4,448
2001/02	0	715	3,697	0	4,412
2002/03	0	758	3,760	0	4,518
2003/04	0	850	4,014	0	4,864
2004/05	0	828	3,994	0	4,822
2005/06	0	834	4,001	0	4,835
2006/07	0	850	4,009	0	4,859
2007/08	0	866	3,984	0	4,850
2008/09	0	878	3,799	0	4,677
2009/10	<u>0</u>	<u>882</u>	<u>3,827</u>	<u>1,682</u>	<u>6,391</u>
Cumulative	<u>745</u>	<u>13,764</u>	<u>78,131</u>	<u>1,682</u>	<u>94,323</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-TL2

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,490	526	11,526	0	13,542
1991/92	0	511	10,782	0	11,293
1992/93	0	496	10,429	0	10,925
1993/94	0	693	10,560	0	11,253
1994/95	0	724	10,692	0	11,415
1995/96	0	647	10,706	0	11,353
1996/97	0	667	10,073	0	10,740
1997/98	0	793	9,685	0	10,478
1998/99	0	836	9,604	0	10,440
1999/00	0	876	10,089	0	10,965
2000/01	0	898	9,882	0	10,779
2001/02	0	919	9,791	0	10,710
2002/03	0	975	10,071	0	11,045
2003/04	0	1,093	10,984	0	12,078
2004/05	0	1,064	10,913	0	11,977
2005/06	0	1,073	10,931	0	12,004
2006/07	0	1,093	10,971	0	12,064
2007/08	0	1,113	10,846	0	11,959
2008/09	0	1,129	10,512	0	11,641
2009/10	<u>0</u>	<u>1,135</u>	<u>10,416</u>	<u>8,166</u>	<u>19,717</u>
Cumulative	<u>1,490</u>	<u>17,259</u>	<u>209,464</u>	<u>8,166</u>	<u>236,378</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-TL4

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	2,981	526	30,604	0	34,111
1991/92	0	511	29,860	0	30,371
1992/93	0	496	29,507	0	30,003
1993/94	0	1,154	29,639	0	30,793
1994/95	0	1,206	29,770	0	30,976
1995/96	0	1,079	29,784	0	30,863
1996/97	0	1,111	29,151	0	30,262
1997/98	0	1,322	28,763	0	30,085
1998/99	0	1,393	28,683	0	30,076
1999/00	0	1,460	29,167	0	30,627
2000/01	0	1,496	28,960	0	30,456
2001/02	0	1,532	28,869	0	30,401
2002/03	0	1,625	29,314	0	30,939
2003/04	0	1,822	31,009	0	32,831
2004/05	0	1,774	30,859	0	32,633
2005/06	0	1,788	30,913	0	32,700
2006/07	0	1,821	30,975	0	32,797
2007/08	0	1,855	30,800	0	32,655
2008/09	0	1,882	30,679	0	32,561
2009/10	<u>0</u>	<u>1,891</u>	<u>31,016</u>	<u>21,031</u>	<u>53,938</u>
Cumulative	<u>2,981</u>	<u>27,743</u>	<u>598,323</u>	<u>21,031</u>	<u>650,077</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-TL5

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	3,726	526	40,143	0	44,395
1991/92	0	511	39,399	0	39,910
1992/93	0	496	39,046	0	39,542
1993/94	0	1,154	39,178	0	40,332
1994/95	0	1,206	39,309	0	40,515
1995/96	0	1,079	39,323	0	40,402
1996/97	0	1,111	38,690	0	39,801
1997/98	0	1,322	38,302	0	39,624
1998/99	0	1,393	38,222	0	39,615
1999/00	0	1,460	38,706	0	40,166
2000/01	0	1,496	38,499	0	39,995
2001/02	0	1,532	38,408	0	39,940
2002/03	0	1,625	38,936	0	40,560
2003/04	0	1,822	41,062	0	42,884
2004/05	0	1,774	40,833	0	42,606
2005/06	0	1,788	40,917	0	42,705
2006/07	0	1,821	41,006	0	42,827
2007/08	0	1,855	40,778	0	42,632
2008/09	0	1,882	40,881	0	42,763
2009/10	<u>0</u>	<u>1,891</u>	<u>41,611</u>	<u>27,198</u>	<u>70,700</u>
Cumulative	<u>3,726</u>	<u>27,743</u>	<u>793,249</u>	<u>27,198</u>	<u>851,915</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-TL(all)

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	8,943	2,630	86,917	0	98,490
1991/92	0	2,554	84,601	0	87,155
1992/93	0	2,479	83,024	0	85,504
1993/94	0	4,002	83,355	0	87,357
1994/95	0	4,182	84,091	0	88,273
1995/96	0	3,741	84,248	0	87,989
1996/97	0	3,851	81,847	0	85,699
1997/98	0	4,582	80,414	0	84,996
1998/99	0	4,829	80,123	0	84,952
1999/00	0	5,060	82,720	0	87,780
2000/01	0	5,188	82,216	0	87,404
2001/02	0	5,311	81,838	0	87,149
2002/03	0	5,632	83,194	0	88,826
2003/04	0	6,316	88,330	0	94,647
2004/05	0	6,149	87,850	0	93,999
2005/06	0	6,197	88,015	0	94,212
2006/07	0	6,313	88,220	0	94,533
2007/08	0	6,430	87,648	0	94,078
2008/09	0	6,524	87,149	0	93,673
2009/10	<u>0</u>	<u>6,555</u>	<u>88,135</u>	<u>58,077</u>	<u>152,767</u>
Cumulative	<u>8,943</u>	<u>6,568</u>	<u>1,693,938</u>	<u>58,077</u>	<u>1,859,481</u>

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H^{1/2} - UK-TL^{1/2}

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-655	0	-655
1991/92	0	0	-504	0	-504
1992/93	0	0	-399	0	-399
1993/94	0	0	-273	0	-273
1994/95	0	0	-210	0	-210
1995/96	0	0	-180	0	-180
1996/97	0	0	-160	0	-160
1997/98	0	0	-182	0	-182
1998/99	0	0	-122	0	-122
1999/00	0	0	-92	0	-92
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-18	0	-18
2003/04	0	0	-109	0	-109
2004/05	0	0	-103	0	-103
2005/06	0	0	-110	0	-110
2006/07	0	0	-116	0	-116
2007/08	0	0	-114	0	-114
2008/09	0	0	-132	0	-132
2009/10	<u>0</u>	<u>0</u>	<u>-176</u>	<u>0</u>	<u>-176</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-3,656</u>	<u>0</u>	<u>-3,656</u>

Table
References

5.9

5.27

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H1 - UK-TL1

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-1,155	0	-1,155
1991/92	0	0	-889	0	-889
1992/93	0	0	-704	0	-704
1993/94	0	0	-481	0	-481
1994/95	0	0	-371	0	-371
1995/96	0	0	-318	0	-318
1996/97	0	0	-283	0	-283
1997/98	0	0	-321	0	-321
1998/99	0	0	-216	0	-216
1999/00	0	0	-163	0	-163
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-37	0	-37
2003/04	0	0	-218	0	-218
2004/05	0	0	-206	0	-206
2005/06	0	0	-221	0	-221
2006/07	0	0	-233	0	-233
2007/08	0	0	-227	0	-227
2008/09	0	0	-264	0	-264
2009/10	<u>0</u>	<u>0</u>	<u>-352</u>	<u>-1,682</u>	<u>-2,034</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-6,659</u>	<u>-1,682</u>	<u>-8,341</u>

Table
References

5.9

5.27

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H2 - UK-TL2

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-1,849	0	-1,849
1991/92	0	0	-889	0	-889
1992/93	0	0	-704	0	-704
1993/94	0	0	-481	0	-481
1994/95	0	0	-371	0	-371
1995/96	0	0	-318	0	-318
1996/97	0	0	-283	0	-283
1997/98	0	0	-321	0	-321
1998/99	0	0	-216	0	-216
1999/00	0	0	-163	0	-163
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-134	0	-134
2003/04	0	0	-793	0	-793
2004/05	0	0	-749	0	-749
2005/06	0	0	-803	0	-803
2006/07	0	0	-847	0	-847
2007/08	0	0	-826	0	-826
2008/09	0	0	-1,057	0	-1,057
2009/10	<u>0</u>	<u>0</u>	<u>-1,408</u>	<u>-8,166</u>	<u>-9,574</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-12,212</u>	<u>-8,166</u>	<u>-20,377</u>

Table
References

5.9

5.27

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H4 - UK-TL4

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-1,849	0	-1,849
1991/92	0	0	-889	0	-889
1992/93	0	0	-704	0	-704
1993/94	0	0	-481	0	-481
1994/95	0	0	-371	0	-371
1995/96	0	0	-318	0	-318
1996/97	0	0	-283	0	-283
1997/98	0	0	-321	0	-321
1998/99	0	0	-216	0	-216
1999/00	0	0	-163	0	-163
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-269	0	-269
2003/04	0	0	-1,586	0	-1,586
2004/05	0	0	-1,498	0	-1,498
2005/06	0	0	-1,605	0	-1,605
2006/07	0	0	-1,694	0	-1,694
2007/08	0	0	-1,652	0	-1,652
2008/09	0	0	-2,115	0	-2,115
2009/10	<u>0</u>	<u>0</u>	<u>-2,929</u>	<u>-21,031</u>	<u>-23,960</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-18,942</u>	<u>-21,031</u>	<u>-39,974</u>

Table
References

5.9

5.27

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H5 - UK-TL5

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-1,849	0	-1,849
1991/92	0	0	-889	0	-889
1992/93	0	0	-704	0	-704
1993/94	0	0	-481	0	-481
1994/95	0	0	-371	0	-371
1995/96	0	0	-318	0	-318
1996/97	0	0	-283	0	-283
1997/98	0	0	-321	0	-321
1998/99	0	0	-216	0	-216
1999/00	0	0	-163	0	-163
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-336	0	-336
2003/04	0	0	-2,016	0	-2,016
2004/05	0	0	-1,872	0	-1,872
2005/06	0	0	-2,018	0	-2,018
2006/07	0	0	-2,144	0	-2,144
2007/08	0	0	-2,065	0	-2,065
2008/09	0	0	-2,758	0	-2,758
2009/10	<u>0</u>	<u>0</u>	<u>-3,986</u>	<u>-27,198</u>	<u>-31,183</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-22,790</u>	<u>-27,198</u>	<u>-49,988</u>

Table
References

5.9

5.27

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H(all) - UK-TL(all)

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-7,356	0	-7,356
1991/92	0	0	-4,058	0	-4,058
1992/93	0	0	-3,215	0	-3,215
1993/94	0	0	-2,198	0	-2,198
1994/95	0	0	-1,693	0	-1,693
1995/96	0	0	-1,453	0	-1,453
1996/97	0	0	-1,293	0	-1,293
1997/98	0	0	-1,464	0	-1,464
1998/99	0	0	-984	0	-984
1999/00	0	0	-745	0	-745
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-795	0	-795
2003/04	0	0	-4,722	0	-4,722
2004/05	0	0	-4,428	0	-4,428
2005/06	0	0	-4,757	0	-4,757
2006/07	0	0	-5,035	0	-5,035
2007/08	0	0	-4,884	0	-4,884
2008/09	0	0	-6,327	0	-6,327
2009/10	<u>0</u>	<u>0</u>	<u>-8,851</u>	<u>-58,077</u>	<u>-66,928</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-64,259</u>	<u>-58,077</u>	<u>-122,336</u>

Table
References

5.9

5.27

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H^{1/2} - UK-TL^{1/2}

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-1,148	0	-1,148
1991/92	0	0	-857	0	-857
1992/93	0	0	-659	0	-659
1993/94	0	0	-438	0	-438
1994/95	0	0	-327	0	-327
1995/96	0	0	-273	0	-273
1996/97	0	0	-236	0	-236
1997/98	0	0	-259	0	-259
1998/99	0	0	-169	0	-169
1999/00	0	0	-124	0	-124
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-23	0	-23
2003/04	0	0	-130	0	-130
2004/05	0	0	-119	0	-119
2005/06	0	0	-124	0	-124
2006/07	0	0	-127	0	-127
2007/08	0	0	-120	0	-120
2008/09	0	0	-136	0	-136
2009/10	<u>0</u>	<u>0</u>	<u>-176</u>	<u>0</u>	<u>-176</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-5,447</u>	<u>0</u>	<u>-5,447</u>

Table
References

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5.27

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H1 - UK-TL1

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-2,026	0	-2,026
1991/92	0	0	-1,513	0	-1,513
1992/93	0	0	-1,164	0	-1,164
1993/94	0	0	-772	0	-772
1994/95	0	0	-578	0	-578
1995/96	0	0	-481	0	-481
1996/97	0	0	-416	0	-416
1997/98	0	0	-457	0	-457
1998/99	0	0	-298	0	-298
1999/00	0	0	-219	0	-219
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-45	0	-45
2003/04	0	0	-260	0	-260
2004/05	0	0	-239	0	-239
2005/06	0	0	-248	0	-248
2006/07	0	0	-255	0	-255
2007/08	0	0	-241	0	-241
2008/09	0	0	-272	0	-272
2009/10	<u>0</u>	<u>0</u>	<u>-352</u>	<u>-1,682</u>	<u>-2,034</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-9,837</u>	<u>-1,682</u>	<u>-11,519</u>

Table
References

5.9

5.27

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H2 - UK-TL2

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-3,241	0	-3,241
1991/92	0	0	-1,513	0	-1,513
1992/93	0	0	-1,164	0	-1,164
1993/94	0	0	-772	0	-772
1994/95	0	0	-578	0	-578
1995/96	0	0	-481	0	-481
1996/97	0	0	-416	0	-416
1997/98	0	0	-457	0	-457
1998/99	0	0	-298	0	-298
1999/00	0	0	-219	0	-219
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-165	0	-165
2003/04	0	0	-947	0	-947
2004/05	0	0	-868	0	-868
2005/06	0	0	-903	0	-903
2006/07	0	0	-926	0	-926
2007/08	0	0	-876	0	-876
2008/09	0	0	-1,089	0	-1,089
2009/10	<u>0</u>	<u>0</u>	<u>-1,408</u>	<u>-8,166</u>	<u>-9,574</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-16,323</u>	<u>-8,166</u>	<u>-24,488</u>

Table
References

5.9

5.27

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H4 - UK-TL4

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-3,241	0	-3,241
1991/92	0	0	-1,513	0	-1,513
1992/93	0	0	-1,164	0	-1,164
1993/94	0	0	-772	0	-772
1994/95	0	0	-578	0	-578
1995/96	0	0	-481	0	-481
1996/97	0	0	-416	0	-416
1997/98	0	0	-457	0	-457
1998/99	0	0	-298	0	-298
1999/00	0	0	-219	0	-219
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-331	0	-331
2003/04	0	0	-1,893	0	-1,893
2004/05	0	0	-1,737	0	-1,737
2005/06	0	0	-1,807	0	-1,807
2006/07	0	0	-1,852	0	-1,852
2007/08	0	0	-1,753	0	-1,753
2008/09	0	0	-2,178	0	-2,178
2009/10	<u>0</u>	<u>0</u>	<u>-2,929</u>	<u>-21,031</u>	<u>-23,960</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-23,619</u>	<u>-21,031</u>	<u>-44,651</u>

Table
References

5.9

5.27

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H5 - UK-TL5

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-3,241	0	-3,241
1991/92	0	0	-1,513	0	-1,513
1992/93	0	0	-1,164	0	-1,164
1993/94	0	0	-772	0	-772
1994/95	0	0	-578	0	-578
1995/96	0	0	-481	0	-481
1996/97	0	0	-416	0	-416
1997/98	0	0	-457	0	-457
1998/99	0	0	-298	0	-298
1999/00	0	0	-219	0	-219
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-413	0	-413
2003/04	0	0	-2,407	0	-2,407
2004/05	0	0	-2,171	0	-2,171
2005/06	0	0	-2,272	0	-2,272
2006/07	0	0	-2,343	0	-2,343
2007/08	0	0	-2,191	0	-2,191
2008/09	0	0	-2,841	0	-2,841
2009/10	<u>0</u>	<u>0</u>	<u>-3,986</u>	<u>-27,198</u>	<u>-31,183</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-27,764</u>	<u>-27,198</u>	<u>-54,961</u>

Table
References

5.9

5.27

Appendix II. (For Chapter 5) Underpinning Data for Tables 5.2, 5.7, 5.9, 5.11, 5.23, 5.26, and 5.27.

Summaries of Specific and Overall Taxes

UK-H(all) - UK-TL(all)

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-12,898	0	-12,898
1991/92	0	0	-6,909	0	-6,909
1992/93	0	0	-5,314	0	-5,314
1993/94	0	0	-3,526	0	-3,526
1994/95	0	0	-2,638	0	-2,638
1995/96	0	0	-2,198	0	-2,198
1996/97	0	0	-1,899	0	-1,899
1997/98	0	0	-2,087	0	-2,087
1998/99	0	0	-1,363	0	-1,363
1999/00	0	0	-1,001	0	-1,001
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-978	0	-978
2003/04	0	0	-5,638	0	-5,638
2004/05	0	0	-5,134	0	-5,134
2005/06	0	0	-5,354	0	-5,354
2006/07	0	0	-5,502	0	-5,502
2007/08	0	0	-5,181	0	-5,181
2008/09	0	0	-6,517	0	-6,517
2009/10	<u>0</u>	<u>0</u>	<u>-8,851</u>	<u>-58,077</u>	<u>-66,928</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-82,990</u>	<u>-58,077</u>	<u>-141,066</u>

Table
References

5.9

5.27

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H½

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	234	355	203	0	792
1991	0	355	173	0	528
1992	0	355	107	0	462
1993	0	385	119	0	504
1994	0	415	110	0	525
1995	0	445	126	0	571
1996	0	528	152	0	680
1997	0	544	142	0	686
1998	0	560	165	0	725
1999	0	577	206	0	783
2000	0	654	241	0	895
2001	0	673	235	0	907
2002	0	694	154	0	847
2003	0	714	33	0	747
2004	0	735	59	0	794
2005	0	758	57	0	815
2006	0	781	57	0	838
2007	0	803	49	0	853
2008	0	828	0	0	828
2009	<u>0</u>	<u>853</u>	<u>0</u>	<u>0</u>	<u>853</u>
Cumulative	<u>234</u>	<u>12,012</u>	<u>2,386</u>	<u>0</u>	<u>14,632</u>

0.6%

Table
References

5.3

5.12 & 5.16

5.24

5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H1

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	469	938	2,255	0	3,662
1991	0	938	2,336	0	3,274
1992	0	938	2,391	0	3,329
1993	0	966	2,507	0	3,473
1994	0	995	2,597	0	3,592
1995	0	1,024	2,723	0	3,747
1996	0	1,056	2,838	0	3,894
1997	0	1,088	2,909	0	3,997
1998	0	1,119	3,015	0	4,135
1999	0	1,154	3,141	0	4,296
2000	0	1,307	3,265	0	4,573
2001	0	1,346	3,349	0	4,695
2002	0	1,387	2,838	0	4,226
2003	0	1,429	2,653	0	4,082
2004	0	1,470	2,776	0	4,246
2005	0	1,516	2,861	0	4,377
2006	0	1,561	2,941	0	4,502
2007	0	1,607	3,010	0	4,617
2008	0	1,656	2,974	0	4,630
2009	<u>0</u>	<u>1,706</u>	<u>3,009</u>	<u>0</u>	<u>4,715</u>
Cumulative	<u>469</u>	<u>25,201</u>	<u>56,391</u>	<u>0</u>	<u>82,061</u>

7.0%

Table
References

5.3

5.12 & 5.16

5.24

5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes					
<u>US-H2</u>					<u>Current \$s</u>
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	938	1,875	6,498	0	9,310
1991	0	1,875	6,709	0	8,584
1992	0	1,875	6,849	0	8,724
1993	0	1,933	7,193	0	9,126
1994	0	1,991	7,500	0	9,491
1995	0	2,049	7,894	0	9,943
1996	0	2,112	8,294	0	10,406
1997	0	2,176	8,658	0	10,833
1998	0	2,239	9,092	0	11,331
1999	0	2,308	9,605	0	11,913
2000	0	2,615	10,062	0	12,677
2001	0	2,691	10,413	0	13,104
2002	0	2,774	10,159	0	12,934
2003	0	2,857	9,393	0	12,251
2004	0	2,941	9,694	0	12,635
2005	0	3,032	10,366	0	13,397
2006	0	3,122	10,793	0	13,916
2007	0	3,213	11,196	0	14,409
2008	0	3,313	11,731	0	15,044
2009	<u>0</u>	<u>3,412</u>	<u>11,931</u>	<u>0</u>	<u>15,343</u>
Cumulative	<u>938</u>	<u>50,403</u>	<u>184,031</u>	<u>0</u>	<u>235,371</u>
11.4%					
Table References	5.3		5.12 & 5.16	5.24	5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H4

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,874	3,750	19,828	0	25,453
1991	0	3,750	20,644	0	24,394
1992	0	3,750	21,279	0	25,029
1993	0	3,866	22,203	0	26,069
1994	0	3,982	23,104	0	27,086
1995	0	4,098	24,136	0	28,234
1996	0	4,224	25,186	0	29,410
1997	0	4,351	27,133	0	31,484
1998	0	4,478	28,295	0	32,773
1999	0	4,616	28,632	0	33,248
2000	0	5,230	29,795	0	35,025
2001	0	5,382	30,544	0	35,926
2002	0	5,549	30,678	0	36,226
2003	0	5,715	29,237	0	34,952
2004	0	5,881	30,532	0	36,413
2005	0	6,063	31,820	0	37,883
2006	0	6,245	32,935	0	39,180
2007	0	6,427	34,134	0	40,561
2008	0	6,625	35,442	0	42,067
2009	<u>0</u>	<u>6,824</u>	<u>36,634</u>	<u>0</u>	<u>43,458</u>
Cumulative	<u>1,874</u>	<u>100,805</u>	<u>562,191</u>	<u>0</u>	<u>664,871</u>

17.4%

Table
References

5.3

5.12 & 5.16

5.24

5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes					
US-H5	Current \$s				
Year	Acquisition Taxes	Property Taxes	Income Tax	Capital Gains Tax	Overall Tax Obligation
	(AT)	(PT)	(IT)	(CGT)	(AT+PT+IT+CGT)
1990	2,344	4,688	27,496 ⁸	0	34,527
1991	0	4,688	28,533	0	33,220
1992	0	4,688	29,426	0	34,113
1993	0	4,832	30,661	0	35,493
1994	0	4,977	31,884	0	36,862
1995	0	5,122	33,248	0	38,371
1996	0	5,280	34,640	0	39,921
1997	0	5,439	37,237	0	42,676
1998	0	5,597	38,773	0	44,370
1999	0	5,770	39,321	0	45,092
2000	0	6,537	40,910	0	47,447
2001	0	6,728	41,888	0	48,616
2002	0	6,936	42,284	0	49,219
2003	0	7,144	40,738	0	47,882
2004	0	7,352	42,699	0	50,051
2005	0	7,579	44,521	0	52,099
2006	0	7,806	45,801	0	53,607
2007	0	8,033	47,442	0	55,476
2008	0	8,282	49,657	0	57,939
2009	<u>0</u>	<u>8,530</u>	<u>50,895</u> ⁹	<u>0</u>	<u>59,425</u>
Cumulative	<u>2,344</u>	<u>126,006</u>	<u>778,056</u>	<u>0</u>	<u>906,406</u>
			19.3%		
Table References	5.3		5.12 & 5.16	5.24	5.28

⁸ This tax liability is substantiated in Appendix VIII on page 733.

⁹ This tax liability is substantiated in Appendix VIII on page 736.

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H(all)

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	5,859	11,605	56,280	0	73,744
1991	0	11,605	58,395	0	70,000
1992	0	11,605	60,053	0	71,658
1993	0	11,983	62,683	0	74,666
1994	0	12,361	65,195	0	77,556
1995	0	12,739	68,127	0	80,866
1996	0	13,201	71,109	0	84,311
1997	0	13,597	76,079	0	89,676
1998	0	13,993	79,342	0	93,335
1999	0	14,425	80,906	0	95,332
2000	0	16,344	84,273	0	100,617
2001	0	16,819	86,428	0	103,248
2002	0	17,339	86,113	0	103,452
2003	0	17,859	82,054	0	99,913
2004	0	18,379	85,760	0	104,139
2005	0	18,947	89,624	0	108,571
2006	0	19,515	92,528	0	112,043
2007	0	20,083	95,832	0	115,915
2008	0	20,704	99,804	0	120,508
2009	<u>0</u>	<u>21,325</u>	<u>102,469</u>	<u>0</u>	<u>123,794</u>
					0
Cumulative	<u>5,859</u>	<u>314,427</u>	<u>1,583,055</u>	<u>0</u>	<u>1,903,341</u>

15.7%

Table
References

5.3

5.12 & 5.16

5.24

5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H½

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	411	622	355	0	1,389
1991	0	604	294	0	898
1992	0	587	177	0	764
1993	0	618	190	0	808
1994	0	647	171	0	818
1995	0	674	190	0	864
1996	0	775	223	0	998
1997	0	775	203	0	978
1998	0	775	229	0	1,003
1999	0	775	276	0	1,052
2000	0	853	315	0	1,168
2001	0	852	297	0	1,149
2002	0	853	189	0	1,042
2003	0	853	39	0	892
2004	0	852	68	0	921
2005	0	853	64	0	917
2006	0	853	62	0	915
2007	0	852	52	0	905
2008	0	853	0	0	853
2009	<u>0</u>	<u>853</u>	<u>0</u>	<u>0</u>	<u>853</u>
Cumulative	<u>411</u>	<u>15,381</u>	<u>3,395</u>	<u>0</u>	<u>19,188</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H1

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	822	1,644	3,955	0	6,421
1991	0	1,596	3,977	0	5,573
1992	0	1,550	3,952	0	5,502
1993	0	1,551	4,023	0	5,574
1994	0	1,551	4,046	0	5,597
1995	0	1,550	4,118	0	5,668
1996	0	1,551	4,168	0	5,719
1997	0	1,551	4,148	0	5,699
1998	0	1,550	4,174	0	5,724
1999	0	1,551	4,222	0	5,773
2000	0	1,706	4,260	0	5,966
2001	0	1,704	4,242	0	5,947
2002	0	1,706	3,491	0	5,197
2003	0	1,706	3,168	0	4,874
2004	0	1,704	3,218	0	4,923
2005	0	1,706	3,220	0	4,926
2006	0	1,706	3,214	0	4,920
2007	0	1,704	3,194	0	4,898
2008	0	1,706	3,063	0	4,769
2009	<u>0</u>	<u>1,706</u>	<u>3,009</u>	<u>0</u>	<u>4,715</u>
Cumulative	<u>822</u>	<u>32,698</u>	<u>74,863</u>	<u>0</u>	<u>108,383</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H2

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,644	3,288	11,394	0	16,326
1991	0	3,192	11,422	0	14,614
1992	0	3,099	11,321	0	14,420
1993	0	3,102	11,543	0	14,645
1994	0	3,102	11,685	0	14,786
1995	0	3,099	11,941	0	15,040
1996	0	3,102	12,180	0	15,282
1997	0	3,102	12,344	0	15,446
1998	0	3,099	12,586	0	15,685
1999	0	3,102	12,909	0	16,011
2000	0	3,412	13,129	0	16,540
2001	0	3,409	13,191	0	16,600
2002	0	3,412	12,495	0	15,907
2003	0	3,412	11,216	0	14,628
2004	0	3,409	11,238	0	14,647
2005	0	3,412	11,667	0	15,079
2006	0	3,412	11,794	0	15,206
2007	0	3,409	11,877	0	15,286
2008	0	3,412	12,083	0	15,495
2009	<u>0</u>	<u>3,412</u>	<u>11,931</u>	<u>0</u>	<u>15,343</u>
Cumulative	<u>1,644</u>	<u>65,397</u>	<u>239,944</u>	<u>0</u>	<u>306,985</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H4

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	3,288	6,576	34,769	0	44,632
1991	0	6,384	35,145	0	41,529
1992	0	6,198	35,171	0	41,370
1993	0	6,204	35,630	0	41,833
1994	0	6,204	35,996	0	42,199
1995	0	6,198	36,508	0	42,706
1996	0	6,204	36,986	0	43,189
1997	0	6,204	38,685	0	44,888
1998	0	6,198	39,167	0	45,366
1999	0	6,204	38,479	0	44,683
2000	0	6,824	38,876	0	45,700
2001	0	6,818	38,692	0	45,510
2002	0	6,824	37,730	0	44,554
2003	0	6,824	34,910	0	41,734
2004	0	6,818	35,395	0	42,213
2005	0	6,824	35,813	0	42,637
2006	0	6,824	35,989	0	42,813
2007	0	6,818	36,213	0	43,031
2008	0	6,824	36,505	0	43,329
2009	<u>0</u>	<u>6,824</u>	<u>36,634</u>	<u>0</u>	<u>43,458</u>
Cumulative	<u>3,288</u>	<u>130,794</u>	<u>733,293</u>	<u>0</u>	<u>867,375</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H5

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	4,110	8,220	48,214	0	60,544
1991	0	7,980	48,575	0	56,555
1992	0	7,748	48,637	0	56,384
1993	0	7,755	49,202	0	56,957
1994	0	7,754	49,675	0	57,429
1995	0	7,748	50,291	0	58,039
1996	0	7,755	50,870	0	58,625
1997	0	7,754	53,091	0	60,846
1998	0	7,748	53,671	0	61,419
1999	0	7,755	52,845	0	60,599
2000	0	8,530	53,378	0	61,908
2001	0	8,522	53,063	0	61,585
2002	0	8,530	52,004	0	60,534
2003	0	8,530	48,643	0	57,173
2004	0	8,522	49,500	0	58,022
2005	0	8,530	50,108	0	58,638
2006	0	8,530	50,048	0	58,578
2007	0	8,522	50,332	0	58,854
2008	0	8,530	51,147	0	59,677
2009	<u>0</u>	<u>8,530</u>	<u>50,895</u>	<u>0</u>	<u>59,425</u>
Cumulative	<u>4,110</u>	<u>163,492</u>	<u>1,014,189</u>	<u>0</u>	<u>1,181,791</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H(all)

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	10,274	20,349	98,687	0	129,311
1991	0	19,757	99,413	0	119,170
1992	0	19,181	99,258	0	118,439
1993	0	19,229	100,588	0	119,817
1994	0	19,258	101,572	0	120,830
1995	0	19,268	103,049	0	122,317
1996	0	19,386	104,427	0	123,813
1997	0	19,386	108,471	0	127,857
1998	0	19,369	109,828	0	129,197
1999	0	19,386	108,731	0	128,118
2000	0	21,325	109,958	0	131,282
2001	0	21,306	109,485	0	130,791
2002	0	21,325	105,908	0	127,233
2003	0	21,325	97,977	0	119,301
2004	0	21,306	99,419	0	120,725
2005	0	21,325	100,873	0	122,198
2006	0	21,325	101,108	0	122,433
2007	0	21,306	101,668	0	122,974
2008	0	21,325	102,798	0	124,123
2009	<u>0</u>	<u>21,325</u>	<u>102,469</u>	<u>0</u>	<u>123,794</u>
Cumulative	<u>10,274</u>	<u>407,763</u>	<u>2,065,685</u>	<u>0</u>	<u>2,483,722</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-A^{1/2}

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	469	203	0	671
1991		469	173	0	641
1992		469	107	0	576
1993		483	119	0	602
1994		498	110	0	608
1995		512	126	0	638
1996		528	152	0	680
1997		544	142	0	686
1998		560	165	0	725
1999		577	206	0	783
2000		654	241	0	895
2001		673	235	0	907
2002		694	154	0	847
2003		714	33	0	747
2004		735	59	0	794
2005		758	57	0	815
2006		781	57	0	838
2007		803	49	0	853
2008		828	64	0	892
2009		<u>853</u>	<u>31</u>	<u>0</u>	<u>884</u>
Cumulative	<u>0</u>	<u>12,601</u>	<u>2,481</u>	<u>0</u>	<u>15,081</u>

0.6%

Table References

5.3

5.12 & 5.16

5.24

5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-A1

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	938	2,453	0	3,390
1991		938	2,490	0	3,428
1992		938	2,494	0	3,432
1993		966	2,577	0	3,544
1994		995	2,642	0	3,638
1995		1,024	2,734	0	3,759
1996		1,056	2,838	0	3,894
1997		1,088	2,909	0	3,997
1998		1,119	3,015	0	4,135
1999		1,154	3,141	0	4,296
2000		1,307	3,265	0	4,573
2001		1,346	3,349	0	4,695
2002		1,387	2,838	0	4,226
2003		1,429	2,653	0	4,082
2004		1,470	2,776	0	4,246
2005		1,516	2,861	0	4,377
2006		1,561	2,941	0	4,502
2007		1,607	3,010	0	4,617
2008		1,656	3,124	0	4,780
2009		<u>1,706</u>	<u>3,159</u>	<u>0</u>	<u>4,865</u>
Cumulative	<u>0</u>	<u>25,201</u>	<u>57,272</u>	<u>0</u>	<u>82,474</u>

7.1%

Table References

5.3

5.12 & 5.16

5.24

5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-A2

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	1,875	8,760	0	10,635
1991		1,875	8,880	0	10,755
1992		1,875	8,913	0	10,788
1993		1,933	9,193	0	11,126
1994		1,991	9,447	0	11,437
1995		2,049	9,772	0	11,821
1996		2,112	10,115	0	12,227
1997		2,176	10,406	0	12,581
1998		2,239	10,764	0	13,003
1999		2,308	11,228	0	13,536
2000		2,615	11,683	0	14,298
2001		2,691	11,910	0	14,601
2002		2,774	11,534	0	14,308
2003		2,857	10,223	0	13,080
2004		2,941	10,644	0	13,585
2005		3,032	11,000	0	14,031
2006		3,122	11,311	0	14,433
2007		3,213	11,566	0	14,779
2008		3,313	11,994	0	15,307
2009		<u>3,412</u>	<u>12,181</u>	<u>7,832</u>	<u>23,425</u>
Cumulative	<u>0</u>	<u>50,403</u>	<u>211,521</u>	<u>7,832</u>	<u>269,756</u>

13.1%

Table References

5.3

5.12 & 5.16

5.24

5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-A4

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990		3,750	26,957	0	30,707
1991		3,750	26,999	0	30,749
1992		3,750	27,504	0	31,254
1993		3,866	28,342	0	32,208
1994		3,982	29,167	0	33,149
1995		4,098	30,097	0	34,195
1996		4,224	31,060	0	35,284
1997		4,351	31,982	0	36,333
1998		4,478	33,000	0	37,478
1999		4,616	34,178	0	38,794
2000		5,230	35,364	0	40,594
2001		5,382	35,879	0	41,262
2002		5,549	35,782	0	41,331
2003		5,715	33,447	0	39,162
2004		5,881	34,592	0	40,473
2005		6,063	35,931	0	41,994
2006		6,245	36,742	0	42,987
2007		6,427	37,725	0	44,151
2008		6,625	38,974	0	45,599
2009		<u>6,824</u>	<u>47,091</u>	<u>15,665</u>	<u>69,579</u>
Cumulative	<u>0</u>	<u>100,805</u>	<u>670,813</u>	<u>15,665</u>	<u>787,283</u>

20.8%

Table
References

5.3

5.12 & 5.16

5.24

5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes					Current \$s
US-A5					
Year	Acquisition Taxes	Property Taxes	Income Tax	Capital Gains Tax	Overall Tax Obligation
	(AT)	(PT)	(IT)	(CGT)	(AT+PT+IT+CGT)
1990		4,688	36,857 ¹⁰	0	41,545
1991		4,688	36,684	0	41,372
1992		4,688	37,428	0	42,115
1993		4,832	38,987	0	43,820
1994		4,977	40,339	0	45,316
1995		5,122	41,637	0	46,759
1996		5,280	42,963	0	48,244
1997		5,439	44,334	0	49,773
1998		5,597	45,745	0	51,342
1999		5,770	47,498	0	53,268
2000		6,537	49,264	0	55,801
2001		6,728	49,971	0	56,699
2002		6,936	50,054	0	56,990
2003		7,144	47,380	0	54,523
2004		7,352	49,171	0	56,523
2005		7,579	51,553	0	59,132
2006		7,806	52,733	0	60,539
2007		8,033	54,225	0	62,258
2008		8,282	55,792	0	64,073
2009		<u>8,530</u>	<u>67,331</u> ¹¹	<u>19,580</u> ¹²	<u>95,441</u>
Cumulative	<u>0</u>	<u>126,006</u>	<u>939,946</u>	<u>19,580</u>	<u>1,085,533</u>
			23.3%		
Table References	5.3		5.12 & 5.16	5.24	5.28

¹⁰ This tax liability is substantiated in Appendix VIII on page 733.

¹¹ This tax liability is substantiated in Appendix VIII on page 736.

¹² This tax liability is substantiated in Appendix VIII on page 736.

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-A(all) **Current \$s**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990		11,719	75,229	0	86,947
1991		11,719	75,225	0	86,944
1992		11,719	76,447	0	88,165
1993		12,081	79,218	0	91,299
1994		12,443	81,704	0	94,147
1995		12,805	84,366	0	97,172
1996		13,201	87,128	0	100,329
1997		13,597	89,774	0	103,371
1998		13,993	92,690	0	106,683
1999		14,425	96,250	0	110,676
2000		16,344	99,817	0	116,161
2001		16,819	101,344	0	118,164
2002		17,339	100,363	0	117,702
2003		17,859	93,736	0	111,595
2004		18,379	97,242	0	115,621
2005		18,947	101,401	0	120,348
2006		19,515	103,784	0	123,299
2007		20,083	106,574	0	126,658
2008		20,704	109,947	0	130,651
2009		<u>21,325</u>	<u>129,793</u>	<u>43,077</u>	<u>194,194</u>
Cumulative	<u>0</u>	<u>315,017</u>	<u>1,882,033</u>	<u>43,077</u>	<u>2,240,127</u>

18.7%

Table
References

5.3

5.12 & 5.16

5.24

5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-A^{1/2}

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	822	355	0	1,177
1991		798	294	0	1,092
1992		775	177	0	952
1993		775	190	0	966
1994		775	171	0	947
1995		775	190	0	965
1996		775	223	0	998
1997		775	203	0	978
1998		775	229	0	1,003
1999		775	276	0	1,052
2000		853	315	0	1,168
2001		852	297	0	1,149
2002		853	189	0	1,042
2003		853	39	0	892
2004		852	68	0	921
2005		853	64	0	917
2006		853	62	0	915
2007		852	52	0	905
2008		853	66	0	919
2009		<u>853</u>	<u>31</u>	<u>0</u>	<u>884</u>
Cumulative	<u>0</u>	<u>16,349</u>	<u>3,492</u>	<u>0</u>	<u>19,842</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-A1

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	1,644	4,300	0	5,944
1991	0	1,596	4,239	0	5,835
1992	0	1,550	4,122	0	5,672
1993	0	1,551	4,136	0	5,687
1994	0	1,551	4,117	0	5,667
1995	0	1,550	4,136	0	5,685
1996	0	1,551	4,168	0	5,719
1997	0	1,551	4,148	0	5,699
1998	0	1,550	4,174	0	5,724
1999	0	1,551	4,222	0	5,773
2000	0	1,706	4,260	0	5,966
2001	0	1,704	4,242	0	5,947
2002	0	1,706	3,491	0	5,197
2003	0	1,706	3,168	0	4,874
2004	0	1,704	3,218	0	4,923
2005	0	1,706	3,220	0	4,926
2006	0	1,706	3,214	0	4,920
2007	0	1,704	3,194	0	4,898
2008	0	1,706	3,218	0	4,924
2009	<u>0</u>	<u>1,706</u>	<u>3,159</u>	<u>0</u>	<u>4,865</u>
Cumulative	<u>0</u>	<u>32,698</u>	<u>76,146</u>	<u>0</u>	<u>108,845</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-A2

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	3,288	15,360	0	18,648
1991	0	3,192	15,118	0	18,310
1992	0	3,099	14,732	0	17,831
1993	0	3,102	14,752	0	17,854
1994	0	3,102	14,717	0	17,819
1995	0	3,099	14,781	0	17,880
1996	0	3,102	14,854	0	17,956
1997	0	3,102	14,836	0	17,938
1998	0	3,099	14,900	0	17,999
1999	0	3,102	15,089	0	18,191
2000	0	3,412	15,244	0	18,656
2001	0	3,409	15,087	0	18,496
2002	0	3,412	14,185	0	17,597
2003	0	3,412	12,207	0	15,619
2004	0	3,409	12,339	0	15,748
2005	0	3,412	12,380	0	15,792
2006	0	3,412	12,359	0	15,771
2007	0	3,409	12,270	0	15,679
2008	0	3,412	12,354	0	15,766
2009	<u>0</u>	<u>3,412</u>	<u>12,181</u>	<u>7,832</u>	<u>23,425</u>
					0
Cumulative	<u>0</u>	<u>65,397</u>	<u>279,746</u>	<u>7,832</u>	<u>352,975</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-A4

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	6,576	47,269	0	53,845
1991	0	6,384	45,963	0	52,347
1992	0	6,198	45,461	0	51,659
1993	0	6,204	45,481	0	51,684
1994	0	6,204	45,441	0	51,645
1995	0	6,198	45,524	0	51,723
1996	0	6,204	45,612	0	51,816
1997	0	6,204	45,599	0	51,803
1998	0	6,198	45,680	0	51,878
1999	0	6,204	45,932	0	52,135
2000	0	6,824	46,142	0	52,965
2001	0	6,818	45,451	0	52,269
2002	0	6,824	44,008	0	50,832
2003	0	6,824	39,938	0	46,762
2004	0	6,818	40,102	0	46,920
2005	0	6,824	40,440	0	47,264
2006	0	6,824	40,149	0	46,973
2007	0	6,818	40,022	0	46,840
2008	0	6,824	40,143	0	46,967
2009	<u>0</u>	<u>6,824</u>	<u>47,091</u>	<u>15,664</u>	<u>69,579</u>
					<u>0</u>
Cumulative	<u>0</u>	<u>130,794</u>	<u>881,448</u>	<u>15,664</u>	<u>1,027,906</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-A5 **Constant \$\$**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	8,220	64,629	0	72,849
1991	0	7,980	62,452	0	70,432
1992	0	7,748	61,863	0	69,610
1993	0	7,755	62,563	0	70,318
1994	0	7,754	62,846	0	70,601
1995	0	7,748	62,980	0	70,728
1996	0	7,755	63,093	0	70,848
1997	0	7,754	63,210	0	70,965
1998	0	7,748	63,322	0	71,070
1999	0	7,755	63,833	0	71,588
2000	0	8,530	64,278	0	72,808
2001	0	8,522	63,302	0	71,825
2002	0	8,530	61,561	0	70,091
2003	0	8,530	56,574	0	65,103
2004	0	8,522	57,003	0	65,525
2005	0	8,530	58,024	0	66,554
2006	0	8,530	57,623	0	66,153
2007	0	8,522	57,527	0	66,049
2008	0	8,530	57,465	0	65,996
2009	<u>0</u>	<u>8,530</u>	<u>67,331</u>	<u>19,580</u>	<u>95,441</u>
					0
Cumulative	<u>0</u>	<u>163,492</u>	<u>1,231,479</u>	<u>19,580</u>	<u>1,414,552</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-A(all)

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	20,549	131,914	0	152,463
1991	0	19,950	128,066	0	148,016
1992	0	19,369	126,355	0	145,724
1993	0	19,386	127,122	0	146,508
1994	0	19,386	127,292	0	146,679
1995	0	19,369	127,611	0	146,981
1996	0	19,386	127,950	0	147,337
1997	0	19,386	127,996	0	147,383
1998	0	19,369	128,305	0	147,674
1999	0	19,386	129,352	0	148,739
2000	0	21,325	130,239	0	151,564
2001	0	21,306	128,380	0	149,686
2002	0	21,325	123,433	0	144,759
2003	0	21,325	111,926	0	133,250
2004	0	21,306	112,730	0	134,036
2005	0	21,325	114,128	0	135,453
2006	0	21,325	113,408	0	134,732
2007	0	21,306	113,065	0	134,371
2008	0	21,325	113,246	0	134,571
2009	<u>0</u>	<u>21,325</u>	<u>129,793</u>	<u>43,077</u>	<u>194,194</u>
Cumulative	<u>0</u>	<u>27,249</u>	<u>2,472,312</u>	<u>43,077</u>	<u>2,924,120</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H^{1/2} - US-A^{1/2}

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	234	-114	0	0	121
1991	0	-114	0	0	-114
1992	0	-114	0	0	-114
1993	0	-98	0	0	-98
1994	0	-82	0	0	-82
1995	0	-67	0	0	-67
1996	0	0	0	0	0
1997	0	0	0	0	0
1998	0	0	0	0	0
1999	0	0	0	0	0
2000	0	0	0	0	0
2001	0	0	0	0	0
2002	0	0	0	0	0
2003	0	0	0	0	0
2004	0	0	0	0	0
2005	0	0	0	0	0
2006	0	0	0	0	0
2007	0	0	0	0	0
2008	0	0	-64	0	-64
2009	<u>0</u>	<u>0</u>	<u>-31</u>	<u>0</u>	<u>-31</u>
Cumulative	<u>234</u>	<u>-589</u>	<u>-95</u>	<u>0</u>	<u>-449</u>
Table References	5.3		5.12		5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H1 - US-A1

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	469	0	-197	0	272
1991	0	0	-154	0	-154
1992	0	0	-103	0	-103
1993	0	0	-71	0	-71
1994	0	0	-45	0	-45
1995	0	0	-12	0	-12
1996	0	0	0	0	0
1997	0	0	0	0	0
1998	0	0	0	0	0
1999	0	0	0	0	0
2000	0	0	0	0	0
2001	0	0	0	0	0
2002	0	0	0	0	0
2003	0	0	0	0	0
2004	0	0	0	0	0
2005	0	0	0	0	0
2006	0	0	0	0	0
2007	0	0	0	0	0
2008	0	0	-150	0	-150
2009	<u>0</u>	<u>0</u>	<u>-150</u>	<u>0</u>	<u>-150</u>
Cumulative	<u>469</u>	<u>0</u>	<u>-881</u>	<u>0</u>	<u>-413</u>
Table References	5.3		5.12		5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H2 – US-A2

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	938	0	-2,262	0	-1,324
1991	0	0	-2,171	0	-2,171
1992	0	0	-2,064	0	-2,064
1993	0	0	-2,000	0	-2,000
1994	0	0	-1,947	0	-1,947
1995	0	0	-1,877	0	-1,877
1996	0	0	-1,821	0	-1,821
1997	0	0	-1,748	0	-1,748
1998	0	0	-1,672	0	-1,672
1999	0	0	-1,622	0	-1,622
2000	0	0	-1,621	0	-1,621
2001	0	0	-1,497	0	-1,497
2002	0	0	-1,374	0	-1,374
2003	0	0	-830	0	-830
2004	0	0	-950	0	-950
2005	0	0	-634	0	-634
2006	0	0	-517	0	-517
2007	0	0	-370	0	-370
2008	0	0	-263	0	-263
2009	<u>0</u>	<u>0</u>	<u>-250</u>	<u>-7,832</u>	<u>-8,082</u>
Cumulative	<u>938</u>	<u>0</u>	<u>-27,490</u>	<u>-7,832</u>	<u>-34,385</u>
Table References	5.3		5.12		5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H4 - US-A4

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,874	0	-7,129	0	-5,254
1991	0	0	-6,354	0	-6,354
1992	0	0	-6,225	0	-6,225
1993	0	0	-6,139	0	-6,139
1994	0	0	-6,063	0	-6,063
1995	0	0	-5,961	0	-5,961
1996	0	0	-5,874	0	-5,874
1997	0	0	-4,849	0	-4,849
1998	0	0	-4,705	0	-4,705
1999	0	0	-5,545	0	-5,545
2000	0	0	-5,568	0	-5,568
2001	0	0	-5,336	0	-5,336
2002	0	0	-5,105	0	-5,105
2003	0	0	-4,211	0	-4,211
2004	0	0	-4,060	0	-4,060
2005	0	0	-4,111	0	-4,111
2006	0	0	-3,807	0	-3,807
2007	0	0	-3,590	0	-3,590
2008	0	0	-3,532	0	-3,532
2009	<u>0</u>	<u>0</u>	<u>-10,457</u>	<u>-15,664</u>	<u>-26,122</u>
Cumulative	<u>1,874</u>	<u>0</u>	<u>-108,622</u>	<u>-15,664</u>	<u>-122,411</u>
Table References	5.3		5.12		5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H5 - US-A5

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	2,344	0	-9,361	0	-7,017
1991	0	0	-8,152	0	-8,152
1992	0	0	-8,002	0	-8,002
1993	0	0	-8,326	0	-8,326
1994	0	0	-8,454	0	-8,454
1995	0	0	-8,389	0	-8,389
1996	0	0	-8,323	0	-8,323
1997	0	0	-7,097	0	-7,097
1998	0	0	-6,972	0	-6,972
1999	0	0	-8,176	0	-8,176
2000	0	0	-8,354	0	-8,354
2001	0	0	-8,083	0	-8,083
2002	0	0	-7,771	0	-7,771
2003	0	0	-6,642	0	-6,642
2004	0	0	-6,472	0	-6,472
2005	0	0	-7,033	0	-7,033
2006	0	0	-6,932	0	-6,932
2007	0	0	-6,782	0	-6,782
2008	0	0	-6,135	0	-6,135
2009	<u>0</u>	<u>0</u>	<u>-16,436</u>	<u>-19,580</u>	<u>-36,016</u>
Cumulative	<u>2,344</u>	<u>0</u>	<u>-161,891</u>	<u>-19,580</u>	<u>-179,127</u>
Table References	5.3		5.12		5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H(all) - US-A(all) **Current \$s**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	5,859	-114	-18,949	0	-13,203
1991	0	-114	-16,831	0	-16,944
1992	0	-114	-16,394	0	-16,508
1993	0	-98	-16,535	0	-16,633
1994	0	-82	-16,509	0	-16,591
1995	0	-67	-16,239	0	-16,306
1996	0	0	-16,018	0	-16,018
1997	0	0	-13,695	0	-13,695
1998	0	0	-13,349	0	-13,349
1999	0	0	-15,344	0	-15,344
2000	0	0	-15,544	0	-15,544
2001	0	0	-14,916	0	-14,916
2002	0	0	-14,250	0	-14,250
2003	0	0	-11,682	0	-11,682
2004	0	0	-11,482	0	-11,482
2005	0	0	-11,777	0	-11,777
2006	0	0	-11,256	0	-11,256
2007	0	0	-10,743	0	-10,743
2008	0	0	-10,144	0	-10,144
2009	<u>0</u>	<u>0</u>	<u>-27,324</u>	<u>-43,077</u>	<u>-70,401</u>
Cumulative	<u>5,859</u>	<u>-589</u>	<u>-298,979</u>	<u>-43,077</u>	<u>-336,785</u>
Table References	5.3		5.12		5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H^{1/2} - US-A^{1/2}

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	411	-199	0	0	212
1991	0	-194	0	0	-194
1992	0	-188	0	0	-188
1993	0	-157	0	0	-157
1994	0	-128	0	0	-128
1995	0	-101	0	0	-101
1996	0	0	0	0	0
1997	0	0	0	0	0
1998	0	0	0	0	0
1999	0	0	0	0	0
2000	0	0	0	0	0
2001	0	0	0	0	0
2002	0	0	0	0	0
2003	0	0	0	0	0
2004	0	0	0	0	0
2005	0	0	0	0	0
2006	0	0	0	0	0
2007	0	0	0	0	0
2008	0	0	-66	0	-66
2009	<u>0</u>	<u>0</u>	<u>-31</u>	<u>0</u>	<u>-31</u>
Cumulative	<u>411</u>	<u>-968</u>	<u>-97</u>	<u>0</u>	<u>-654</u>
Table References	5.3		5.12		5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H1 - US-A1

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	822	0	-345	0	476
1991	0	0	-262	0	-262
1992	0	0	-170	0	-170
1993	0	0	-113	0	-113
1994	0	0	-71	0	-71
1995	0	0	-18	0	-18
1996	0	0	0	0	0
1997	0	0	0	0	0
1998	0	0	0	0	0
1999	0	0	0	0	0
2000	0	0	0	0	0
2001	0	0	0	0	0
2002	0	0	0	0	0
2003	0	0	0	0	0
2004	0	0	0	0	0
2005	0	0	0	0	0
2006	0	0	0	0	0
2007	0	0	0	0	0
2008	0	0	-155	0	-155
2009	<u>0</u>	<u>0</u>	<u>-150</u>	<u>0</u>	<u>-150</u>
Cumulative	<u>822</u>	<u>0</u>	<u>-1,284</u>	<u>0</u>	<u>-462</u>
Table References	5.3		5.12		5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H2 - US-A2

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,644	0	-3,966	0	-2,322
1991	0	0	-3,695	0	-3,695
1992	0	0	-3,411	0	-3,411
1993	0	0	-3,209	0	-3,209
1994	0	0	-3,033	0	-3,033
1995	0	0	-2,840	0	-2,840
1996	0	0	-2,674	0	-2,674
1997	0	0	-2,492	0	-2,492
1998	0	0	-2,314	0	-2,314
1999	0	0	-2,180	0	-2,180
2000	0	0	-2,116	0	-2,116
2001	0	0	-1,897	0	-1,897
2002	0	0	-1,690	0	-1,690
2003	0	0	-991	0	-991
2004	0	0	-1,101	0	-1,101
2005	0	0	-713	0	-713
2006	0	0	-565	0	-565
2007	0	0	-393	0	-393
2008	0	0	-271	0	-271
2009	<u>0</u>	<u>0</u>	<u>-250</u>	<u>-7,832</u>	<u>-8,082</u>
Cumulative	<u>1,644</u>	<u>0</u>	<u>-39,802</u>	<u>-7,832</u>	<u>-45,990</u>
Table References	5.3		5.12		5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H4 - US-A4

Constant \$\$

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	3,287	0	-12,501	0	-9,213
1991	0	0	-10,818	0	-10,818
1992	0	0	-10,289	0	-10,289
1993	0	0	-9,851	0	-9,851
1994	0	0	-9,446	0	-9,446
1995	0	0	-9,016	0	-9,016
1996	0	0	-8,626	0	-8,626
1997	0	0	-6,914	0	-6,914
1998	0	0	-6,513	0	-6,513
1999	0	0	-7,453	0	-7,453
2000	0	0	-7,266	0	-7,266
2001	0	0	-6,759	0	-6,759
2002	0	0	-6,278	0	-6,278
2003	0	0	-5,028	0	-5,028
2004	0	0	-4,707	0	-4,707
2005	0	0	-4,627	0	-4,627
2006	0	0	-4,160	0	-4,160
2007	0	0	-3,809	0	-3,809
2008	0	0	-3,638	0	-3,638
2009	<u>0</u>	<u>0</u>	<u>-10,457</u>	<u>-15,664</u>	<u>-26,122</u>
Cumulative	<u>3,287</u>	<u>0</u>	<u>-148,155</u>	<u>-15,664</u>	<u>-160,532</u>
Table References	5.3		5.12		5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H5 - US-A5 **Constant \$\$**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	4,110	0	-16,414	0	-12,305
1991	0	0	-13,878	0	-13,878
1992	0	0	-13,226	0	-13,226
1993	0	0	-13,361	0	-13,361
1994	0	0	-13,171	0	-13,171
1995	0	0	-12,689	0	-12,689
1996	0	0	-12,223	0	-12,223
1997	0	0	-10,119	0	-10,119
1998	0	0	-9,651	0	-9,651
1999	0	0	-10,988	0	-10,988
2000	0	0	-10,900	0	-10,900
2001	0	0	-10,240	0	-10,240
2002	0	0	-9,557	0	-9,557
2003	0	0	-7,930	0	-7,930
2004	0	0	-7,503	0	-7,503
2005	0	0	-7,915	0	-7,915
2006	0	0	-7,575	0	-7,575
2007	0	0	-7,195	0	-7,195
2008	0	0	-6,319	0	-6,319
2009	<u>0</u>	<u>0</u>	<u>-16,436</u>	<u>-19,580</u>	<u>-36,016</u>
Cumulative	<u>4,110</u>	<u>0</u>	<u>-217,290</u>	<u>-19,580</u>	<u>-232,760</u>
Table References	5.3		5.12		5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H(all) - US-A(all) **Constant \$s**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	10,274	-199	-33,226	0	-23,151
1991	0	-194	-28,653	0	-28,846
1992	0	-188	-27,097	0	-27,285
1993	0	-157	-26,534	0	-26,691
1994	0	-128	-25,720	0	-25,849
1995	0	-101	-24,563	0	-24,664
1996	0	0	-23,524	0	-23,524
1997	0	0	-19,526	0	-19,526
1998	0	0	-18,478	0	-18,478
1999	0	0	-20,621	0	-20,621
2000	0	0	-20,282	0	-20,282
2001	0	0	-18,895	0	-18,895
2002	0	0	-17,525	0	-17,525
2003	0	0	-13,949	0	-13,949
2004	0	0	-13,311	0	-13,311
2005	0	0	-13,256	0	-13,256
2006	0	0	-12,300	0	-12,300
2007	0	0	-11,397	0	-11,397
2008	0	0	-10,448	0	-10,448
2009	<u>0</u>	<u>0</u>	<u>-27,324</u>	<u>-43,077</u>	<u>-70,401</u>
Cumulative	<u>10,274</u>	<u>-968</u>	<u>-406,628</u>	<u>-43,077</u>	<u>-440,398</u>
Table References	5.3		5.12		5.28

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-TL^½

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	234	469	0	0	703
1991	0	469	0	0	469
1992	0	469	0	0	469
1993	0	483	0	0	483
1994	0	498	0	0	498
1995	0	512	0	0	512
1996	0	528	9	0	537
1997	0	544	19	0	563
1998	0	560	62	0	622
1999	0	577	123	0	700
2000	0	654	171	0	825
2001	0	673	187	0	860
2002	0	694	138	0	831
2003	0	714	33	0	747
2004	0	735	76	0	811
2005	0	758	92	0	850
2006	0	781	111	0	892
2007	0	803	123	0	926
2008	0	828	159	0	987
2009	<u>0</u>	<u>853</u>	<u>151</u>	<u>3,164</u>	<u>4,168</u>
Cumulative	<u>234</u>	<u>12,600</u>	<u>1,455</u>	<u>3,164</u>	<u>17,453</u>

0.4%

Table References

5.3

5.11 & 5.16

5.24

5.29

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-TL1

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	469	938	1,980	0	3,386
1991	0	938	2,034	0	2,971
1992	0	938	2,073	0	3,010
1993	0	966	2,188	0	3,154
1994	0	995	2,286	0	3,282
1995	0	1,024	2,413	0	3,438
1996	0	1,056	2,554	0	3,610
1997	0	1,088	2,663	0	3,751
1998	0	1,119	2,809	0	3,928
1999	0	1,154	2,976	0	4,130
2000	0	1,307	3,125	0	4,433
2001	0	1,346	3,254	0	4,600
2002	0	1,387	2,790	0	4,177
2003	0	1,429	2,654	0	4,083
2004	0	1,470	2,829	0	4,299
2005	0	1,516	2,966	0	4,482
2006	0	1,561	3,103	0	4,664
2007	0	1,607	3,231	0	4,838
2008	0	1,656	3,409	0	5,065
2009	<u>0</u>	<u>1,706</u>	<u>3,519</u>	<u>17,515</u>	<u>22,741</u>
Cumulative	<u>469</u>	<u>25,201</u>	<u>54,857</u>	<u>17,515</u>	<u>98,042</u>

6.9%

Table References

5.3

5.11 & 5.16

5.24

5.29

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-TL2

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	938	1,875	6,994	0	9,807
1991	0	1,875	7,177	0	9,052
1992	0	1,875	7,340	0	9,215
1993	0	1,933	7,739	0	9,672
1994	0	1,991	8,118	0	10,109
1995	0	2,049	8,574	0	10,623
1996	0	2,112	9,053	0	11,165
1997	0	2,176	9,486	0	11,662
1998	0	2,239	9,993	0	12,232
1999	0	2,308	10,610	0	12,918
2000	0	2,615	11,162	0	13,777
2001	0	2,691	11,562	0	14,253
2002	0	2,774	11,360	0	14,134
2003	0	2,857	10,225	0	13,082
2004	0	2,941	10,806	0	13,747
2005	0	3,032	11,351	0	14,382
2006	0	3,122	11,850	0	14,972
2007	0	3,213	12,301	0	15,514
2008	0	3,313	12,944	0	16,257
2009	<u>0</u>	<u>3,412</u>	<u>14,556</u>	<u>49,832</u>	<u>67,799</u>
Cumulative	<u>938</u>	<u>50,403</u>	<u>203,202</u>	<u>49,832</u>	<u>304,374</u>

12.9%

Table References

5.3

5.11 & 5.16

5.24

5.29

US-TL4

Current \$s

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,875	3,750	22,796	0	28,421
1991	0	3,750	23,227	0	26,977
1992	0	3,750	24,022	0	27,772
1993	0	3,866	25,417	0	29,283
1994	0	3,982	26,851	0	30,833
1995	0	4,098	28,409	0	32,507
1996	0	4,224	30,019	0	34,244
1997	0	4,351	31,608	0	35,959
1998	0	4,478	33,000	0	37,478
1999	0	4,616	34,178	0	38,794
2000	0	5,230	35,364	0	40,594
2001	0	5,382	35,879	0	41,262
2002	0	5,549	35,782	0	41,331
2003	0	5,715	33,551	0	39,266
2004	0	5,881	35,269	0	41,150
2005	0	6,063	37,039	0	43,102
2006	0	6,245	37,678	0	43,923
2007	0	6,427	38,594	0	45,021
2008	0	6,625	39,566	0	46,191
2009	<u>0</u>	<u>6,824</u>	<u>40,848</u>	<u>99,662</u>	<u>147,334</u>
Cumulative	<u>1,875</u>	<u>100,806</u>	<u>649,097</u>	<u>99,662</u>	<u>851,440</u>

20.5%

Table
References

5.3

5.11 & 5.16

5.24

5.29

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes					
US-TL5	Current \$\$				
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	2,344	4,688	36,857 ¹³	0	43,888
1991	0	4,688	36,684	0	41,372
1992	0	4,688	37,428	0	42,115
1993	0	4,832	38,987	0	43,820
1994	0	4,977	40,339	0	45,316
1995	0	5,122	41,637	0	46,759
1996	0	5,280	42,963	0	48,244
1997	0	5,439	44,334	0	49,773
1998	0	5,597	45,745	0	51,342
1999	0	5,770	47,498	0	53,268
2000	0	6,537	49,264	0	55,801
2001	0	6,728	49,971	0	56,699
2002	0	6,936	50,054	0	56,990
2003	0	7,144	48,349	0	55,493
2004	0	7,352	50,662	0	58,014
2005	0	7,579	53,045	0	60,623
2006	0	7,806	54,224	0	62,030
2007	0	8,033	55,716	0	63,749
2008	0	8,282	57,283	0	65,565
2009	<u>0</u>	<u>8,530</u>	<u>47,696</u> ¹⁴	<u>124,577</u> ¹⁵	<u>180,803</u>
Cumulative	<u>2,344</u>	<u>126,006</u>	<u>928,739</u>	<u>124,577</u>	<u>1,181,666</u>
			23.5%		
Table References	5.3		5.11 & 5.16	5.24	5.29

¹³ This tax liability is substantiated in Appendix VIII on page 733.

¹⁴ This tax liability is substantiated in Appendix VIII on page 736.

¹⁵ This tax liability is substantiated in Appendix VIII on page 736.

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-TL(all) **Current \$s**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	5,859	11,719	68,627	0	86,205
1991	0	11,719	69,122	0	80,840
1992	0	11,719	70,863	0	82,581
1993	0	12,081	74,332	0	86,412
1994	0	12,443	77,595	0	90,038
1995	0	12,805	81,035	0	93,840
1996	0	13,201	84,599	0	97,800
1997	0	13,597	88,110	0	101,707
1998	0	13,993	91,609	0	105,602
1999	0	14,425	95,385	0	109,810
2000	0	16,344	99,086	0	115,430
2001	0	16,819	100,854	0	117,673
2002	0	17,339	100,125	0	117,464
2003	0	17,859	94,812	0	112,671
2004	0	18,379	99,642	0	118,021
2005	0	18,947	104,493	0	123,440
2006	0	19,515	106,966	0	126,481
2007	0	20,083	109,965	0	130,048
2008	0	20,704	113,361	0	134,065
2009	<u>0</u>	<u>21,325</u>	<u>106,771</u>	<u>294,750</u>	<u>422,845</u>
Cumulative	<u>5,859</u>	<u>315,016</u>	<u>1,837,350</u>	<u>294,750</u>	<u>2,452,975</u>

18.6%

Table
References

5.3

5.11 & 5.16

5.24

5.29

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-TL^½

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	411	822	0	0	1,233
1991	0	798	0	0	798
1992	0	775	0	0	775
1993	0	775	0	0	775
1994	0	775	0	0	775
1995	0	775	0	0	775
1996	0	775	14	0	789
1997	0	775	27	0	803
1998	0	775	86	0	861
1999	0	775	165	0	941
2000	0	853	224	0	1,077
2001	0	852	237	0	1,089
2002	0	853	169	0	1,022
2003	0	853	39	0	892
2004	0	852	88	0	940
2005	0	853	104	0	957
2006	0	853	121	0	974
2007	0	852	130	0	983
2008	0	853	164	0	1,017
2009	<u>0</u>	<u>853</u>	<u>151</u>	<u>3,164</u>	<u>4,168</u>
Cumulative	<u>411</u>	<u>16,349</u>	<u>1,719</u>	<u>3,164</u>	<u>21,644</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-TL1

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	822	1,644	3,471	0	5,937
1991	0	1,596	3,462	0	5,058
1992	0	1,550	3,426	0	4,975
1993	0	1,551	3,511	0	5,062
1994	0	1,551	3,562	0	5,113
1995	0	1,550	3,651	0	5,200
1996	0	1,551	3,750	0	5,301
1997	0	1,551	3,797	0	5,348
1998	0	1,550	3,888	0	5,438
1999	0	1,551	4,000	0	5,551
2000	0	1,706	4,078	0	5,784
2001	0	1,704	4,122	0	5,827
2002	0	1,706	3,432	0	5,138
2003	0	1,706	3,169	0	4,875
2004	0	1,704	3,280	0	4,984
2005	0	1,706	3,339	0	5,045
2006	0	1,706	3,391	0	5,097
2007	0	1,704	3,428	0	5,132
2008	0	1,706	3,511	0	5,217
2009	<u>0</u>	<u>1,706</u>	<u>3,519</u>	<u>17,516</u>	<u>22,741</u>
Cumulative	<u>822</u>	<u>32,698</u>	<u>71,786</u>	<u>17,516</u>	<u>122,822</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-TL2

Constant \$\$

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,644	3,288	12,265	0	17,196
1991	0	3,192	12,218	0	15,410
1992	0	3,099	12,132	0	15,231
1993	0	3,102	12,420	0	15,521
1994	0	3,102	12,648	0	15,750
1995	0	3,099	12,970	0	16,069
1996	0	3,102	13,295	0	16,397
1997	0	3,102	13,525	0	16,627
1998	0	3,099	13,833	0	16,932
1999	0	3,102	14,260	0	17,361
2000	0	3,412	14,563	0	17,975
2001	0	3,409	14,646	0	18,055
2002	0	3,412	13,972	0	17,384
2003	0	3,412	12,209	0	15,621
2004	0	3,409	12,527	0	15,936
2005	0	3,412	12,776	0	16,188
2006	0	3,412	12,948	0	16,360
2007	0	3,409	13,050	0	16,459
2008	0	3,412	13,332	0	16,744
2009	<u>0</u>	<u>3,412</u>	<u>14,556</u>	<u>49,831</u>	<u>67,799</u>
Cumulative	<u>1,644</u>	<u>65,397</u>	<u>264,144</u>	<u>49,831</u>	<u>381,016</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-TL4 **Constant \$s**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	3,288	6,576	39,973	0	49,837
1991	0	6,384	39,542	0	45,926
1992	0	6,198	39,704	0	45,902
1993	0	6,204	40,786	0	46,990
1994	0	6,204	41,834	0	48,037
1995	0	6,198	42,972	0	49,170
1996	0	6,204	44,084	0	50,288
1997	0	6,204	45,065	0	51,269
1998	0	6,198	45,680	0	51,878
1999	0	6,204	45,932	0	52,135
2000	0	6,824	46,142	0	52,965
2001	0	6,818	45,451	0	52,269
2002	0	6,824	44,008	0	50,832
2003	0	6,824	40,061	0	46,885
2004	0	6,818	40,886	0	47,704
2005	0	6,824	41,687	0	48,511
2006	0	6,824	41,172	0	47,996
2007	0	6,818	40,944	0	47,762
2008	0	6,824	40,753	0	47,577
2009	<u>0</u>	<u>6,824</u>	<u>40,848</u>	<u>99,662</u>	<u>147,334</u>
Cumulative	<u>3,288</u>	<u>130,794</u>	<u>847,526</u>	<u>99,662</u>	<u>1,081,270</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-TL5 **Constant \$\$**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	4,110	8,220	64,629	0	76,958
1991	0	7,980	62,452	0	70,432
1992	0	7,748	61,863	0	69,610
1993	0	7,755	62,563	0	70,318
1994	0	7,754	62,846	0	70,601
1995	0	7,748	62,980	0	70,728
1996	0	7,755	63,093	0	70,848
1997	0	7,754	63,210	0	70,965
1998	0	7,748	63,322	0	71,070
1999	0	7,755	63,833	0	71,588
2000	0	8,530	64,278	0	72,808
2001	0	8,522	63,302	0	71,825
2002	0	8,530	61,561	0	70,091
2003	0	8,530	57,732	0	66,262
2004	0	8,522	58,732	0	67,254
2005	0	8,530	59,702	0	68,232
2006	0	8,530	59,253	0	67,782
2007	0	8,522	59,109	0	67,631
2008	0	8,530	59,002	0	67,532
2009	<u>0</u>	<u>8,530</u>	<u>47,696</u>	<u>124,577</u>	<u>180,803</u>
Cumulative	<u>4,110</u>	<u>163,492</u>	<u>1,221,158</u>	<u>124,577</u>	<u>1,513,337</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-TL(all) **Constant \$s**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	10,274	20,549	120,338	0	151,162
1991	0	19,950	117,675	0	137,625
1992	0	19,369	117,125	0	136,494
1993	0	19,386	119,280	0	138,667
1994	0	19,386	120,890	0	140,276
1995	0	19,369	122,572	0	141,942
1996	0	19,386	124,236	0	143,623
1997	0	19,386	125,624	0	145,010
1998	0	19,369	126,809	0	146,178
1999	0	19,386	128,189	0	147,576
2000	0	21,325	129,285	0	150,610
2001	0	21,306	127,759	0	149,065
2002	0	21,325	123,141	0	144,466
2003	0	21,325	113,211	0	134,535
2004	0	21,306	115,513	0	136,819
2005	0	21,325	117,607	0	138,932
2006	0	21,325	116,885	0	138,210
2007	0	21,306	116,662	0	137,968
2008	0	21,325	116,762	0	138,087
2009	<u>0</u>	<u>21,325</u>	<u>106,771</u>	<u>294,750</u>	<u>422,845</u>
Cumulative	<u>10,274</u>	<u>408,731</u>	<u>2,406,334</u>	<u>294,750</u>	<u>3,120,089</u>

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H^{1/2} - US-TL^{1/2}

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	-114	203	0	89
1991	0	-114	173	0	59
1992	0	-114	107	0	-7
1993	0	-98	119	0	21
1994	0	-82	110	0	27
1995	0	-67	126	0	59
1996	0	0	142	0	142
1997	0	0	123	0	123
1998	0	0	103	0	103
1999	0	0	83	0	83
2000	0	0	70	0	70
2001	0	0	47	0	47
2002	0	0	16	0	16
2003	0	0	-0	0	-0
2004	0	0	-17	0	-17
2005	0	0	-35	0	-35
2006	0	0	-54	0	-54
2007	0	0	-74	0	-74
2008	0	0	-159	0	-159
2009	<u>0</u>	<u>0</u>	<u>-151</u>	<u>-3,164</u>	<u>-3,315</u>
Cumulative	<u>0</u>	<u>-589</u>	<u>931</u>	<u>-3,164</u>	<u>-2,821</u>
Table References			5.11	5.24	5.29

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H1 - US-TL1

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	0	276	0	276
1991	0	0	302	0	302
1992	0	0	318	0	318
1993	0	0	319	0	319
1994	0	0	311	0	311
1995	0	0	309	0	309
1996	0	0	284	0	284
1997	0	0	246	0	246
1998	0	0	207	0	207
1999	0	0	165	0	165
2000	0	0	140	0	140
2001	0	0	95	0	95
2002	0	0	48	0	48
2003	0	0	-1	0	-1
2004	0	0	-53	0	-53
2005	0	0	-105	0	-105
2006	0	0	-162	0	-162
2007	0	0	-221	0	-221
2008	0	0	-435	0	-435
2009	<u>0</u>	<u>0</u>	<u>-510</u>	<u>-17,515</u>	<u>-18,026</u>
Cumulative	<u>0</u>	<u>0</u>	<u>1,534</u>	<u>-17,515</u>	<u>-15,981</u>
Table References			5.11	5.24	5.29

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H2 – US-TL2

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	0	-496	0	-496
1991	0	0	-467	0	-467
1992	0	0	-491	0	-491
1993	0	0	-546	0	-546
1994	0	0	-618	0	-618
1995	0	0	-680	0	-680
1996	0	0	-759	0	-759
1997	0	0	-828	0	-828
1998	0	0	-901	0	-901
1999	0	0	-1,005	0	-1,005
2000	0	0	-1,100	0	-1,100
2001	0	0	-1,149	0	-1,149
2002	0	0	-1,201	0	-1,201
2003	0	0	-832	0	-832
2004	0	0	-1,112	0	-1,112
2005	0	0	-985	0	-985
2006	0	0	-1,056	0	-1,056
2007	0	0	-1,106	0	-1,106
2008	0	0	-1,213	0	-1,213
2009	<u>0</u>	<u>0</u>	<u>-2,625</u>	<u>-49,832</u>	<u>-52,456</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-19,171</u>	<u>-49,832</u>	<u>-69,003</u>
Table References			5.11	5.24	5.29

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H4 - US-TL4

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	0	-2,968	0	-2,968
1991	0	0	-2,583	0	-2,583
1992	0	0	-2,742	0	-2,742
1993	0	0	-3,213	0	-3,213
1994	0	0	-3,747	0	-3,747
1995	0	0	-4,273	0	-4,273
1996	0	0	-4,834	0	-4,834
1997	0	0	-4,475	0	-4,475
1998	0	0	-4,705	0	-4,705
1999	0	0	-5,545	0	-5,545
2000	0	0	-5,568	0	-5,568
2001	0	0	-5,336	0	-5,336
2002	0	0	-5,105	0	-5,105
2003	0	0	-4,314	0	-4,314
2004	0	0	-4,737	0	-4,737
2005	0	0	-5,219	0	-5,219
2006	0	0	-4,743	0	-4,743
2007	0	0	-4,460	0	-4,460
2008	0	0	-4,124	0	-4,124
2009	<u>0</u>	<u>0</u>	<u>-4,214</u>	<u>-99,662</u>	<u>-103,876</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-86,906</u>	<u>-99,662</u>	<u>-186,569</u>

Table
References

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Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H5 - US-TL5 **Current \$\$**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	0	-9,361	0	-9,361
1991	0	0	-8,152	0	-8,152
1992	0	0	-8,002	0	-8,002
1993	0	0	-8,326	0	-8,326
1994	0	0	-8,454	0	-8,454
1995	0	0	-8,389	0	-8,389
1996	0	0	-8,323	0	-8,323
1997	0	0	-7,097	0	-7,097
1998	0	0	-6,972	0	-6,972
1999	0	0	-8,176	0	-8,176
2000	0	0	-8,354	0	-8,354
2001	0	0	-8,083	0	-8,083
2002	0	0	-7,771	0	-7,771
2003	0	0	-7,611	0	-7,611
2004	0	0	-7,963	0	-7,963
2005	0	0	-8,524	0	-8,524
2006	0	0	-8,423	0	-8,423
2007	0	0	-8,273	0	-8,273
2008	0	0	-7,626	0	-7,626
2009	<u>0</u>	<u>0</u>	<u>3,199</u>	<u>-124,577</u>	<u>-121,379</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-150,683</u>	<u>-124,577</u>	<u>-275,260</u>
Table References			5.11	5.24	5.29

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H(all) - US-TL(all) **Current \$s**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	-114	-12,347	0	-12,461
1991	0	-114	-10,727	0	-10,841
1992	0	-114	-10,810	0	-10,924
1993	0	-98	-11,649	0	-11,747
1994	0	-82	-12,399	0	-12,482
1995	0	-67	-12,907	0	-12,974
1996	0	0	-13,489	0	-13,489
1997	0	0	-12,031	0	-12,031
1998	0	0	-12,268	0	-12,268
1999	0	0	-14,479	0	-14,479
2000	0	0	-14,813	0	-14,813
2001	0	0	-14,425	0	-14,425
2002	0	0	-14,012	0	-14,012
2003	0	0	-12,758	0	-12,758
2004	0	0	-13,883	0	-13,883
2005	0	0	-14,869	0	-14,869
2006	0	0	-14,438	0	-14,438
2007	0	0	-14,133	0	-14,133
2008	0	0	-13,557	0	-13,557
2009	<u>0</u>	<u>0</u>	<u>-4,302</u>	<u>-294,750</u>	<u>-299,051</u>
Cumulative	<u>0</u>	<u>-589</u>	<u>-254,295</u>	<u>-294,750</u>	<u>-549,634</u>

Table
References

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Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H^{1/2} - US-TL^{1/2}

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	-199	355	0	156
1991	0	-194	294	0	100
1992	0	-188	177	0	-11
1993	0	-157	190	0	33
1994	0	-128	171	0	43
1995	0	-101	190	0	89
1996	0	0	209	0	209
1997	0	0	176	0	176
1998	0	0	143	0	143
1999	0	0	111	0	111
2000	0	0	91	0	91
2001	0	0	60	0	60
2002	0	0	20	0	20
2003	0	0	-0	0	-0
2004	0	0	-20	0	-20
2005	0	0	-40	0	-40
2006	0	0	-59	0	-59
2007	0	0	-78	0	-78
2008	0	0	-164	0	-164
2009	<u>0</u>	<u>0</u>	<u>-151</u>	<u>-3,164</u>	<u>-3,315</u>
Cumulative	<u>0</u>	<u>-968</u>	<u>1,676</u>	<u>-3,164</u>	<u>-2,456</u>

Table References

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Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H1 - US-TL1

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	0	484	0	484
1991	0	0	515	0	515
1992	0	0	526	0	526
1993	0	0	512	0	512
1994	0	0	484	0	484
1995	0	0	467	0	467
1996	0	0	418	0	418
1997	0	0	351	0	351
1998	0	0	286	0	286
1999	0	0	222	0	222
2000	0	0	182	0	182
2001	0	0	120	0	120
2002	0	0	59	0	59
2003	0	0	-1	0	-1
2004	0	0	-61	0	-61
2005	0	0	-119	0	-119
2006	0	0	-177	0	-177
2007	0	0	-234	0	-234
2008	0	0	-448	0	-448
2009	<u>0</u>	<u>0</u>	<u>-510</u>	<u>-17,516</u>	<u>-18,026</u>
Cumulative	<u>0</u>	<u>0</u>	<u>3,077</u>	<u>-17,516</u>	<u>-14,439</u>

Table References

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Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H2 - US-TL2

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	0	-870	0	-870
1991	0	0	-796	0	-796
1992	0	0	-812	0	-812
1993	0	0	-876	0	-876
1994	0	0	-963	0	-963
1995	0	0	-1,029	0	-1,029
1996	0	0	-1,115	0	-1,115
1997	0	0	-1,181	0	-1,181
1998	0	0	-1,247	0	-1,247
1999	0	0	-1,351	0	-1,351
2000	0	0	-1,435	0	-1,435
2001	0	0	-1,456	0	-1,456
2002	0	0	-1,477	0	-1,477
2003	0	0	-993	0	-993
2004	0	0	-1,289	0	-1,289
2005	0	0	-1,109	0	-1,109
2006	0	0	-1,154	0	-1,154
2007	0	0	-1,173	0	-1,173
2008	0	0	-1,249	0	-1,249
2009	<u>0</u>	<u>0</u>	<u>-2,625</u>	<u>-49,831</u>	<u>-52,456</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-24,200</u>	<u>-49,831</u>	<u>-74,031</u>

Table References

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5.29

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H4 - US-TL4

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	0	-5,205	0	-5,205
1991	0	0	-4,397	0	-4,397
1992	0	0	-4,533	0	-4,533
1993	0	0	-5,157	0	-5,157
1994	0	0	-5,838	0	-5,838
1995	0	0	-6,464	0	-6,464
1996	0	0	-7,098	0	-7,098
1997	0	0	-6,380	0	-6,380
1998	0	0	-6,513	0	-6,513
1999	0	0	-7,453	0	-7,453
2000	0	0	-7,266	0	-7,266
2001	0	0	-6,759	0	-6,759
2002	0	0	-6,278	0	-6,278
2003	0	0	-5,151	0	-5,151
2004	0	0	-5,492	0	-5,492
2005	0	0	-5,874	0	-5,874
2006	0	0	-5,183	0	-5,183
2007	0	0	-4,731	0	-4,731
2008	0	0	-4,248	0	-4,248
2009	<u>0</u>	<u>0</u>	<u>-4,214</u>	<u>-99,662</u>	<u>-103,876</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-114,233</u>	<u>-99,662</u>	<u>-213,895</u>

Table
References

5.11

5.29

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H5 - US-TL5 **Constant \$\$**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	0	-16,414	0	-16,414
1991	0	0	-13,878	0	-13,878
1992	0	0	-13,226	0	-13,226
1993	0	0	-13,361	0	-13,361
1994	0	0	-13,171	0	-13,171
1995	0	0	-12,689	0	-12,689
1996	0	0	-12,223	0	-12,223
1997	0	0	-10,119	0	-10,119
1998	0	0	-9,651	0	-9,651
1999	0	0	-10,988	0	-10,988
2000	0	0	-10,900	0	-10,900
2001	0	0	-10,240	0	-10,240
2002	0	0	-9,557	0	-9,557
2003	0	0	-9,088	0	-9,088
2004	0	0	-9,232	0	-9,232
2005	0	0	-9,594	0	-9,594
2006	0	0	-9,204	0	-9,204
2007	0	0	-8,777	0	-8,777
2008	0	0	-7,855	0	-7,855
2009	<u>0</u>	<u>0</u>	<u>3,199</u>	<u>-124,577</u>	<u>-121,379</u>
Cumulative	<u>0</u>	<u>0</u>	<u>-206,969</u>	<u>-124,577</u>	<u>-331,546</u>

Table
References

5.11

5.29

Appendix II (For Chapter 5): Underpinning Data for Tables 5.3, 5.12, 5.14, 5.16, 5.24, 5.28, and 5.29

Summaries of Specific and Overall Taxes

US-H(all) - US-TL(all) **Constant \$s**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	-199	-21,651	0	-21,850
1991	0	-194	-18,262	0	-18,456
1992	0	-188	-17,867	0	-18,055
1993	0	-157	-18,692	0	-18,850
1994	0	-128	-19,318	0	-19,446
1995	0	-101	-19,523	0	-19,625
1996	0	0	-19,810	0	-19,810
1997	0	0	-17,153	0	-17,153
1998	0	0	-16,981	0	-16,981
1999	0	0	-19,458	0	-19,458
2000	0	0	-19,327	0	-19,327
2001	0	0	-18,274	0	-18,274
2002	0	0	-17,233	0	-17,233
2003	0	0	-15,234	0	-15,234
2004	0	0	-16,094	0	-16,094
2005	0	0	-16,735	0	-16,735
2006	0	0	-15,777	0	-15,777
2007	0	0	-14,993	0	-14,993
2008	0	0	-13,964	0	-13,964
2009	<u>0</u>	<u>0</u>	<u>-4,302</u>	<u>-294,750</u>	<u>-299,051</u>
Cumulative	<u>0</u>	<u>-968</u>	<u>-340,649</u>	<u>-294,750</u>	<u>-636,367</u>

Table
References

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Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.2: Suits Curve depicting the progression of the UK acquisition taxes for homeowner occupiers and tenant / landlords

Case Families (accumulation)	Income (Cumulative % of Before Tax Income)	45 Degree Line (Represented by an equal distribution to the before tax inc %)	UK Acquisition Tax (Cumulative % of Tax)
None	0.00	0.00	0.00
UK-½	4.00	4.00	0.00
UK-½ through UK-1	12.00	12.00	8.33
UK-½ through UK-2	28.00	28.00	25.00
UK-½ through UK-4	60.00	60.00	58.33
UK-½ through UK-5	100.00	100.00	100.00

Source: Worksheet IX (Suits (H)), AA4:AD15.

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.3: A comparison of average tax rates for UK council taxes assessed on all three investors

	UK-1/2	UK-1	UK-2	UK-4	UK-5
1993/94	1.2%	0.7%	0.5%	0.4%	0.3%
1994/95	1.3%	0.8%	0.5%	0.4%	0.3%
1995/96	1.2%	0.7%	0.4%	0.4%	0.3%
1996/97	1.2%	0.7%	0.4%	0.4%	0.3%
1997/98	1.4%	0.8%	0.5%	0.4%	0.4%
1998/99	1.5%	0.9%	0.6%	0.5%	0.4%
1999/00	1.6%	0.9%	0.6%	0.5%	0.4%
2000/01	1.6%	0.9%	0.6%	0.5%	0.4%
2001/02	1.6%	1.0%	0.6%	0.5%	0.4%
2002/03	1.7%	1.0%	0.7%	0.5%	0.4%
2003/04	2.0%	1.1%	0.7%	0.6%	0.5%
2004/05	1.9%	1.1%	0.7%	0.6%	0.5%
2005/06	1.9%	1.1%	0.7%	0.6%	0.5%
2006/07	2.0%	1.1%	0.7%	0.6%	0.5%
2007/08	2.0%	1.2%	0.7%	0.6%	0.5%
2008/09	2.0%	1.2%	0.8%	0.6%	0.5%
2009/10	2.0%	1.2%	0.8%	0.6%	0.5%

Source: Worksheet II (Overall Taxes (ATR)), BD10-BN30.

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.4: Suits Curve depicting the regression of the UK property taxes for all three investors

Case Families (accumulation)	Income (Cumulative % of Before Tax Income)	45 Degree Line (Represented by an equal distribution to the before tax inc %)	UK Property Tax (Cumulative % of Tax)
None	0.00	0.00	0.00
UK-½	4.00	4.00	12.02
UK-½ through UK-1	12.00	12.00	25.86
UK-½ through UK-2	28.00	28.00	43.32
UK-½ through UK-4	60.00	60.00	71.66
UK-½ through UK-5	100.00	100.00	100.00

Source: Worksheet IX (Suits (H)), E315:H330.

Figure 6.5: Degrees of progressivity of the UK income tax system for all three investors as determined by the average and marginal rate progression indices

Structural indices	Tenant / Landlords	Alternative Investors	Homeowner occupiers
Average Rate Progression (ARP)	1.47499E-07	1.58359E-07	1.65739E-07
Marginal Rate Progression (MRP)	1.16595E-07	1.28138E-07	1.32826E-07

Source: W/S I (Progressivity Comparison): A417-E434

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.6: Degrees of progressivity of the UK income tax system for all three investors as determined by the liability progression index

Structural index	Tenant / Landlords	Alternative Investors	Homeowner occupiers
Liability Progression (LP)	2.308145466	2.304814777	2.518312027

Source: W/S I (Progressivity Comparison): A417-E434

Figure 6.7: Degrees of progressivity of the UK income tax system for all three investors as determined by the suits index

Distributional index	Tenant / Landlords	Alternative Investors	Homeowner occupiers
Suits Indices (SI)	0.1169	0.1186	0.1270

Figure 6.8: Suits Curve depicting the progression of the UK income taxes for all three investors

Case Families (accumulation)	Income	45 Degree Line	UK Income Tax (Cumulative % of Tax)		
	(Cumulative % of Before Tax Income)	(Represented by an equal distribution to the BTI %)	Home-owner	Alternative Investors	Tenant / Landlords
None	0	0	0	0	0
UK-½	4.00	4.00	0.72	0.92	0.96
UK-½ through UK-1	12.00	12.00	5.00	5.51	5.55
UK-½ through UK-2	28.00	28.00	16.98	17.71	17.88
UK-½ through UK-4	60.00	60.00	52.59	53.06	53.18
UK-½ through UK-5	100.00	100.00	100.00	100.00	100.00

Source: Worksheet IX (Suits (H)), AA158:AD180.

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.9: Degrees of progressivity of the US income tax system for all three investors as determined by the average and marginal rate progression indices

Structural indices	Homeowner occupiers	Alternative Investors	Tenant / Landlords
Average Rate Progression (ARP)	5.15837E-08	6.25914E-08	6.51215E-08
Marginal Rate Progression (MRP)	3.94528E-08	5.30653E-08	5.73775E-08

Source: W/S I (Progressivity Comparison): A417-E434

Figure 6.10: Degrees of progressivity of the US income tax system for all three investors as determined by the liability progression index

Structural index	Homeowner occupiers	Alternative Investors	Tenant / Landlords
Liability Progression (LP)	3.199383661	3.852971039	3.98326883

Source: W/S I (Progressivity Comparison): A417-E434

Figure 6.11: Degrees of progressivity of the US income tax system for all three investors as determined by the suits index

Distributional index	Homeowner occupiers	Alternative Investors	Tenant / Landlords
Suits Indices (SI)	0.1512	0.1626	0.1687

Source: W/S I (Progressivity Comparison): A417-E434

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.12: Suits Curve depicting the progression of the US income taxes for all three investors

Case Families (accumulation)	Income (Cumulative % of Before Tax Income)	45 Degree Line (Represented by an equal distribution to the BTI %)	US Income Tax (Cumulative % of Tax)		
			Home-owner	Tenant / Landlords	Alternative Investors
None	0.00	0	0	0	0
US-½	20.00	4.00	0.15	0.08	0.13
US-½ through US-1	40.00	12.00	3.71	3.06	3.17
US-½ through US-2	60.00	28.00	15.34	14.12	14.41
US-½ through US-4	80.00	60.00	50.85	49.45	50.06
US-½ through US-5	100.00	100.00	100.00	100.00	100.00

Source: Worksheet IX (Suits (H)), AA158:AD180.

Figure 6.13: Suits Curve depicting the progression of the UK capital gains taxes for tenant / landlords

Case Families (accumulation)	Income (Cumulative % of Before Tax Income)	45 Degree Line (Represented by an equal distribution to the BTI %)	UK Capital Gains Tax (Cumulative % of Tax)
None	0.00	0.00	0.00
UK-TL½	4.00	4.00	0.00
UK-LT½ through UK-TL1	12.00	12.00	2.90
UK-TL½ through UK-TL2	28.00	28.00	16.96
UK-TL½ through UK-TL4	60.00	60.00	53.17
UK-TL½ through UK-TL5	100.00	100.00	100.00

Source: Worksheet IX (Suits (TL)), Z20:AB25.

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.14: Suits Curve depicting the progression of the US capital gains taxes for alternative investors and tenant / landlords

Case Families (accumulation)	Income		US Capital Gains Tax (Cumulative % of Tax)	
	(Cumulative % of Before Tax Income)	45 Degree Line (Represented by an equal distribution)	Alternative Investor	Tenant / Landlords
None	0.00	0.00	0.00	0.00
US-½	4.00	4.00	0.00	1.07
US-½ through US-1	12.00	12.00	0.00	7.02
US-½ through US-2	28.00	28.00	18.18	23.92
US-½ through US-4	60.00	60.00	54.55	57.73
US-½ through US-5	100.00	100.00	100.00	100.00

Source: Worksheet IX (Suits (TL)), Z20:AB25

Figure 6.15: Suits Curves depicting the progression of the UK taxes for homeowner occupiers

Case Families	Income (Cum % of BTI)	45 Degree Line	Cum % of A.Tax	Cum % of Property Tax	Cum % of Income Tax	Cum % of Capital Gains Tax	Cum % of Overall Tax
None	0	0	0	0	0	0	0
UK-H½	4.00	4.00	0.00	12.02	0.72	0.00	1.39
UK-H½ through UK-H1	12.00	12.00	8.33	25.86	5.00	0.00	6.26
UK-H½ through UK-H2	28.00	28.00	25.00	43.32	16.98	0.00	18.58
UK-H½ through UK-H4	60.00	60.00	58.33	71.66	52.59	0.00	53.75
UK-H½ through UK-H5	100.00	100.00	100.00	100.00	100.00	0.00	100.00

Source: Worksheet IX (Suits (H)), M305:S310.

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.16: Suits Curves depicting the progression of the UK taxes for tenant / landlords

Case Families	Income (Cum % of BTI)	45 Degree Line	Cum % of A.Tax	Cum % of Property Tax	Cum % of Income Tax	Cum % of Capital Gains Tax	Cum % of Overall Tax
None	0	0	0	0	0	0	0
UK-TL½	4.00	4.00	0.00	12.02	0.96	0.00	1.52
UK-TL½ through UK-H1	12.00	12.00	8.33	25.86	5.55	2.90	6.56
UK-TL½ through UK-TL2	28.00	28.00	25.00	43.32	17.88	16.96	19.25
UK-TL½ through UK-TL4	60.00	60.00	58.33	71.66	53.18	53.17	54.20
UK-TL½ through UK-TL5	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: Worksheet IX (Suits (TL)), M305:S310.

Figure 6.17: Suits Curves depicting the progression of the UK taxes for alternative investors

Case Families	Income (Cum % of BTI)	45 Degree Line	Cum % of A.Tax	Cum % of Property Tax	Cum % of Income Tax	Cum % of Capital Gains Tax	Cum % of Overall Tax
None	0	0	0	0	0	0	0
UK-A½	4.00	4.00	3.75	12.02	0.92	20.00	1.58
UK-A½ through UK-A1	12.00	12.00	11.36	25.86	5.51	40.00	6.70
UK-A½ through UK-A2	28.00	28.00	26.89	43.32	17.71	60.00	19.21
UK-A½ through UK-A4	60.00	60.00	59.24	71.66	53.06	80.00	54.16
UK-A½ through UK-A5	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: Worksheet IX (Suits (AI)), N425:T431.

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.18: Degrees of progressivity of the UK overall tax system for all three investors as determined by the ARP and MRP progression indices

	ARP	MRP
Tenant / Landlords	1.7447E-07	1.1532E-07
Alternative Investors	1.4857E-07	1.2034E-07
Homeowner occupiers	1.5527E-07	1.2429E-07

Source: Worksheet III (Overall Tax (Comp Inc ATR)), H195:J198.

Figure 6.19: Degree of progressivity of the UK overall tax system for all three investors as determined by the liability progression index

	Liability Progression Indices
Tenant / Landlords	2.248537675
Alternative Investors	2.185241842
Homeowner occupiers	2.377907794

Source: Worksheet III (Overall Tax (Comp Inc ATR)), K204:L206.

Figure 6.20: Suits Curves depicting the progression of the US taxes for homeowner occupiers

Case Families	Income (Cum % of BTI)	Cum % of A.Tax	Cum % of Property Tax	Cum % of Income Tax	Cum % of Capital Gains Tax	Cum % of Overall Tax
None	0	0	0	0	0	0
US-H½	4.00	4.00	3.82	0.15	0.00	0.77
US-H½ through US-H1	12.00	12.00	11.84	3.71	0.00	5.08
US-H½ through US-H2	28.00	28.00	27.87	15.34	0.00	17.45
US-H½ through US-H4	60.00	60.00	59.93	50.85	0.00	52.38
US-H½ through US-H5	100.00	100.00	100.00	100.00	0.00	100.00

Source: Worksheet IX (Suits (HO)), M305:S310.

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.21: Suits Curves depicting the progression of the US taxes for tenant / landlords

Case Families	Income (Cum % of BTI)	Cum % of A.Tax	Cum % of Property Tax	Cum % of Income Tax	Cum % of Capital Gains Tax	Cum % of Overall Tax
None	0	0	0	0	0	0
US-TL½	4.00	4.00	4.00	0.08	1.07	0.71
US-TL½ through US-H1	12.00	12.00	12.00	3.06	7.02	4.71
US-TL½ through US-TL2	28.00	28.00	28.00	14.12	23.92	17.12
US-TL½ through US-TL4	60.00	60.00	60.00	49.45	57.73	51.83
US-TL½ through US-TL5	100.00	100.00	100.00	100.00	100.00	100.00

Source: Worksheet IX (Suits (TL)), M305:S310.

Figure 6.22: Suits Curves depicting the progression of the US taxes for alternative investors

Case Families	Income (Cum % of BTI)	Cum % of A.Tax	Cum % of Property Tax	Cum % of Income Tax	Cum % of Capital Gains Tax	Cum % of Overall Tax
None	0	0	0	0	0	0
US-A½	4.00	0.00	4.00	0.13	0.00	0.68
US-A½ through US-A1	12.00	0.00	12.00	3.17	0.00	4.39
US-A½ through US-A2	28.00	0.00	28.00	14.41	18.18	16.52
US-A½ through US-A4	60.00	0.00	60.00	50.06	54.55	51.60
US-A½ through US-A5	100.00	0.00	100.00	100.00	100.00	100.00

Source: Worksheet IX (Suits (AI)), N425:T431.

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.23: Degrees of progressivity of the US overall tax system for all three investors as determined by the ARP and MRP progression indices

	ARP	MRP
Alternative Investors	0.7714E-07	0.3231E-07
Tenant / Landlords	0.7820E-07	0.2827E-07
Homeowner occupiers	0.4291E-07	0.3281E-07

Source: Worksheet III (Overall Tax (Comp Inc ATR)), H195:J198.

Figure 6.24: Degree of progressivity of the US overall tax system for all three investors as determined by the liability progression index

	Liability Progression Indices
Alternative Investors	3.396912567
Tenant / Landlords	3.298007208
Homeowner occupiers	2.829279971

Source: Worksheet III (Overall Tax (Comp Inc ATR)), K204:L206.

Figure 6.25: Suits Curves depicting the progression of the UK specific and overall taxes for homeowner occupiers

Case Families	Income (Cum % of BTI)	45 Degree Line	Cum % of A.Tax	Cum % of Property Tax	Cum % of Income Tax	Cum % of Capital Gains Tax	Cum % of Overall Tax
None	0	0	0	0	0	0	0
UK-H½	4.00	4.00	0.00	12.02	0.72	0.00	1.39
UK-H½ through UK-H1	12.00	12.00	8.33	25.86	5.00	0.00	6.26
UK-H½ through UK-H2	28.00	28.00	25.00	43.32	16.98	0.00	18.58
UK-H½ through UK-H4	60.00	60.00	58.33	71.66	52.59	0.00	53.75
UK-H½ through UK-H5	100.00	100.00	100.00	100.00	100.00	0.00	100.00

Source: Worksheet IX (Suits (H)), M305:S310.

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.26: Suits Curve depicting the progression of the UK overall tax system for all three investors

Case Families (accumulation)	(Cumulative % of Before Tax Income)	45 Degree Line (Represented by an equal distribution to the BTI %)	UK Overall Tax (Cumulative % of Tax)		
			Homeowner	Alternative Investors	Tenant / Landlords
None	0	0	0	0	0
UK-½	4.00	4.00	0.72	0.92	0.96
UK-½ through UK-1	12.00	12.00	5.00	5.51	5.55
UK-½ through UK-2	28.00	28.00	16.98	17.71	17.88
UK-½ through UK-4	60.00	60.00	52.59	53.06	53.18
UK-½ through UK-5	100.00	100.00	100.00	100.00	100.00

Source: Worksheet IX (Suits (H)), AA158:AE163.

Figure 6.27: Suits Curves depicting the progression of the US taxes for homeowner occupiers

Case Families	Income (Cum % of BTI)	Cum % of A.Tax	Cum % of Property Tax	Cum % of Income Tax	Cum % of Capital Gains Tax	Cum % of Overall Tax
None	0	0	0	0	0	0
US-H½	4.00	4.00	3.82	0.15	0.00	0.77
US-H½ through US-H1	12.00	12.00	11.84	3.71	0.00	5.08
US-H½ through US-H2	28.00	28.00	27.87	15.34	0.00	17.45
US-H½ through US-H4	60.00	60.00	59.93	50.85	0.00	52.38
US-H½ through US-H5	100.00	100.00	100.00	100.00	0.00	100.00

Source: Worksheet IX (Suits (HO)), M305:S310.

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

Figure 6.28: Suits Curve depicting the progression of the US overall tax system for all three investors

Case Families (accumulation)	US Overall Tax (Cumulative % of Tax)				
	Income (Cumulative % of Before Tax Income)	45 Degree Line (Represented by an equal distribution)	Homeowners	Alternative Investors	Tenant / Landlords
None	0	0	0	0	0
US-½	4.00	4.00	0.77	0.67	0.71
US-½ through US-1	12.00	12.00	5.08	4.35	4.71
US-½ through US-2	28.00	28.00	17.45	16.40	17.12
US-½ through US-4	60.00	60.00	52.38	51.54	51.83
US-½ through US-5	100.00	100.00	100.00	100.00	100.00

Source: Worksheet IX (Suits (HO)), M395:R402.

Figure 6.29: Suits Curve depicting the progression of the UK and US overall tax systems for homeowner occupiers

Case Families (accumulation)	Overall Tax (Cumulative % of Tax)				
	Income (Cumulative % of Before Tax Income)	45 Degree Line (Represented by an equal distribution)	UK Homeowner Occupiers	US	Homeowner Occupiers
None	0	0	0		0
CF-½	4.00	4.00	1.39		0.77
CF-½ through CF-1	12.00	12.00	6.26		5.08
CF-½ through CF-2	28.00	28.00	18.58		17.45
CF-½ through CF-4	60.00	60.00	53.75		52.38
CF-½ through CF-5	100.00	100.00	100.00		100.00

Source: Worksheet IX (Suits (HO)), M414:Q419.

Appendix III (For Chapter 6): Underpinning data for Figures 6.2 – 6.29.

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Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

Average Rate Progression Indices

UK Homeowners

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	5.22876E-08	-6.6436E-08	6.62999E-06	
	1	4.70588E-07	-3.3218E-07	3.0307E-05	
	2	0	-8.3045E-08	4.69732E-06	
	4	0	-2.07612E-08	4.16004E-06	
	5	0	-8.3045E-09	1.66402E-06	
1991/92	1/2		-6.26223E-08	6.1812E-06	
	1		-3.13111E-07	2.85056E-05	
	2		-7.82779E-08	4.75374E-06	
	4		-1.95695E-08	3.67035E-06	
	5		-7.82779E-09	1.46814E-06	
1992/93	1/2		-5.90275E-08	5.74497E-06	
	1		-2.95138E-07	2.43996E-05	
	2		-7.37844E-08	5.0967E-06	
	4		-1.84461E-08	3.56494E-06	
	5		-7.37844E-09	1.42598E-06	
1993/94	1/2		-4.44762E-08	5.36505E-06	
	1		-2.22381E-07	2.30307E-05	
	2		-5.55953E-08	4.76347E-06	
	4		-8.3393E-09	3.27664E-06	
	5		-1.66786E-08	1.31066E-06	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Homeowners</u>		<u>ARP Indices (continued)</u>		
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes Capital Gains Tax
1994/95	1/2		-4.51155E-08	4.6246E-06
	1		-2.25577E-07	1.74876E-05
	2		-5.63944E-08	4.69979E-06
	4		-8.45915E-09	3.06963E-06
	5		-1.69183E-08	1.22785E-06
1995/96	1/2		-3.91843E-08	4.28535E-06
	1		-1.95921E-07	1.54458E-05
	2		-4.89803E-08	4.49688E-06
	4		-7.34705E-09	2.94345E-06
	5		-1.46941E-08	1.17738E-06
1996/97	1/2		-3.91681E-08	4.2752E-06
	1		-1.95841E-07	1.53605E-05
	2		-4.89601E-08	4.26013E-06
	4		-7.34402E-09	3.04083E-06
	5		-1.4688E-08	1.21633E-06
1997/98	1/2		-4.52405E-08	4.21121E-06
	1		-2.26202E-07	1.46985E-05
	2		-5.65506E-08	4.19308E-06
	4		-8.48259E-09	3.08672E-06
	5		-1.69652E-08	1.23469E-06
1998/99	1/2		-4.62929E-08	4.02721E-06
	1		-2.31464E-07	1.43029E-05
	2		-5.78661E-08	3.83551E-06
	4		-8.67992E-09	2.97313E-06
	5		-1.73598E-08	1.18925E-06

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Homeowners</u>		<u>ARP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/2000	1/2		-4.70956E-08	3.25287E-06	
	1		-2.35478E-07	1.02121E-05	
	2		-5.88695E-08	3.00354E-06	
	4		-8.83043E-09	2.72013E-06	
	5		-1.76609E-08	1.08805E-06	
2000/01	1/2		-4.68751E-08	2.77691E-06	
	1		-2.34375E-07	6.86766E-06	
	2		-5.85938E-08	2.73248E-06	
	4		-8.78908E-09	2.63741E-06	
	5		-1.75782E-08	1.05497E-06	
2001/02	1/2		-4.65882E-08	2.73944E-06	
	1		-2.32941E-07	6.90345E-06	
	2		-5.82353E-08	2.66958E-06	
	4		-8.73529E-09	2.5859E-06	
	5		-1.74706E-08	1.03436E-06	
2002/03	1/2		-4.79658E-08	2.65376E-06	
	1		-2.39829E-07	6.62632E-06	
	2		-5.99573E-08	2.67766E-06	
	4		-8.99359E-09	2.47962E-06	
	5		-1.79872E-08	9.91847E-07	
2003/04	1/2		-5.22316E-08	2.55253E-06	
	1		-2.61158E-07	6.27001E-06	
	2		-6.52895E-08	2.6571E-06	
	4		-9.79343E-09	2.37262E-06	
	5		-1.95869E-08	9.4905E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage).

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Homeowners</u>		<u>ARP Indices (continued)</u>		
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes Capital Gains Tax
2004/05	1/2		-4.9364E-08	2.47701E-06
	1		-2.4682E-07	6.07928E-06
	2		-6.1705E-08	2.58267E-06
	4		-9.25574E-09	2.30177E-06
	5		-1.85115E-08	9.20706E-07
2005/06	1/2		-4.83002E-08	2.4062E-06
	1		-2.41501E-07	5.91474E-06
	2		-6.03753E-08	2.49741E-06
	4		-9.0563E-09	2.2388E-06
	5		-1.81126E-08	8.95519E-07
2006/07	1/2		-4.77765E-08	2.3359E-06
	1		-2.38882E-07	5.73477E-06
	2		-5.97206E-08	2.43765E-06
	4		-8.95809E-09	2.16938E-06
	5		-1.79162E-08	8.67754E-07
2007/08	1/2		-4.72388E-08	2.27074E-06
	1		-2.36194E-07	5.60902E-06
	2		-5.90485E-08	2.31642E-06
	4		-8.85727E-09	2.12392E-06
	5		-1.77145E-08	8.49566E-07
2008/09	1/2		-4.65328E-08	2.14311E-06
	1		-2.32664E-07	4.50318E-06
	2		-5.8166E-08	2.14641E-06
	4		-8.7249E-09	2.18583E-06
	5		-1.74498E-08	8.74333E-07

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

UK Homeowners

ARP Indices (continued)

	X AW E	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		-4.53957E-08	2.08875E-06	0
	1		-2.26979E-07	4.55415E-06	0
	2		-5.67446E-08	1.8103E-06	0
	4		-8.5117E-09	2.21333E-06	0
	5		-1.70234E-08	8.85334E-07	0
Table References			6.1	6.5	
Cumulative	1/2	5.22876E-08	-2.46774E-09	1.65739E-07	0
	1	4.70588E-07	-1.23387E-08	5.27585E-07	0
	2	0	-3.08467E-09	1.58491E-07	0
	4	0	-4.97206E-10	1.3481E-07	0
	5	0	-8.5639E-10	5.39238E-08	0

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

Average Rate Progression Indices

UK Alternative Investors

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	0	-6.6436E-08	5.50101E-06	
	1	0	-3.3218E-07	2.86413E-05	
	2	0	-8.3045E-08	3.44804E-06	
	4	0	-2.07612E-08	2.91076E-06	
	5	0	-8.3045E-09	1.16431E-06	
1991/92	1/2	0	-6.26223E-08	5.24185E-06	
	1	0	-3.13111E-07	2.72979E-05	
	2	0	-7.82779E-08	2.48925E-06	
	4	0	-1.95695E-08	3.10423E-06	
	5	0	-7.82779E-09	1.24169E-06	
1992/93	1/2	0	-5.90275E-08	5.04353E-06	
	1	0	-2.95138E-07	2.34977E-05	
	2	0	-7.37844E-08	3.40574E-06	
	4	0	-1.84461E-08	3.1422E-06	
	5	0	-7.37844E-09	1.25688E-06	
1993/94	1/2	0	-4.44762E-08	4.91313E-06	
	1	0	-2.22381E-07	2.24496E-05	
	2	0	-5.55953E-08	3.67401E-06	
	4	0	-8.3393E-09	3.00428E-06	
	5	0	-1.66786E-08	1.20171E-06	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage).

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

UK Alternative Investors

ARP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2	0	-4.51155E-08	4.29639E-06	
	1	0	-2.25577E-07	1.70656E-05	
	2	0	-5.63944E-08	3.90858E-06	
	4	0	-8.45915E-09	2.87183E-06	
	5	0	-1.69183E-08	1.14873E-06	
1995/96	1/2	0	-3.91843E-08	4.0198E-06	
	1	0	-1.95921E-07	1.51044E-05	
	2	0	-4.89803E-08	3.85672E-06	
	4	0	-7.34705E-09	2.78341E-06	
	5	0	-1.46941E-08	1.11337E-06	
1996/97	1/2	0	-3.91681E-08	4.0525E-06	
	1	0	-1.95841E-07	1.50742E-05	
	2	0	-4.89601E-08	3.72327E-06	
	4	0	-7.34402E-09	2.90662E-06	
	5	0	-1.4688E-08	1.16265E-06	
1997/98	1/2	0	-4.52405E-08	3.97358E-06	
	1	0	-2.26202E-07	1.4393E-05	
	2	0	-5.65506E-08	3.6202E-06	
	4	0	-8.48259E-09	2.9435E-06	
	5	0	-1.69652E-08	1.1774E-06	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

UK Alternative Investors

ARP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1998/99	1/2	0	-4.62929E-08	3.87658E-06	
	1	0	-2.31464E-07	1.41092E-05	
	2	0	-5.78661E-08	3.47237E-06	
	4	0	-8.67992E-09	2.88235E-06	
	5	0	-1.73598E-08	1.15294E-06	
1999/2000	1/2	0	-4.70956E-08	3.1454E-06	
	1	0	-2.35478E-07	1.00739E-05	
	2	0	-5.88695E-08	2.74447E-06	
	4	0	-8.83043E-09	2.65536E-06	
	5	0	-1.76609E-08	1.06214E-06	
2000/01	1/2	0	-4.68751E-08	2.77691E-06	
	1	0	-2.34375E-07	6.86766E-06	
	2	0	-5.85938E-08	2.73248E-06	
	4	0	-8.78908E-09	2.63741E-06	
	5	0	-1.75782E-08	1.05497E-06	
2001/02	1/2	0	-4.65882E-08	2.73944E-06	
	1	0	-2.32941E-07	6.90345E-06	
	2	0	-5.82353E-08	2.66958E-06	
	4	0	-8.73529E-09	2.5859E-06	
	5	0	-1.74706E-08	1.03436E-06	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

UK Alternative Investors

ARP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2002/03	1/2	0	-4.79658E-08	2.65376E-06	
	1	0	-2.39829E-07	6.62632E-06	
	2	0	-5.99573E-08	2.67766E-06	
	4	0	-8.99359E-09	2.47962E-06	
	5	0	-1.79872E-08	9.91847E-07	
2003/04	1/2	0	-5.22316E-08	2.55253E-06	
	1	0	-2.61158E-07	6.27001E-06	
	2	0	-6.52895E-08	2.6571E-06	
	4	0	-9.79343E-09	2.37262E-06	
	5	0	-1.95869E-08	9.4905E-07	
2004/05	1/2	0	-4.9364E-08	2.47701E-06	
	1	0	-2.4682E-07	6.07928E-06	
	2	0	-6.1705E-08	2.58267E-06	
	4	0	-9.25574E-09	2.30177E-06	
	5	0	-1.85115E-08	9.20706E-07	
2005/06	1/2	0	-4.83002E-08	2.4062E-06	
	1	0	-2.41501E-07	5.91474E-06	
	2	0	-6.03753E-08	2.49741E-06	
	4	0	-9.0563E-09	2.2388E-06	
	5	0	-1.81126E-08	8.95519E-07	
2006/07	1/2	0	-4.77765E-08	2.3359E-06	
	1	0	-2.38882E-07	5.73477E-06	
	2	0	-5.97206E-08	2.43765E-06	
	4	0	-8.95809E-09	2.16938E-06	
	5	0	-1.79162E-08	8.67754E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage).

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Alternative Investors</u>			<u>ARP Indices (continued)</u>		
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2007/08	1/2	0	-4.72388E-08	2.27074E-06	
	1	0	-2.36194E-07	5.60902E-06	
	2	0	-5.90485E-08	2.31642E-06	
	4	0	-8.85727E-09	2.12392E-06	
	5	0	-1.77145E-08	8.49566E-07	
2008/09	1/2	0	-4.65328E-08	2.14311E-06	
	1	0	-2.32664E-07	4.50318E-06	
	2	0	-5.8166E-08	2.14641E-06	
	4	0	-8.7249E-09	2.18583E-06	
	5	0	-1.74498E-08	8.74333E-07	
2009/10	1/2	0	-4.53957E-08	2.08875E-06	0
	1	0	-2.26979E-07	4.55415E-06	0
	2	0	-5.67446E-08	1.8103E-06	0
	4	0	-8.5117E-09	2.21333E-06	0
	5	0	-1.70234E-08	8.85334E-07	0
Table References			6.1	6.5	
Cumulative	1/2	0	-2.46774E-09	1.58359E-07	0
	1	0	-1.23387E-08	5.178E-07	0
	2	0	-3.08467E-09	1.42738E-07	0
	4	0	-4.97206E-10	1.29574E-07	0
	5	0	-8.5639E-10	5.18294E-08	0

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

Average Rate Progression Indices

UK Tenant/Landlords

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	5.22876E-08	-6.6436E-08	5.50101E-06	
	1	4.70588E-07	-3.3218E-07	2.86413E-05	
	2	0	-8.3045E-08	3.44804E-06	
	4	0	-2.07612E-08	2.91076E-06	
	5	0	-8.3045E-09	1.16431E-06	
1991/92	1/2		-6.26223E-08	5.24185E-06	
	1		-3.13111E-07	2.72979E-05	
	2		-7.82779E-08	2.48925E-06	
	4		-1.95695E-08	3.10423E-06	
	5		-7.82779E-09	1.24169E-06	
1992/93	1/2		-5.90275E-08	5.04353E-06	
	1		-2.95138E-07	2.34977E-05	
	2		-7.37844E-08	3.40574E-06	
	4		-1.84461E-08	3.1422E-06	
	5		-7.37844E-09	1.25688E-06	
1993/94	1/2		-4.44762E-08	4.91313E-06	
	1		-2.22381E-07	2.24496E-05	
	2		-5.55953E-08	3.67401E-06	
	4		-8.3393E-09	3.00428E-06	
	5		-1.66786E-08	1.20171E-06	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Tenant/Landlords</u>		<u>ARP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2		-4.51155E-08	4.29639E-06	
	1		-2.25577E-07	1.70656E-05	
	2		-5.63944E-08	3.90858E-06	
	4		-8.45915E-09	2.87183E-06	
	5		-1.69183E-08	1.14873E-06	
1995/96	1/2		-3.91843E-08	4.0198E-06	
	1		-1.95921E-07	1.51044E-05	
	2		-4.89803E-08	3.85672E-06	
	4		-7.34705E-09	2.78341E-06	
	5		-1.46941E-08	1.11337E-06	
1996/97	1/2		-3.91681E-08	4.0525E-06	
	1		-1.95841E-07	1.50742E-05	
	2		-4.89601E-08	3.72327E-06	
	4		-7.34402E-09	2.90662E-06	
	5		-1.4688E-08	1.16265E-06	
1997/98	1/2		-4.52405E-08	3.97358E-06	
	1		-2.26202E-07	1.4393E-05	
	2		-5.65506E-08	3.6202E-06	
	4		-8.48259E-09	2.9435E-06	
	5		-1.69652E-08	1.1774E-06	
1998/99	1/2		-4.62929E-08	3.87658E-06	
	1		-2.31464E-07	1.41092E-05	
	2		-5.78661E-08	3.47237E-06	
	4		-8.67992E-09	2.88235E-06	
	5		-1.73598E-08	1.15294E-06	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Tenant/Landlords</u>		<u>ARP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/2000	1/2		-4.70956E-08	3.1454E-06	
	1		-2.35478E-07	1.00739E-05	
	2		-5.88695E-08	2.74447E-06	
	4		-8.83043E-09	2.65536E-06	
	5		-1.76609E-08	1.06214E-06	
2000/01	1/2		-4.68751E-08	2.77691E-06	
	1		-2.34375E-07	6.86766E-06	
	2		-5.85938E-08	2.73248E-06	
	4		-8.78908E-09	2.63741E-06	
	5		-1.75782E-08	1.05497E-06	
2001/02	1/2		-4.65882E-08	2.73944E-06	
	1		-2.32941E-07	6.90345E-06	
	2		-5.82353E-08	2.66958E-06	
	4		-8.73529E-09	2.5859E-06	
	5		-1.74706E-08	1.03436E-06	
2002/03	1/2		-4.79658E-08	2.58137E-06	
	1		-2.39829E-07	6.40245E-06	
	2		-5.99573E-08	2.66493E-06	
	4		-8.99359E-09	2.39584E-06	
	5		-1.79872E-08	9.58337E-07	
2003/04	1/2		-5.22316E-08	2.19781E-06	
	1		-2.61158E-07	5.18893E-06	
	2		-6.52895E-08	2.56908E-06	
	4		-9.79343E-09	1.96353E-06	
	5		-1.95869E-08	7.99539E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Tenant/Landlords</u>		<u>ARP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2		-4.9364E-08	2.15529E-06	
	1		-2.4682E-07	5.10722E-06	
	2		-6.1705E-08	2.50426E-06	
	4		-9.25574E-09	1.93372E-06	
	5		-1.85115E-08	7.73488E-07	
2005/06	1/2		-4.83002E-08	2.08351E-06	
	1		-2.41501E-07	4.93572E-06	
	2		-6.03753E-08	2.41968E-06	
	4		-9.0563E-09	1.86823E-06	
	5		-1.81126E-08	7.51789E-07	
2006/07	1/2		-4.77765E-08	2.0168E-06	
	1		-2.38882E-07	4.76497E-06	
	2		-5.97206E-08	2.35798E-06	
	4		-8.95809E-09	1.80252E-06	
	5		-1.79162E-08	7.3009E-07	
2007/08	1/2		-4.72388E-08	1.97327E-06	
	1		-2.36194E-07	4.70489E-06	
	2		-5.90485E-08	2.25155E-06	
	4		-8.85727E-09	1.78156E-06	
	5		-1.77145E-08	7.12623E-07	
2008/09	1/2		-4.65328E-08	1.82232E-06	
	1		-2.32664E-07	3.62751E-06	
	2		-5.8166E-08	2.12629E-06	
	4		-8.7249E-09	1.76079E-06	
	5		-1.74498E-08	7.38819E-07	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Tenant/Landlords</u>		<u>ARP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		-4.53957E-08	1.718E-06	1.02987E-06
	1		-2.26979E-07	3.45789E-06	2.86623E-06
	2		-5.67446E-08	1.84453E-06	2.0454E-06
	4		-8.5117E-09	1.69943E-06	5.00505E-07
	5		-1.70234E-08	7.58667E-07	1.54891E-07
Table References			6.1	6.5	6.9
Cumulative	1/2	5.22876E-08	-2.46774E-09	1.47499E-07	1.02987E-06
	1	4.70588E-07	-1.23387E-08	4.73917E-07	2.86623E-06
	2	0	-3.08467E-09	1.41269E-07	2.0454E-06
	4	0	-4.97206E-10	1.18689E-07	5.00505E-07
	5	0	-8.5639E-10	4.81371E-08	1.54891E-07

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

Marginal Rate Progression

UK Homeowners

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	-2.61438E-08	0	3.34107E-06	
	1				
	2	-2.35294E-07	0	-5.75888E-06	
	4	0	0	5.97142E-06	
	5	0	0	0	
1991/92	1/2		0	2.78197E-06	
	1				
	2		0	-4.74533E-06	
	4		0	4.96384E-06	
	5		0	-1.98141E-20	
1992/93	1/2		0	2.83142E-06	
	1				
	2		0	-2.0064E-06	
	4		0	4.58154E-06	
	5		0	-3.8474E-21	
1993/94	1/2		-3.11278E-24	2.5601E-06	
	1				
	2		-7.47067E-23	-1.9884E-06	
	4		1.11191E-08	4.17154E-06	
	5		-6.67144E-08	-1.86767E-20	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage).

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Homeowners</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2		6.04423E-24	2.59911E-06	
	1				
	2		-5.43981E-23	6.55799E-07	
	4		1.12789E-08	3.78937E-06	
	5		-6.76732E-08	1.08796E-20	
1995/96	1/2		0	2.56685E-06	
	1				
	2		-4.40114E-23	1.27088E-06	
	4		9.79606E-09	3.63846E-06	
	5		-5.87764E-08	2.11255E-20	
1996/97	1/2		-2.84863E-24	2.72773E-06	
	1				
	2		-2.56377E-23	8.39992E-07	
	4		9.79203E-09	3.9516E-06	
	5		-5.87522E-08	1.70918E-20	
1997/98	1/2		2.76566E-24	2.83315E-06	
	1				
	2		-1.6594E-23	1.0369E-06	
	4		1.13101E-08	4.07691E-06	
	5		-6.78607E-08	1.99128E-20	
1998/99	1/2		2.76566E-24	2.74341E-06	
	1				
	2		-3.22213E-23	5.19585E-07	
	4		1.15732E-08	4.02851E-06	
	5		-6.94393E-08	0	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Homeowners</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/00	1/2		0	2.72577E-06	
	1				
	2		3.12828E-23	9.01035E-07	
	4		1.17739E-08	3.93848E-06	
	5		-7.06434E-08	-6.25657E-21	
2000/01	1/2		7.59292E-24	2.83141E-06	
	1				
	2		6.83363E-23	2.03113E-06	
	4		1.17188E-08	3.90859E-06	
	5		-7.03126E-08	1.51858E-20	
2001/02	1/2		4.91451E-24	2.76772E-06	
	1				
	2		0	1.88743E-06	
	4		1.16471E-08	3.83702E-06	
	5		-6.98823E-08	1.76923E-20	
2002/03	1/2		4.77137E-24	2.64051E-06	
	1				
	2		0	2.04217E-06	
	4		1.19915E-08	3.6204E-06	
	5		-7.19487E-08	1.43141E-20	
2003/04	1/2		0	2.51993E-06	
	1				
	2		-8.33832E-23	2.17919E-06	
	4		1.30579E-08	3.4167E-06	
	5		-7.83474E-08	2.77944E-21	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Homeowners</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2		2.24874E-24	2.44432E-06	
	1				
	2		0	2.12569E-06	
	4		1.2341E-08	3.3122E-06	
	5		-7.40459E-08	8.09546E-21	
2005/06	1/2		-4.36648E-24	2.37898E-06	
	1				
	2		0	2.03746E-06	
	4		1.20751E-08	3.22889E-06	
	5		-7.24504E-08	-2.61989E-21	
2006/07	1/2		6.35895E-24	2.30306E-06	
	1				
	2		5.08716E-23	2.00791E-06	
	4		1.19441E-08	3.11994E-06	
	5		-7.16647E-08	1.01743E-20	
2007/08	1/2		2.05791E-24	2.26289E-06	
	1				
	2		2.4695E-23	1.82833E-06	
	4		1.18097E-08	3.08962E-06	
	5		-7.08582E-08	0	
2008/09	1/2		5.99392E-24	2.42578E-06	
	1				
	2		2.39757E-23	2.04124E-06	
	4		1.16332E-08	3.29846E-06	
	5		-6.97992E-08	4.79514E-21	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

UK Homeowners

MRP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		5.81934E-24	2.49696E-06	
	1				
	2		2.32774E-23	1.34351E-06	0
	4		1.13489E-08	3.52152E-06	0
	5		-6.80936E-08	0	0

Table References

6.1

6.5

Cumulative	1/2		-1.26586E-25	1.32826E-07	
	1				
	2	-2.35294E-07	-1.51903E-24	5.31899E-08	0
	4	0	5.47923E-10	1.90373E-07	0
	5	0	-3.28754E-09	-1.21523E-21	0

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

Marginal Rate Progression

UK Alternative Investors

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	2.3903E-23	0	1.90672E-06	
	1				
	2	0	0	-7.42458E-06	
	4	3.58545E-23	0	4.09751E-06	
	5	-1.43418E-22	0	0	
1991/92	1/2	0	0	2.34584E-06	
	1				
	2	3.58308E-22	0	-8.67045E-06	
	4	0	0	4.96384E-06	
	5	0	0	-2.37769E-20	
1992/93	1/2	0	0	2.50576E-06	
	1				
	2	0	0	-4.9374E-06	
	4	1.47454E-21	0	4.58154E-06	
	5	-8.84724E-21	0	-3.8474E-21	
1993/94	1/2	0	-3.11278E-24	2.35028E-06	
	1				
	2	0	-7.47067E-23	-3.87679E-06	
	4	0	1.11191E-08	4.17154E-06	
	5	0	-6.67144E-08	-2.61474E-20	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage).

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

UK Alternative Investors

MRP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2	0	6.04423E-24	2.44673E-06	
	1				
	2	0	-5.43981E-23	-7.15633E-07	
	4	0	1.12789E-08	3.78937E-06	
	5	0	-6.76732E-08	1.08796E-20	
1995/96	1/2	0	0	2.44356E-06	
	1				
	2	0	-4.40114E-23	1.61275E-07	
	4	0	9.79606E-09	3.63846E-06	
	5	0	-5.87764E-08	2.11255E-20	
1996/97	1/2	0	-2.84863E-24	2.62434E-06	
	1				
	2	0	-2.56377E-23	-9.05712E-08	
	4	0	9.79203E-09	3.9516E-06	
	5	0	-5.87522E-08	1.36734E-20	
1997/98	1/2	0	2.76566E-24	2.72282E-06	
	1				
	2	0	-1.6594E-23	4.39176E-08	
	4	0	1.13101E-08	4.07691E-06	
	5	0	-6.78607E-08	1.32752E-20	
1998/99	1/2	0	2.76566E-24	2.67347E-06	
	1				
	2	0	-3.22213E-23	-1.09853E-07	
	4	0	1.15732E-08	4.02851E-06	
	5	0	-6.94393E-08	0	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage).

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

UK Alternative Investors

MRP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/00	1/2	2.03462E-23	0	2.67588E-06	
	1				
	2	0	3.12828E-23	4.51983E-07	
	4	0	1.17739E-08	3.93848E-06	
	5	0	-7.06434E-08	-9.38485E-21	
2000/01	1/2	0	7.59292E-24	2.83141E-06	
	1				
	2	0	6.83363E-23	2.03113E-06	
	4	0	1.17188E-08	3.90859E-06	
	5	0	-7.03126E-08	1.51858E-20	
2001/02	1/2	0	4.91451E-24	2.76772E-06	
	1				
	2	0	0	1.88743E-06	
	4	0	1.16471E-08	3.83702E-06	
	5	0	-6.98823E-08	1.76923E-20	
2002/03	1/2	0	4.77137E-24	2.64051E-06	
	1				
	2	0	0	2.04217E-06	
	4	0	1.19915E-08	3.6204E-06	
	5	0	-7.19487E-08	1.43141E-20	
2003/04	1/2	0	0	2.51993E-06	
	1				
	2	0	-8.33832E-23	2.17919E-06	
	4	0	1.30579E-08	3.4167E-06	
	5	0	-7.83474E-08	2.77944E-21	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

UK Alternative Investors

MRP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2	0	2.24874E-24	2.44432E-06	
	1				
	2	1.91471E-21	0	2.12569E-06	
	4	0	1.2341E-08	3.3122E-06	
	5	0	-7.40459E-08	8.09546E-21	
2005/06	1/2	0	-4.36648E-24	2.37898E-06	
	1				
	2	1.91471E-21	0	2.03746E-06	
	4	0	1.20751E-08	3.22889E-06	
	5	0	-7.24504E-08	-2.61989E-21	
2006/07	1/2	0	6.35895E-24	2.30306E-06	
	1				
	2	-3.83788E-21	5.08716E-23	2.00791E-06	
	4	7.11437E-24	1.19441E-08	3.11994E-06	
	5	-2.81791E-23	-7.16647E-08	1.01743E-20	
2007/08	1/2	0	2.05791E-24	2.26289E-06	
	1				
	2	-3.83788E-21	2.4695E-23	1.82833E-06	
	4	8.67362E-22	1.18097E-08	3.08962E-06	
	5	0	-7.08582E-08	0	
2008/09	1/2	0	5.99392E-24	2.42578E-06	
	1				
	2	-3.83788E-21	2.39757E-23	2.04124E-06	
	4	8.67362E-22	1.16332E-08	3.29846E-06	
	5	0	-6.97992E-08	4.79514E-21	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

UK Alternative Investors

MRP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2	0	5.81934E-24	2.49696E-06	
	1				
	2	1.91471E-21	2.32774E-23	1.34351E-06	0
	4	0	1.13489E-08	3.52152E-06	0
	5	0	-6.80936E-08	0	0

Table References

6.1

6.5

Cumulative	1/2	0	-1.26586E-25	1.28138E-07	
	1				
	2	9.08205E-23	-1.51903E-24	2.65764E-08	0
	4	-7.09609E-24	5.47923E-10	1.87778E-07	0
	5	-3.27291E-23	-3.28754E-09	-1.21523E-21	0

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage).

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

Marginal Rate Progression

UK Tenant/Landlords

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	-2.61438E-08	0	1.90672E-06	
	1				
	2	-2.35294E-07	0	-7.42458E-06	
	4	0	0	4.09751E-06	
	5	0	0	0	
1991/92	1/2		0	2.34584E-06	
	1				
	2		0	-8.67045E-06	
	4		0	4.96384E-06	
	5		0	-2.37769E-20	
1992/93	1/2		0	2.50576E-06	
	1				
	2		0	-4.9374E-06	
	4		0	4.58154E-06	
	5		0	-3.8474E-21	
1993/94	1/2		-3.11278E-24	2.35028E-06	
	1				
	2		-7.47067E-23	-3.87679E-06	
	4		1.11191E-08	4.17154E-06	
	5		-6.67144E-08	-2.61474E-20	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage).

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Tenant/Landlords</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2		6.04423E-24	2.44673E-06	
	1				
	2		-5.43981E-23	-7.15633E-07	
	4		1.12789E-08	3.78937E-06	
	5		-6.76732E-08	1.08796E-20	
1995/96	1/2		0	2.44356E-06	
	1				
	2		-4.40114E-23	1.61275E-07	
	4		9.79606E-09	3.63846E-06	
	5		-5.87764E-08	2.11255E-20	
1996/97	1/2		-2.84863E-24	2.62434E-06	
	1				
	2		-2.56377E-23	-9.05712E-08	
	4		9.79203E-09	3.9516E-06	
	5		-5.87522E-08	1.36734E-20	
1997/98	1/2		2.76566E-24	2.72282E-06	
	1				
	2		-1.6594E-23	4.39176E-08	
	4		1.13101E-08	4.07691E-06	
	5		-6.78607E-08	1.32752E-20	
1998/99	1/2		2.76566E-24	2.67347E-06	
	1				
	2		-3.22213E-23	-1.09853E-07	
	4		1.15732E-08	4.02851E-06	
	5		-6.94393E-08	0	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Tenant/Landlords</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/00	1/2		0	2.67588E-06	
	1				
	2		3.12828E-23	4.51983E-07	
	4		1.17739E-08	3.93848E-06	
	5		-7.06434E-08	-9.38485E-21	
2000/01	1/2		7.59292E-24	2.83141E-06	
	1				
	2		6.83363E-23	2.03113E-06	
	4		1.17188E-08	3.90859E-06	
	5		-7.03126E-08	1.51858E-20	
2001/02	1/2		4.91451E-24	2.76772E-06	
	1				
	2		0	1.88743E-06	
	4		1.16471E-08	3.83702E-06	
	5		-6.98823E-08	1.76923E-20	
2002/03	1/2		4.77137E-24	2.54266E-06	
	1				
	2		0	2.12864E-06	
	4		1.19915E-08	3.45922E-06	
	5		-7.19487E-08	1.40702E-20	
2003/04	1/2		0	2.05217E-06	
	1				
	2		-8.33832E-23	2.5437E-06	
	4		1.30579E-08	2.64253E-06	
	5		-7.83474E-08	7.06264E-08	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Tenant/Landlords</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2		2.24874E-24	2.01631E-06	
	1				
	2		0	2.4549E-06	
	4		1.2341E-08	2.61531E-06	
	5		-7.40459E-08	9.89342E-21	
2005/06	1/2		-4.36648E-24	1.95041E-06	
	1				
	2		0	2.3715E-06	
	4		1.20751E-08	2.52662E-06	
	5		-7.24504E-08	2.24848E-08	
2006/07	1/2		6.35895E-24	1.88169E-06	
	1				
	2		5.08716E-23	2.33347E-06	
	4		1.19441E-08	2.42605E-06	
	5		-7.16647E-08	4.54072E-08	
2007/08	1/2		2.05791E-24	1.86385E-06	
	1				
	2		2.4695E-23	2.15065E-06	
	4		1.18097E-08	2.43734E-06	
	5		-7.08582E-08	-2.26172E-21	
2008/09	1/2		5.99392E-24	1.9291E-06	
	1				
	2		2.39757E-23	2.43882E-06	
	4		1.16332E-08	2.45843E-06	
	5		-6.97992E-08	1.72524E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Tenant/Landlords</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		5.81934E-24	2.01631E-06	2.55666E-07
	1				
	2		2.32774E-23	2.4549E-06	2.6577E-06
	4		1.13489E-08	2.61531E-06	-2.16914E-08
	5		-6.80936E-08	9.89342E-21	-2.26556E-07
Table References			6.1	6.5	6.9
Cumulative	1/2	-2.61438E-08	-1.26586E-25	1.16595E-07	2.55666E-07
	1				
	2	-2.35294E-07	-1.51903E-24	4.55787E-08	2.6577E-06
	4	0	5.47923E-10	1.66745E-07	-2.16914E-08
	5	0	-3.28754E-09	3.30641E-09	-2.26556E-07

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

Liability Progression

UK Homeowners

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	1	0	3.272868009	
	1				
	2	1	0	2.163526518	
	4	1	0	2.302903727	
	5	1	0	1.394472208	
1991/92	1/2		0	2.858916264	
	1				
	2		0	2.042491168	
	4		0	2.058219919	
	5		0	1.346024795	
1992/93	1/2		0	3.039656169	
	1				
	2		0	2.218292908	
	4		0	2.059131358	
	5		0	1.34621964	
1993/94	1/2		0.285714286	2.744903734	
	1				
	2		0.285714286	2.053175191	
	4		0.666666667	1.949105262	
	5		0	1.321828208	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage).

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Homeowners</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2		0.285714286	2.64782872	
	1				
	2		0.285714286	2.026868096	
	4		0.666666667	1.886316485	
	5		0	1.307075295	
1995/96	1/2		0.285714286	2.588045805	
	1				
	2		0.285714286	1.988309383	
	4		0.666666667	1.865909843	
	5		0	1.302141341	
1996/97	1/2		0.285714286	2.760099206	
	1				
	2		0.285714286	2.037988442	
	4		0.666666667	1.975519559	
	5		0	1.327848478	
1997/98	1/2		0.285714286	2.966442647	
	1				
	2		0.285714286	2.137183708	
	4		0.666666667	2.067371628	
	5		0	1.347975973	
1998/99	1/2		0.285714286	2.83097666	
	1				
	2		0.285714286	2.024184975	
	4		0.666666667	2.050077788	
	5		0	1.344279019	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Homeowners</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/00	1/2		0.285714286	2.376222615	
	1				
	2		0.285714286	1.693849795	
	4		0.666666667	1.933055233	
	5		0	1.318117171	
2000/01	1/2		0.285714286	2.316734058	
	1				
	2		0.285714286	1.635239913	
	4		0.666666667	1.930677173	
	5		0	1.317563866	
2001/02	1/2		0.285714286	2.347340324	
	1				
	2		0.285714286	1.648388118	
	4		0.666666667	1.948599886	
	5		0	1.321711973	
2002/03	1/2		0.285714286	2.342753715	
	1				
	2		0.285714286	1.666691252	
	4		0.666666667	1.926063144	
	5		0	1.316487751	
2003/04	1/2		0.285714286	2.324712285	
	1				
	2		0.285714286	1.674356698	
	4		0.666666667	1.900642112	
	5		0	1.310497496	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Homeowners</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2		0.285714286	2.323807284	
	1				
	2		0.285714286	1.674773284	
	4		0.666666667	1.899340004	
	5		0	1.310187837	
2005/06	1/2		0.285714286	2.324880545	
	1				
	2		0.285714286	1.67264078	
	4		0.666666667	1.902458287	
	5		0	1.310928943	
2006/07	1/2		0.285714286	2.32467429	
	1				
	2		0.285714286	1.675880521	
	4		0.666666667	1.899142252	
	5		0	1.310140784	
2007/08	1/2		0.285714286	2.327209925	
	1				
	2		0.285714286	1.663490919	
	4		0.666666667	1.913616131	
	5		0	1.313567776	
2008/09	1/2		0.285714286	2.446867762	
	1				
	2		0.285714286	1.672164915	
	4		0.666666667	2.024652018	
	5		0	1.33876691	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

UK Homeowners

Liability Progression Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		0.285714286	2.457221886	
	1				
	2		0.285714286	1.592618023	0
	4		0.666666667	2.117877104	0
	5		0	1.358537898	0

Table References

6.1

6.5

Cumulative	1/2	1	0.262131809	2.518312027	
	1				
	2	1	0.262131809	1.798745931	0
	4	1	0.623069176	1.971002343	0
	5	1	0	1.326826515	0

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

Liability Progression

UK Alternative Investors

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	1	0	1.910736196	
	1				
	2	1	0	1.4815479	
	4	1	0	1.655256352	
	5	1	0	1.246777058	
1991/92	1/2	1	0	1.910272566	
	1				
	2	1	0	1.364753104	
	4	1	0	1.769412954	
	5	1	0	1.277825289	
1992/93	1/2	1	0	2.164688794	
	1				
	2	1	0	1.579755582	
	4	1	0	1.829372169	
	5	1	0	1.293129401	
1993/94	1/2	1	0.285714286	2.212077421	
	1				
	2	1	0.285714286	1.654623594	
	4	1	0.666666667	1.806580314	
	5	1	0	1.287389002	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Alternative Investors</u>			<u>Liability Progression Indices (continued)</u>		
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2	1	0.285714286	2.257557215	
	1				
	2	1	0.285714286	1.728121861	
	4	1	0.666666667	1.784403916	
	5	1	0	1.281713408	
1995/96	1/2	1	0.285714286	2.268838668	
	1				
	2	1	0.285714286	1.743073173	
	4	1	0.666666667	1.782011401	
	5	1	0	1.281095685	
1996/97	1/2	1	0.285714286	2.440820907	
	1				
	2	1	0.285714286	1.802241306	
	4	1	0.666666667	1.893970208	
	5	1	0	1.308907882	
1997/98	1/2	1	0.285714286	2.567533709	
	1				
	2	1	0.285714286	1.849788404	
	4	1	0.666666667	1.969817927	
	5	1	0	1.326558042	
1998/99	1/2	1	0.285714286	2.580729625	
	1				
	2	1	0.285714286	1.845255104	
	4	1	0.666666667	1.986386243	
	5	1	0	1.330294263	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Alternative Investors</u>			<u>Liability Progression Indices (continued)</u>		
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/00	1/2	1	0.285714286	2.242041739	
	1				
	2	1	0.285714286	1.598201244	
	4	1	0.666666667	1.891043077	
	5	1	0	1.308208163	
2000/01	1/2	1	0.285714286	2.316734058	
	1				
	2	1	0.285714286	1.635239913	
	4	1	0.666666667	1.930677173	
	5	1	0	1.317563866	
2001/02	1/2	1	0.285714286	2.347340324	
	1				
	2	1	0.285714286	1.648388118	
	4	1	0.666666667	1.948599886	
	5	1	0	1.321711973	
2002/03	1/2	1	0.285714286	2.342753715	
	1				
	2	1	0.285714286	1.666691252	
	4	1	0.666666667	1.926063144	
	5	1	0	1.316487751	
2003/04	1/2	1	0.285714286	2.324712285	
	1				
	2	1	0.285714286	1.674356698	
	4	1	0.666666667	1.900642112	
	5	1	0	1.310497496	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

UK Alternative Investors

Liability Progression Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2	1	0.285714286	2.323807284	
	1				
	2	1	0.285714286	1.674773284	
	4	1	0.666666667	1.899340004	
	5	1	0	1.310187837	
2005/06	1/2	1	0.285714286	2.324880545	
	1				
	2	1	0.285714286	1.67264078	
	4	1	0.666666667	1.902458287	
	5	1	0	1.310928943	
2006/07	1/2	1	0.285714286	2.32467429	
	1				
	2	1	0.285714286	1.675880521	
	4	1	0.666666667	1.899142252	
	5	1	0	1.310140784	
2007/08	1/2	1	0.285714286	2.327209925	
	1				
	2	1	0.285714286	1.663490919	
	4	1	0.666666667	1.913616131	
	5	1	0	1.313567776	
2008/09	1/2	1	0.285714286	2.446867762	
	1				
	2	1	0.285714286	1.672164915	
	4	1	0.666666667	2.024652018	
	5	1	0	1.33876691	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

UK Alternative Investors

Liability Progression Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2	1	0.285714286	2.457221886	
	1				
	2	1	0.285714286	1.592618023	0
	4	1	0.666666667	2.117877104	0
	5	1	0	1.358537898	0

Table References

6.1

6.5

Cumulative	1/2	1	0.262131809	2.308145466	
	1				
	2	1	0.262131809	1.658465855	0
	4	1	0.623069176	1.899370144	0
	5	1	0	1.310195008	0

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

Liability Progression

UK Tenant/Landlords

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	1	0	1.910736196	
	1				
	2	1	0	1.4815479	
	4	1	0	1.655256352	
	5	1	0	1.246777058	
1991/92	1/2		0	1.910272566	
	1				
	2		0	1.364753104	
	4		0	1.769412954	
	5		0	1.277825289	
1992/93	1/2		0	2.164688794	
	1				
	2		0	1.579755582	
	4		0	1.829372169	
	5		0	1.293129401	
1993/94	1/2		0.285714286	2.212077421	
	1				
	2		0.285714286	1.654623594	
	4		0.666666667	1.806580314	
	5		0	1.287389002	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Tenant/Landlords</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2		0.285714286	2.257557215	
	1				
	2		0.285714286	1.728121861	
	4		0.666666667	1.784403916	
	5		0	1.281713408	
1995/96	1/2		0.285714286	2.268838668	
	1				
	2		0.285714286	1.743073173	
	4		0.666666667	1.782011401	
	5		0	1.281095685	
1996/97	1/2		0.285714286	2.440820907	
	1				
	2		0.285714286	1.802241306	
	4		0.666666667	1.893970208	
	5		0	1.308907882	
1997/98	1/2		0.285714286	2.567533709	
	1				
	2		0.285714286	1.849788404	
	4		0.666666667	1.969817927	
	5		0	1.326558042	
1998/99	1/2		0.285714286	2.580729625	
	1				
	2		0.285714286	1.845255104	
	4		0.666666667	1.986386243	
	5		0	1.330294263	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage).

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Tenant/Landlords</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/00	1/2		0.285714286	2.242041739	
	1				
	2		0.285714286	1.598201244	
	4		0.666666667	1.891043077	
	5		0	1.308208163	
2000/01	1/2		0.285714286	2.316734058	
	1				
	2		0.285714286	1.635239913	
	4		0.666666667	1.930677173	
	5		0	1.317563866	
2001/02	1/2		0.285714286	2.347340324	
	1				
	2		0.285714286	1.648388118	
	4		0.666666667	1.948599886	
	5		0	1.321711973	
2002/03	1/2		0.285714286	2.338883595	
	1				
	2		0.285714286	1.678417622	
	4		0.666666667	1.910858783	
	5		0	1.312917545	
2003/04	1/2		0.285714286	2.307655667	
	1				
	2		0.285714286	1.736757693	
	4		0.666666667	1.823018021	
	5		0	1.296781527	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Tenant/Landlords</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2		0.285714286	2.305808114	
	1				
	2		0.285714286	1.732259092	
	4		0.666666667	1.827785022	
	5		0	1.292732657	
2005/06	1/2		0.285714286	2.306970045	
	1				
	2		0.285714286	1.732480315	
	4		0.666666667	1.827886688	
	5		0	1.294519807	
2006/07	1/2		0.285714286	2.307271269	
	1				
	2		0.285714286	1.736881171	
	4		0.666666667	1.823269734	
	5		0	1.295274372	
2007/08	1/2		0.285714286	2.308792769	
	1				
	2		0.285714286	1.722336795	
	4		0.666666667	1.83980035	
	5		0	1.295725138	
2008/09	1/2		0.285714286	2.440538556	
	1				
	2		0.285714286	1.767346829	
	4		0.666666667	1.918486596	
	5		0	1.330131299	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

<u>UK Tenant/Landlords</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		0.285714286	2.468550104	3.792266269
	1				
	2		0.285714286	1.722094887	3.854491731
	4		0.666666667	1.977617211	1.57553877
	5		0	1.366426659	1.172887611
Table References			6.1	6.5	6.9
Cumulative	1/2	1	0.262131809	2.304814777	3.792266269
	1				
	2	1	0.262131809	1.691044445	3.854491731
	4	1	0.623069176	1.863000987	1.57553877
	5	1	0	1.305630901	1.172887611

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV. (For Chapter 6) Underpinning data for Tables 6.1, 6.5 and 6.9

Structural Progression Indices

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Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

Average Rate Progression Indices

US Homeowners

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	0	0	1.25783E-06	
	1	0	0	4.11217E-06	
	2	0	0	1.10388E-06	
	4	0	0	9.48907E-07	
	5	0	0	6.02454E-07	
1991/92	1/2		0	1.24784E-06	
	1		0	4.17052E-06	
	2		0	1.06691E-06	
	4		0	9.459E-07	
	5		0	5.71294E-07	
1992/93	1/2		0	1.24413E-06	
	1		0	4.29849E-06	
	2		0	1.02024E-06	
	4		0	9.35479E-07	
	5		0	5.58151E-07	
1993/94	1/2		0	1.21899E-06	
	1		0	4.22368E-06	
	2		0	1.01418E-06	
	4		0	9.09222E-07	
	5		0	5.41007E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Homeowners</u>			<u>ARP Indices (continued)</u>	
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes Capital Gains Tax
1994/95	1/2		0	1.20012E-06
	1		0	4.17025E-06
	2		0	1.01123E-06
	4		0	8.8858E-07
	5		0	5.27014E-07
1995/96	1/2		0	1.17548E-06
	1		0	4.08557E-06
	2		0	1.01252E-06
	4		0	8.62665E-07
	5		0	5.09007E-07
1996/97	1/2		0	1.14728E-06
	1		0	3.95111E-06
	2		0	1.01991E-06
	4		0	8.37532E-07
	5		0	4.92245E-07
1997/98	1/2		0	1.16928E-06
	1		0	3.85652E-06
	2		0	1.04268E-06
	4		0	9.01448E-07
	5		0	4.87911E-07
1998/99	1/2		0	1.14235E-06
	1		0	3.71823E-06
	2		0	1.05988E-06
	4		0	8.75086E-07
	5		0	4.71403E-07

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Homeowners</u>		<u>ARP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/2000	1/2		0	1.08092E-06	
	1		0	3.56353E-06	
	2		0	1.08422E-06	
	4		0	7.68614E-07	
	5		0	4.60942E-07	
2000/01	1/2		0	1.05257E-06	
	1		0	3.42356E-06	
	2		0	1.08633E-06	
	4		0	7.43727E-07	
	5		0	4.51021E-07	
2001/02	1/2		0	1.01912E-06	
	1		0	3.34011E-06	
	2		0	1.07701E-06	
	4		0	7.04445E-07	
	5		0	4.30062E-07	
2002/03	1/2		0	9.89876E-07	
	1		0	2.76701E-06	
	2		0	1.22509E-06	
	4		0	7.07753E-07	
	5		0	4.30344E-07	
2003/04	1/2		0	9.25328E-07	
	1		0	2.66655E-06	
	2		0	1.05266E-06	
	4		0	6.73035E-07	
	5		0	4.31971E-07	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Homeowners</u>		<u>ARP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2		0	9.08881E-07	
	1		0	2.58167E-06	
	2		0	1.00576E-06	
	4		0	6.76479E-07	
	5		0	4.40412E-07	
2005/06	1/2		0	8.94187E-07	
	1		0	2.51491E-06	
	2		0	1.06293E-06	
	4		0	6.34474E-07	
	5		0	4.34509E-07	
2006/07	1/2		0	8.67395E-07	
	1		0	2.43967E-06	
	2		0	1.05951E-06	
	4		0	6.12097E-07	
	5		0	3.99743E-07	
2007/08	1/2		0	8.48678E-07	
	1		0	2.36853E-06	
	2		0	1.05236E-06	
	4		0	5.97023E-07	
	5		0	3.88377E-07	
2008/09	1/2		0	8.46091E-07	
	1		0	2.28028E-06	
	2		0	1.10851E-06	
	4		0	5.74078E-07	
	5		0	4.10598E-07	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Homeowners</u>		<u>ARP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		0	8.17402E-07	0
	1		0	2.17468E-06	0
	2		0	1.06837E-06	0
	4		0	5.76913E-07	0
	5		0	3.68777E-07	0
Table References				6.7	
Cumulative	1/2	0	0	5.15837E-08	0
	1	0	0	1.58874E-07	0
	2	0	0	5.48229E-08	0
	4	0	0	3.7343E-08	0
	5	0	0	2.3181E-08	0

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

Average Rate Progression Indices

US Alternative Investors

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	0	0	1.7201E-06	
	1	0	0	0.00000455	
	2	0	0	2.14139E-06	
	4	0	0	1.31083E-06	
	5	0	0	7.02389E-07	
1991/92	1/2	0	0	1.62728E-06	
	1	0	0	4.49304E-06	
	2	0	0	2.04229E-06	
	4	0	0	1.20947E-06	
	5	0	0	6.14995E-07	
1992/93	1/2	0	0	1.59522E-06	
	1	0	0	4.50167E-06	
	2	0	0	1.93741E-06	
	4	0	0	1.1943E-06	
	5	0	0	6.01662E-07	
1993/94	1/2	0	0	1.56335E-06	
	1	0	0	4.35492E-06	
	2	0	0	1.87888E-06	
	4	0	0	1.15809E-06	
	5	0	0	6.62544E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage).

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Alternative Investors

ARP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2	0	0	1.52968E-06	
	1	0	0	4.24965E-06	
	2	0	0	1.82528E-06	
	4	0	0	1.12642E-06	
	5	0	0	6.80624E-07	
				2.11138E-08	
1995/96	1/2	0	0	1.48373E-06	
	1	0	0	4.10492E-06	
	2	0	0	1.77894E-06	
	4	0	0	1.09065E-06	
	5	0	0	6.64072E-07	
				3.83101E-08	
1996/97	1/2	0	0	1.43556E-06	
	1	0	0	3.95111E-06	
	2	0	0	1.72953E-06	
	4	0	0	1.05495E-06	
	5	0	0	6.45049E-07	
1997/98	1/2	0	0	1.40099E-06	
	1	0	0	3.85652E-06	
	2	0	0	1.68475E-06	
	4	0	0	1.0257E-06	
	5	0	0	6.40027E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Alternative Investors

ARP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1998/99	1/2	0	0	1.3569E-06	
	1	0	0	3.71823E-06	
	2	0	0	1.63869E-06	
	4	0	0	9.92902E-07	
	5	0	0	6.22429E-07	
1999/2000	1/2	0	0	1.3181E-06	
	1	0	0	3.56353E-06	
	2	0	0	1.61362E-06	
	4	0	0	9.56326E-07	
	5	0	0	6.23408E-07	
2000/01	1/2	0	0	1.281E-06	
	1	0	0	3.42356E-06	
	2	0	0	1.58507E-06	
	4	0	0	9.2257E-07	
	5	0	0	6.22508E-07	
2001/02	1/2	0	0	1.22744E-06	
	1	0	0	3.34011E-06	
	2	0	0	1.5111E-06	
	4	0	0	8.74151E-07	
	5	0	0	5.94038E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Alternative Investors

ARP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2002/03	1/2	0	0	1.17865E-06	
	1	0	0	2.76701E-06	
	2	0	0	1.60069E-06	
	4	0	0	8.68723E-07	
	5	0	0	5.82281E-07	
2003/04	1/2	0	0	1.07741E-06	
	1	0	0	2.66655E-06	
	2	0	0	1.26645E-06	
	4	0	0	8.37305E-07	
	5	0	0	5.74E-07	
2004/05	1/2	0	0	1.04857E-06	
	1	0	0	2.58167E-06	
	2	0	0	1.23644E-06	
	4	0	0	8.07622E-07	
	5	0	0	5.76062E-07	
2005/06	1/2	0	0	1.03727E-06	
	1	0	0	2.51491E-06	
	2	0	0	1.20799E-06	
	4	0	0	7.97178E-07	
	5	0	0	6.07898E-07	
2006/07	1/2	0	0	1.00033E-06	
	1	0	0	2.43967E-06	
	2	0	0	1.1711E-06	
	4	0	0	7.61623E-07	
	5	0	0	5.87288E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices					
US Alternative Investors		ARP Indices (continued)			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2007/08	1/2	0	0	9.71271E-07	
	1	0	0	2.36853E-06	
	2	0	0	1.12764E-06	
	4	0	0	7.41915E-07	
	5	0	0	5.74987E-07	
				-2.88752E-08	
2008/09	1/2	0	0	9.3971E-07	
	1	0	0	2.29715E-06	
	2	0	0	1.10142E-06	
	4	0	0	7.18135E-07	
	5	0	0	5.42433E-07	
				1.48068E-08	
2009/10	1/2	0	0	1.07639E-06	1.27679E-06
	1	0	0	2.23828E-06	0
	2	0	0	1.05933E-06	5.74554E-06
	4	0	0	1.02669E-06	0
	5	0	0	6.11897E-07	0
Table References		6.7			
Cumulative	1/2	0	0	6.25914E-08	1.27679E-06
	1	0	0	1.61002E-07	0
	2	0	0	7.46188E-08	5.74554E-06
	4	0	0	4.76617E-08	0
	5	0	0	3.12181E-08	0

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

Average Rate Progression Indices

US Tenant/Landlords

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	0	0	1.7991E-06	
	1	0	0	5.49295E-06	
	2	0	0	2.10524E-06	
	4	0	0	1.52738E-06	
	5	0	0	7.84854E-07	
1991/92	1/2		0	1.68909E-06	
	1		0	5.24103E-06	
	2		0	2.00314E-06	
	4		0	1.42918E-06	
	5		0	6.73392E-07	
1992/93	1/2		0	1.62624E-06	
	1		0	4.92302E-06	
	2		0	1.89699E-06	
	4		0	1.38665E-06	
	5		0	6.55868E-07	
1993/94	1/2		0	1.59835E-06	
	1		0	4.80227E-06	
	2		0	1.84559E-06	
	4		0	1.31558E-06	
	5		0	6.86851E-07	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Tenant/Landlords</u>		<u>ARP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2		0	1.56034E-06	
	1		0	4.64009E-06	
	2		0	1.79864E-06	
	4		0	1.2522E-06	
	5		0	6.90853E-07	
1995/96	1/2		0	1.5196E-06	
	1		0	4.53082E-06	
	2		0	1.75873E-06	
	4		0	1.18714E-06	
	5		0	6.69017E-07	
1996/97	1/2		0	1.47596E-06	
	1		0	4.40513E-06	
	2		0	1.71409E-06	
	4		0	1.12519E-06	
	5		0	6.46868E-07	
1997/98	1/2		0	1.43383E-06	
	1		0	4.22428E-06	
	2		0	1.67359E-06	
	4		0	1.07282E-06	
	5		0	6.39943E-07	
1998/99	1/2		0	1.3824E-06	
	1		0	4.00307E-06	
	2		0	1.63078E-06	
	4		0	1.02424E-06	
	5		0	6.22429E-07	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices					
US Tenant/Landlords		ARP Indices (continued)			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/2000	1/2		0	1.33686E-06	
	1		0	3.77304E-06	
	2		0	1.60946E-06	
	4		0	9.79302E-07	
	5		0	6.23408E-07	
2000/01	1/2		0	1.29567E-06	
	1		0	3.58744E-06	
	2		0	1.58286E-06	
	4		0	9.40471E-07	
	5		0	6.22508E-07	
2001/02	1/2		0	1.23684E-06	
	1		0	3.44431E-06	
	2		0	1.51093E-06	
	4		0	8.85184E-07	
	5		0	5.94038E-07	
2002/03	1/2		0	1.18132E-06	
	1		0	2.79124E-06	
	2		0	1.60362E-06	
	4		0	8.7412E-07	
	5		0	5.82281E-07	
2003/04	1/2		0	1.09958E-06	
	1		0	2.66628E-06	
	2		0	1.26643E-06	
	4		0	8.4391E-07	
	5		0	6.60605E-07	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Tenant/Landlords</u>		<u>ARP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2		0	1.07814E-06	
	1		0	2.56076E-06	
	2		0	1.23111E-06	
	4		0	8.45488E-07	
	5		0	6.3873E-07	
2005/06	1/2		0	1.06251E-06	
	1		0	2.47217E-06	
	2		0	1.20369E-06	
	4		0	8.5242E-07	
	5		0	6.17643E-07	
2006/07	1/2		0	1.0216E-06	
	1		0	2.37848E-06	
	2		0	1.16487E-06	
	4		0	7.9989E-07	
	5		0	6.14983E-07	
2007/08	1/2		0	9.88835E-07	
	1		0	2.29046E-06	
	2		0	1.12003E-06	
	4		0	7.70212E-07	
	5		0	6.07909E-07	
2008/09	1/2		0	9.538E-07	
	1		0	2.20459E-06	
	2		0	1.09231E-06	
	4		0	7.26281E-07	
	5		0	6.00036E-07	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices					
<u>US Tenant/Landlords</u>					<u>ARP Indices (continued)</u>
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		0	1.66187E-06	2.44822E-07
	1		0	2.12465E-06	1.32627E-06
	2		0	1.24119E-06	4.38576E-07
	4		0	6.39764E-07	0
	5		0	-2.46928E-06	0
Table References					
				6.7	
Cumulative	1/2	0	0	6.51215E-08	2.44822E-07
	1	0	0	1.6647E-07	1.32627E-06
	2	0	0	7.48968E-08	4.38576E-07
	4	0	0	4.86076E-08	0
	5	0	0	3.768E-08	0

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

Marginal Rate Progression

US Homeowners

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	0	-2.87605E-09	1.03793E-06	
	1				
	2	0	-2.58844E-08	3.33333E-06	
	4	0	0	1.34587E-06	
	5	0	0	1.11446E-06	
1991/92	1/2		-2.71095E-09	1.01814E-06	
	1				
	2		-2.43986E-08	3.23625E-06	
	4		0	1.35835E-06	
	5		0	9.64668E-07	
1992/93	1/2		-2.55533E-09	9.97339E-07	
	1				
	2		-2.2998E-08	3.14199E-06	
	4		0	1.36084E-06	
	5		0	9.19799E-07	
1993/94	1/2		-2.07731E-09	9.63471E-07	
	1				
	2		-1.86958E-08	3.05047E-06	
	4		0	1.31136E-06	
	5		0	8.86589E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Homeowners</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2		-1.64574E-09	9.36057E-07	
	1				
	2		-1.48117E-08	2.96162E-06	
	4		0	1.27154E-06	
	5		0	8.57911E-07	
1995/96	1/2		-1.25688E-09	9.0182E-07	
	1				
	2		-1.13119E-08	2.87536E-06	
	4		0	1.21907E-06	
	5		0	8.19707E-07	
1996/97	1/2		0	8.71231E-07	
	1				
	2		0	2.79161E-06	
	4		0	1.16511E-06	
	5		0	7.86162E-07	
1997/98	1/2		0	9.42565E-07	
	1				
	2		0	2.71031E-06	
	4		0	1.28155E-06	
	5		0	6.36658E-07	
1998/99	1/2		0	9.09876E-07	
	1				
	2		0	2.63136E-06	
	4		0	1.22023E-06	
	5		0	6.06842E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Homeowners</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/00	1/2		0	7.91652E-07	
	1				
	2		0	2.55472E-06	
	4		0	9.95117E-07	
	5		0	7.67483E-07	
2000/01	1/2		0	7.66029E-07	
	1				
	2		0	2.48031E-06	
	4		0	9.44289E-07	
	5		0	7.67653E-07	
2001/02	1/2		0	7.16411E-07	
	1				
	2		0	2.40807E-06	
	4		0	8.70384E-07	
	5		0	7.41421E-07	
2002/03	1/2		0	7.35628E-07	
	1				
	2		0	2.33793E-06	
	4		0	8.02962E-07	
	5		0	7.36215E-07	
2003/04	1/2		0	7.22697E-07	
	1				
	2		0	2.26984E-06	
	4		0	8.19741E-07	
	5		0	8.13787E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Homeowners

MRP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2		0	7.41139E-07	
	1				
	2		0	2.20373E-06	
	4		0	8.50077E-07	
	5		0	8.49102E-07	
2005/06	1/2		0	6.88544E-07	
	1				
	2		0	2.13954E-06	
	4		0	7.37481E-07	
	5		0	9.03599E-07	
2006/07	1/2		0	6.48927E-07	
	1				
	2		0	2.07722E-06	
	4		0	6.9444E-07	
	5		0	7.74519E-07	
2007/08	1/2		0	6.3061E-07	
	1				
	2		0	2.01672E-06	
	4		0	6.67867E-07	
	5		0	7.47839E-07	
2008/09	1/2		0	6.16125E-07	
	1				
	2		0	1.95798E-06	
	4		0	5.93901E-07	
	5		0	9.04834E-07	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Homeowners

MRP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		0	6.06368E-07	
	1				
	2		0	1.90095E-06	0
	4		0	6.19642E-07	0
	5		0	6.90059E-07	0

Table References

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Cumulative	1/2	0	-2.06124E-11	3.94528E-08	
	1				
	2	0	-1.85511E-10	3.02089E-08	0
	4	0	0	4.72745E-08	0
	5	0	0	4.12189E-08	0

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

Marginal Rate Progression

US Alternative Investors

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	0	0	1.35599E-06	
	1				
	2	0	0	2.00778E-06	
	4	0	0	1.55097E-06	
	5	0	0	8.90278E-07	
1991/92	1/2	0	0	1.20898E-06	
	1				
	2	0	0	1.83806E-06	
	4	0	0	1.39779E-06	
	5	0	0	6.56036E-07	
1992/93	1/2	0	0	1.1959E-06	
	1				
	2	0	0	1.62398E-06	
	4	0	0	1.41991E-06	
	5	0	0	6.197E-07	
1993/94	1/2	0	0	1.20414E-06	
	1				
	2	0	0	1.58031E-06	
	4	0	0	1.37674E-06	
	5	0	0	9.96539E-07	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Alternative Investors

MRP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2	0	0	1.19081E-06	
	1				
	2	0	0	1.52573E-06	
	4	0	0	1.34021E-06	
	5	0	0	1.15027E-06	
1995/96	1/2	0	0	1.15506E-06	
	1				
	2	0	0	1.50542E-06	
	4	0	0	1.29184E-06	
	5	0	0	1.13905E-06	
1996/97	1/2	0	0	1.11885E-06	
	1				
	2	0	0	1.4835E-06	
	4	0	0	1.24514E-06	
	5	0	0	1.11534E-06	
1997/98	1/2	0	0	1.09379E-06	
	1				
	2	0	0	1.44125E-06	
	4	0	0	1.20902E-06	
	5	0	0	1.14873E-06	
1998/99	1/2	0	0	1.06037E-06	
	1				
	2	0	0	1.41826E-06	
	4	0	0	1.16646E-06	
	5	0	0	1.12634E-06	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage).

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Alternative Investors

MRP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/00	1/2	0	0	1.03166E-06	
	1				
	2	0	0	1.44547E-06	
	4	0	0	1.10584E-06	
	5	0	0	1.20439E-06	
2000/01	1/2	0	0	1.0046E-06	
	1				
	2	0	0	1.45835E-06	
	4	0	0	1.05261E-06	
	5	0	0	1.2674E-06	
2001/02	1/2	0	0	9.47839E-07	
	1				
	2	0	0	1.35214E-06	
	4	0	0	9.92754E-07	
	5	0	0	1.22189E-06	
2002/03	1/2	0	0	9.5716E-07	
	1				
	2	0	0	1.81788E-06	
	4	0	0	9.37101E-07	
	5	0	0	1.17396E-06	
2003/04	1/2	0	0	9.60369E-07	
	1				
	2	0	0	1.19963E-06	
	4	0	0	1.04138E-06	
	5	0	0	1.19539E-06	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Alternative Investors

MRP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2	0	0	9.36583E-07	
	1				
	2	0	0	1.18205E-06	
	4	0	0	9.97022E-07	
	5	0	0	1.26506E-06	
2005/06	1/2	0	0	9.49536E-07	
	1				
	2	0	0	1.15853E-06	
	4	0	0	9.90359E-07	
	5	0	0	1.44514E-06	
2006/07	1/2	0	0	9.06859E-07	
	1				
	2	0	0	1.12237E-06	
	4	0	0	9.37694E-07	
	5	0	0	1.41319E-06	
2007/08	1/2	0	0	8.86909E-07	
	1				
	2	0	0	1.07101E-06	
	4	0	0	9.2001E-07	
	5	0	0	1.39111E-06	
2008/09	1/2	0	0	8.4928E-07	
	1				
	2	0	0	1.05427E-06	
	4	0	0	8.85559E-07	
	5	0	0	1.2759E-06	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage).

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Alternative Investors

MRP Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2	0	0	2.49696E-06	-6.38394E-07
	1				
	2	0	0	1.34351E-06	1.14911E-05
	4	0	0	3.52152E-06	-2.87277E-06
	5	0	0	0	3.18942E-21

Table References

6.7

Cumulative	1/2	0	0	5.30653E-08	-6.38394E-07
	1				
	2	0	0	6.87367E-08	1.14911E-05
	4	0	0	5.80139E-08	-2.87277E-06
	5	0	0	6.07672E-08	3.18942E-21

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

Marginal Rate Progression

US Tenant/Landlords

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	0	0	1.41644E-06	
	1				
	2	0	0	1.46401E-06	
	4	0	0	2.00214E-06	
	5	0	0	8.38199E-07	
1991/92	1/2		0	1.28531E-06	
	1				
	2		0	1.3858E-06	
	4		0	1.85684E-06	
	5		0	5.6676E-07	
1992/93	1/2		0	1.27571E-06	
	1				
	2		0	1.33247E-06	
	4		0	1.82481E-06	
	5		0	5.54898E-07	
1993/94	1/2		0	1.26413E-06	
	1				
	2		0	1.29004E-06	
	4		0	1.70232E-06	
	5		0	7.85332E-07	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Tenant/Landlords</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2		0	1.23965E-06	
	1				
	2		0	1.27724E-06	
	4		0	1.59409E-06	
	5		0	9.21859E-07	
1995/96	1/2		0	1.19035E-06	
	1				
	2		0	1.25206E-06	
	4		0	1.48092E-06	
	5		0	9.6564E-07	
1996/97	1/2		0	1.14213E-06	
	1				
	2		0	1.22562E-06	
	4		0	1.3776E-06	
	5		0	1.00857E-06	
1997/98	1/2		0	1.11193E-06	
	1				
	2		0	1.23505E-06	
	4		0	1.29217E-06	
	5		0	1.11316E-06	
1998/99	1/2		0	1.07419E-06	
	1				
	2		0	1.26003E-06	
	4		0	1.21848E-06	
	5		0	1.13789E-06	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Tenant/Landlords</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/00	1/2		0	1.04105E-06	
	1				
	2		0	1.3324E-06	
	4		0	1.14431E-06	
	5		0	1.21359E-06	
2000/01	1/2		0	1.0114E-06	
	1				
	2		0	1.37201E-06	
	4		0	1.08278E-06	
	5		0	1.27506E-06	
2001/02	1/2		0	9.51759E-07	
	1				
	2		0	1.2997E-06	
	4		0	1.01101E-06	
	5		0	1.2268E-06	
2002/03	1/2		0	9.59988E-07	
	1				
	2		0	1.81162E-06	
	4		0	9.45352E-07	
	5		0	1.1763E-06	
2003/04	1/2		0	1.01587E-06	
	1				
	2		0	1.19972E-06	
	4		0	1.05464E-06	
	5		0	1.61505E-06	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage).

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Tenant/Landlords</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2		0	1.0177E-06	
	1				
	2		0	1.18184E-06	
	4		0	1.07897E-06	
	5		0	1.48973E-06	
2005/06	1/2		0	1.02405E-06	
	1				
	2		0	1.1713E-06	
	4		0	1.11064E-06	
	5		0	1.35774E-06	
2006/07	1/2		0	9.76013E-07	
	1				
	2		0	1.14049E-06	
	4		0	1.02731E-06	
	5		0	1.43931E-06	
2007/08	1/2		0	9.51351E-07	
	1				
	2		0	1.09483E-06	
	4		0	9.93261E-07	
	5		0	1.45343E-06	
2008/09	1/2		0	9.08037E-07	
	1				
	2		0	1.08232E-06	
	4		0	9.20184E-07	
	5		0	1.49411E-06	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Tenant/Landlords</u>		<u>MRP Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		0	3.98524E-06	-1.22412E-07
	1				
	2		0	1.42003E-06	2.14011E-07
	4		0	6.61114E-07	-2.19286E-07
	5		0	1.92595E-05	8.54734E-22
Table References				6.7	
Cumulative	1/2	0	0	5.73775E-08	-1.22412E-07
	1				
	2	0	0	6.65584E-08	2.14011E-07
	4	0	0	5.9767E-08	-2.19286E-07
	5	0	0	9.12226E-08	8.54734E-22

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

Liability Progression

US Homeowners

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	1	1	2.797701149	
	1				
	2	1	1	1.88096299	
	4	1	1	2.051430146	
	5	1	1	1.546911667	
1991/92	1/2		1	2.803534851	
	1				
	2		1	1.872161043	
	4		1	2.076876759	
	5		1	1.528457498	
1992/93	1/2		1	2.826557549	
	1				
	2		1	1.864410341	
	4		1	2.106813222	
	5		1	1.531394688	
1993/94	1/2		1	2.807844218	
	1				
	2		1	1.869555087	
	4		1	2.086674324	
	5		1	1.523698475	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Homeowners</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2		1	2.819325328	
	1				
	2		1	1.887858449	
	4		1	2.080623797	
	5		1	1.520117699	
1995/96	1/2		1	2.8030793	
	1				
	2		1	1.899654101	
	4		1	2.057371041	
	5		1	1.510153857	
1996/97	1/2		1	2.80120424	
	1				
	2		1	1.922218361	
	4		1	2.036619369	
	5		1	1.501590214	
1997/98	1/2		1	2.949685191	
	1				
	2		1	1.975748056	
	4		1	2.133939308	
	5		1	1.489597383	
1998/99	1/2		1	2.964537484	
	1				
	2		1	2.015244435	
	4		1	2.111992989	
	5		1	1.481221373	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Homeowners</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/00	1/2		1	2.879215635	
	1				
	2		1	2.057614292	
	4		1	1.980830811	
	5		1	1.493326947	
2000/01	1/2		1	2.882325642	
	1				
	2		1	2.081631028	
	4		1	1.961192016	
	5		1	1.492115732	
2001/02	1/2		1	2.876860891	
	1				
	2		1	2.109151291	
	4		1	1.933329277	
	5		1	1.48562191	
2002/03	1/2		1	3.474226159	
	1				
	2		1	2.57926651	
	4		1	2.019614576	
	5		1	1.513285454	
2003/04	1/2		1	3.588279961	
	1				
	2		1	2.540015202	
	4		1	2.112576396	
	5		1	1.573544649	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Homeowners</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2		1	3.595366718	
	1				
	2		1	2.492074928	
	4		1	2.149545191	
	5		1	1.594050054	
2005/06	1/2		1	3.640505997	
	1				
	2		1	2.623303508	
	4		1	2.069701603	
	5		1	1.596611959	
2006/07	1/2		1	3.643106818	
	1				
	2		1	2.669729313	
	4		1	2.051449493	
	5		1	1.562577639	
2007/08	1/2		1	3.689993754	
	1				
	2		1	2.719057866	
	4		1	2.048925614	
	5		1	1.559500214	
2008/09	1/2		1	3.924275207	
	1				
	2		1	2.944519166	
	4		1	2.02119527	
	5		1	1.604387998	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Homeowners

Liability Progression Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		1	3.978567334	
	1				
	2		1	2.965104686	0
	4		1	2.070484824	0
	5		1	1.557143608	0

Table References

6.7

Cumulative	1/2	1	1	3.199383661	0
	1				
	2	1	1	2.263493094	0
	4	1	1	2.054865491	0
	5	1	1	1.535880338	0

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

Liability Progression

US Alternative Investors

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	0	1	3.507084608	
	1				
	2	0	1	2.57166157	
	4	0	1	2.077458759	
	5	0	1	1.469006195	
1991/92	1/2		1	3.433146586	
	1				
	2		1	2.56626506	
	4		1	2.040371622	
	5		1	1.434989351	
1992/93	1/2		1	3.501718089	
	1				
	2		1	2.573753533	
	4		1	2.085841995	
	5		1	1.443169985	
1993/94	1/2		1	3.531852048	
	1				
	2		1	2.566878228	
	4		1	2.083054398	
	5		1	1.502436594	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Alternative Investors

Liability Progression Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2		1	3.566626975	
	1				
	2		1	2.575137202	
	4		1	2.08757524	
	5		1	1.532092528	
1995/96	1/2		1	3.557036098	
	1				
	2		1	2.573873643	
	4		1	2.079983408	
	5		1	1.533748367	
1996/97	1/2		1	3.534328901	
	1				
	2		1	2.563861833	
	4		1	2.070638076	
	5		1	1.532983406	
1997/98	1/2		1	3.559534191	
	1				
	2		1	2.576601731	
	4		1	2.073483925	
	5		1	1.54485674	
1998/99	1/2		1	3.542541021	
	1				
	2		1	2.569677002	
	4		1	2.065739439	
	5		1	1.54480283	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Alternative Investors

Liability Progression Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/00	1/2		1	3.529895312	
	1				
	2		1	2.574013488	
	4		1	2.044042363	
	5		1	1.558951375	
2000/01	1/2		1	3.521989127	
	1				
	2		1	2.578209042	
	4		1	2.026859186	
	5		1	1.572274324	
2001/02	1/2		1	3.480263622	
	1				
	2		1	2.556187655	
	4		1	2.01258479	
	5		1	1.571030788	
2002/03	1/2		1	4.158647785	
	1				
	2		1	3.063461415	
	4		1	2.102386909	
	5		1	1.59542768	
2003/04	1/2		1	4.214035603	
	1				
	2		1	2.852792309	
	4		1	2.271761138	
	5		1	1.666181013	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Alternative Investors

Liability Progression Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2		1	4.178220511	
	1				
	2		1	2.834293948	
	4		1	2.249907437	
	5		1	1.685816325	
2005/06	1/2		1	4.255062181	
	1				
	2		1	2.844835721	
	4		1	2.266575072	
	5		1	1.739186535	
2006/07	1/2		1	4.232308666	
	1				
	2		1	2.845599564	
	4		1	2.248470235	
	5		1	1.740884258	
2007/08	1/2		1	4.253225783	
	1				
	2		1	2.842028824	
	4		1	2.261768263	
	5		1	1.749498743	
2008/09	1/2		1	4.214767583	
	1				
	2		1	2.839308579	
	4		1	2.24943729	
	5		1	1.726083273	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

US Alternative Investors

Liability Progression Indices (continued)

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		1	5.078475101	0
	1				
	2		1	2.855967078	0
	4		1	2.865960593	1
	5		1	1.719159166	1

Table References

6.7

Cumulative	1/2	0	1	3.852971039	0
	1				
	2	0	1	2.693259409	0
	4	0	1	2.171371338	1
	5	0	1	1.604818127	1

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

Liability Progression

US Tenant/Landlords

	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1990/91	1/2	1	1	3.840748796	
	1				
	2	1	1	2.533049902	
	4	1	1	2.259247918	
	5	1	1	1.554609699	
1991/92	1/2		1	3.747959984	
	1				
	2		1	2.528858003	
	4		1	2.236396657	
	5		1	1.499138961	
1992/93	1/2		1	3.804045735	
	1				
	2		1	2.541322246	
	4		1	2.272595366	
	5		1	1.504324936	
1993/94	1/2		1	3.796710596	
	1				
	2		1	2.537265818	
	4		1	2.248846562	
	5		1	1.539020104	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors $\frac{1}{2}$ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Tenant/Landlords</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1994/95	1/2		1	3.8014922	
	1				
	2		1	2.550524407	
	4		1	2.235665072	
	5		1	1.554218309	
1995/96	1/2		1	3.755440249	
	1				
	2		1	2.552686346	
	4		1	2.208115687	
	5		1	1.547372485	
1996/97	1/2		1	3.697478285	
	1				
	2		1	2.544990293	
	4		1	2.180009802	
	5		1	1.54005929	
1997/98	1/2		1	3.696700467	
	1				
	2		1	2.56210323	
	4		1	2.167215574	
	5		1	1.546726644	
1998/99	1/2		1	3.649893268	
	1				
	2		1	2.557645533	
	4		1	2.14129566	
	5		1	1.54480283	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Tenant/Landlords</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
1999/00	1/2		1	3.609169158	
	1				
	2		1	2.565164421	
	4		1	2.099464943	
	5		1	1.558951375	
2000/01	1/2		1	3.584656582	
	1				
	2		1	2.57127515	
	4		1	2.07039218	
	5		1	1.572274324	
2001/02	1/2		1	3.520978896	
	1				
	2		1	2.552966094	
	4		1	2.040138779	
	5		1	1.571030788	
2002/03	1/2		1	4.1951362	
	1				
	2		1	3.071474862	
	4		1	2.117721775	
	5		1	1.59542768	
2003/04	1/2		1	4.304875127	
	1				
	2		1	2.852677893	
	4		1	2.281657227	
	5		1	1.764328323	

Note - The indices in **red font** reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Tenant/Landlords</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2004/05	1/2		1	4.267582336	
	1				
	2		1	2.819719386	
	4		1	2.298763742	
	5		1	1.745829974	
2005/06	1/2		1	4.300276628	
	1				
	2		1	2.826659063	
	4		1	2.33215045	
	5		1	1.728570916	
2006/07	1/2		1	4.234829189	
	1				
	2		1	2.818907559	
	4		1	2.279583519	
	5		1	1.756542581	
2007/08	1/2		1	4.212830062	
	1				
	2		1	2.807295611	
	4		1	2.268115208	
	5		1	1.774563479	
2008/09	1/2		1	4.134466396	
	1				
	2		1	2.797004415	
	4		1	2.213997472	
	5		1	1.791169635	

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

<u>US Tenant/Landlords</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Acquisition Taxes	Property Taxes	Income Taxes	Capital Gains Tax
2009/10	1/2		1	5.44314428	1.528060495
	1				
	2		1	3.136288403	1.844891913
	4		1	2.010711781	1
	5		1	-1.298060284	1
Table References					
				6.7	
Cumulative	1/2	1	1	3.98326883	1.528060495
	1				
	2	1	1	2.704226748	1.844891913
	4	1	1	2.19434388	1
	5	1	1	1.724489771	1

Note - The indices in red font reflect the overall structural progression using extreme data (i.e. data relevant to the investors ½ and 5 times the median wage.

Appendix IV (For Chapter 6) Underpinning data for Table 6.7

Structural Progression Indices

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Appendix IV (For Chapter 6): Substantiates Overall Suits Indices and Overall Structural Indices in Tables 6.11-14

Overall Measures of Progressivity

UK Homeowners

	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
Cumulative Tax Obligations (Appendix II)	£5,100	£78,815	£1,237,732	£0	£1,321,647
Overall Average Tax Rates (Appendix IV)	0.10%	1.58%	24.77%	0.00%	26.45%
Weights	0.4%	6.0%	93.6%	0.0%	100.0%
Specific Suits Indices (Appendix IV)	0.0400	-0.2004	0.1270	0.0000	
Extended Suits Indices	0.0001	-0.0119	0.1189	0.0000	
Overall Suits Index					0.1071
					Table 6.11
Specific ARP Indices (Appendix IV)	5.22876E-08	-2.46774E-09	1.65739E-07	0	2.15559E-07
Weights	0.4%	6.0%	93.7%	0.0%	100.0%
Extended ARPs	2.01768E-10	-1.47161E-10	1.55216E-07	0	
Overall ARP Index					1.55271E-07
					Table 6.14
Specific MRP Indices (Appendix IV)	-2.61438E-08	-1.26586E-25	1.32826E-07	0	1.06682E-07
Weights	0.4%	6.0%	93.7%	0.0%	100.0%
Extended MRPs	-1.00884E-10	-7.54886E-27	1.24392E-07	0	
Overall MRP Index					1.24291E-07
					Table 6.14
Specific LP Indices (Appendix IV)	1	0.262131809	2.518312027	0	3.780443836
Weights	0.4%	6.0%	93.7%	0.0%	100.0%
Extended	0.003858821	0.015632002	2.358416972	0	
Overall LP Index					2.377907794
					Table 6.14

Appendix IV (For Chapter 6): Substantiates Overall Suits Indices and Overall Structural Indices in Tables 6.11-14

Overall Measures of Progressivity

UK Alternative Investors

	Acquisition Taxes	Property Taxes	Income Tax	Capital Gains Tax	Overall Tax Obligation
	(AT)	(PT)	(IT)	(CGT)	(AT+PT+IT+CGT)
Cumulative Tax Obligations (Appendix II)	£3,001	£78,815	£1,262,192	£0	£1,344,008
Overall Average Tax Rates (Appendix IV)	0.06%	1.66%	26.66%	0.0%	28.38%
Weights	0.2%	5.9%	93.9%	0.0%	100.0%
Specific Suits Indices (Appendix IV)	0.0000	-0.2004	0.1186	0.0000	
Extended Suits Indices	0.0000	-0.0117	0.1114	0.0000	
Overall Suits Index					0.09966
					Table 6.13
Specific ARP Indices (Appendix IV)	-3.42225E-24	-2.46774E-09	1.58359E-07	0	1.55868E-07
Weights	0.2%	5.9%	93.9%	0.0%	100.0%
Extended ARPs	-7.64237E-27	-1.44713E-10	1.48719E-07	0	
Overall ARP Index					1.48574E-07
					Table 6.14
Specific MRP Indices (Appendix IV)	0	-1.26586E-25	1.28138E-07	0	1.28138E-07
Weights	0.2%	5.9%	93.9%	0.0%	100.0%
Extended MRPs	0	-7.42326E-27	1.20338E-07	0	
Overall MRP Index					1.20338E-07
					Table 6.14
Specific LP Indices (Appendix IV)					
Weights	1	0.262131809	2.308145466	0	3.570277275
Extended	0.2%	5.9%	93.9%	0.0%	100.0%
Overall LP Index	0.002233137	0.015371925	2.167636779	0	
Cumulative Tax Obligations (Appendix II)					2.185241842
					Table 6.14

Appendix IV (For Chapter 6): Substantiates Overall Suits Indices and Overall Structural Indices in Tables 6.11-14

Overall Measures of Progressivity

UK Tenant/Landlords

	Acquisition Taxes	Property Taxes	Income Tax	Capital Gains Tax	Overall Tax Obligation
	(AT)	(PT)	(IT)	(CGT)	(AT+PT+IT+CGT)
Cumulative Tax Obligations (Appendix II)	£5,100	£78,815	£1,301,991	£58,077	£1,443,983
Overall Average Tax Rates (Appendix IV)	0.1%	1.5%	25.0%	1.1%	27.8%
Weights	0.4%	5.5%	90.2%	4.0%	100.0%
Specific Suits Indices (Appendix IV)	0.0400	-0.2004	0.1169	0.1288	
Extended Suits Indices	0.0001	-0.0109	0.1054	0.0052	
Overall Suits Index					0.09976
					Table 6.12
Specific ARP Indices (Appendix IV)	5.22876E-08	-2.46774E-09	1.47499E-07	1.02987E-06	1.22719E-06
Weights	0.4%	5.5%	90.2%	4.0%	100.0%
Extended ARPs	1.84674E-10	-1.34694E-10	1.32994E-07	4.14211E-08	
Overall ARP Index					1.74466E-07
					Table 6.14
Specific MRP Indices (Appendix IV)	-2.61438E-08	-1.26586E-25	1.16595E-07	2.55666E-07	9.04509E-08
Weights	0.4%	5.5%	90.2%	4.0%	100.0%
Extended MRPs	-9.23372E-11	-6.90931E-27	1.0513E-07	1.02828E-08	
Overall MRP Index					1.1532E-07
					Table 6.14
Specific LP Indices (Appendix IV)	1	0.262131809	2.304814777	3.792266269	3.566946586
Weights	0.4%	5.5%	90.2%	4.0%	100.0%
Extended	0.003531897	0.014307641	2.078174462	0.152523675	
Overall LP Index					2.248537675
					Table 6.14

Appendix IV (For Chapter 6): Substantiates Overall Suits Indices and Overall Structural Indices in Tables 6.11-14

Overall Measures of Progressivity

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Appendix IV (For Chapter 6): Substantiates Overall Suits Indices and Overall Structural Indices in Tables 6.15-18

Overall Measures of Progressivity

US Homeowners

	Acquisition Taxes	Property Taxes	Income Tax	Capital Gains Tax	Overall Tax Obligation
	(AT)	(PT)	(IT)	(CGT)	(AT+PT+IT+CGT)
Cumulative Tax Obligations (Appendix II)	\$5,859	\$314,427	\$1,583,055	\$0	\$1,903,341
Overall Average Tax Rates (Appendix IV)	0.05%	2.85%	14.36%	0.00%	17.26%
Weights	0.3%	16.5%	83.2%	0.0%	100.0%
Specific Suits Indices (Appendix IV)	0.0000	0.0018	0.1512	0.0000	
Extended Suits Indices	0.0000	0.0003	0.1257	0.0000	
Overall Suits Index					0.1260
					Table 6.15
Specific ARP Indices (Appendix IV)	0	4.60333E-11	5.15837E-08	0	
Weights	0.3%	16.5%	83.2%	0.0%	100.0%
Extended ARPs	0	7.60458E-12	4.29034E-08	0	
Overall ARP Index					4.2911E-08
					Table 6.18
Specific MRP Indices (Appendix IV)	0	-2.06124E-11	3.94528E-08	0	
Weights	0.3%	16.5%	83.2%	0.0%	100.0%
Extended MRPs	0	-3.40512E-12	3.28138E-08	0	
Overall MRP Index					3.28104E-08
					Table 6.18
Specific LP Indices (Appendix IV)	1	1	3.199383661	0	
Weights	0.3%	16.5%	83.2%	0.0%	100.0%
Extended	0.003078467	0.165197626	2.661003877	0	
Overall LP Index					2.829279971
					Table 6.18

Appendix IV (For Chapter 6): Substantiates Overall Suits Indices and Overall Structural Indices in Tables 6.15-18

Overall Measures of Progressivity

US Alternative Investors

	Acquisition Taxes	Property Taxes	Income Tax	Capital Gains Tax	Overall Tax Obligation
	(AT)	(PT)	(IT)	(CGT)	(AT+PT+IT+CGT)
Cumulative Tax Obligations (Appendix II)	\$0	\$315,017	\$1,882,033	\$43,077	\$2,240,127
Overall Average Tax Rates (Appendix IV)	0.00%	3.03%	18.09%	0.41%	21.53%
Weights	0.0%	14.1%	84.0%	1.9%	100.0%
Specific Suits Indices (Appendix IV)	0.0000	0.0000	0.1626	0.1200	
Extended Suits Indices	0.0000	0.0000	0.1366	0.0023	
Overall Suits Index					0.1389
					Table 6.17
Specific ARP Indices (Appendix IV)	0	0	6.25914E-08	1.27679E-06	
Weights	0.0%	14.1%	84.0%	1.9%	100.0%
Extended ARPs	0	0	5.25859E-08	2.45522E-08	
Overall ARP Index					7.71381E-08
					Table 6.18
Specific MRP Indices (Appendix IV)	0	0	5.30653E-08	-6.38394E-07	
Weights	0.0%	14.1%	84.0%	1.9%	100.0%
Extended MRPs	0	0	4.45826E-08	-1.22761E-08	
Overall MRP Index					3.23065E-08
					Table 6.18
Specific LP Indices (Appendix IV)	0	1	3.852971039	1	
Weights	0.0%	14.1%	84.0%	1.9%	100.0%
Extended	0	0.140624227	3.237058693	0.019229647	
Overall LP Index					3.396912567
					Table 6.18

Appendix IV (For Chapter 6): Substantiates Overall Suits Indices and Overall Structural Indices in Tables 6.15-18

Overall Measures of Progressivity

US Tenant/Landlords

	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
Cumulative Tax Obligations (Appendix II)	\$5,859	\$315,016	\$1,837,350	\$294,750	\$2,452,975
Overall Average Tax Rates (Appendix IV)	0.05%	2.74%	15.98%	2.56%	21.33%
Weights	0.2%	12.8%	75.0%	12.0%	100.0%
Specific Suits Indices (Appendix IV)	0.0000	0.0000	0.1687	0.0514	
Extended Suits Indices	0.0000	0.0000	0.1264	0.0062	
Overall Suits Index					0.1326
					Table 6.16
Specific ARP Indices (Appendix IV)	0	0	6.51215E-08	2.44822E-07	
Weights	0.2%	12.8%	74.9%	12.0%	100.0%
Extended ARPs	0	0	4.87779E-08	2.94178E-08	
Overall ARP Index					7.81957E-08
					Table 6.18
Specific MRP Indices (Appendix IV)	0	0	5.73775E-08	-1.22412E-07	
Weights	0.2%	12.8%	74.9%	12.0%	100.0%
Extended MRPs	0	0	4.29774E-08	-1.47091E-08	
Overall MRP Index					2.82683E-08
					Table 6.18
Specific LP Indices (Appendix IV)					
Weights	1	1	3.98326883	1.528060495	
Extended	0.2%	12.8%	74.9%	12.0%	100.0%
Overall LP Index	0.002388681	0.128422062	2.983584606	0.183611859	
Cumulative Tax Obligations (Appendix II)					3.298007208
					Table 6.18

Appendix IV (For Chapter 6): Substantiates Overall Suits Indices and Overall Structural Indices in Tables 6.15-18

Overall Measures of Progressivity

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Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-H½

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	-355	6,800	0	6,800	-5.2%
1991/92	-204	7,004	0	7,004	-2.9%
1992/93	-99	7,214	0	7,214	-1.4%
1993/94	15	7,431	0	7,431	0.2%
1994/95	358	7,653	0	7,653	4.7%
1995/96	457	7,883	0	7,883	5.8%
1996/97	372	8,120	0	8,120	4.6%
1997/98	374	8,363	0	8,363	4.5%
1998/99	453	8,614	0	8,614	5.3%
1999/00	994	8,872	0	8,872	11.2%
2000/01	1,322	9,139	0	9,139	14.5%
2001/02	1,331	9,413	0	9,413	14.1%
2002/03	1,416	9,695	0	9,695	14.6%
2003/04	1,557	9,986	0	9,986	15.6%
2004/05	1,589	10,286	0	10,286	15.4%
2005/06	1,638	10,594	0	10,594	15.5%
2006/07	1,702	10,912	0	10,912	15.6%
2007/08	1,755	11,239	0	11,239	15.6%
2008/09	1,839	11,577	0	11,577	15.9%
2009/10	<u>1,846</u>	<u>11,924</u>	<u>17,130</u>	<u>29,054</u>	<u>6.4%</u>
Cumulative	<u>18,359</u>	<u>182,719</u>	<u>17,130</u>	<u>199,848</u>	<u>9.2%</u>
Table References					7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-H1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	2,218	13,600	0	13,600	16.3%
1991/92	2,090	14,008	0	14,008	14.9%
1992/93	2,042	14,428	0	14,428	14.2%
1993/94	2,334	14,861	0	14,861	15.7%
1994/95	2,506	15,307	0	15,307	16.4%
1995/96	2,595	15,766	0	15,766	16.5%
1996/97	2,518	16,239	0	16,239	15.5%
1997/98	2,496	16,726	0	16,726	14.9%
1998/99	2,693	17,228	0	17,228	15.6%
1999/00	3,233	17,745	0	17,745	18.2%
2000/01	3,409	18,277	0	18,277	18.7%
2001/02	3,483	18,826	0	18,826	18.5%
2002/03	3,637	19,390	0	19,390	18.8%
2003/04	3,855	19,972	0	19,972	19.3%
2004/05	3,953	20,571	0	20,571	19.2%
2005/06	4,075	21,188	0	21,188	19.2%
2006/07	4,213	21,824	0	21,824	19.3%
2007/08	4,344	22,479	0	22,479	19.3%
2008/09	4,276	23,153	0	23,153	18.5%
2009/10	<u>4,357</u>	<u>23,848</u>	<u>34,260</u>	<u>58,107</u>	<u>7.5%</u>
Cumulative	<u>64,326</u>	<u>365,437</u>	<u>34,260</u>	<u>399,697</u>	<u>16.1%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-H2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	5,874	27,200	0	27,200	21.6%
1991/92	5,745	28,016	0	28,016	20.5%
1992/93	5,906	28,856	0	28,856	20.5%
1993/94	6,531	29,722	0	29,722	22.0%
1994/95	6,956	30,614	0	30,614	22.7%
1995/96	7,188	31,532	0	31,532	22.8%
1996/97	7,030	32,478	0	32,478	21.6%
1997/98	7,029	33,453	0	33,453	21.0%
1998/99	7,327	34,456	0	34,456	21.3%
1999/00	7,995	35,490	0	35,490	22.5%
2000/01	8,262	36,555	0	36,555	22.6%
2001/02	8,454	37,651	0	37,651	22.5%
2002/03	8,846	38,781	0	38,781	22.8%
2003/04	9,322	39,944	0	39,944	23.3%
2004/05	9,583	41,142	0	41,142	23.3%
2005/06	9,863	42,377	0	42,377	23.3%
2006/07	10,193	43,648	0	43,648	23.4%
2007/08	10,446	44,957	0	44,957	23.2%
2008/09	10,245	46,306	0	46,306	22.1%
2009/10	<u>10,143</u>	<u>47,695</u>	<u>68,519</u>	<u>116,215</u>	<u>8.7%</u>
Cumulative	<u>162,938</u>	<u>730,874</u>	<u>68,519</u>	<u>799,394</u>	<u>20.4%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-H4

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	17,604	54,400	0	54,400	32.4%
1991/92	16,951	56,032	0	56,032	30.3%
1992/93	17,448	57,713	0	57,713	30.2%
1993/94	18,708	59,444	0	59,444	31.5%
1994/95	19,512	61,228	0	61,228	31.9%
1995/96	20,086	63,065	0	63,065	31.8%
1996/97	20,324	64,956	0	64,956	31.3%
1997/98	20,781	66,905	0	66,905	31.1%
1998/99	21,512	68,912	0	68,912	31.2%
1999/00	22,626	70,980	0	70,980	31.9%
2000/01	23,342	73,109	0	73,109	31.9%
2001/02	23,999	75,302	0	75,302	31.9%
2002/03	24,887	77,561	0	77,561	32.1%
2003/04	25,910	79,888	0	79,888	32.4%
2004/05	26,652	82,285	0	82,285	32.4%
2005/06	27,449	84,753	0	84,753	32.4%
2006/07	28,319	87,296	0	87,296	32.4%
2007/08	29,129	89,915	0	89,915	32.4%
2008/09	29,498	92,612	0	92,612	31.9%
2009/10	<u>29,977</u>	<u>95,391</u>	<u>137,039</u>	<u>232,430</u>	<u>12.9%</u>
Cumulative	<u>464,712</u>	<u>1,461,748</u>	<u>137,039</u>	<u>1,598,787</u>	<u>29.1%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-H5

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	23,469	68,000	0	68,000	34.5%
1991/92	22,554	70,040	0	70,040	32.2%
1992/93	23,219	72,141	0	72,141	32.2%
1993/94	24,652	74,305	0	74,305	33.2%
1994/95	25,634	76,535	0	76,535	33.5%
1995/96	26,392	78,831	0	78,831	33.5%
1996/97	26,820	81,196	0	81,196	33.0%
1997/98	27,471	83,631	0	83,631	32.8%
1998/99	28,403	86,140	0	86,140	33.0%
1999/00	29,724	88,725	0	88,725	33.5%
2000/01	30,653	91,386	0	91,386	33.5%
2001/02	31,529	94,128	0	94,128	33.5%
2002/03	32,643	96,952	0	96,952	33.7%
2003/04	33,899	99,860	0	99,860	33.9%
2004/05	34,880	102,856	0	102,856	33.9%
2005/06	35,924	105,942	0	105,942	33.9%
2006/07	37,049	109,120	0	109,120	34.0%
2007/08	38,120	112,394	0	112,394	33.9%
2008/09	38,759	115,765	0	115,765	33.5%
2009/10	<u>39,516</u>	<u>119,238</u>	<u>171,299</u>	<u>290,537</u>	<u>13.6%</u>
Cumulative	<u>611,312</u>	<u>1,827,185</u>	<u>171,299</u>	<u>1,998,484</u>	<u>30.6%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-H(all)

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	48,812	170,000	0	170,000	28.71%
1991/92	47,136	175,100	0	175,100	26.92%
1992/93	48,516	180,353	0	180,353	26.90%
1993/94	52,240	185,764	0	185,764	28.12%
1994/95	54,966	191,336	0	191,336	28.73%
1995/96	56,717	197,077	0	197,077	28.78%
1996/97	57,064	202,989	0	202,989	28.11%
1997/98	58,150	209,079	0	209,079	27.81%
1998/99	60,387	215,351	0	215,351	28.04%
1999/00	64,572	221,811	0	221,811	29.11%
2000/01	66,988	228,466	0	228,466	29.32%
2001/02	68,796	235,320	0	235,320	29.24%
2002/03	71,429	242,379	0	242,379	29.47%
2003/04	74,543	249,651	0	249,651	29.86%
2004/05	76,656	257,140	0	257,140	29.81%
2005/06	78,949	264,854	0	264,854	29.81%
2006/07	81,476	272,800	0	272,800	29.87%
2007/08	83,794	280,984	0	280,984	29.82%
2008/09	84,617	289,414	0	289,414	29.24%
2009/10	<u>85,839</u>	<u>298,096</u>	<u>428,247</u>	<u>726,343</u>	<u>11.82%</u>
Cumulative	<u>1,321,647</u>	<u>4,567,964</u>	<u>428,247</u>	<u>4,996,210</u>	<u>26.45%</u>
Table References					7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-A^{1/2}

Year	Overall Tax Obligation (AT+PT+IT +CGT=OT O)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	327	6,800	0	6,800	4.8%
1991/92	304	7,004	0	7,004	4.3%
1992/93	302	7,214	0	7,214	4.2%
1993/94	289	7,431	0	7,431	3.9%
1994/95	569	7,653	0	7,653	7.4%
1995/96	638	7,883	0	7,883	8.1%
1996/97	534	8,120	0	8,120	6.6%
1997/98	557	8,363	0	8,363	6.7%
1998/99	576	8,614	0	8,614	6.7%
1999/00	1,087	8,872	0	8,872	12.3%
2000/01	1,324	9,139	0	9,139	14.5%
2001/02	1,333	9,413	0	9,413	14.2%
2002/03	1,417	9,695	0	9,695	14.6%
2003/04	1,558	9,986	0	9,986	15.6%
2004/05	1,590	10,286	0	10,286	15.5%
2005/06	1,640	10,594	0	10,594	15.5%
2006/07	1,703	10,912	0	10,912	15.6%
2007/08	1,756	11,239	0	11,239	15.6%
2008/09	1,841	11,577	0	11,577	15.9%
2009/10	<u>1,848</u>	<u>11,924</u>	<u>6,415</u>	<u>18,339</u>	<u>10.1%</u>
Cumulative	<u>21,193</u>	<u>182,719</u>	<u>6,415</u>	<u>189,134</u>	<u>11.2%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-A1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	3,003	13,600	0	13,600	22.1%
1991/92	2,986	14,008	0	14,008	21.3%
1992/93	2,751	14,428	0	14,428	19.1%
1993/94	2,817	14,861	0	14,861	19.0%
1994/95	2,880	15,307	0	15,307	18.8%
1995/96	2,916	15,766	0	15,766	18.5%
1996/97	2,804	16,239	0	16,239	17.3%
1997/98	2,819	16,726	0	16,726	16.9%
1998/99	2,911	17,228	0	17,228	16.9%
1999/00	3,399	17,745	0	17,745	19.2%
2000/01	3,412	18,277	0	18,277	18.7%
2001/02	3,485	18,826	0	18,826	18.5%
2002/03	3,639	19,390	0	19,390	18.8%
2003/04	3,858	19,972	0	19,972	19.3%
2004/05	3,956	20,571	0	20,571	19.2%
2005/06	4,078	21,188	0	21,188	19.2%
2006/07	4,216	21,824	0	21,824	19.3%
2007/08	4,347	22,479	0	22,479	19.3%
2008/09	4,279	23,153	0	23,153	18.5%
2009/10	<u>4,360</u>	<u>23,848</u>	<u>12,990</u>	<u>36,838</u>	<u>11.8%</u>
Cumulative	<u>68,915</u>	<u>365,437</u>	<u>12,990</u>	<u>378,427</u>	<u>18.2%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-A2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	6,985	27,200	0	27,200	25.7%
1991/92	6,653	28,016	0	28,016	23.7%
1992/93	6,620	28,856	0	28,856	22.9%
1993/94	7,018	29,722	0	29,722	23.6%
1994/95	7,332	30,614	0	30,614	24.0%
1995/96	7,511	31,532	0	31,532	23.8%
1996/97	7,318	32,478	0	32,478	22.5%
1997/98	7,354	33,453	0	33,453	22.0%
1998/99	7,547	34,456	0	34,456	21.9%
1999/00	8,384	35,490	0	35,490	23.6%
2000/01	8,267	36,555	0	36,555	22.6%
2001/02	8,459	37,651	0	37,651	22.5%
2002/03	8,851	38,781	0	38,781	22.8%
2003/04	9,327	39,944	0	39,944	23.4%
2004/05	9,588	41,142	0	41,142	23.3%
2005/06	9,868	42,377	0	42,377	23.3%
2006/07	10,198	43,648	0	43,648	23.4%
2007/08	10,451	44,957	0	44,957	23.2%
2008/09	10,250	46,306	0	46,306	22.1%
2009/10	<u>10,148</u>	<u>47,695</u>	<u>26,671</u>	<u>74,366</u>	<u>13.6%</u>
Cumulative	<u>168,129</u>	<u>730,874</u>	<u>26,671</u>	<u>757,545</u>	<u>22.2%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-A4

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	17,986	54,400	0	54,400	33.1%
1991/92	17,884	56,032	0	56,032	31.9%
1992/93	18,160	57,713	0	57,713	31.5%
1993/94	19,199	59,444	0	59,444	32.3%
1994/95	19,892	61,228	0	61,228	32.5%
1995/96	20,414	63,065	0	63,065	32.4%
1996/97	20,617	64,956	0	64,956	31.7%
1997/98	21,111	66,905	0	66,905	31.6%
1998/99	21,737	68,912	0	68,912	31.5%
1999/00	22,799	70,980	0	70,980	32.1%
2000/01	23,352	73,109	0	73,109	31.9%
2001/02	24,009	75,302	0	75,302	31.9%
2002/03	24,897	77,561	0	77,561	32.1%
2003/04	25,920	79,888	0	79,888	32.4%
2004/05	26,662	82,285	0	82,285	32.4%
2005/06	27,459	84,753	0	84,753	32.4%
2006/07	28,934	87,296	0	87,296	33.1%
2007/08	29,139	89,915	0	89,915	32.4%
2008/09	29,508	92,612	0	92,612	31.9%
2009/10	<u>29,987</u>	<u>95,391</u>	<u>53,571</u>	<u>148,962</u>	<u>20.1%</u>
Cumulative	<u>469,665</u>	<u>1,461,748</u>	<u>53,571</u>	<u>1,515,320</u>	<u>31.0%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-A5

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	23,486	68,000	0	68,000	34.5%
1991/92	23,499	70,040	0	70,040	33.6%
1992/93	23,930	72,141	0	72,141	33.2%
1993/94	25,146	74,305	0	74,305	33.8%
1994/95	26,018	76,535	0	76,535	34.0%
1995/96	26,723	78,831	0	78,831	33.9%
1996/97	27,115	81,196	0	81,196	33.4%
1997/98	27,804	83,631	0	83,631	33.2%
1998/99	28,631	86,140	0	86,140	33.2%
1999/00	29,899	88,725	0	88,725	33.7%
2000/01	30,666	91,386	0	91,386	33.6%
2001/02	31,541	94,128	0	94,128	33.5%
2002/03	32,656	96,952	0	96,952	33.7%
2003/04	33,911	99,860	0	99,860	34.0%
2004/05	34,893	102,856	0	102,856	33.9%
2005/06	35,937	105,942	0	105,942	33.9%
2006/07	37,817	109,120	0	109,120	34.7%
2007/08	38,133	112,394	0	112,394	33.9%
2008/09	38,772	115,765	0	115,765	33.5%
2009/10	<u>39,529</u>	<u>119,238</u>	<u>67,022</u>	<u>186,260</u>	<u>21.2%</u>
Cumulative	<u>616,105</u>	<u>1,827,185</u>	<u>67,022</u>	<u>1,894,207</u>	<u>32.5%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-A(all)

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	51,787	170,000	0	170,000	30.5%
1991/92	51,325	175,100	0	175,100	29.3%
1992/93	51,763	180,353	0	180,353	28.7%
1993/94	54,469	185,764	0	185,764	29.3%
1994/95	56,691	191,336	0	191,336	29.6%
1995/96	58,202	197,077	0	197,077	29.5%
1996/97	58,388	202,989	0	202,989	28.8%
1997/98	59,646	209,079	0	209,079	28.5%
1998/99	61,403	215,351	0	215,351	28.5%
1999/00	65,569	221,811	0	221,811	29.6%
2000/01	67,020	228,466	0	228,466	29.3%
2001/02	68,827	235,320	0	235,320	29.2%
2002/03	71,460	242,379	0	242,379	29.5%
2003/04	74,575	249,651	0	249,651	29.9%
2004/05	76,688	257,140	0	257,140	29.8%
2005/06	78,981	264,854	0	264,854	29.8%
2006/07	82,868	272,800	0	272,800	30.4%
2007/08	83,826	280,984	0	280,984	29.8%
2008/09	84,649	289,414	0	289,414	29.2%
2009/10	<u>85,871</u>	<u>298,096</u>	<u>166,669</u>	<u>464,765</u>	<u>18.5%</u>
Cumulative	<u>1,344,008</u>	<u>4,567,964</u>	<u>166,669</u>	<u>4,734,633</u>	<u>28.38%</u>
Table References					<u>7.33</u>

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-TL^½

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	300	6,800	0	6,800	4.4%
1991/92	300	7,004	0	7,004	4.3%
1992/93	300	7,214	0	7,214	4.2%
1993/94	288	7,431	0	7,431	3.9%
1994/95	568	7,653	0	7,653	7.4%
1995/96	637	7,883	0	7,883	8.1%
1996/97	533	8,120	0	8,120	6.6%
1997/98	556	8,363	0	8,363	6.6%
1998/99	575	8,614	0	8,614	6.7%
1999/00	1,086	8,872	0	8,872	12.2%
2000/01	1,322	9,139	0	9,139	14.5%
2001/02	1,331	9,413	0	9,413	14.1%
2002/03	1,434	9,863	0	9,863	14.5%
2003/04	1,666	10,977	0	10,977	15.2%
2004/05	1,692	11,222	0	11,222	15.1%
2005/06	1,749	11,597	0	11,597	15.1%
2006/07	1,818	11,971	0	11,971	15.2%
2007/08	1,868	12,272	0	12,272	15.2%
2008/09	1,971	12,898	0	12,898	15.3%
2009/10	<u>2,022</u>	<u>13,684</u>	<u>17,130</u>	<u>30,814</u>	<u>6.6%</u>
Cumulative	<u>22,016</u>	<u>190,991</u>	<u>17,130</u>	<u>208,121</u>	<u>10.6%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-TL1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	3,374	13,600	0	13,600	24.8%
1991/92	2,978	14,008	0	14,008	21.3%
1992/93	2,746	14,428	0	14,428	19.0%
1993/94	2,815	14,861	0	14,861	18.9%
1994/95	2,877	15,307	0	15,307	18.8%
1995/96	2,913	15,766	0	15,766	18.5%
1996/97	2,801	16,239	0	16,239	17.2%
1997/98	2,816	16,726	0	16,726	16.8%
1998/99	2,908	17,228	0	17,228	16.9%
1999/00	3,396	17,745	0	17,745	19.1%
2000/01	3,409	18,277	0	18,277	18.7%
2001/02	3,483	18,826	0	18,826	18.5%
2002/03	3,674	19,726	0	19,726	18.6%
2003/04	4,074	21,954	0	21,954	18.6%
2004/05	4,159	22,444	0	22,444	18.5%
2005/06	4,296	23,195	0	23,195	18.5%
2006/07	4,446	23,942	0	23,942	18.6%
2007/08	4,571	24,544	0	24,544	18.6%
2008/09	4,541	25,797	0	25,797	17.6%
2009/10	<u>6,391</u>	<u>27,368</u>	<u>34,260</u>	<u>61,628</u>	<u>10.4%</u>
Cumulative	<u>72,667</u>	<u>381,981</u>	<u>34,260</u>	<u>416,241</u>	<u>17.5%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-TL2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	7,723	27,200	0	27,200	28.4%
1991/92	6,633	28,016	0	28,016	23.7%
1992/93	6,610	28,856	0	28,856	22.9%
1993/94	7,013	29,722	0	29,722	23.6%
1994/95	7,327	30,614	0	30,614	23.9%
1995/96	7,506	31,532	0	31,532	23.8%
1996/97	7,313	32,478	0	32,478	22.5%
1997/98	7,349	33,453	0	33,453	22.0%
1998/99	7,542	34,456	0	34,456	21.9%
1999/00	8,159	35,490	0	35,490	23.0%
2000/01	8,262	36,555	0	36,555	22.6%
2001/02	8,454	37,651	0	37,651	22.5%
2002/03	8,981	39,453	0	39,453	22.8%
2003/04	10,115	43,908	0	43,908	23.0%
2004/05	10,332	44,887	0	44,887	23.0%
2005/06	10,665	46,389	0	46,389	23.0%
2006/07	11,040	47,884	0	47,884	23.1%
2007/08	11,272	49,087	0	49,087	23.0%
2008/09	11,302	51,593	0	51,593	21.9%
2009/10	<u>19,717</u>	<u>54,736</u>	<u>68,519</u>	<u>123,256</u>	<u>16.0%</u>
Cumulative	<u>183,315</u>	<u>763,963</u>	<u>68,519</u>	<u>832,482</u>	<u>22.0%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-TL4

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	19,453	54,400	0	54,400	35.8%
1991/92	17,840	56,032	0	56,032	31.8%
1992/93	18,152	57,713	0	57,713	31.5%
1993/94	19,189	59,444	0	59,444	32.3%
1994/95	19,882	61,228	0	61,228	32.5%
1995/96	20,404	63,065	0	63,065	32.4%
1996/97	20,607	64,956	0	64,956	31.7%
1997/98	21,101	66,905	0	66,905	31.5%
1998/99	21,727	68,912	0	68,912	31.5%
1999/00	22,789	70,980	0	70,980	32.1%
2000/01	23,342	73,109	0	73,109	31.9%
2001/02	23,999	75,302	0	75,302	31.9%
2002/03	25,156	78,906	0	78,906	31.9%
2003/04	27,496	87,817	0	87,817	31.3%
2004/05	28,150	89,775	0	89,775	31.4%
2005/06	29,054	92,779	0	92,779	31.3%
2006/07	30,014	95,768	0	95,768	31.3%
2007/08	30,781	98,175	0	98,175	31.4%
2008/09	31,613	103,187	0	103,187	30.6%
2009/10	<u>53,938</u>	<u>109,472</u>	<u>137,039</u>	<u>246,511</u>	<u>21.9%</u>
Cumulative	<u>504,686</u>	<u>1,527,925</u>	<u>137,039</u>	<u>1,664,964</u>	<u>30.3%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-TL5

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	25,318	68,000	0	68,000	37.2%
1991/92	23,443	70,040	0	70,040	33.5%
1992/93	23,923	72,141	0	72,141	33.2%
1993/94	25,134	74,305	0	74,305	33.8%
1994/95	26,005	76,535	0	76,535	34.0%
1995/96	26,711	78,831	0	78,831	33.9%
1996/97	27,103	81,196	0	81,196	33.4%
1997/98	27,792	83,631	0	83,631	33.2%
1998/99	28,618	86,140	0	86,140	33.2%
1999/00	29,887	88,725	0	88,725	33.7%
2000/01	30,653	91,386	0	91,386	33.5%
2001/02	31,529	94,128	0	94,128	33.5%
2002/03	32,979	98,632	0	98,632	33.4%
2003/04	35,915	109,771	0	109,771	32.7%
2004/05	36,752	112,218	0	112,218	32.8%
2005/06	37,943	115,974	0	115,974	32.7%
2006/07	39,193	119,711	0	119,711	32.7%
2007/08	40,185	122,719	0	122,719	32.7%
2008/09	41,518	128,984	0	128,984	32.2%
2009/10	<u>70,700</u>	<u>136,840</u>	<u>171,299</u>	<u>308,139</u>	<u>22.9%</u>
Cumulative	<u>661,300</u>	<u>1,909,907</u>	<u>171,299</u>	<u>2,081,205</u>	<u>31.8%</u>

Table
References

7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.11-14 and Table 7.33.

Overall Average Tax Rates

UK-TL(all)

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	56,168	170,000	0	170,000	33.0%
1991/92	51,194	175,100	0	175,100	29.2%
1992/93	51,731	180,353	0	180,353	28.7%
1993/94	54,438	185,764	0	185,764	29.3%
1994/95	56,659	191,336	0	191,336	29.6%
1995/96	58,171	197,077	0	197,077	29.5%
1996/97	58,357	202,989	0	202,989	28.7%
1997/98	59,614	209,079	0	209,079	28.5%
1998/99	61,371	215,351	0	215,351	28.5%
1999/00	65,317	221,811	0	221,811	29.4%
2000/01	66,988	228,466	0	228,466	29.3%
2001/02	68,796	235,320	0	235,320	29.2%
2002/03	72,224	246,581	0	246,581	29.3%
2003/04	79,265	274,428	0	274,428	28.9%
2004/05	81,084	280,546	0	280,546	28.9%
2005/06	83,706	289,934	0	289,934	28.9%
2006/07	86,511	299,277	0	299,277	28.9%
2007/08	88,678	306,797	0	306,797	28.9%
2008/09	90,944	322,459	0	322,459	28.2%
2009/10	<u>152,767</u>	<u>342,101</u>	<u>428,247</u>	<u>770,347</u>	<u>19.8%</u>
Cumulative	<u>1,443,983</u>	<u>4,774,766</u>	<u>428,247</u>	<u>5,203,013</u>	<u>27.75%</u>
Table References					7.33

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-H½

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	792	15,000		15,000	5.3%
1991	528	15,450		15,450	3.4%
1992	462	15,914		15,914	2.9%
1993	504	16,391		16,391	3.1%
1994	525	16,883		16,883	3.1%
1995	571	17,389		17,389	3.3%
1996	680	17,911		17,911	3.8%
1997	686	18,448		18,448	3.7%
1998	725	19,002		19,002	3.8%
1999	783	19,572		19,572	4.0%
2000	895	20,159		20,159	4.4%
2001	907	20,764		20,764	4.4%
2002	847	21,386		21,386	4.0%
2003	747	22,028		22,028	3.4%
2004	794	22,689		22,689	3.5%
2005	815	23,370		23,370	3.5%
2006	838	24,071		24,071	3.5%
2007	853	24,793		24,793	3.4%
2008	828	25,536		25,536	3.2%
2009	<u>853</u>	<u>26,303</u>	<u>37,786</u>	<u>64,089</u>	<u>1.3%</u>
Cumulative	<u>14,632</u>	<u>403,056</u>	<u>37,786</u>	<u>440,842</u>	<u>3.3%</u>
Table Reference					7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-H1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	3,662	30,000		30,000	12.2%
1991	3,274	30,900		30,900	10.6%
1992	3,329	31,827		31,827	10.5%
1993	3,473	32,782		32,782	10.6%
1994	3,592	33,765		33,765	10.6%
1995	3,747	34,778		34,778	10.8%
1996	3,894	35,822		35,822	10.9%
1997	3,997	36,896		36,896	10.8%
1998	4,135	38,003		38,003	10.9%
1999	4,296	39,143		39,143	11.0%
2000	4,573	40,317		40,317	11.3%
2001	4,695	41,527		41,527	11.3%
2002	4,226	42,773		42,773	9.9%
2003	4,082	44,056		44,056	9.3%
2004	4,246	45,378		45,378	9.4%
2005	4,377	46,739		46,739	9.4%
2006	4,502	48,141		48,141	9.4%
2007	4,617	49,585		49,585	9.3%
2008	4,630	51,073		51,073	9.1%
2009	<u>4,715</u>	<u>52,605</u>	<u>75,573</u>	<u>128,178</u>	<u>3.7%</u>
Cumulative	<u>82,061</u>	<u>806,111</u>	<u>75,573</u>	<u>881,684</u>	<u>9.3%</u>

Table
Reference

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-H2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	9,310	60,000		60,000	15.5%
1991	8,584	61,800		61,800	13.9%
1992	8,724	63,654		63,654	13.7%
1993	9,126	65,564		65,564	13.9%
1994	9,491	67,531		67,531	14.1%
1995	9,943	69,556		69,556	14.3%
1996	10,406	71,643		71,643	14.5%
1997	10,833	73,792		73,792	14.7%
1998	11,331	76,006		76,006	14.9%
1999	11,913	78,286		78,286	15.2%
2000	12,677	80,635		80,635	15.7%
2001	13,104	83,054		83,054	15.8%
2002	12,934	85,546		85,546	15.1%
2003	12,251	88,112		88,112	13.9%
2004	12,635	90,755		90,755	13.9%
2005	13,397	93,478		93,478	14.3%
2006	13,916	96,282		96,282	14.5%
2007	14,409	99,171		99,171	14.5%
2008	15,044	102,146		102,146	14.7%
2009	<u>15,343</u>	<u>105,210</u>	<u>151,146</u>	<u>256,356</u>	<u>6.0%</u>
Cumulative	<u>235,371</u>	<u>1,612,222</u>	<u>151,146</u>	<u>1,763,368</u>	<u>13.3%</u>

Table
Reference

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-H4

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	25,453	120,000		120,000	21.2%
1991	24,394	123,600		123,600	19.7%
1992	25,029	127,308		127,308	19.7%
1993	26,069	131,127		131,127	19.9%
1994	27,086	135,061		135,061	20.1%
1995	28,234	139,113		139,113	20.3%
1996	29,410	143,286		143,286	20.5%
1997	31,484	147,585		147,585	21.3%
1998	32,773	152,012		152,012	21.6%
1999	33,248	156,573		156,573	21.2%
2000	35,025	161,270		161,270	21.7%
2001	35,926	166,108		166,108	21.6%
2002	36,226	171,091		171,091	21.2%
2003	34,952	176,224		176,224	19.8%
2004	36,413	181,511		181,511	20.1%
2005	37,883	186,956		186,956	20.3%
2006	39,180	192,565		192,565	20.3%
2007	40,561	198,342		198,342	20.5%
2008	42,067	204,292		204,292	20.6%
2009	<u>43,458</u>	<u>210,421</u>	<u>302,292</u>	<u>512,712</u>	<u>8.5%</u>
Cumulative	<u>664,871</u>	<u>3,224,445</u>	<u>302,292</u>	<u>3,526,737</u>	<u>18.9%</u>

Table
Reference

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-H5

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	34,527	150,000		150,000	23.0%
1991	33,220	154,500		154,500	21.5%
1992	34,113	159,135		159,135	21.4%
1993	35,493	163,909		163,909	21.7%
1994	36,862	168,826		168,826	21.8%
1995	38,371	173,891		173,891	22.1%
1996	39,921	179,108		179,108	22.3%
1997	42,676	184,481		184,481	23.1%
1998	44,370	190,016		190,016	23.4%
1999	45,092	195,716		195,716	23.0%
2000	47,447	201,587		201,587	23.5%
2001	48,616	207,635		207,635	23.4%
2002	49,219	213,864		213,864	23.0%
2003	47,882	220,280		220,280	21.7%
2004	50,051	226,888		226,888	22.1%
2005	52,099	233,695		233,695	22.3%
2006	53,607	240,706		240,706	22.3%
2007	55,476	247,927		247,927	22.4%
2008	57,939	255,365		255,365	22.7%
2009	<u>59,425</u>	<u>263,026</u>	<u>377,865</u>	<u>640,891</u>	<u>9.3%</u>
Cumulative	<u>906,406</u>	<u>4,030,556</u>	<u>377,865</u>	<u>4,408,421</u>	<u>20.6%</u>

Table
Reference

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-H(all)

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	73,744	375,000		375,000	19.7%
1991	70,000	386,250		386,250	18.1%
1992	71,658	397,838		397,838	18.0%
1993	74,666	409,773		409,773	18.2%
1994	77,556	422,066		422,066	18.4%
1995	80,866	434,728		434,728	18.6%
1996	84,311	447,770		447,770	18.8%
1997	89,676	461,203		461,203	19.4%
1998	93,335	475,039		475,039	19.6%
1999	95,332	489,290		489,290	19.5%
2000	100,617	503,969		503,969	20.0%
2001	103,248	519,088		519,088	19.9%
2002	103,452	534,660		534,660	19.3%
2003	99,913	550,700		550,700	18.1%
2004	104,139	567,221		567,221	18.4%
2005	108,571	584,238		584,238	18.6%
2006	112,043	601,765		601,765	18.6%
2007	115,915	619,818		619,818	18.7%
2008	120,508	638,412		638,412	18.9%
2009	<u>123,794</u>	<u>657,565</u>	<u>944,662</u>	<u>1,602,226</u>	<u>7.7%</u>
Cumulative	<u>1,903,342</u>	<u>10,076,390</u>	<u>944,662</u>	<u>11,021,052</u>	<u>17.27%</u>

Table
Reference

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-A^{1/2}

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	671	15,000		15,000	4.5%
1991	641	15,450		15,450	4.2%
1992	576	15,914		15,914	3.6%
1993	602	16,391		16,391	3.7%
1994	608	16,883		16,883	3.6%
1995	638	17,389		17,389	3.7%
1996	680	17,911		17,911	3.8%
1997	686	18,448		18,448	3.7%
1998	725	19,002		19,002	3.8%
1999	783	19,572		19,572	4.0%
2000	895	20,159		20,159	4.4%
2001	907	20,764		20,764	4.4%
2002	847	21,386		21,386	4.0%
2003	747	22,028		22,028	3.4%
2004	794	22,689		22,689	3.5%
2005	815	23,370		23,370	3.5%
2006	838	24,071		24,071	3.5%
2007	853	24,793		24,793	3.4%
2008	892	25,536		25,536	3.5%
2009	<u>884</u>	<u>26,303</u>	<u>13,054</u>	<u>39,356</u>	<u>2.2%</u>
Cumulative	<u>15,081</u>	<u>403,056</u>	<u>13,054</u>	<u>416,109</u>	<u>3.6%</u>

Table
Reference

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-A1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	3,390	30,000		30,000	11.3%
1991	3,428	30,900		30,900	11.1%
1992	3,432	31,827		31,827	10.8%
1993	3,544	32,782		32,782	10.8%
1994	3,638	33,765		33,765	10.8%
1995	3,759	34,778		34,778	10.8%
1996	3,894	35,822		35,822	10.9%
1997	3,997	36,896		36,896	10.8%
1998	4,135	38,003		38,003	10.9%
1999	4,296	39,143		39,143	11.0%
2000	4,573	40,317		40,317	11.3%
2001	4,695	41,527		41,527	11.3%
2002	4,226	42,773		42,773	9.9%
2003	4,082	44,056		44,056	9.3%
2004	4,246	45,378		45,378	9.4%
2005	4,377	46,739		46,739	9.4%
2006	4,502	48,141		48,141	9.4%
2007	4,617	49,585		49,585	9.3%
2008	4,780	51,073		51,073	9.4%
2009	<u>4,865</u>	<u>52,605</u>	<u>26,107</u>	<u>78,712</u>	<u>6.2%</u>
Cumulative	<u>82,474</u>	<u>806,111</u>	<u>26,107</u>	<u>832,218</u>	<u>9.9%</u>

Table
Reference

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-A2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	10,635	60,000		60,000	17.7%
1991	10,755	61,800		61,800	17.4%
1992	10,788	63,654		63,654	16.9%
1993	11,126	65,564		65,564	17.0%
1994	11,437	67,531		67,531	16.9%
1995	11,821	69,556		69,556	17.0%
1996	12,227	71,643		71,643	17.1%
1997	12,581	73,792		73,792	17.0%
1998	13,003	76,006		76,006	17.1%
1999	13,536	78,286		78,286	17.3%
2000	14,298	80,635		80,635	17.7%
2001	14,601	83,054		83,054	17.6%
2002	14,308	85,546		85,546	16.7%
2003	13,080	88,112		88,112	14.8%
2004	13,585	90,755		90,755	15.0%
2005	14,031	93,478		93,478	15.0%
2006	14,433	96,282		96,282	15.0%
2007	14,779	99,171		99,171	14.9%
2008	15,307	102,146		102,146	15.0%
2009	<u>23,425</u>	<u>105,210</u>	<u>52,214</u>	<u>157,425</u>	<u>14.9%</u>
Cumulative	<u>269,756</u>	<u>1,612,222</u>	<u>52,214</u>	<u>1,664,437</u>	<u>16.2%</u>

Table
Reference

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-A4

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	30,707	120,000		120,000	25.6%
1991	30,749	123,600		123,600	24.9%
1992	31,254	127,308		127,308	24.6%
1993	32,208	131,127		131,127	24.6%
1994	33,149	135,061		135,061	24.5%
1995	34,195	139,113		139,113	24.6%
1996	35,284	143,286		143,286	24.6%
1997	36,333	147,585		147,585	24.6%
1998	37,478	152,012		152,012	24.7%
1999	38,794	156,573		156,573	24.8%
2000	40,594	161,270		161,270	25.2%
2001	41,262	166,108		166,108	24.8%
2002	41,331	171,091		171,091	24.2%
2003	39,162	176,224		176,224	22.2%
2004	40,473	181,511		181,511	22.3%
2005	41,994	186,956		186,956	22.5%
2006	42,987	192,565		192,565	22.3%
2007	44,151	198,342		198,342	22.3%
2008	45,599	204,292		204,292	22.3%
2009	<u>69,579</u>	<u>210,421</u>	<u>104,429</u>	<u>314,849</u>	<u>22.1%</u>
Cumulative	<u>787,283</u>	<u>3,224,445</u>	<u>104,429</u>	<u>3,328,874</u>	<u>23.7%</u>

Table
Reference

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-A5

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	41,545	150,000		150,000	27.7%
1991	41,372	154,500		154,500	26.8%
1992	42,115	159,135		159,135	26.5%
1993	43,820	163,909		163,909	26.7%
1994	45,316	168,826		168,826	26.8%
1995	46,759	173,891		173,891	26.9%
1996	48,244	179,108		179,108	26.9%
1997	49,773	184,481		184,481	27.0%
1998	51,342	190,016		190,016	27.0%
1999	53,268	195,716		195,716	27.2%
2000	55,801	201,587		201,587	27.7%
2001	56,699	207,635		207,635	27.3%
2002	56,990	213,864		213,864	26.6%
2003	54,523	220,280		220,280	24.8%
2004	56,523	226,888		226,888	24.9%
2005	59,132	233,695		233,695	25.3%
2006	60,539	240,706		240,706	25.2%
2007	62,258	247,927		247,927	25.1%
2008	64,073	255,365		255,365	25.1%
2009/10	<u>95,441</u>	<u>263,026</u>	<u>130,536</u>	<u>393,562</u>	<u>24.3%</u>
Cumulative	<u>1,085,533</u>	<u>4,030,556</u>	<u>130,536</u>	<u>4,161,092</u>	<u>26.1%</u>

Table
Reference

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-A(all)

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	86,947	375,000	0	375,000	23.2%
1991	86,944	386,250	0	386,250	22.5%
1992	88,165	397,838	0	397,838	22.2%
1993	91,299	409,773	0	409,773	22.3%
1994	94,147	422,066	0	422,066	22.3%
1995	97,172	434,728	0	434,728	22.4%
1996	100,329	447,770	0	447,770	22.4%
1997	103,371	461,203	0	461,203	22.4%
1998	106,683	475,039	0	475,039	22.5%
1999	110,676	489,290	0	489,290	22.6%
2000	116,161	503,969	0	503,969	23.0%
2001	118,164	519,088	0	519,088	22.8%
2002	117,702	534,660	0	534,660	22.0%
2003	111,595	550,700	0	550,700	20.3%
2004	115,621	567,221	0	567,221	20.4%
2005	120,348	584,238	0	584,238	20.6%
2006	123,299	601,765	0	601,765	20.5%
2007	126,658	619,818	0	619,818	20.4%
2008	130,651	638,412	0	638,412	20.5%
2009	<u>194,194</u>	<u>657,565</u>	<u>326,340</u>	<u>983,905</u>	<u>19.7%</u>
Cumulative	<u>2,240,127</u>	<u>10,076,390</u>	<u>326,340</u>	<u>10,402,730</u>	<u>21.53%</u>
Table Reference					7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-TL1/2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	703	13,424		13,424	5.2%
1991	469	13,929		13,929	3.4%
1992	469	14,509		14,509	3.2%
1993	483	15,093		15,093	3.2%
1994	498	15,697		15,697	3.2%
1995	512	16,320		16,320	3.1%
1996	537	16,963		16,963	3.2%
1997	563	17,627		17,627	3.2%
1998	622	18,313		18,313	3.4%
1999	700	19,020		19,020	3.7%
2000	825	19,693		19,693	4.2%
2001	860	20,447		20,447	4.2%
2002	831	21,226		21,226	3.9%
2003	747	22,030		22,030	3.4%
2004	811	22,863		22,863	3.5%
2005	850	23,721		23,721	3.6%
2006	892	24,610		24,610	3.6%
2007	926	25,528		25,528	3.6%
2008	987	26,477		26,477	3.7%
2009	<u>4,168</u>	<u>27,516</u>	<u>64,946</u>	<u>92,462</u>	<u>4.5%</u>
Cumulative	<u>17,453</u>	<u>395,004</u>	<u>64,946</u>	<u>459,950</u>	<u>3.8%</u>

Table
References

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-TL1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	3,386	26,848		26,848	12.6%
1991	2,971	27,858		27,858	10.7%
1992	3,010	29,018		29,018	10.4%
1993	3,154	30,186		30,186	10.4%
1994	3,282	31,393		31,393	10.5%
1995	3,438	32,640		32,640	10.5%
1996	3,610	33,925		33,925	10.6%
1997	3,751	35,254		35,254	10.6%
1998	3,928	36,626		36,626	10.7%
1999	4,130	38,041		38,041	10.9%
2000	4,433	39,386		39,386	11.3%
2001	4,600	40,894		40,894	11.2%
2002	4,177	42,451		42,451	9.8%
2003	4,083	44,060		44,060	9.3%
2004	4,299	45,725		45,725	9.4%
2005	4,482	47,442		47,442	9.4%
2006	4,664	49,219		49,219	9.5%
2007	4,838	51,056		51,056	9.5%
2008	5,065	52,954		52,954	9.6%
2009	<u>22,741</u>	<u>55,030</u>	<u>129,890</u>	<u>184,920</u>	<u>12.3%</u>
Cumulative	<u>98,042</u>	<u>790,008</u>	<u>129,890</u>	<u>919,898</u>	<u>10.7%</u>

Table
References

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-TL2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	9,807	53,696		53,696	18.3%
1991	9,052	55,718		55,718	16.2%
1992	9,215	58,037		58,037	15.9%
1993	9,672	60,373		60,373	16.0%
1994	10,109	62,787		62,787	16.1%
1995	10,623	65,280		65,280	16.3%
1996	11,165	67,851		67,851	16.5%
1997	11,662	70,507		70,507	16.5%
1998	12,232	73,252		73,252	16.7%
1999	12,918	76,082		76,082	17.0%
2000	13,777	78,772		78,772	17.5%
2001	14,253	81,788		81,788	17.4%
2002	14,134	84,903		84,903	16.6%
2003	13,082	88,112		88,112	14.8%
2004	13,747	91,450		91,450	15.0%
2005	14,382	94,884		94,884	15.2%
2006	14,972	98,438		98,438	15.2%
2007	15,514	102,112		102,112	15.2%
2008	16,257	105,908		105,908	15.3%
2009	<u>67,799</u>	<u>110,062</u>	<u>259,782</u>	<u>369,844</u>	<u>18.3%</u>
Cumulative	<u>304,374</u>	<u>1,580,012</u>	<u>259,782</u>	<u>1,839,794</u>	<u>16.5%</u>

Table
References

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-TL4

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	28,421	107,392		107,392	26.5%
1991	26,977	111,433		111,433	24.2%
1992	27,772	116,073		116,073	23.9%
1993	29,283	121,691		121,691	24.1%
1994	30,833	127,592		127,592	24.2%
1995	32,507	133,669		133,669	24.3%
1996	34,244	139,929		139,929	24.5%
1997	35,959	146,377		146,377	24.6%
1998	37,478	152,012		152,012	24.7%
1999	38,794	156,573		156,573	24.8%
2000	40,594	161,270		161,270	25.2%
2001	41,262	166,108		166,108	24.8%
2002	41,331	171,091		171,091	24.2%
2003	39,266	176,224		176,224	22.3%
2004	41,150	181,511		181,511	22.7%
2005	43,102	186,956		186,956	23.1%
2006	43,923	192,565		192,565	22.8%
2007	45,021	198,342		198,342	22.7%
2008	46,191	204,292		204,292	22.6%
2009	<u>147,334</u>	<u>208,935</u>	<u>519,564</u>	<u>728,499</u>	<u>20.2%</u>
Cumulative	<u>851,440</u>	<u>3,160,035</u>	<u>519,564</u>	<u>3,679,599</u>	<u>23.1%</u>

Table
References

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-TL5

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	43,888	150,000		150,000	29.3%
1991	41,372	154,500		154,500	26.8%
1992	42,115	159,135		159,135	26.5%
1993	43,820	163,909		163,909	26.7%
1994	45,316	168,826		168,826	26.8%
1995	46,759	173,891		173,891	26.9%
1996	48,244	179,108		179,108	26.9%
1997	49,773	184,481		184,481	27.0%
1998	51,342	190,016		190,016	27.0%
1999	53,268	195,716		195,716	27.2%
2000	55,801	201,587		201,587	27.7%
2001	56,699	207,635		207,635	27.3%
2002	56,990	213,864		213,864	26.6%
2003	55,493	220,280		220,280	25.2%
2004	58,014	226,888		226,888	25.6%
2005	60,623	233,695		233,695	25.9%
2006	62,030	240,706		240,706	25.8%
2007	63,749	247,927		247,927	25.7%
2008	65,565	255,365		255,365	25.7%
2009	<u>180,803</u>	<u>181,950</u>	<u>649,455</u>	<u>831,405</u>	<u>21.7%</u>
Cumulative	<u>1,181,666</u>	<u>3,949,481</u>	<u>649,455</u>	<u>4,598,936</u>	<u>25.7%</u>

Table
References

7.37

Appendix IV (For Chapter 6): Substantiates the overall average tax rates used in Tables 6.15-18 and Table 7.37.

Overall Average Tax Rates

US-TL(all)

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	86,205	351,359	0	351,359	24.5%
1991	80,840	363,438	0	363,438	22.2%
1992	82,581	376,772	0	376,772	21.9%
1993	86,412	391,253	0	391,253	22.1%
1994	90,038	406,294	0	406,294	22.2%
1995	93,840	421,800	0	421,800	22.2%
1996	97,800	437,776	0	437,776	22.3%
1997	101,707	454,246	0	454,246	22.4%
1998	105,602	470,219	0	470,219	22.5%
1999	109,810	485,432	0	485,432	22.6%
2000	115,430	500,708	0	500,708	23.1%
2001	117,673	516,872	0	516,872	22.8%
2002	117,464	533,535	0	533,535	22.0%
2003	112,671	550,706	0	550,706	20.5%
2004	118,021	568,437	0	568,437	20.8%
2005	123,440	586,698	0	586,698	21.0%
2006	126,481	605,538	0	605,538	20.9%
2007	130,048	624,966	0	624,966	20.8%
2008	134,065	644,997	0	644,997	20.8%
2009	<u>422,845</u>	<u>583,493</u>	<u>1,623,637</u>	<u>2,207,130</u>	<u>19.2%</u>
Cumulative	<u>2,452,975</u>	<u>9,874,540</u>	<u>1,623,637</u>	<u>11,498,177</u>	<u>21.33%</u>
Table References					7.37

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

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Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Homeowners

Suits indices

Transactional Taxes:

Acquisition Taxes

1990/91	Case Family	Pre-Tax Income (Y)	Percentage of Pre-Tax Income	Tax Burden (T)	Percentage of Tax Burdens
	UK-H1/2	21,250	4%	0	0%
	UK-H1	42,500	12%	425	8%
	UK-H2	85,000	28%	850	25%
	UK-H4	170,000	60%	1,700	58%
	UK-H5	212,500	100%	2,125	100%
	Cumulative (UK-H(all))	531,250		5,100	

Capital Gains Taxes

			Percentage of		Percentage of
2009/10	Case Family	Pre-Tax Income (Y)	Pre-Tax Income	Tax Burden (T)	Tax Burdens
	UK-H1/2	17,130	4%	0	#DIV/0!
	UK-H1	34,260	12%	0	#DIV/0!
	UK-H2	68,519	28%	0	#DIV/0!
	UK-H4	137,039	60%	0	#DIV/0!
	UK-H5	171,299	100%	0	#DIV/0!
	Cumulative (UK-H(all))	428,247		0	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Homeowners

Suits indices (continued)

Transactional Taxes:

Acquisition Taxes

X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
0	0	0	0	0		
0.0400	0.0000	0.0400	0.0000	0.0000		
0.1200	0.0833	0.0800	0.0833	0.0067		
0.2800	0.2500	0.1600	0.3333	0.0533		
0.6000	0.5833	0.3200	0.8333	0.2667		
1.0000	1.0000	0.4000	1.5833	<u>0.6333</u>	0.9600	0.0400

Capital Gains Taxes

X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
0	0	0	0	0		
0.0400	#DIV/0!	0.0400	#DIV/0!	#DIV/0!		
0.1200	#DIV/0!	0.0800	#DIV/0!	#DIV/0!		
0.2800	#DIV/0!	0.1600	#DIV/0!	#DIV/0!		
0.6000	#DIV/0!	0.3200	#DIV/0!	#DIV/0!		
1.0000	#DIV/0!	0.4000	#DIV/0!	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Homeowners

Suits indices (continued)

Income Taxes

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1990/91	1/2	6,800	4%	-655	-2%
	1	13,600	12%	1,493	2%
	2	27,200	28%	4,724	13%
	4	54,400	60%	15,604	50%
	5	68,000	100%	21,044	100%
Cumulative (UK-H(all))		170,000		42,212	
1991/92	1/2	7,004	4%	-504	-1%
	1	14,008	12%	1,790	3%
	2	28,016	28%	5,445	15%
	4	56,032	60%	16,651	51%
	5	70,040	100%	22,254	100%
Cumulative (UK-H(all))		175,100		45,636	
1992/93	1/2	7,214	4%	-399	-1%
	1	14,428	12%	1,742	3%
	2	28,856	28%	5,606	15%
	4	57,713	60%	17,148	51%
	5	72,141	100%	22,919	100%
Cumulative (UK-H(all))		180,353		47,016	
1993/94	1/2	7,431	4%	-273	-1%
	1	14,861	12%	1,998	3%
	2	29,722	28%	6,100	16%
	4	59,444	60%	17,989	52%
	5	74,305	100%	23,933	100%
Cumulative (UK-H(all))		185,764		49,746	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Homeowners

Suits indices (continued)

Income Taxes

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1990/91	0.0400	-0.0155	0.0400	-0.0155	-0.0006		
	0.1200	0.0199	0.0800	0.0044	0.0003		
	0.2800	0.1318	0.1600	0.1517	0.0243		
	0.6000	0.5015	0.3200	0.6333	0.2026		
	1.0000	1.0000	0.4000	1.5015	<u>0.6006</u>		
						0.8272	0.1728
1991/92	0.0400	-0.0110	0.0400	-0.0110	-0.0004		
	0.1200	0.0282	0.0800	0.0171	0.0014		
	0.2800	0.1475	0.1600	0.1757	0.0281		
	0.6000	0.5124	0.3200	0.6598	0.2111		
	1.0000	1.0000	0.4000	1.5124	<u>0.6049</u>		
						0.8451	0.1549
1992/93	0.0400	-0.0085	0.0400	-0.0085	-0.0003		
	0.1200	0.0286	0.0800	0.0201	0.0016		
	0.2800	0.1478	0.1600	0.1763	0.0282		
	0.6000	0.5125	0.3200	0.6603	0.2113		
	1.0000	1.0000	0.4000	1.5125	<u>0.6050</u>		
						0.8458	0.1542
1993/94	0.0400	-0.0055	0.0400	-0.0055	-0.0002		
	0.1200	0.0347	0.0800	0.0292	0.0023		
	0.2800	0.1573	0.1600	0.1920	0.0307		
	0.6000	0.5189	0.3200	0.6762	0.2164		
	1.0000	1.0000	0.4000	1.5189	<u>0.6076</u>		
						0.8568	0.1432

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Homeowners Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1994/95	1/2	7,653	4%	48	0%
	1	15,307	12%	2,145	4%
	2	30,614	28%	6,492	17%
	4	61,228	60%	18,737	52%
	5	76,535	100%	24,860	100%
Cumulative (UK-H(all))		191,336		52,282	
1995/96	1/2	7,883	4%	171	0%
	1	15,766	12%	2,262	4%
	2	31,532	28%	6,760	17%
	4	63,065	60%	19,373	53%
	5	78,831	100%	25,679	100%
Cumulative (UK-H(all))		197,077		54,244	
1996/97	1/2	8,120	4%	70	0%
	1	16,239	12%	2,165	4%
	2	32,478	28%	6,576	16%
	4	64,956	60%	19,567	52%
	5	81,196	100%	26,063	100%
Cumulative (UK-H(all))		202,989		54,441	
1997/98	1/2	8,363	4%	4	0%
	1	16,726	12%	2,063	4%
	2	33,453	28%	6,472	16%
	4	66,905	60%	19,854	52%
	5	83,631	100%	26,544	100%
Cumulative (UK-H(all))		209,079		54,937	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Homeowners Income Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1994/95	0.0400	0.0009	0.0400	0.0009	0.0000		
	0.1200	0.0419	0.0800	0.0429	0.0034		
	0.2800	0.1661	0.1600	0.2080	0.0333		
	0.6000	0.5245	0.3200	0.6906	0.2210		
	1.0000	1.0000	0.4000	1.5245	0.6098		
						0.8675	0.1325
1995/96	0.0400	0.0032	0.0400	0.0032	0.0001		
	0.1200	0.0449	0.0800	0.0480	0.0038		
	0.2800	0.1695	0.1600	0.2143	0.0343		
	0.6000	0.5266	0.3200	0.6961	0.2227		
	1.0000	1.0000	0.4000	1.5266	0.6106		
						0.8716	0.1284
1996/97	0.0400	0.0013	0.0400	0.0013	0.0001		
	0.1200	0.0410	0.0800	0.0423	0.0034		
	0.2800	0.1618	0.1600	0.2029	0.0325		
	0.6000	0.5213	0.3200	0.6831	0.2186		
	1.0000	1.0000	0.4000	1.5213	0.6085		
						0.8630	0.1370
1997/98	0.0400	0.0001	0.0400	0.0001	0.0000		
	0.1200	0.0376	0.0800	0.0377	0.0030		
	0.2800	0.1554	0.1600	0.1931	0.0309		
	0.6000	0.5168	0.3200	0.6723	0.2151		
	1.0000	1.0000	0.4000	1.5168	0.6067		
						0.8558	0.1442

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**UK Homeowners
Income Taxes**

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1998/99	1/2	8,614	4%	50	0%
	1	17,228	12%	2,223	4%
	2	34,456	28%	6,723	16%
	4	68,912	60%	20,505	52%
	5	86,140	100%	27,397	100%
	Cumulative (UK-H(all))	215,351		56,898	
1999/2000	1/2	8,872	4%	559	1%
	1	17,745	12%	2,726	5%
	2	35,490	28%	7,344	17%
	4	70,980	60%	21,540	53%
	5	88,725	100%	28,638	100%
	Cumulative (UK-H(all))	221,811		60,806	
2000/01	1/2	9,139	4%	863	1%
	1	18,277	12%	2,874	6%
	2	36,555	28%	7,573	18%
	4	73,109	60%	22,195	53%
	5	91,386	100%	29,506	100%
	Cumulative (UK-H(all))	228,466		63,012	
2001/02	1/2	9,413	4%	848	1%
	1	18,826	12%	2,918	6%
	2	37,651	28%	7,729	18%
	4	75,302	60%	22,789	53%
	5	94,128	100%	30,320	100%
	Cumulative (UK-H(all))	235,320		64,604	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Homeowners
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1998/99	0.0400	0.0009	0.0400	0.0009	0.0000		
	0.1200	0.0400	0.0800	0.0408	0.0033		
	0.2800	0.1581	0.1600	0.1981	0.0317		
	0.6000	0.5185	0.3200	0.6766	0.2165		
	1.0000	1.0000	0.4000	1.5185	0.6074		
						0.8589	0.1411
1999/2000	0.0400	0.0092	0.0400	0.0092	0.0004		
	0.1200	0.0540	0.0800	0.0632	0.0051		
	0.2800	0.1748	0.1600	0.2288	0.0366		
	0.6000	0.5290	0.3200	0.7038	0.2252		
	1.0000	1.0000	0.4000	1.5290	0.6116		
						0.8789	0.1211
2000/01	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0593	0.0800	0.0730	0.0058		
	0.2800	0.1795	0.1600	0.2388	0.0382		
	0.6000	0.5317	0.3200	0.7112	0.2276		
	1.0000	1.0000	0.4000	1.5317	0.6127		
						0.8849	0.1151
2001/02	0.0400	0.0131	0.0400	0.0131	0.0005		
	0.1200	0.0583	0.0800	0.0714	0.0057		
	0.2800	0.1779	0.1600	0.2362	0.0378		
	0.6000	0.5307	0.3200	0.7086	0.2268		
	1.0000	1.0000	0.4000	1.5307	0.6123		
						0.8831	0.1169

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Homeowners Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2002/03	1/2	9,695	4%	887	1%
	1	19,390	12%	3,020	6%
	2	38,781	28%	8,054	18%
	4	77,561	60%	23,566	53%
	5	96,952	100%	31,322	100%
Cumulative (UK-H(all))		242,379		66,850	
2003/04	1/2	9,986	4%	946	1%
	1	19,972	12%	3,143	6%
	2	39,944	28%	8,406	18%
	4	79,888	60%	24,384	53%
	5	99,860	100%	32,373	100%
Cumulative (UK-H(all))		249,651		69,253	
2004/05	1/2	10,286	4%	977	1%
	1	20,571	12%	3,239	6%
	2	41,142	28%	8,665	18%
	4	82,285	60%	25,122	53%
	5	102,856	100%	33,350	100%
Cumulative (UK-H(all))		257,140		71,352	
2005/06	1/2	10,594	4%	1,003	1%
	1	21,188	12%	3,334	6%
	2	42,377	28%	8,910	18%
	4	84,753	60%	25,861	53%
	5	105,942	100%	34,336	100%
Cumulative (UK-H(all))		264,854		73,443	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Homeowners Income Taxes</u>			<u>Suits indices (continued)</u>				
Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2002/03	0.0400	0.0133	0.0400	0.0133	0.0005		
	0.1200	0.0585	0.0800	0.0717	0.0057		
	0.2800	0.1789	0.1600	0.2374	0.0380		
	0.6000	0.5315	0.3200	0.7104	0.2273		
	1.0000	1.0000	0.4000	1.5315	0.6126		
						0.8842	0.1158
2003/04	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0591	0.0800	0.0727	0.0058		
	0.2800	0.1804	0.1600	0.2395	0.0383		
	0.6000	0.5325	0.3200	0.7130	0.2282		
	1.0000	1.0000	0.4000	1.5325	0.6130		
						0.8859	0.1141
2004/05	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0591	0.0800	0.0728	0.0058		
	0.2800	0.1805	0.1600	0.2396	0.0383		
	0.6000	0.5326	0.3200	0.7131	0.2282		
	1.0000	1.0000	0.4000	1.5326	0.6130		
						0.8859	0.1141
2005/06	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0590	0.0800	0.0727	0.0058		
	0.2800	0.1804	0.1600	0.2394	0.0383		
	0.6000	0.5325	0.3200	0.7128	0.2281		
	1.0000	1.0000	0.4000	1.5325	0.6130		
						0.8858	0.1142

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Homeowners Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2006/07	1/2	10,912	4%	1,035	1%
	1	21,824	12%	3,436	6%
	2	43,648	28%	9,193	18%
	4	87,296	60%	26,652	53%
	5	109,120	100%	35,382	100%
Cumulative (UK-H(all))		272,800		75,698	
2007/08	1/2	11,239	4%	1,056	1%
	1	22,479	12%	3,528	6%
	2	44,957	28%	9,397	18%
	4	89,915	60%	27,380	53%
	5	112,394	100%	36,372	100%
Cumulative (UK-H(all))		280,984		77,733	
2008/09	1/2	11,577	4%	1,108	1%
	1	23,153	12%	3,424	6%
	2	46,306	28%	9,148	17%
	4	92,612	60%	27,671	53%
	5	115,765	100%	36,932	100%
Cumulative (UK-H(all))		289,414		78,284	
2009/10	1/2	11,924	4%	1,090	1%
	1	23,848	12%	3,475	6%
	2	47,695	28%	9,008	17%
	4	95,391	60%	28,086	53%
	5	119,238	100%	37,625	100%
Cumulative (UK-H(all))		298,096		79,284	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Homeowners
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2006/07	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0591	0.0800	0.0727	0.0058		
	0.2800	0.1805	0.1600	0.2396	0.0383		
	0.6000	0.5326	0.3200	0.7131	0.2282		
	1.0000	1.0000	0.4000	1.5326	0.6130		
						0.8859	0.1141
2007/08	0.0400	0.0136	0.0400	0.0136	0.0005		
	0.1200	0.0590	0.0800	0.0725	0.0058		
	0.2800	0.1799	0.1600	0.2388	0.0382		
	0.6000	0.5321	0.3200	0.7120	0.2278		
	1.0000	1.0000	0.4000	1.5321	0.6128		
						0.8852	0.1148
2008/09	0.0400	0.0142	0.0400	0.0142	0.0006		
	0.1200	0.0579	0.0800	0.0720	0.0058		
	0.2800	0.1748	0.1600	0.2326	0.0372		
	0.6000	0.5282	0.3200	0.7030	0.2250		
	1.0000	1.0000	0.4000	1.5282	0.6113		
						0.8798	0.1202
2009/10	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0576	0.0800	0.0713	0.0057		
	0.2800	0.1712	0.1600	0.2288	0.0366		
	0.6000	0.5254	0.3200	0.6966	0.2229		
	1.0000	1.0000	0.4000	1.5254	0.6102		
						0.8760	0.1240

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**UK Homeowners
Income Taxes**

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Cumulative	1/2	182,719	4%	8,885	1%
	1	365,437	12%	52,997	5%
	2	730,874	28%	148,325	17%
	4	1,461,748	60%	440,675	53%
	5	1,827,185	100%	586,850	100%
Cumulative (UK-H(all))		4,567,964		1,237,732	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Homeowners
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Cumulative	0.0400	0.0072	0.0400	0.0072	0.0003		
	0.1200	0.0500	0.0800	0.0572	0.0046		
	0.2800	0.1698	0.1600	0.2198	0.0352		
	0.6000	0.5259	0.3200	0.6957	0.2226		
	1.0000	1.0000	0.4000	1.5259	0.6103		
						0.8730	0.1270

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>All Three UK Investors (H, A and T/L)</u>				<u>Suits indices (continued)</u>	
<u>Property Taxes</u>					
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1990/91	1/2	21,250	4%	300	20%
	1	42,500	12%	300	40%
	2	85,000	28%	300	60%
	4	170,000	60%	300	80%
	5	212,500	100%	300	100%
	Cumulative (UK-H(all))	531,250		1,500	
1991/92	1/2	21,888	4%	300	20%
	1	43,775	12%	300	40%
	2	87,550	28%	300	60%
	4	175,100	60%	300	80%
	5	218,875	100%	300	100%
	Cumulative (UK-H(all))	547,188		1,500	
1992/93	1/2	22,544	4%	300	20%
	1	45,088	12%	300	40%
	2	90,177	28%	300	60%
	4	180,353	60%	300	80%
	5	225,441	100%	300	100%
	Cumulative (UK-H(all))	563,603		1,500	
1993/94	1/2	23,220	4%	288	12%
	1	46,441	12%	336	25%
	2	92,882	28%	432	42%
	4	185,764	60%	719	71%
	5	232,204	100%	719	100%
	Cumulative (UK-H(all))	580,511		2,494	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>All Three UK Investors (H, A and T/L)</u> <u>Property Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1990/91	0.0400	0.2000	0.0400	0.2000	0.0080		
	0.1200	0.4000	0.0800	0.6000	0.0480		
	0.2800	0.6000	0.1600	1.0000	0.1600		
	0.6000	0.8000	0.3200	1.4000	0.4480		
	1.0000	1.0000	0.4000	1.8000	0.7200		
						1.3840	-0.3840
1991/92	0.0400	0.2000	0.0400	0.2000	0.0080		
	0.1200	0.4000	0.0800	0.6000	0.0480		
	0.2800	0.6000	0.1600	1.0000	0.1600		
	0.6000	0.8000	0.3200	1.4000	0.4480		
	1.0000	1.0000	0.4000	1.8000	0.7200		
						1.3840	-0.3840
1992/93	0.0400	0.2000	0.0400	0.2000	0.0080		
	0.1200	0.4000	0.0800	0.6000	0.0480		
	0.2800	0.6000	0.1600	1.0000	0.1600		
	0.6000	0.8000	0.3200	1.4000	0.4480		
	1.0000	1.0000	0.4000	1.8000	0.7200		
						1.3840	-0.3840
1993/94	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>All Three UK Investors (H, A and T/L)</u>				<u>Suits indices (continued)</u>	
<u>Property Taxes</u>					
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1994/95	1/2	23,917	4%	310	12%
	1	47,834	12%	361	25%
	2	95,668	28%	465	42%
	4	191,336	60%	774	71%
	5	239,171	100%	774	100%
	Cumulative (UK-H(all))	597,927		2,684	
1995/96	1/2	24,635	4%	285	12%
	1	49,269	12%	333	25%
	2	98,538	28%	428	42%
	4	197,077	60%	713	71%
	5	246,346	100%	713	100%
	Cumulative (UK-H(all))	615,864		2,473	
1996/97	1/2	25,374	4%	303	12%
	1	50,747	12%	353	25%
	2	101,494	28%	454	42%
	4	202,989	60%	757	71%
	5	253,736	100%	757	100%
	Cumulative (UK-H(all))	634,340		2,623	
1997/98	1/2	26,135	4%	371	12%
	1	52,270	12%	433	25%
	2	104,539	28%	556	42%
	4	209,079	60%	927	71%
	5	261,348	100%	927	100%
	Cumulative (UK-H(all))	653,370		3,214	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>All Three UK Investors (H, A and T/L)</u>					<u>Suits indices (continued)</u>		
<u>Property Taxes</u>							
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1994/95	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892
1995/96	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892
1996/97	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892
1997/98	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>All Three UK Investors (H, A and T/L)</u>				<u>Suits indices (continued)</u>	
<u>Property Taxes</u>					
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1998/99	1/2	26,919	4%	403	12%
	1	53,838	12%	470	25%
	2	107,675	28%	604	42%
	4	215,351	60%	1,006	71%
	5	269,189	100%	1,006	100%
	Cumulative (UK-H(all))	672,972		3,489	
1999/00	1/2	27,726	4%	434	12%
	1	55,453	12%	507	25%
	2	110,906	28%	652	42%
	4	221,811	60%	1,086	71%
	5	277,264	100%	1,086	100%
	Cumulative (UK-H(all))	693,161		3,765	
2000/01	1/2	28,558	4%	459	12%
	1	57,116	12%	535	25%
	2	114,233	28%	688	42%
	4	228,466	60%	1,147	71%
	5	285,582	100%	1,147	100%
	Cumulative (UK-H(all))	713,956		3,976	
2001/02	1/2	29,415	4%	484	12%
	1	58,830	12%	564	25%
	2	117,660	28%	726	42%
	4	235,320	60%	1,209	71%
	5	294,150	100%	1,209	100%
	Cumulative (UK-H(all))	735,374		4,192	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>All Three UK Investors (H, A and T/L)</u> <u>Property Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1998/99	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892
1999/00	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892
2000/01	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892
2001/02	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>All Three UK Investors (H, A and T/L)</u>				<u>Suits indices (continued)</u>	
<u>Property Taxes</u>					
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2002/03	1/2	30,297	4%	528	12%
	1	60,595	12%	616	25%
	2	121,190	28%	793	42%
	4	242,379	60%	1,321	71%
	5	302,974	100%	1,321	100%
	Cumulative (UK-H(all))	757,435		4,579	
2003/04	1/2	31,206	4%	610	12%
	1	62,413	12%	712	25%
	2	124,825	28%	916	42%
	4	249,651	60%	1,526	71%
	5	312,063	100%	1,526	100%
	Cumulative (UK-H(all))	780,159		5,290	
2004/05	1/2	32,143	4%	612	12%
	1	64,285	12%	714	25%
	2	128,570	28%	918	42%
	4	257,140	60%	1,530	71%
	5	321,425	100%	1,530	100%
	Cumulative (UK-H(all))	803,563		5304	
2005/06	1/2	33,107	4%	635	12%
	1	66,214	12%	741	25%
	2	132,427	28%	953	42%
	4	264,854	60%	1,588	71%
	5	331,068	100%	1,588	100%
	Cumulative (UK-H(all))	827,670		5,506	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>All Three UK Investors (H, A and T/L)</u> <u>Property Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2002/03	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892
2003/04	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892
2004/05	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892
2005/06	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

All Three UK Investors (H, A and T/L)
Property Taxes

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2006/07	1/2	34,100	4%	667	12%
	1	68,200	12%	778	25%
	2	136,400	28%	1,000	42%
	4	272,800	60%	1,667	71%
	5	341,000	100%	1,667	100%
	Cumulative (UK-H(all))	852,500		5,778	
2007/08	1/2	35,123	4%	699	12%
	1	70,246	12%	816	25%
	2	140,492	28%	1,049	42%
	4	280,984	60%	1,748	71%
	5	351,230	100%	1,748	100%
	Cumulative (UK-H(all))	878,075		6,061	
2008/09	1/2	36,177	4%	731	12%
	1	72,353	12%	853	25%
	2	144,707	28%	1,096	42%
	4	289,414	60%	1,827	71%
	5	361,767	100%	1,827	100%
	Cumulative (UK-H(all))	904,418		6,334	
2009/10	1/2	37,262	4%	756	12%
	1	74,524	12%	882	25%
	2	149,048	28%	1,135	42%
	4	298,096	60%	1,891	71%
	5	372,620	100%	1,891	100%
	Cumulative (UK-H(all))	931,550		6,555	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>All Three UK Investors (H, A and T/L)</u> <u>Property Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2006/07	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892
2007/08	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892
2008/09	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892
2009/10	0.0400	0.1154	0.0400	0.1154	0.0046		
	0.1200	0.2500	0.0800	0.3654	0.0292		
	0.2800	0.4231	0.1600	0.6731	0.1077		
	0.6000	0.7115	0.3200	1.1346	0.3631		
	1.0000	1.0000	0.4000	1.7115	0.6846		
						1.1892	-0.1892

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

All Three UK Investors (H, A and T/L)
Property Taxes

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Cumulative	½	570,995	4%	9,475	12%
	1	1,141,991	12%	10,904	26%
	2	2,283,982	28%	13,762	43%
	4	4,567,964	60%	22,337	72%
	5	5,709,955	100%	22,337	100%
	Cumulative (UK-H(all))	14,274,886		78,815	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

All Three UK Investors (H, A and T/L)
Property Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Cumulative	0.0400	0.1202	0.0400	0.1202	0.0048		
	0.1200	0.2586	0.0800	0.3788	0.0303		
	0.2800	0.4332	0.1600	0.6917	0.1107		
	0.6000	0.7166	0.3200	1.1498	0.3679		
	1.0000	1.0000	0.4000	1.7166	<u>0.6866</u>		
						1.2004	-0.2004

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Acquisition Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1990/91	UK-A1/2	5,393	4%	27	4%
	UK-A1	10,940	11%	55	11%
	UK-A2	22,343	27%	112	27%
	UK-A4	46,534	59%	233	59%
	UK-A5	58,629	100%	293	100%
	Cumulative (UK-A(all))	143,839		719	
1991/92	UK-A1/2	707	3%	4	3%
	UK-A1	1,532	9%	8	9%
	UK-A2	3,953	24%	20	24%
	UK-A4	8,794	57%	44	57%
	UK-A5	11,215	100%	56	100%
	Cumulative (UK-A(all))	26,201		131	
1992/93	UK-A1/2	427	7%	2	7%
	UK-A1	947	22%	5	22%
	UK-A2	2,149	55%	11	55%
	UK-A4	1,561	80%	8	80%
	UK-A5	1,267	100%	6	100%
	Cumulative (UK-A(all))	6,350		32	
1993/94	UK-A1/2	284	4%	1	4%
	UK-A1	547	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,331		32	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Alternative Investors
Acquisition Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index $(1-C)$
1990/91	0.0375	0.0375	0.0375	0.0375	0.0014		
	0.1136	0.1136	0.0761	0.1510	0.0115		
	0.2689	0.2689	0.1553	0.3824	0.0594		
	0.5924	0.5924	0.3235	0.8613	0.2786		
	1.0000	1.0000	0.4076	1.5924	0.6491		
						1.0000	0.0000
1991/92	0.0270	0.0270	0.0270	0.0270	0.0007		
	0.0854	0.0854	0.0585	0.1124	0.0066		
	0.2363	0.2363	0.1509	0.3218	0.0485		
	0.5720	0.5720	0.3356	0.8083	0.2713		
	1.0000	1.0000	0.4280	1.5720	0.6729		
						1.0000	0.0000
1992/93	0.0672	0.0672	0.0672	0.0672	0.0045		
	0.2163	0.2163	0.1492	0.2835	0.0423		
	0.5548	0.5548	0.3384	0.7711	0.2609		
	0.8005	0.8005	0.2458	1.3553	0.3331		
	1.0000	1.0000	0.1995	1.8005	0.3591		
						1.0000	0.0000
1993/94	0.0449	0.0449	0.0449	0.0449	0.0020		
	0.1313	0.1313	0.0864	0.1761	0.0152		
	0.2892	0.2892	0.1580	0.4205	0.0664		
	0.6051	0.6051	0.3159	0.8943	0.2825		
	1.0000	1.0000	0.3949	1.6051	0.6338		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Acquisition Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1994/95	UK-A1/2	284	4%	1	4%
	UK-A1	547	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,331		32	
1995/96	UK-A1/2	284	4%	1	4%
	UK-A1	547	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,331		32	
1996/97	UK-A1/2	284	4%	1	4%
	UK-A1	547	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,331		32	
1997/98	UK-A1/2	284	4%	1	4%
	UK-A1	547	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,331		32	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Alternative Investors
Acquisition Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1994/95	0.0449	0.0449	0.0449	0.0449	0.0020		
	0.1313	0.1313	0.0864	0.1761	0.0152		
	0.2892	0.2892	0.1580	0.4205	0.0664		
	0.6051	0.6051	0.3159	0.8943	0.2825		
	1.0000	1.0000	0.3949	1.6051	0.6338		
						1.0000	0.0000
1995/96	0.0449	0.0449	0.0449	0.0449	0.0020		
	0.1313	0.1313	0.0864	0.1761	0.0152		
	0.2892	0.2892	0.1580	0.4205	0.0664		
	0.6051	0.6051	0.3159	0.8943	0.2825		
	1.0000	1.0000	0.3949	1.6051	0.6338		
						1.0000	0.0000
1996/97	0.0449	0.0449	0.0449	0.0449	0.0020		
	0.1313	0.1313	0.0864	0.1761	0.0152		
	0.2892	0.2892	0.1580	0.4205	0.0664		
	0.6051	0.6051	0.3159	0.8943	0.2825		
	1.0000	1.0000	0.3949	1.6051	0.6338		
						1.0000	0.0000
1997/98	0.0449	0.0449	0.0449	0.0449	0.0020		
	0.1313	0.1313	0.0864	0.1761	0.0152		
	0.2892	0.2892	0.1580	0.4205	0.0664		
	0.6051	0.6051	0.3159	0.8943	0.2825		
	1.0000	1.0000	0.3949	1.6051	0.6338		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Acquisition Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1998/99	UK-A1/2	284	4%	1	4%
	UK-A1	547	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,331		32	
1999/2000	UK-A1/2	284	1%	1	1%
	UK-A1	547	2%	3	2%
	UK-A2	45,130	91%	226	91%
	UK-A4	2,000	95%	10	95%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	50,461		252	
2000/01	UK-A1/2	284	4%	1	4%
	UK-A1	547	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,331		32	
2001/02	UK-A1/2	284	4%	1	4%
	UK-A1	547	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,331		32	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Alternative Investors
Acquisition Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1998/99	0.0449	0.0449	0.0449	0.0449	0.0020		
	0.1313	0.1313	0.0864	0.1761	0.0152		
	0.2892	0.2892	0.1580	0.4205	0.0664		
	0.6051	0.6051	0.3159	0.8943	0.2825		
	1.0000	1.0000	0.3949	1.6051	0.6338		
						1.0000	0.0000
1999/2000	0.0056	0.0056	0.0056	0.0056	0.0000		
	0.0165	0.0165	0.0108	0.0221	0.0002		
	0.9108	0.9108	0.8944	0.9273	0.8293		
	0.9505	0.9505	0.0396	1.8613	0.0738		
	1.0000	1.0000	0.0495	1.9505	0.0966		
						1.0000	0.0000
2000/01	0.0449	0.0449	0.0449	0.0449	0.0020		
	0.1313	0.1313	0.0864	0.1761	0.0152		
	0.2892	0.2892	0.1580	0.4205	0.0664		
	0.6051	0.6051	0.3159	0.8943	0.2825		
	1.0000	1.0000	0.3949	1.6051	0.6338		
						1.0000	0.0000
2001/02	0.0449	0.0449	0.0449	0.0449	0.0020		
	0.1313	0.1313	0.0864	0.1761	0.0152		
	0.2892	0.2892	0.1580	0.4205	0.0664		
	0.6051	0.6051	0.3159	0.8943	0.2825		
	1.0000	1.0000	0.3949	1.6051	0.6338		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Acquisition Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2002/03	UK-A1/2	284	4%	1	4%
	UK-A1	547	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,331		32	
2003/04	UK-A1/2	284	4%	1	4%
	UK-A1	547	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,331		32	
2004/05	UK-A1/2	285	5%	1	5%
	UK-A1	547	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,332		32	
2005/06	UK-A1/2	285	5%	1	5%
	UK-A1	547	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,332		32	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Alternative Investors
Acquisition Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2002/03	0.0449	0.0449	0.0449	0.0449	0.0020		
	0.1313	0.1313	0.0864	0.1761	0.0152		
	0.2892	0.2892	0.1580	0.4205	0.0664		
	0.6051	0.6051	0.3159	0.8943	0.2825		
	1.0000	1.0000	0.3949	1.6051	0.6338		
						1.0000	0.0000
2003/04	0.0449	0.0449	0.0449	0.0449	0.0020		
	0.1313	0.1313	0.0864	0.1761	0.0152		
	0.2892	0.2892	0.1580	0.4205	0.0664		
	0.6051	0.6051	0.3159	0.8943	0.2825		
	1.0000	1.0000	0.3949	1.6051	0.6338		
						1.0000	0.0000
2004/05	0.0450	0.0450	0.0450	0.0450	0.0020		
	0.1314	0.1314	0.0864	0.1764	0.0152		
	0.2893	0.2893	0.1579	0.4207	0.0664		
	0.6052	0.6052	0.3159	0.8945	0.2825		
	1.0000	1.0000	0.3948	1.6052	0.6338		
						1.0000	0.0000
2005/06	0.0450	0.0450	0.0450	0.0450	0.0020		
	0.1314	0.1314	0.0864	0.1764	0.0152		
	0.2893	0.2893	0.1579	0.4207	0.0664		
	0.6052	0.6052	0.3159	0.8945	0.2825		
	1.0000	1.0000	0.3948	1.6052	0.6338		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u>			<u>Suits indices (continued)</u>		
<u>Acquisition Taxes</u>					
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2006/07	UK-A1/2	285	0%	1	0%
	UK-A1	548	0%	3	0%
	UK-A2	1,000	1%	5	1%
	UK-A4	122,917	45%	615	45%
	UK-A5	153,697	100%	768	100%
	Cumulative (UK-A(all))	278,447		1,392	
2007/08	UK-A1/2	285	5%	1	5%
	UK-A1	548	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,333		32	
2008/09	UK-A1/2	285	5%	1	5%
	UK-A1	548	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,333		32	
2009/10	UK-A1/2	285	5%	1	5%
	UK-A1	548	13%	3	13%
	UK-A2	1,000	29%	5	29%
	UK-A4	2,000	61%	10	61%
	UK-A5	2,500	100%	13	100%
	Cumulative (UK-A(all))	6,333		32	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Alternative Investors
Acquisition Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2006/07	0.0010	0.0010	0.0010	0.0010	0.0000		
	0.0030	0.0030	0.0020	0.0040	0.0000		
	0.0066	0.0066	0.0036	0.0096	0.0000		
	0.4480	0.4480	0.4414	0.4546	0.2007		
	1.0000	1.0000	0.5520	1.4480	0.7993		
						1.0000	0.0000
2007/08	0.0450	0.0450	0.0450	0.0450	0.0020		
	0.1315	0.1315	0.0865	0.1765	0.0153		
	0.2894	0.2894	0.1579	0.4210	0.0665		
	0.6052	0.6052	0.3158	0.8947	0.2825		
	1.0000	1.0000	0.3948	1.6052	0.6337		
						1.0000	0.0000
2008/09	0.0450	0.0450	0.0450	0.0450	0.0020		
	0.1315	0.1315	0.0865	0.1765	0.0153		
	0.2894	0.2894	0.1579	0.4210	0.0665		
	0.6052	0.6052	0.3158	0.8947	0.2825		
	1.0000	1.0000	0.3948	1.6052	0.6337		
						1.0000	0.0000
2009/10	0.0450	0.0450	0.0450	0.0450	0.0020		
	0.1315	0.1315	0.0865	0.1765	0.0153		
	0.2894	0.2894	0.1579	0.4210	0.0665		
	0.6052	0.6052	0.3158	0.8947	0.2825		
	1.0000	1.0000	0.3948	1.6052	0.6337		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Alternative Investors
Acquisition Taxes

			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Cumulative	UK-A½	11,361	2%	57	2%
	UK-A1	22,722	6%	114	6%
	UK-A2	89,574	21%	448	21%
	UK-A4	211,805	56%	1,059	56%
	UK-A5	264,808	100%	1,324	100%
	Cumulative (UK-A(all))	600,271		3,001	

Capital Gains Taxes

2009/10	UK-A1/2	6,415	4%	0.01	20%
	UK-A1	12,990	12%	0.01	40%
	UK-A2	26,671	28%	0.01	60%
	UK-A4	53,571	60%	0.01	80%
	UK-A5	67,022	100%	0.01	100%
	Cumulative (UK-A(all))	166,669		0.05	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Alternative Investors
Acquisition Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Cumulative	0.0189	0.0189	0.0189	0.0189	0.0004		
	0.0568	0.0568	0.0379	0.0757	0.0029		
	0.2060	0.2060	0.1492	0.2628	0.0392		
	0.5589	0.5589	0.3528	0.7649	0.2699		
	1.0000	1.0000	0.4411	1.5589	0.6877		
						1.0000	0.0000

Capital Gains Taxes

2009/10	0.0385	0.2000	0.0385	0.2000	0.0077		
	0.1164	0.4000	0.0779	0.6000	0.0468		
	0.2765	0.6000	0.1600	1.0000	0.1600		
	0.5979	0.8000	0.3214	1.4000	0.4500		
	1.0000	1.0000	0.4021	1.8000	0.7238		
						1.3883	-0.3883

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1990/91	1/2	6,800	4%	0	0%
	1	13,600	12%	2,649	5%
	2	27,200	28%	6,573	19%
	4	54,400	60%	17,453	54%
	5	68,000	100%	22,893	100%
	Cumulative (UK-A(all))	170,000		49,568	
1991/92	1/2	7,004	4%	0	0%
	1	14,008	12%	2,678	5%
	2	28,016	28%	6,333	18%
	4	56,032	60%	17,540	53%
	5	70,040	100%	23,143	100%
	Cumulative (UK-A(all))	175,100		49,694	
1992/93	1/2	7,214	4%	0	0%
	1	14,428	12%	2,446	5%
	2	28,856	28%	6,310	17%
	4	57,713	60%	17,852	53%
	5	72,141	100%	23,623	100%
	Cumulative (UK-A(all))	180,353		50,231	
1993/94	1/2	7,431	4%	0	0%
	1	14,861	12%	2,479	5%
	2	29,722	28%	6,581	17%
	4	59,444	60%	18,470	53%
	5	74,305	100%	24,414	100%
	Cumulative (UK-A(all))	185,764		51,944	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Income Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1990/91	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0534	0.0800	0.0534	0.0043		
	0.2800	0.1860	0.1600	0.2395	0.0383		
	0.6000	0.5381	0.3200	0.7242	0.2317		
	1.0000	1.0000	0.4000	1.5381	0.6153		
						0.8896	0.1104
1991/92	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0539	0.0800	0.0539	0.0043		
	0.2800	0.1813	0.1600	0.2352	0.0376		
	0.6000	0.5343	0.3200	0.7156	0.2290		
	1.0000	1.0000	0.4000	1.5343	0.6137		
						0.8847	0.1153
1992/93	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0487	0.0800	0.0487	0.0039		
	0.2800	0.1743	0.1600	0.2230	0.0357		
	0.6000	0.5297	0.3200	0.7040	0.2253		
	1.0000	1.0000	0.4000	1.5297	0.6119		
						0.8767	0.1233
1993/94	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0477	0.0800	0.0477	0.0038		
	0.2800	0.1744	0.1600	0.2221	0.0355		
	0.6000	0.5300	0.3200	0.7044	0.2254		
	1.0000	1.0000	0.4000	1.5300	0.6120		
						0.8768	0.1232

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1994/95	1/2	7,653	4%	258	0%
	1	15,307	12%	2,515	5%
	2	30,614	28%	6,863	18%
	4	61,228	60%	19,108	53%
	5	76,535	100%	25,231	100%
Cumulative (UK-A(all))		191,336		53,975	
1995/96	1/2	7,883	4%	352	1%
	1	15,766	12%	2,580	5%
	2	31,532	28%	7,078	18%
	4	63,065	60%	19,691	53%
	5	78,831	100%	25,997	100%
Cumulative (UK-A(all))		197,077		55,698	
1996/97	1/2	8,120	4%	230	0%
	1	16,239	12%	2,448	5%
	2	32,478	28%	6,859	17%
	4	64,956	60%	19,851	53%
	5	81,196	100%	26,346	100%
Cumulative (UK-A(all))		202,989		55,734	
1997/98	1/2	8,363	4%	185	0%
	1	16,726	12%	2,384	5%
	2	33,453	28%	6,793	17%
	4	66,905	60%	20,174	52%
	5	83,631	100%	26,865	100%
Cumulative (UK-A(all))		209,079		56,401	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Income Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1994/95	0.0400	0.0048	0.0400	0.0048	0.0002		
	0.1200	0.0514	0.0800	0.0562	0.0045		
	0.2800	0.1785	0.1600	0.2299	0.0368		
	0.6000	0.5325	0.3200	0.7111	0.2275		
	1.0000	1.0000	0.4000	1.5325	0.6130		
						0.8820	0.1180
1995/96	0.0400	0.0063	0.0400	0.0063	0.0003		
	0.1200	0.0526	0.0800	0.0589	0.0047		
	0.2800	0.1797	0.1600	0.2324	0.0372		
	0.6000	0.5332	0.3200	0.7130	0.2281		
	1.0000	1.0000	0.4000	1.5332	0.6133		
						0.8836	0.1164
1996/97	0.0400	0.0041	0.0400	0.0041	0.0002		
	0.1200	0.0480	0.0800	0.0522	0.0042		
	0.2800	0.1711	0.1600	0.2192	0.0351		
	0.6000	0.5273	0.3200	0.6984	0.2235		
	1.0000	1.0000	0.4000	1.5273	0.6109		
						0.8738	0.1262
1997/98	0.0400	0.0033	0.0400	0.0033	0.0001		
	0.1200	0.0455	0.0800	0.0488	0.0039		
	0.2800	0.1660	0.1600	0.2115	0.0338		
	0.6000	0.5237	0.3200	0.6897	0.2207		
	1.0000	1.0000	0.4000	1.5237	0.6095		
						0.8681	0.1319

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1998/99	1/2	8,614	4%	172	0%
	1	17,228	12%	2,439	5%
	2	34,456	28%	6,938	16%
	4	68,912	60%	20,721	52%
	5	86,140	100%	27,612	100%
Cumulative (UK-A(all))		215,351		57,883	
1999/00	1/2	8,872	4%	652	1%
	1	17,745	12%	2,889	6%
	2	35,490	28%	7,507	18%
	4	70,980	60%	21,703	53%
	5	88,725	100%	28,801	100%
Cumulative (UK-A(all))		221,811		61,552	
2000/01	1/2	9,139	4%	863	1%
	1	18,277	12%	2,874	6%
	2	36,555	28%	7,573	18%
	4	73,109	60%	22,195	53%
	5	91,386	100%	29,506	100%
Cumulative (UK-A(all))		228,466		63,012	
2001/02	1/2	9,413	4%	848	1%
	1	18,826	12%	2,918	6%
	2	37,651	28%	7,729	18%
	4	75,302	60%	22,789	53%
	5	94,128	100%	30,320	100%
Cumulative (UK-A(all))		235,320		64,604	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Income Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1998/99	0.0400	0.0030	0.0400	0.0030	0.0001		
	0.1200	0.0451	0.0800	0.0481	0.0038		
	0.2800	0.1650	0.1600	0.2101	0.0336		
	0.6000	0.5230	0.3200	0.6879	0.2201		
	1.0000	1.0000	0.4000	1.5230	0.6092		
						0.8669	0.1331
1999/00	0.0400	0.0106	0.0400	0.0106	0.0004		
	0.1200	0.0575	0.0800	0.0681	0.0054		
	0.2800	0.1795	0.1600	0.2370	0.0379		
	0.6000	0.5321	0.3200	0.7116	0.2277		
	1.0000	1.0000	0.4000	1.5321	0.6128		
						0.8843	0.1157
2000/01	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0593	0.0800	0.0730	0.0058		
	0.2800	0.1795	0.1600	0.2388	0.0382		
	0.6000	0.5317	0.3200	0.7112	0.2276		
	1.0000	1.0000	0.4000	1.5317	0.6127		
						0.8849	0.1151
2001/02	0.0400	0.0131	0.0400	0.0131	0.0005		
	0.1200	0.0583	0.0800	0.0714	0.0057		
	0.2800	0.1779	0.1600	0.2362	0.0378		
	0.6000	0.5307	0.3200	0.7086	0.2268		
	1.0000	1.0000	0.4000	1.5307	0.6123		
						0.8831	0.1169

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Alternative Investors
Income Taxes

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2002/03	1/2	9,695	4%	887	1%
	1	19,390	12%	3,020	6%
	2	38,781	28%	8,054	18%
	4	77,561	60%	23,566	53%
	5	96,952	100%	31,322	100%
	Cumulative (UK-A(all))	242,379		66,850	
2003/04	1/2	9,986	4%	946	1%
	1	19,972	12%	3,143	6%
	2	39,944	28%	8,406	18%
	4	79,888	60%	24,384	53%
	5	99,860	100%	32,373	100%
	Cumulative (UK-A(all))	249,651		69,253	
2004/05	1/2	10,286	4%	977	1%
	1	20,571	12%	3,239	6%
	2	41,142	28%	8,665	18%
	4	82,285	60%	25,122	53%
	5	102,856	100%	33,350	100%
	Cumulative (UK-A(all))	257,140		71,352	
2005/06	1/2	10,594	4%	1,003	1%
	1	21,188	12%	3,334	6%
	2	42,377	28%	8,910	18%
	4	84,753	60%	25,861	53%
	5	105,942	100%	34,336	100%
	Cumulative (UK-A(all))	264,854		73,443	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Income Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2002/03	0.0400	0.0133	0.0400	0.0133	0.0005		
	0.1200	0.0585	0.0800	0.0717	0.0057		
	0.2800	0.1789	0.1600	0.2374	0.0380		
	0.6000	0.5315	0.3200	0.7104	0.2273		
	1.0000	1.0000	0.4000	1.5315	0.6126		
						0.8842	0.1158
2003/04	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0591	0.0800	0.0727	0.0058		
	0.2800	0.1804	0.1600	0.2395	0.0383		
	0.6000	0.5325	0.3200	0.7130	0.2282		
	1.0000	1.0000	0.4000	1.5325	0.6130		
						0.8859	0.1141
2004/05	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0591	0.0800	0.0728	0.0058		
	0.2800	0.1805	0.1600	0.2396	0.0383		
	0.6000	0.5326	0.3200	0.7131	0.2282		
	1.0000	1.0000	0.4000	1.5326	0.6130		
						0.8859	0.1141
2005/06	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0590	0.0800	0.0727	0.0058		
	0.2800	0.1804	0.1600	0.2394	0.0383		
	0.6000	0.5325	0.3200	0.7128	0.2281		
	1.0000	1.0000	0.4000	1.5325	0.6130		
						0.8858	0.1142

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2006/07	1/2	10,912	4%	1,035	1%
	1	21,824	12%	3,436	6%
	2	43,648	28%	9,193	18%
	4	87,296	60%	26,652	53%
	5	109,120	100%	35,382	100%
	Cumulative (UK-A(all))	272,800		75,698	
2007/08	1/2	11,239	4%	1,056	1%
	1	22,479	12%	3,528	6%
	2	44,957	28%	9,397	18%
	4	89,915	60%	27,380	53%
	5	112,394	100%	36,372	100%
	Cumulative (UK-A(all))	280,984		77,733	
2008/09	1/2	11,577	4%	1,108	1%
	1	23,153	12%	3,424	6%
	2	46,306	28%	9,148	17%
	4	92,612	60%	27,671	53%
	5	115,765	100%	36,932	100%
	Cumulative (UK-A(all))	289,414		78,284	
2009/10	1/2	11,924	4%	1,090	1%
	1	23,848	12%	3,475	6%
	2	47,695	28%	9,008	17%
	4	95,391	60%	28,086	53%
	5	119,238	100%	37,625	100%
	Cumulative (UK-A(all))	298,096		79,284	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Alternative Investors</u> <u>Income Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2006/07	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0591	0.0800	0.0727	0.0058		
	0.2800	0.1805	0.1600	0.2396	0.0383		
	0.6000	0.5326	0.3200	0.7131	0.2282		
	1.0000	1.0000	0.4000	1.5326	0.6130		
						0.8859	0.1141
2007/08	0.0400	0.0136	0.0400	0.0136	0.0005		
	0.1200	0.0590	0.0800	0.0725	0.0058		
	0.2800	0.1799	0.1600	0.2388	0.0382		
	0.6000	0.5321	0.3200	0.7120	0.2278		
	1.0000	1.0000	0.4000	1.5321	0.6128		
						0.8852	0.1148
2008/09	0.0400	0.0142	0.0400	0.0142	0.0006		
	0.1200	0.0579	0.0800	0.0720	0.0058		
	0.2800	0.1748	0.1600	0.2326	0.0372		
	0.6000	0.5282	0.3200	0.7030	0.2250		
	1.0000	1.0000	0.4000	1.5282	0.6113		
						0.8798	0.1202
2009/10	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0576	0.0800	0.0713	0.0057		
	0.2800	0.1712	0.1600	0.2288	0.0366		
	0.6000	0.5254	0.3200	0.6966	0.2229		
	1.0000	1.0000	0.4000	1.5254	0.6102		
						0.8760	0.1240

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Alternative Investors
Income Taxes

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Cum.	1/2	182,719	4%	11,662	1%
	1	365,437	12%	57,898	6%
	2	730,874	28%	153,919	18%
	4	1,461,748	60%	446,269	53%
	5	1,827,185	100%	592,444	100%
Cumulative (UK-A(all))		4,567,964		1,262,191	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Alternative Investors
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Cum.	0.0400	0.0092	0.0400	0.0092	0.0004		
	0.1200	0.0551	0.0800	0.0643	0.0051		
	0.2800	0.1771	0.1600	0.2322	0.0371		
	0.6000	0.5306	0.3200	0.7077	0.2265		
	1.0000	1.0000	0.4000	1.5306	0.6122		
						0.8814	0.1186

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Tenant / Landlords
Acquisition Taxes

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	<u>Suits indices (continued)</u>	
				Tax Burden (T)	Accumulated Percentage of Tax Burdens
1990/91	UK-A1/2	21,250	4%	0	0%
	UK-A1	42,500	12%	425	8%
	UK-A2	85,000	28%	850	25%
	UK-A4	170,000	60%	1,700	58%
	UK-A5	212,500	100%	2,125	100%
	Cumulative (UK-T(all))	531,250		5,100	

Capital Gains Taxes

2009/10	UK-A1/2	17,130	4%	0	0%
	UK-A1	34,260	12%	1,682	3%
	UK-A2	68,519	28%	8,166	17%
	UK-A4	137,039	60%	21,031	53%
	UK-A5	171,299	100%	27,198	100%
	Cumulative (UK-T(all))	428,247		58,077	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**UK Tenant / Landlords
Acquisition Taxes**

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1990/91	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0833	0.0800	0.0833	0.0067		
	0.2800	0.2500	0.1600	0.3333	0.0533		
	0.6000	0.5833	0.3200	0.8333	0.2667		
	1.0000	1.0000	0.4000	1.5833	0.6333		
						0.9600	0.0400

Capital Gains Taxes

2009/10	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0290	0.0800	0.0290	0.0023		
	0.2800	0.1696	0.1600	0.1985	0.0318		
	0.6000	0.5317	0.3200	0.7013	0.2244		
	1.0000	1.0000	0.4000	1.5317	0.6127		
						0.8712	0.1288

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Tenant / Landlords</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1990/91	1/2	6,800	4%	0	0%
	1	13,600	12%	2,649	5%
	2	27,200	28%	6,573	19%
	4	54,400	60%	17,453	54%
	5	68,000	100%	22,893	100%
	Cumulative (UK-T(all))	170,000		49,568	
1991/92	1/2	7,004	4%	0	0%
	1	14,008	12%	2,678	5%
	2	28,016	28%	6,333	18%
	4	56,032	60%	17,540	53%
	5	70,040	100%	23,143	100%
	Cumulative (UK-T(all))	175,100		49,694	
1992/93	1/2	7,214	4%	0	0%
	1	14,428	12%	2,446	5%
	2	28,856	28%	6,310	17%
	4	57,713	60%	17,852	53%
	5	72,141	100%	23,623	100%
	Cumulative (UK-T(all))	180,353		50,231	
1993/94	1/2	7,431	4%	0	0%
	1	14,861	12%	2,479	5%
	2	29,722	28%	6,581	17%
	4	59,444	60%	18,470	53%
	5	74,305	100%	24,414	100%
	Cumulative (UK-T(all))	185,764		51,944	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Tenant / Landlords</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>				
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1990/91	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0534	0.0800	0.0534	0.0043		
	0.2800	0.1860	0.1600	0.2395	0.0383		
	0.6000	0.5381	0.3200	0.7242	0.2317		
	1.0000	1.0000	0.4000	1.5381	0.6153		
						0.8896	0.1104
1991/92	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0539	0.0800	0.0539	0.0043		
	0.2800	0.1813	0.1600	0.2352	0.0376		
	0.6000	0.5343	0.3200	0.7156	0.2290		
	1.0000	1.0000	0.4000	1.5343	0.6137		
						0.8847	0.1153
1992/93	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0487	0.0800	0.0487	0.0039		
	0.2800	0.1743	0.1600	0.2230	0.0357		
	0.6000	0.5297	0.3200	0.7040	0.2253		
	1.0000	1.0000	0.4000	1.5297	0.6119		
						0.8767	0.1233
1993/94	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0477	0.0800	0.0477	0.0038		
	0.2800	0.1744	0.1600	0.2221	0.0355		
	0.6000	0.5300	0.3200	0.7044	0.2254		
	1.0000	1.0000	0.4000	1.5300	0.6120		
						0.8768	0.1232

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Tenant / Landlords</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1994/95	1/2	7,653	4%	258	0%
	1	15,307	12%	2,515	5%
	2	30,614	28%	6,863	18%
	4	61,228	60%	19,108	53%
	5	76,535	100%	25,231	100%
	Cumulative (UK-T(all))	191,336		53,975	
1995/96	1/2	7,883	4%	352	1%
	1	15,766	12%	2,580	5%
	2	31,532	28%	7,078	18%
	4	63,065	60%	19,691	53%
	5	78,831	100%	25,997	100%
	Cumulative (UK-T(all))	197,077		55,698	
1996/97	1/2	8,120	4%	230	0%
	1	16,239	12%	2,448	5%
	2	32,478	28%	6,859	17%
	4	64,956	60%	19,851	53%
	5	81,196	100%	26,346	100%
	Cumulative (UK-T(all))	202,989		55,734	
1997/98	1/2	8,363	4%	185	0%
	1	16,726	12%	2,384	5%
	2	33,453	28%	6,793	17%
	4	66,905	60%	20,174	52%
	5	83,631	100%	26,865	100%
	Cumulative (UK-T(all))	209,079		56,401	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Tenant / Landlords
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1994/95	0.0400	0.0048	0.0400	0.0048	0.0002		
	0.1200	0.0514	0.0800	0.0562	0.0045		
	0.2800	0.1785	0.1600	0.2299	0.0368		
	0.6000	0.5325	0.3200	0.7111	0.2275		
	1.0000	1.0000	0.4000	1.5325	0.6130		
						0.8820	0.1180
1995/96	0.0400	0.0063	0.0400	0.0063	0.0003		
	0.1200	0.0526	0.0800	0.0589	0.0047		
	0.2800	0.1797	0.1600	0.2324	0.0372		
	0.6000	0.5332	0.3200	0.7130	0.2281		
	1.0000	1.0000	0.4000	1.5332	0.6133		
						0.8836	0.1164
1996/97	0.0400	0.0041	0.0400	0.0041	0.0002		
	0.1200	0.0480	0.0800	0.0522	0.0042		
	0.2800	0.1711	0.1600	0.2192	0.0351		
	0.6000	0.5273	0.3200	0.6984	0.2235		
	1.0000	1.0000	0.4000	1.5273	0.6109		
						0.8738	0.1262
1997/98	0.0400	0.0033	0.0400	0.0033	0.0001		
	0.1200	0.0455	0.0800	0.0488	0.0039		
	0.2800	0.1660	0.1600	0.2115	0.0338		
	0.6000	0.5237	0.3200	0.6897	0.2207		
	1.0000	1.0000	0.4000	1.5237	0.6095		
						0.8681	0.1319

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Tenant / Landlords</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1998/99	1/2	8,614	4%	172	0%
	1	17,228	12%	2,439	5%
	2	34,456	28%	6,938	16%
	4	68,912	60%	20,721	52%
	5	86,140	100%	27,612	100%
Cumulative (UK-T(all))		215,351		57,883	
1999/00	1/2	8,872	4%	652	1%
	1	17,745	12%	2,889	6%
	2	35,490	28%	7,507	18%
	4	70,980	60%	21,703	53%
	5	88,725	100%	28,801	100%
Cumulative (UK-T(all))		221,811		61,552	
2000/01	1/2	9,139	4%	863	1%
	1	18,277	12%	2,874	6%
	2	36,555	28%	7,573	18%
	4	73,109	60%	22,195	53%
	5	91,386	100%	29,506	100%
Cumulative (UK-T(all))		228,466		63,012	
2001/02	1/2	9,413	4%	848	1%
	1	18,826	12%	2,918	6%
	2	37,651	28%	7,729	18%
	4	75,302	60%	22,789	53%
	5	94,128	100%	30,320	100%
Cumulative (UK-T(all))		235,320		64,604	
<u>Suits indices (continued)</u>					

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Tenant / Landlords
Income Taxes

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1998/99	0.0400	0.0030	0.0400	0.0030	0.0001		
	0.1200	0.0451	0.0800	0.0481	0.0038		
	0.2800	0.1650	0.1600	0.2101	0.0336		
	0.6000	0.5230	0.3200	0.6879	0.2201		
	1.0000	1.0000	0.4000	1.5230	0.6092		
						0.8669	0.1331
1999/2000	0.0400	0.0106	0.0400	0.0106	0.0004		
	0.1200	0.0575	0.0800	0.0681	0.0054		
	0.2800	0.1795	0.1600	0.2370	0.0379		
	0.6000	0.5321	0.3200	0.7116	0.2277		
	1.0000	1.0000	0.4000	1.5321	0.6128		
						0.8843	0.1157
2000/01	0.0400	0.0137	0.0400	0.0137	0.0005		
	0.1200	0.0593	0.0800	0.0730	0.0058		
	0.2800	0.1795	0.1600	0.2388	0.0382		
	0.6000	0.5317	0.3200	0.7112	0.2276		
	1.0000	1.0000	0.4000	1.5317	0.6127		
						0.8849	0.1151
2001/02	0.0400	0.0131	0.0400	0.0131	0.0005		
	0.1200	0.0583	0.0800	0.0714	0.0057		
	0.2800	0.1779	0.1600	0.2362	0.0378		
	0.6000	0.5307	0.3200	0.7086	0.2268		
	1.0000	1.0000	0.4000	1.5307	0.6123		
						0.8831	0.1169

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Tenant / Landlords</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2002/03	1/2	9,863	4%	906	1%
	1	19,726	12%	3,057	6%
	2	39,453	28%	8,188	18%
	4	78,906	60%	23,835	53%
	5	98,632	100%	31,658	100%
	Cumulative (UK-T(all))	246,581		67,645	
2003/04	1/2	10,977	4%	1,055	1%
	1	21,954	12%	3,361	6%
	2	43,908	28%	9,199	18%
	4	87,817	60%	25,970	54%
	5	109,771	100%	34,389	100%
	Cumulative (UK-T(all))	274,428		73,975	
2004/05	1/2	11,222	4%	1,080	1%
	1	22,444	12%	3,445	6%
	2	44,887	28%	9,414	18%
	4	89,775	60%	26,620	54%
	5	112,218	100%	35,222	100%
	Cumulative (UK-T(all))	280,546		75,780	
2005/06	1/2	11,597	4%	1,113	1%
	1	23,195	12%	3,554	6%
	2	46,389	28%	9,712	18%
	4	92,779	60%	27,466	54%
	5	115,974	100%	36,354	100%
	Cumulative (UK-T(all))	289,934		78,200	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Tenant / Landlords
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2002/03	0.0400	0.0134	0.0400	0.0134	0.0005		
	0.1200	0.0586	0.0800	0.0720	0.0058		
	0.2800	0.1796	0.1600	0.2382	0.0381		
	0.6000	0.5320	0.3200	0.7116	0.2277		
	1.0000	1.0000	0.4000	1.5320	0.6128		
						0.8849	0.1151
2003/04	0.0400	0.0143	0.0400	0.0143	0.0006		
	0.1200	0.0597	0.0800	0.0740	0.0059		
	0.2800	0.1841	0.1600	0.2438	0.0390		
	0.6000	0.5351	0.3200	0.7192	0.2301		
	1.0000	1.0000	0.4000	1.5351	0.6141		
						0.8897	0.1103
2004/05	0.0400	0.0142	0.0400	0.0142	0.0006		
	0.1200	0.0597	0.0800	0.0740	0.0059		
	0.2800	0.1839	0.1600	0.2436	0.0390		
	0.6000	0.5352	0.3200	0.7191	0.2301		
	1.0000	1.0000	0.4000	1.5352	0.6141		
						0.8897	0.1103
2005/06	0.0400	0.0142	0.0400	0.0142	0.0006		
	0.1200	0.0597	0.0800	0.0739	0.0059		
	0.2800	0.1839	0.1600	0.2436	0.0390		
	0.6000	0.5351	0.3200	0.7190	0.2301		
	1.0000	1.0000	0.4000	1.5351	0.6140		
						0.8896	0.1104

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>UK Tenant / Landlords</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2006/07	1/2	11,971	4%	1,151	1%
	1	23,942	12%	3,669	6%
	2	47,884	28%	10,040	18%
	4	95,768	60%	28,347	54%
	5	119,711	100%	37,526	100%
	Cumulative (UK-T(all))	299,277		80,734	
2007/08	1/2	12,272	4%	1,169	1%
	1	24,544	12%	3,755	6%
	2	49,087	28%	10,223	18%
	4	98,175	60%	29,032	53%
	5	122,719	100%	38,437	100%
	Cumulative (UK-T(all))	306,797		82,617	
2008/09	1/2	12,898	4%	1,240	1%
	1	25,797	12%	3,688	6%
	2	51,593	28%	10,206	18%
	4	103,187	60%	29,786	53%
	5	128,984	100%	39,691	100%
	Cumulative (UK-T(all))	322,459		84,611	
2009/10	1/2	13,684	4%	1,266	1%
	1	27,368	12%	3,827	6%
	2	54,736	28%	10,416	18%
	4	109,472	60%	31,016	53%
	5	136,840	100%	41,611	100%
	Cumulative (UK-T(all))	342,101		88,135	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

UK Tenant / Landlords
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2006/07	0.0400	0.0143	0.0400	0.0143	0.0006		
	0.1200	0.0597	0.0800	0.0740	0.0059		
	0.2800	0.1841	0.1600	0.2438	0.0390		
	0.6000	0.5352	0.3200	0.7193	0.2302		
	1.0000	1.0000	0.4000	1.5352	0.6141		
						0.8897	0.1103
2007/08	0.0400	0.0142	0.0400	0.0142	0.0006		
	0.1200	0.0596	0.0800	0.0738	0.0059		
	0.2800	0.1834	0.1600	0.2430	0.0389		
	0.6000	0.5348	0.3200	0.7181	0.2298		
	1.0000	1.0000	0.4000	1.5348	0.6139		
						0.8890	0.1110
2008/09	0.0400	0.0147	0.0400	0.0147	0.0006		
	0.1200	0.0582	0.0800	0.0729	0.0058		
	0.2800	0.1789	0.1600	0.2371	0.0379		
	0.6000	0.5309	0.3200	0.7098	0.2271		
	1.0000	1.0000	0.4000	1.5309	0.6124		
						0.8838	0.1162
2009/10	0.0400	0.0144	0.0400	0.0144	0.0006		
	0.1200	0.0578	0.0800	0.0721	0.0058		
	0.2800	0.1760	0.1600	0.2337	0.0374		
	0.6000	0.5279	0.3200	0.7038	0.2252		
	1.0000	1.0000	0.4000	1.5279	0.6111		
						0.8801	0.1199

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**UK Tenant / Landlords
Income Taxes**

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Cumulative	1/2	190,991	4%	12,541	1%
	1	381,981	12%	59,656	6%
	2	763,963	28%	160,537	18%
	4	1,527,925	60%	459,617	53%
	5	1,909,907	100%	609,640	100%
	Cumulative (UK-T(all))	4,774,766		1,301,991	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**UK Tenant / Landlords
Income Taxes**

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Cumulative	0.0400	0.0096	0.0400	0.0096	0.0004		
	0.1200	0.0555	0.0800	0.0651	0.0052		
	0.2800	0.1788	0.1600	0.2342	0.0375		
	0.6000	0.5318	0.3200	0.7105	0.2274		
	1.0000	1.0000	0.4000	1.5318	0.6127		
						0.8831	0.1169

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Homeowners

Suits indices

Transactional Taxes:

Acquisition Taxes

1990	Case Family	Pre-Tax Income (Y)	Percentage of Pre-Tax Income	Tax Burden (T)	Percentage of Tax Burdens
	US-H1/2	46,875	4%	234	4%
	US-H1	93,750	12%	469	12%
	US-H2	187,500	28%	938	28%
	US-H4	375,000	60%	1,875	60%
	US-H5	468,750	100%	2,344	100%
	Cumulative (US-H(all))	1,171,875		5,859	

Capital Gains Taxes

			Percentage of		Percentage of
2009	Case Family	Pre-Tax Income (Y)	Pre-Tax Income	Tax Burden (T)	Tax Burdens
	US-H1/2	37,786	4%	0	#DIV/0!
	US-H1	75,573	12%	0	#DIV/0!
	US-H2	151,146	28%	0	#DIV/0!
	US-H4	302,292	60%	0	#DIV/0!
	US-H5	377,865	100%	0	#DIV/0!
	Cumulative (US-H(all))	944,662		0	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Homeowners

Suits indices (continued)

Transactional Taxes:

Acquisition Taxes

X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	A*B	Sum of $A*B = C$	Suits Index (1-C)
0	0	0	0	0		
0.0400	0.0400	0.0400	0.0400	0.0016		
0.1200	0.1200	0.0800	0.1600	0.0128		
0.2800	0.2800	0.1600	0.4000	0.0640		
0.6000	0.6000	0.3200	0.8800	0.2816		
1.0000	1.0000	0.4000	1.6000	0.6400	1.0000	0.0000

Capital Gains Taxes

X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	A*B	Sum of $A*B = C$	Suits Index (1-C)
0	0	0	0	0		
0.0400	#DIV/0!	0.0400	#DIV/0!	#DIV/0!		
0.1200	#DIV/0!	0.0800	#DIV/0!	#DIV/0!		
0.2800	#DIV/0!	0.1600	#DIV/0!	#DIV/0!		
0.6000	#DIV/0!	0.3200	#DIV/0!	#DIV/0!		
1.0000	#DIV/0!	0.4000	#DIV/0!	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Homeowners

Suits indices (continued)

Income Taxes

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1990	1/2	15,000	4%	203	0%
	1	30,000	12%	2,255	4%
	2	60,000	28%	6,498	16%
	4	120,000	60%	19,828	51%
	5	150,000	100%	27,496	100%
	Cumulative (US-H(all))	375,000		56,280	
1991	1/2	15,450	4%	173	0%
	1	30,900	12%	2,336	4%
	2	61,800	28%	6,709	16%
	4	123,600	60%	20,644	51%
	5	154,500	100%	28,533	100%
	Cumulative (US-H(all))	386,250		58,395	
1992	1/2	15,914	4%	107	0%
	1	31,827	12%	2,391	4%
	2	63,654	28%	6,849	16%
	4	127,308	60%	21,279	51%
	5	159,135	100%	29,426	100%
	Cumulative (US-H(all))	397,838		60,053	
1993	1/2	16,391	4%	119	0%
	1	32,782	12%	2,507	4%
	2	65,564	28%	7,193	16%
	4	131,127	60%	22,203	51%
	5	163,909	100%	30,661	100%
	Cumulative (US-H(all))	409,773		62,683	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Homeowners

Suits indices (continued)

Income Taxes

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1990	0.0400	0.0036	0.0400	0.0036	0.0001		
	0.1200	0.0437	0.0800	0.0473	0.0038		
	0.2800	0.1591	0.1600	0.2028	0.0324		
	0.6000	0.5114	0.3200	0.6706	0.2146		
	1.0000	1.0000	0.4000	1.5114	0.6046		
						0.8555	0.1445
1991	0.0400	0.0030	0.0400	0.0030	0.0001		
	0.1200	0.0430	0.0800	0.0459	0.0037		
	0.2800	0.1579	0.1600	0.2008	0.0321		
	0.6000	0.5114	0.3200	0.6692	0.2142		
	1.0000	1.0000	0.4000	1.5114	0.6046		
						0.8546	0.1454
1992	0.0400	0.0018	0.0400	0.0018	0.0001		
	0.1200	0.0416	0.0800	0.0434	0.0035		
	0.2800	0.1557	0.1600	0.1973	0.0316		
	0.6000	0.5100	0.3200	0.6657	0.2130		
	1.0000	1.0000	0.4000	1.5100	0.6040		
						0.8521	0.1479
1993	0.0400	0.0019	0.0400	0.0019	0.0001		
	0.1200	0.0419	0.0800	0.0438	0.0035		
	0.2800	0.1566	0.1600	0.1985	0.0318		
	0.6000	0.5109	0.3200	0.6675	0.2136		
	1.0000	1.0000	0.4000	1.5109	0.6043		
						0.8533	0.1467

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Homeowners
Income Taxes**

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1994	1/2	16,883	4%	110	0%
	1	33,765	12%	2,597	4%
	2	67,531	28%	7,500	16%
	4	135,061	60%	23,104	51%
	5	168,826	100%	31,884	100%
Cumulative (US-H(all))		422,066		65,195	
1995	1/2	17,389	4%	126	0%
	1	34,778	12%	2,723	4%
	2	69,556	28%	7,894	16%
	4	139,113	60%	24,136	51%
	5	173,891	100%	33,248	100%
Cumulative (US-H(all))		434,728		68,127	
1996	1/2	17,911	4%	152	0%
	1	35,822	12%	2,838	4%
	2	71,643	28%	8,294	16%
	4	143,286	60%	25,186	51%
	5	179,108	100%	34,640	100%
Cumulative (US-H(all))		447,770		71,109	
1997	1/2	18,448	4%	142	0%
	1	36,896	12%	2,909	4%
	2	73,792	28%	8,658	15%
	4	147,585	60%	27,133	51%
	5	184,481	100%	37,237	100%
Cumulative (US-H(all))		461,203		76,079	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Homeowners
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1994	0.0400	0.0017	0.0400	0.0017	0.0001		
	0.1200	0.0415	0.0800	0.0432	0.0035		
	0.2800	0.1566	0.1600	0.1981	0.0317		
	0.6000	0.5109	0.3200	0.6675	0.2136		
	1.0000	1.0000	0.4000	1.5109	0.6044		
						0.8532	0.1468
1995	0.0400	0.0018	0.0400	0.0018	0.0001		
	0.1200	0.0418	0.0800	0.0437	0.0035		
	0.2800	0.1577	0.1600	0.1995	0.0319		
	0.6000	0.5120	0.3200	0.6697	0.2143		
	1.0000	1.0000	0.4000	1.5120	0.6048		
						0.8546	0.1454
1996	0.0400	0.0021	0.0400	0.0021	0.0001		
	0.1200	0.0420	0.0800	0.0442	0.0035		
	0.2800	0.1587	0.1600	0.2007	0.0321		
	0.6000	0.5129	0.3200	0.6715	0.2149		
	1.0000	1.0000	0.4000	1.5129	0.6051		
						0.8558	0.1442
1997	0.0400	0.0019	0.0400	0.0019	0.0001		
	0.1200	0.0401	0.0800	0.0420	0.0034		
	0.2800	0.1539	0.1600	0.1940	0.0310		
	0.6000	0.5105	0.3200	0.6645	0.2126		
	1.0000	1.0000	0.4000	1.5105	0.6042		
						0.8513	0.1487

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Homeowners
Income Taxes**

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1998	1/2	19,002	4%	165	0%
	1	38,003	12%	3,015	4%
	2	76,006	28%	9,092	15%
	4	152,012	60%	28,295	51%
	5	190,016	100%	38,773	100%
	Cumulative (US-H(all))	475,039		79,342	
1999	1/2	19,572	4%	206	0%
	1	39,143	12%	3,141	4%
	2	78,286	28%	9,605	16%
	4	156,573	60%	28,632	51%
	5	195,716	100%	39,321	100%
	Cumulative (US-H(all))	489,290		80,906	
2000	1/2	20,159	4%	241	0%
	1	40,317	12%	3,265	4%
	2	80,635	28%	10,062	16%
	4	161,270	60%	29,795	51%
	5	201,587	100%	40,910	100%
	Cumulative (US-H(all))	503,969		84,273	
2001	1/2	20,764	4%	235	0%
	1	41,527	12%	3,349	4%
	2	83,054	28%	10,413	16%
	4	166,108	60%	30,544	52%
	5	207,635	100%	41,888	100%
	Cumulative (US-H(all))	519,088		86,428	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Homeowners
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1998	0.0400	0.0021	0.0400	0.0021	0.0001		
	0.1200	0.0401	0.0800	0.0422	0.0034		
	0.2800	0.1547	0.1600	0.1948	0.0312		
	0.6000	0.5113	0.3200	0.6660	0.2131		
	1.0000	1.0000	0.4000	1.5113	0.6045		
						0.8523	0.1477
1999	0.0400	0.0025	0.0400	0.0025	0.0001		
	0.1200	0.0414	0.0800	0.0439	0.0035		
	0.2800	0.1601	0.1600	0.2015	0.0322		
	0.6000	0.5140	0.3200	0.6741	0.2157		
	1.0000	1.0000	0.4000	1.5140	0.6056		
						0.8572	0.1428
2000	0.0400	0.0029	0.0400	0.0029	0.0001		
	0.1200	0.0416	0.0800	0.0445	0.0036		
	0.2800	0.1610	0.1600	0.2026	0.0324		
	0.6000	0.5146	0.3200	0.6756	0.2162		
	1.0000	1.0000	0.4000	1.5146	0.6058		
						0.8581	0.1419
2001	0.0400	0.0027	0.0400	0.0027	0.0001		
	0.1200	0.0415	0.0800	0.0442	0.0035		
	0.2800	0.1619	0.1600	0.2034	0.0325		
	0.6000	0.5153	0.3200	0.6773	0.2167		
	1.0000	1.0000	0.4000	1.5153	0.6061		
						0.8591	0.1409

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Homeowners Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2002	1/2	21,386	4%	154	0%
	1	42,773	12%	2,838	3%
	2	85,546	28%	10,159	15%
	4	171,091	60%	30,678	51%
	5	213,864	100%	42,284	100%
Cumulative (US-H(all))		534,660		86,113	
2003	1/2	22,028	4%	33	0%
	1	44,056	12%	2,653	3%
	2	88,112	28%	9,393	15%
	4	176,224	60%	29,237	50%
	5	220,280	100%	40,738	100%
Cumulative (US-H(all))		550,700		82,054	
2004	1/2	22,689	4%	59	0%
	1	45,378	12%	2,776	3%
	2	90,755	28%	9,694	15%
	4	181,511	60%	30,532	50%
	5	226,888	100%	42,699	100%
Cumulative (US-H(all))		567,221		85,760	
2005	1/2	23,370	4%	57	0%
	1	46,739	12%	2,861	3%
	2	93,478	28%	10,366	15%
	4	186,956	60%	31,820	50%
	5	233,695	100%	44,521	100%
Cumulative (US-H(all))		584,238		89,624	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Homeowners Income Taxes</u>			<u>Suits indices (continued)</u>				
Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2002	0.0400	0.0018	0.0400	0.0018	0.0001		
	0.1200	0.0347	0.0800	0.0365	0.0029		
	0.2800	0.1527	0.1600	0.1875	0.0300		
	0.6000	0.5090	0.3200	0.6617	0.2117		
	1.0000	1.0000	0.4000	1.5090	0.6036		
						0.8483	0.1517
2003	0.0400	0.0004	0.0400	0.0004	0.0000		
	0.1200	0.0327	0.0800	0.0331	0.0027		
	0.2800	0.1472	0.1600	0.1799	0.0288		
	0.6000	0.5035	0.3200	0.6507	0.2082		
	1.0000	1.0000	0.4000	1.5035	0.6014		
						0.8411	0.1589
2004	0.0400	0.0007	0.0400	0.0007	0.0000		
	0.1200	0.0331	0.0800	0.0337	0.0027		
	0.2800	0.1461	0.1600	0.1792	0.0287		
	0.6000	0.5021	0.3200	0.6482	0.2074		
	1.0000	1.0000	0.4000	1.5021	0.6008		
						0.8397	0.1603
2005	0.0400	0.0006	0.0400	0.0006	0.0000		
	0.1200	0.0326	0.0800	0.0332	0.0027		
	0.2800	0.1482	0.1600	0.1808	0.0289		
	0.6000	0.5033	0.3200	0.6515	0.2085		
	1.0000	1.0000	0.4000	1.5033	0.6013		
						0.8414	0.1586

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Homeowners Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2006	1/2	24,071	4%	57	0%
	1	48,141	12%	2,941	3%
	2	96,282	28%	10,793	15%
	4	192,565	60%	32,935	51%
	5	240,706	100%	45,801	100%
Cumulative (US-H(all))		601,765		92,528	
2007	1/2	24,793	4%	49	0%
	1	49,585	12%	3,010	3%
	2	99,171	28%	11,196	15%
	4	198,342	60%	34,134	50%
	5	247,927	100%	47,442	100%
Cumulative (US-H(all))		619,818		95,832	
2008	1/2	25,536	4%	0	0%
	1	51,073	12%	2,974	3%
	2	102,146	28%	11,731	15%
	4	204,292	60%	35,442	50%
	5	255,365	100%	49,657	100%
Cumulative (US-H(all))		638,412		99,804	
2009	1/2	26,303	4%	0	0%
	1	52,605	12%	3,009	3%
	2	105,210	28%	11,931	15%
	4	210,421	60%	36,634	50%
	5	263,026	100%	50,895	100%
Cumulative (US-H(all))		657,565		102,469	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Homeowners
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2006	0.0400	0.0006	0.0400	0.0006	0.0000		
	0.1200	0.0324	0.0800	0.0330	0.0026		
	0.2800	0.1491	0.1600	0.1815	0.0290		
	0.6000	0.5050	0.3200	0.6541	0.2093		
	1.0000	1.0000	0.4000	1.5050	0.6020		
						0.8430	0.1570
2007	0.0400	0.0005	0.0400	0.0005	0.0000		
	0.1200	0.0319	0.0800	0.0324	0.0026		
	0.2800	0.1488	0.1600	0.1807	0.0289		
	0.6000	0.5049	0.3200	0.6537	0.2092		
	1.0000	1.0000	0.4000	1.5049	0.6020		
						0.8427	0.1573
2008	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0298	0.0800	0.0298	0.0024		
	0.2800	0.1473	0.1600	0.1771	0.0283		
	0.6000	0.5025	0.3200	0.6498	0.2079		
	1.0000	1.0000	0.4000	1.5025	0.6010		
						0.8396	0.1604
2009	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0294	0.0800	0.0294	0.0023		
	0.2800	0.1458	0.1600	0.1752	0.0280		
	0.6000	0.5033	0.3200	0.6491	0.2077		
	1.0000	1.0000	0.4000	1.5033	0.6013		
						0.8394	0.1606

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Homeowners
Income Taxes

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Cumulative	1/2	403,056	4%	2,386	0%
	1	806,111	12%	56,391	4%
	2	1,612,222	28%	184,031	15%
	4	3,224,445	60%	562,191	51%
	5	4,030,556	100%	778,056	100%
	Cumulative (US-H(all))	10,076,390		1,583,055	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Homeowners
Income Taxes**

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Cumulative	0.0400	0.0015	0.0400	0.0015	0.0001		
	0.1200	0.0371	0.0800	0.0386	0.0031		
	0.2800	0.1534	0.1600	0.1905	0.0305		
	0.6000	0.5085	0.3200	0.6619	0.2118		
	1.0000	1.0000	0.4000	1.5085	0.6034		
						0.8488	0.1512

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Homeowners Property Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1990	1/2	46,875	4%	355	3%
	1	93,750	12%	938	11%
	2	187,500	28%	1,875	27%
	4	375,000	60%	3,750	60%
	5	468,750	100%	4,688	100%
Cumulative (US-H(all))		1,171,875		11,605	
1991	1/2	46,875	4%	355	3%
	1	93,750	12%	938	11%
	2	187,500	28%	1,875	27%
	4	375,000	60%	3,750	60%
	5	468,750	100%	4,688	100%
Cumulative (US-H(all))		1,171,875		11,605	
1992	1/2	46,875	4%	355	3%
	1	93,750	12%	938	11%
	2	187,500	28%	1,875	27%
	4	375,000	60%	3,750	60%
	5	468,750	100%	4,688	100%
Cumulative (US-H(all))		1,171,875		11,605	
1993	1/2	48,324	4%	385	3%
	1	96,648	12%	966	11%
	2	193,295	28%	1,933	27%
	4	386,591	60%	3,866	60%
	5	483,239	100%	4,832	100%
Cumulative (US-H(all))		1,208,096		11,983	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Homeowners
Property Taxes**

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1990	0.0400	0.0306	0.0400	0.0306	0.0012		
	0.1200	0.1114	0.0800	0.1420	0.0114		
	0.2800	0.2729	0.1600	0.3843	0.0615		
	0.6000	0.5961	0.3200	0.8690	0.2781		
	1.0000	1.0000	0.4000	1.5961	0.6384		
						0.9906	0.0094
1991	0.0400	0.0306	0.0400	0.0306	0.0012		
	0.1200	0.1114	0.0800	0.1420	0.0114		
	0.2800	0.2729	0.1600	0.3843	0.0615		
	0.6000	0.5961	0.3200	0.8690	0.2781		
	1.0000	1.0000	0.4000	1.5961	0.6384		
						0.9906	0.0094
1992	0.0400	0.0306	0.0400	0.0306	0.0012		
	0.1200	0.1114	0.0800	0.1420	0.0114		
	0.2800	0.2729	0.1600	0.3843	0.0615		
	0.6000	0.5961	0.3200	0.8690	0.2781		
	1.0000	1.0000	0.4000	1.5961	0.6384		
						0.9906	0.0094
1993	0.0400	0.0321	0.0400	0.0321	0.0013		
	0.1200	0.1128	0.0800	0.1449	0.0116		
	0.2800	0.2741	0.1600	0.3869	0.0619		
	0.6000	0.5967	0.3200	0.8708	0.2787		
	1.0000	1.0000	0.4000	1.5967	0.6387		
						0.9921	0.0079

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Homeowners Property Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1994	1/2	49,773	4%	415	3%
	1	99,545	12%	995	11%
	2	199,091	28%	1,991	28%
	4	398,182	60%	3,982	60%
	5	497,727	100%	4,977	100%
	Cumulative (US-H(all))	1,244,318		12,361	
1995	1/2	51,222	4%	445	3%
	1	102,443	12%	1,024	12%
	2	204,886	28%	2,049	28%
	4	409,773	60%	4,098	60%
	5	512,216	100%	5,122	100%
	Cumulative (US-H(all))	1,280,539		12,739	
1996	1/2	52,805	4%	528	4%
	1	105,610	12%	1,056	12%
	2	211,219	28%	2,112	28%
	4	422,438	60%	4,224	60%
	5	528,048	100%	5,280	100%
	Cumulative (US-H(all))	1,320,120		13,201	
1997	1/2	54,388	4%	544	4%
	1	108,776	12%	1,088	12%
	2	217,552	28%	2,176	28%
	4	435,104	60%	4,351	60%
	5	543,880	100%	5,439	100%
	Cumulative (US-H(all))	1,359,700		13,597	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Homeowners
Property Taxes**

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1994	0.0400	0.0336	0.0400	0.0336	0.0013		
	0.1200	0.1141	0.0800	0.1477	0.0118		
	0.2800	0.2752	0.1600	0.3893	0.0623		
	0.6000	0.5973	0.3200	0.8725	0.2792		
	1.0000	1.0000	0.4000	1.5973	0.6389		
						0.9936	0.0064
1995	0.0400	0.0350	0.0400	0.0350	0.0014		
	0.1200	0.1154	0.0800	0.1504	0.0120		
	0.2800	0.2762	0.1600	0.3916	0.0627		
	0.6000	0.5979	0.3200	0.8741	0.2797		
	1.0000	1.0000	0.4000	1.5979	0.6392		
						0.9950	0.0050
1996	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
1997	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Homeowners Property Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1998	1/2	55,971	4%	560	4%
	1	111,942	12%	1,119	12%
	2	223,885	28%	2,239	28%
	4	447,770	60%	4,478	60%
	5	559,712	100%	5,597	100%
	Cumulative (US-H(all))	1,399,280		13,993	
1999	1/2	57,701	4%	577	4%
	1	115,402	12%	1,154	12%
	2	230,805	28%	2,308	28%
	4	461,610	60%	4,616	60%
	5	577,012	100%	5,770	100%
	Cumulative (US-H(all))	1,442,530		14,425	
2000	1/2	59,431	4%	654	4%
	1	118,862	12%	1,307	12%
	2	237,725	28%	2,615	28%
	4	475,450	60%	5,230	60%
	5	594,312	100%	6,537	100%
	Cumulative (US-H(all))	1,485,781		16,344	
2001	1/2	61,161	4%	673	4%
	1	122,322	12%	1,346	12%
	2	244,645	28%	2,691	28%
	4	489,290	60%	5,382	60%
	5	611,612	100%	6,728	100%
	Cumulative (US-H(all))	1,529,031		16,819	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Homeowners
Property Taxes**

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1998	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
1999	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2000	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2001	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Homeowners Property Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2002	1/2	63,052	4%	694	4%
	1	126,103	12%	1,387	12%
	2	252,207	28%	2,774	28%
	4	504,413	60%	5,549	60%
	5	630,517	100%	6,936	100%
Cumulative (US-H(all))		1,576,292		17,339	
2003	1/2	64,942	4%	714	4%
	1	129,884	12%	1,429	12%
	2	259,768	28%	2,857	28%
	4	519,537	60%	5,715	60%
	5	649,421	100%	7,144	100%
Cumulative (US-H(all))		1,623,553		17,859	
2004	1/2	66,833	4%	735	4%
	1	133,665	12%	1,470	12%
	2	267,330	28%	2,941	28%
	4	534,660	60%	5,881	60%
	5	668,325	100%	7,352	100%
Cumulative (US-H(all))		1,670,814		18,379	
2005	1/2	68,898	4%	758	4%
	1	137,797	12%	1,516	12%
	2	275,593	28%	3,032	28%
	4	551,186	60%	6,063	60%
	5	688,983	100%	7,579	100%
Cumulative (US-H(all))		1,722,457		18,947	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Homeowners
Property Taxes**

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2002	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2003	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2004	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2005	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Homeowners Property Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2006	1/2	70,964	4%	781	4%
	1	141,928	12%	1,561	12%
	2	283,856	28%	3,122	28%
	4	567,712	60%	6,245	60%
	5	709,640	100%	7,806	100%
	Cumulative (US-H(all))	1,774,100		19,515	
2007	1/2	73,030	4%	803	4%
	1	146,059	12%	1,607	12%
	2	292,119	28%	3,213	28%
	4	584,238	60%	6,427	60%
	5	730,297	100%	8,033	100%
	Cumulative (US-H(all))	1,825,743		20,083	
2008	1/2	75,287	4%	828	4%
	1	150,574	12%	1,656	12%
	2	301,148	28%	3,313	28%
	4	602,296	60%	6,625	60%
	5	752,870	100%	8,282	100%
	Cumulative (US-H(all))	1,882,175		20,704	
2009	1/2	77,544	4%	853	4%
	1	155,089	12%	1,706	12%
	2	310,177	28%	3,412	28%
	4	620,354	60%	6,824	60%
	5	775,443	100%	8,530	100%
	Cumulative (US-H(all))	1,938,607		21,325	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Homeowners
Property Taxes**

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2006	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2007	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2008	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2009	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Homeowners
Property Taxes**

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Cumulative	½	1,191,950	4%	12,012	4%
	1	2,383,901	12%	25,201	12%
	2	4,767,802	28%	50,403	28%
	4	9,535,603	60%	100,805	60%
	5	11,919,504	100%	126,006	100%
	Cumulative (US-H(all))	29,798,760		314,428	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Homeowners
Property Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Cumulative	0.0400	0.0382	0.0400	0.0382	0.0015		
	0.1200	0.1184	0.0800	0.1566	0.0125		
	0.2800	0.2787	0.1600	0.3970	0.0635		
	0.6000	0.5993	0.3200	0.8779	0.2809		
	1.0000	1.0000	0.4000	1.5993	0.6397		
						0.9982	0.0018

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Alternative Investors

Suits indices

Transactional Taxes:

Acquisition Taxes

1990-2008	Case Family	Pre-Tax Income (Y)	Percentage of Pre-Tax Income	Tax Burden (T)	Percentage of Tax Burdens
	US-H1/2	9,375	4%	0	0
	US-H1	18,750	12%	0	0
	US-H2	37,500	28%	0	0
	US-H4	75,000	60%	0	0
	US-H5	93,750	100%	0	0
	Cumulative (US-H(all))	234,375		0	0

Capital Gains Taxes

			Percentage of		Percentage of
2009	Case Family	Pre-Tax Income (Y)	Pre-Tax Income	Tax Burden (T)	Tax Burdens
	US-H1/2	13,054	4%	0	0%
	US-H1	26,107	12%	0	0%
	US-H2	52,214	28%	7,832	18%
	US-H4	104,429	60%	15,664	55%
	US-H5	130,536	100%	19,580	100%
	Cumulative (US-H(all))	326,340		43,077	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Alternative Investors

Suits indices (continued)

Transactional Taxes:

Acquisition Taxes

X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
0	0	0	0	0		
0.0400	0.0000	0.0400	0.0000	0.0000		
0.1200	0.0000	0.0800	0.0000	0.0000		
0.2800	0.0000	0.1600	0.0000	0.0000		
0.6000	0.0000	0.3200	0.0000	0.0000		
1.0000	0.0000	0.4000	0.0000	0.0000	1.0000	0.0000

Capital Gains Taxes

X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
0	0	0	0	0		
0.0400	0.0000	0.0400	0.0000	0.0000		
0.1200	0.0000	0.0800	0.0000	0.0000		
0.2800	0.1818	0.1600	0.1818	0.0291		
0.6000	0.5455	0.3200	0.7273	0.2327		
1.0000	1.0000	0.4000	1.5455	0.6182	0.8800	0.1200

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1990	1/2	15,000	4%	203	0%
	1	30,000	12%	2,453	4%
	2	60,000	28%	8,760	15%
	4	120,000	60%	26,957	51%
	5	150,000	100%	36,857	100%
	Cumulative (US-A(all))	375,000		75,229	
1991	1/2	15,450	4%	173	0%
	1	30,900	12%	2,490	4%
	2	61,800	28%	8,880	15%
	4	123,600	60%	26,999	51%
	5	154,500	100%	36,684	100%
	Cumulative (US-A(all))	386,250		75,225	
1992	1/2	15,914	4%	107	0%
	1	31,827	12%	2,494	3%
	2	63,654	28%	8,913	15%
	4	127,308	60%	27,504	51%
	5	159,135	100%	37,428	100%
	Cumulative (US-A(all))	397,838		76,447	
1993	1/2	16,391	4%	119	0%
	1	32,782	12%	2,577	3%
	2	65,564	28%	9,193	15%
	4	131,127	60%	28,342	51%
	5	163,909	100%	38,987	100%
	Cumulative (US-A(all))	409,773		79,218	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Alternative Investors
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1990	0.0400	0.0027	0.0400	0.0027	0.0001		
	0.1200	0.0353	0.0800	0.0380	0.0030		
	0.2800	0.1517	0.1600	0.1870	0.0299		
	0.6000	0.5101	0.3200	0.6618	0.2118		
	1.0000	1.0000	0.4000	1.5101	0.6040		
						0.8489	0.1511
1991	0.0400	0.0023	0.0400	0.0023	0.0001		
	0.1200	0.0354	0.0800	0.0377	0.0030		
	0.2800	0.1534	0.1600	0.1888	0.0302		
	0.6000	0.5123	0.3200	0.6658	0.2131		
	1.0000	1.0000	0.4000	1.5123	0.6049		
						0.8513	0.1487
1992	0.0400	0.0014	0.0400	0.0014	0.0001		
	0.1200	0.0340	0.0800	0.0354	0.0028		
	0.2800	0.1506	0.1600	0.1846	0.0295		
	0.6000	0.5104	0.3200	0.6610	0.2115		
	1.0000	1.0000	0.4000	1.5104	0.6042		
						0.8481	0.1519
1993	0.0400	0.0015	0.0400	0.0015	0.0001		
	0.1200	0.0340	0.0800	0.0355	0.0028		
	0.2800	0.1501	0.1600	0.1841	0.0295		
	0.6000	0.5078	0.3200	0.6579	0.2105		
	1.0000	1.0000	0.4000	1.5078	0.6031		
						0.8460	0.1540

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1994	1/2	16,883	4%	110	0%
	1	33,765	12%	2,642	3%
	2	67,531	28%	9,447	15%
	4	135,061	60%	29,167	51%
	5	168,826	100%	40,339	100%
Cumulative (US-A(all))		422,066		81,704	
1995	1/2	17,389	4%	126	0%
	1	34,778	12%	2,734	3%
	2	69,556	28%	9,772	15%
	4	139,113	60%	30,097	51%
	5	173,891	100%	41,637	100%
Cumulative (US-A(all))		434,728		84,366	
1996	1/2	17,911	4%	152	0%
	1	35,822	12%	2,838	3%
	2	71,643	28%	10,115	15%
	4	143,286	60%	31,060	51%
	5	179,108	100%	42,963	100%
Cumulative (US-A(all))		447,770		87,128	
1997	1/2	18,448	4%	142	0%
	1	36,896	12%	2,909	3%
	2	73,792	28%	10,406	15%
	4	147,585	60%	31,982	51%
	5	184,481	100%	44,334	100%
Cumulative (US-A(all))		461,203		89,774	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Alternative Investors
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1994	0.0400	0.0013	0.0400	0.0013	0.0001		
	0.1200	0.0337	0.0800	0.0350	0.0028		
	0.2800	0.1493	0.1600	0.1830	0.0293		
	0.6000	0.5063	0.3200	0.6556	0.2098		
	1.0000	1.0000	0.4000	1.5063	0.6025		
						0.8444	0.1556
1995	0.0400	0.0015	0.0400	0.0015	0.0001		
	0.1200	0.0339	0.0800	0.0354	0.0028		
	0.2800	0.1497	0.1600	0.1836	0.0294		
	0.6000	0.5065	0.3200	0.6562	0.2100		
	1.0000	1.0000	0.4000	1.5065	0.6026		
						0.8448	0.1552
1996	0.0400	0.0017	0.0400	0.0017	0.0001		
	0.1200	0.0343	0.0800	0.0361	0.0029		
	0.2800	0.1504	0.1600	0.1847	0.0296		
	0.6000	0.5069	0.3200	0.6573	0.2103		
	1.0000	1.0000	0.4000	1.5069	0.6028		
						0.8456	0.1544
1997	0.0400	0.0016	0.0400	0.0016	0.0001		
	0.1200	0.0340	0.0800	0.0356	0.0028		
	0.2800	0.1499	0.1600	0.1839	0.0294		
	0.6000	0.5062	0.3200	0.6561	0.2099		
	1.0000	1.0000	0.4000	1.5062	0.6025		
						0.8447	0.1553

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1998	1/2	19,002	4%	165	0%
	1	38,003	12%	3,015	3%
	2	76,006	28%	10,764	15%
	4	152,012	60%	33,000	51%
	5	190,016	100%	45,745	100%
Cumulative (US-A(all))		475,039		92,690	
1999	1/2	19,572	4%	206	0%
	1	39,143	12%	3,141	3%
	2	78,286	28%	11,228	15%
	4	156,573	60%	34,178	51%
	5	195,716	100%	47,498	100%
Cumulative (US-A(all))		489,290		96,250	
2000	1/2	20,159	4%	241	0%
	1	40,317	12%	3,265	4%
	2	80,635	28%	11,683	15%
	4	161,270	60%	35,364	51%
	5	201,587	100%	49,264	100%
Cumulative (US-A(all))		503,969		99,817	
2001	1/2	20,764	4%	235	0%
	1	41,527	12%	3,349	4%
	2	83,054	28%	11,910	15%
	4	166,108	60%	35,879	51%
	5	207,635	100%	49,971	100%
Cumulative (US-A(all))		519,088		101,344	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors</u> <u>Income Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1998	0.0400	0.0018	0.0400	0.0018	0.0001		
	0.1200	0.0343	0.0800	0.0361	0.0029		
	0.2800	0.1504	0.1600	0.1848	0.0296		
	0.6000	0.5065	0.3200	0.6569	0.2102		
	1.0000	1.0000	0.4000	1.5065	0.6026		
						0.8453	0.1547
1999	0.0400	0.0021	0.0400	0.0021	0.0001		
	0.1200	0.0348	0.0800	0.0369	0.0030		
	0.2800	0.1514	0.1600	0.1862	0.0298		
	0.6000	0.5065	0.3200	0.6579	0.2105		
	1.0000	1.0000	0.4000	1.5065	0.6026		
						0.8460	0.1540
2000	0.0400	0.0024	0.0400	0.0024	0.0001		
	0.1200	0.0351	0.0800	0.0375	0.0030		
	0.2800	0.1522	0.1600	0.1873	0.0300		
	0.6000	0.5065	0.3200	0.6586	0.2108		
	1.0000	1.0000	0.4000	1.5065	0.6026		
						0.8464	0.1536
2001	0.0400	0.0023	0.0400	0.0023	0.0001		
	0.1200	0.0354	0.0800	0.0377	0.0030		
	0.2800	0.1529	0.1600	0.1882	0.0301		
	0.6000	0.5069	0.3200	0.6598	0.2111		
	1.0000	1.0000	0.4000	1.5069	0.6028		
						0.8471	0.1529

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Alternative Investors
Income Taxes

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2002	1/2	21,386	4%	154	0%
	1	42,773	12%	2,838	3%
	2	85,546	28%	11,534	14%
	4	171,091	60%	35,782	50%
	5	213,864	100%	50,054	100%
Cumulative (US-A(all))		534,660		100,363	
2003	1/2	22,028	4%	33	0%
	1	44,056	12%	2,653	3%
	2	88,112	28%	10,223	14%
	4	176,224	60%	33,447	49%
	5	220,280	100%	47,380	100%
Cumulative (US-A(all))		550,700		93,736	
2004	1/2	22,689	4%	59	0%
	1	45,378	12%	2,776	3%
	2	90,755	28%	10,644	14%
	4	181,511	60%	34,592	49%
	5	226,888	100%	49,171	100%
Cumulative (US-A(all))		567,221		97,242	
2005	1/2	23,370	4%	57	0%
	1	46,739	12%	2,861	3%
	2	93,478	28%	11,000	14%
	4	186,956	60%	35,931	49%
	5	233,695	100%	51,553	100%
Cumulative (US-A(all))		584,238		101,401	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Alternative Investors
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2002	0.0400	0.0015	0.0400	0.0015	0.0001		
	0.1200	0.0298	0.0800	0.0313	0.0025		
	0.2800	0.1447	0.1600	0.1745	0.0279		
	0.6000	0.5013	0.3200	0.6460	0.2067		
	1.0000	1.0000	0.4000	1.5013	0.6005		
						0.8377	0.1623
2003	0.0400	0.0003	0.0400	0.0003	0.0000		
	0.1200	0.0287	0.0800	0.0290	0.0023		
	0.2800	0.1377	0.1600	0.1664	0.0266		
	0.6000	0.4945	0.3200	0.6323	0.2023		
	1.0000	1.0000	0.4000	1.4945	0.5978		
						0.8291	0.1709
2004	0.0400	0.0006	0.0400	0.0006	0.0000		
	0.1200	0.0292	0.0800	0.0298	0.0024		
	0.2800	0.1386	0.1600	0.1678	0.0268		
	0.6000	0.4943	0.3200	0.6330	0.2025		
	1.0000	1.0000	0.4000	1.4943	0.5977		
						0.8295	0.1705
2005	0.0400	0.0006	0.0400	0.0006	0.0000		
	0.1200	0.0288	0.0800	0.0293	0.0023		
	0.2800	0.1372	0.1600	0.1660	0.0266		
	0.6000	0.4916	0.3200	0.6288	0.2012		
	1.0000	1.0000	0.4000	1.4916	0.5966		
						0.8268	0.1732

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2006	1/2	24,071	4%	57	0%
	1	48,141	12%	2,941	3%
	2	96,282	28%	11,311	14%
	4	192,565	60%	36,742	49%
	5	240,706	100%	52,733	100%
	Cumulative (US-A(all))	601,765		103,784	
2007	1/2	24,793	4%	49	0%
	1	49,585	12%	3,010	3%
	2	99,171	28%	11,566	14%
	4	198,342	60%	37,725	49%
	5	247,927	100%	54,225	100%
	Cumulative (US-A(all))	619,818		106,574	
2008	1/2	25,536	4%	64	0%
	1	51,073	12%	3,124	3%
	2	102,146	28%	11,994	14%
	4	204,292	60%	38,974	49%
	5	255,365	100%	55,792	100%
	Cumulative (US-A(all))	638,412		109,947	
2009	1/2	26,303	4%	31	0%
	1	52,605	12%	3,159	2%
	2	105,210	28%	12,181	12%
	4	210,421	60%	47,091	48%
	5	263,026	100%	67,331	100%
	Cumulative (US-A(all))	657,565		129,793	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Alternative Investors
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2006	0.0400	0.0005	0.0400	0.0005	0.0000		
	0.1200	0.0289	0.0800	0.0294	0.0024		
	0.2800	0.1379	0.1600	0.1668	0.0267		
	0.6000	0.4919	0.3200	0.6298	0.2015		
	1.0000	1.0000	0.4000	1.4919	0.5968		
						0.8273	0.1727
2007	0.0400	0.0005	0.0400	0.0005	0.0000		
	0.1200	0.0287	0.0800	0.0292	0.0023		
	0.2800	0.1372	0.1600	0.1659	0.0266		
	0.6000	0.4912	0.3200	0.6284	0.2011		
	1.0000	1.0000	0.4000	1.4912	0.5965		
						0.8265	0.1735
2008	0.0400	0.0006	0.0400	0.0006	0.0000		
	0.1200	0.0290	0.0800	0.0296	0.0024		
	0.2800	0.1381	0.1600	0.1671	0.0267		
	0.6000	0.4926	0.3200	0.6306	0.2018		
	1.0000	1.0000	0.4000	1.4926	0.5970		
						0.8280	0.1720
2009	0.0400	0.0002	0.0400	0.0002	0.0000		
	0.1200	0.0246	0.0800	0.0248	0.0020		
	0.2800	0.1184	0.1600	0.1430	0.0229		
	0.6000	0.4812	0.3200	0.5997	0.1919		
	1.0000	1.0000	0.4000	1.4812	0.5925		
						0.8093	0.1907

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Alternative Investors
Income Taxes

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Cum.	1/2	403,056	4%	2,481	0%
	1	806,111	12%	57,272	3%
	2	1,612,222	28%	211,521	14%
	4	3,224,445	60%	670,813	50%
	5	4,030,556	100%	939,946	100%
Cumulative (US-A(all))		10,076,390		1,882,034	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Alternative Investors
Income Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Cum.	0.0400	0.0013	0.0400	0.0013	0.0001		
	0.1200	0.0317	0.0800	0.0331	0.0026		
	0.2800	0.1441	0.1600	0.1759	0.0281		
	0.6000	0.5006	0.3200	0.6447	0.2063		
	1.0000	1.0000	0.4000	1.5006	0.6002		
						0.8374	0.1626

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Tenant/Landlords
Acquisition Taxes**

Year	AWE Multiples	Pre-Tax Income (Y)	<u>Suits indices (continued)</u>		
			Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1990	UK-A1/2	46,875	4%	46,875	4%
	UK-A1	93,750	12%	93,750	12%
	UK-A2	187,500	28%	187,500	28%
	UK-A4	375,000	60%	375,000	60%
	UK-A5	468,750	100%	468,750	100%
Cumulative (US-T(all))		1,171,875		1,171,875	

Capital Gains Taxes

2009	UK-A1/2	64,946	4%	3,164	1%
	UK-A1	129,890	12%	17,516	7%
	UK-A2	259,782	28%	49,831	24%
	UK-A4	519,564	60%	99,662	58%
	UK-A5	649,455	100%	124,577	100%
Cumulative (US-T(all))		1,623,637		294,750	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Tenant/Landlords
Acquisition Taxes**

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1990	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000

Capital Gains Taxes

2009	0.0400	0.0107	0.0400	0.0107	0.0004		
	0.1200	0.0702	0.0800	0.0809	0.0065		
	0.2800	0.2392	0.1600	0.3094	0.0495		
	0.6000	0.5773	0.3200	0.8166	0.2613		
	1.0000	1.0000	0.4000	1.5773	0.6309		
						0.9486	0.0514

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Tenant/Landlords Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1990	1/2	13,424	4%	0	0%
	1	26,848	11%	1,980	3%
	2	53,696	27%	6,994	13%
	4	107,392	57%	22,796	46%
	5	150,000	100%	36,857	100%
	Cumulative (US-T(all))	351,359		68,627	
1991	1/2	13,929	4%	0	0%
	1	27,858	11%	2,034	3%
	2	55,718	27%	7,177	13%
	4	111,433	57%	23,227	47%
	5	154,500	100%	36,684	100%
	Cumulative (US-T(all))	363,438		69,122	
1992	1/2	14,509	4%	0	0%
	1	29,018	12%	2,073	3%
	2	58,037	27%	7,340	13%
	4	116,073	58%	24,022	47%
	5	159,135	100%	37,428	100%
	Cumulative (US-T(all))	376,772		70,863	
1993	1/2	15,093	4%	0	0%
	1	30,186	12%	2,188	3%
	2	60,373	27%	7,739	13%
	4	121,691	58%	25,417	48%
	5	163,909	100%	38,987	100%
	Cumulative (US-T(all))	391,253		74,332	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Tenant/Landlords Income Taxes</u>			<u>Suits indices (continued)</u>				
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1990	0.0382	0.0000	0.0382	0.0000	0.0000		
	0.1146	0.0288	0.0764	0.0288	0.0022		
	0.2674	0.1308	0.1528	0.1596	0.0244		
	0.5731	0.4629	0.3056	0.5937	0.1815		
	1.0000	1.0000	0.4269	1.4629	0.6245		
						0.8326	0.1674
1991	0.0383	0.0000	0.0383	0.0000	0.0000		
	0.1150	0.0294	0.0767	0.0294	0.0023		
	0.2683	0.1333	0.1533	0.1627	0.0249		
	0.5749	0.4693	0.3066	0.6025	0.1847		
	1.0000	1.0000	0.4251	1.4693	0.6246		
						0.8365	0.1635
1992	0.0385	0.0000	0.0385	0.0000	0.0000		
	0.1155	0.0293	0.0770	0.0293	0.0023		
	0.2696	0.1328	0.1540	0.1621	0.0250		
	0.5776	0.4718	0.3081	0.6047	0.1863		
	1.0000	1.0000	0.4224	1.4718	0.6216		
						0.8351	0.1649
1993	0.0386	0.0000	0.0386	0.0000	0.0000		
	0.1157	0.0294	0.0772	0.0294	0.0023		
	0.2700	0.1336	0.1543	0.1630	0.0252		
	0.5811	0.4755	0.3110	0.6090	0.1894		
	1.0000	1.0000	0.4189	1.4755	0.6181		
						0.8350	0.1650

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Tenant/Landlords</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1994	1/2	15,697	4%	0	0%
	1	31,393	12%	2,286	3%
	2	62,787	27%	8,118	13%
	4	127,592	58%	26,851	48%
	5	168,826	100%	40,339	100%
	Cumulative (US-T(all))	406,294		77,595	
1995	1/2	16,320	4%	0	0%
	1	32,640	12%	2,413	3%
	2	65,280	27%	8,574	14%
	4	133,669	59%	28,409	49%
	5	173,891	100%	41,637	100%
	Cumulative (US-T(all))	421,800		81,035	
1996	1/2	16,963	4%	9	0%
	1	33,925	12%	2,554	3%
	2	67,851	27%	9,053	14%
	4	139,929	59%	30,019	49%
	5	179,108	100%	42,963	100%
	Cumulative (US-T(all))	437,776		84,599	
1997	1/2	17,627	4%	19	0%
	1	35,254	12%	2,663	3%
	2	70,507	27%	9,486	14%
	4	146,377	59%	31,608	50%
	5	184,481	100%	44,334	100%
	Cumulative (US-T(all))	454,246		88,110	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Tenant/Landlords Income Taxes</u>			<u>Suits indices (continued)</u>				
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1994	0.0386	0.0000	0.0386	0.0000	0.0000		
	0.1159	0.0295	0.0773	0.0295	0.0023		
	0.2704	0.1341	0.1545	0.1636	0.0253		
	0.5845	0.4801	0.3140	0.6142	0.1929		
	1.0000	1.0000	0.4155	1.4801	0.6150		
						0.8355	0.1645
1995	0.0387	0.0000	0.0387	0.0000	0.0000		
	0.1161	0.0298	0.0774	0.0298	0.0023		
	0.2708	0.1356	0.1548	0.1654	0.0256		
	0.5877	0.4862	0.3169	0.6218	0.1970		
	1.0000	1.0000	0.4123	1.4862	0.6127		
						0.8376	0.1624
1996	0.0387	0.0001	0.0387	0.0001	0.0000		
	0.1162	0.0303	0.0775	0.0304	0.0024		
	0.2712	0.1373	0.1550	0.1676	0.0260		
	0.5909	0.4922	0.3196	0.6295	0.2012		
	1.0000	1.0000	0.4091	1.4922	0.6105		
						0.8400	0.1600
1997	0.0388	0.0002	0.0388	0.0002	0.0000		
	0.1164	0.0304	0.0776	0.0307	0.0024		
	0.2716	0.1381	0.1552	0.1685	0.0262		
	0.5939	0.4968	0.3222	0.6349	0.2046		
	1.0000	1.0000	0.4061	1.4968	0.6079		
						0.8411	0.1589

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Tenant/Landlords</u> <u>Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1998	1/2	18,313	4%	62	0%
	1	36,626	12%	2,809	3%
	2	73,252	27%	9,993	14%
	4	152,012	60%	33,000	50%
	5	190,016	100%	45,745	100%
Cumulative (US-T(all))		470,219		91,609	
1999	1/2	19,020	4%	123	0%
	1	38,041	12%	2,976	3%
	2	76,082	27%	10,610	14%
	4	156,573	60%	34,178	50%
	5	195,716	100%	47,498	100%
Cumulative (US-T(all))		485,432		95,385	
2000	1/2	19,693	4%	171	0%
	1	39,386	12%	3,125	3%
	2	78,772	28%	11,162	15%
	4	161,270	60%	35,364	50%
	5	201,587	100%	49,264	100%
Cumulative (US-T(all))		500,708		99,086	
2001	1/2	20,447	4%	187	0%
	1	40,894	12%	3,254	3%
	2	81,788	28%	11,562	15%
	4	166,108	60%	35,879	50%
	5	207,635	100%	49,971	100%
Cumulative (US-T(all))		516,872		100,854	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Tenant/Landlords Income Taxes</u>			<u>Suits indices (continued)</u>				
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1998	0.0389	0.0007	0.0389	0.0007	0.0000		
	0.1168	0.0313	0.0779	0.0320	0.0025		
	0.2726	0.1404	0.1558	0.1718	0.0268		
	0.5959	0.5007	0.3233	0.6411	0.2072		
	1.0000	1.0000	0.4041	1.5007	0.6064		
						0.8429	0.1571
1999	0.0392	0.0013	0.0392	0.0013	0.0001		
	0.1175	0.0325	0.0784	0.0338	0.0026		
	0.2743	0.1437	0.1567	0.1762	0.0276		
	0.5968	0.5020	0.3225	0.6458	0.2083		
	1.0000	1.0000	0.4032	1.5020	0.6056		
						0.8442	0.1558
2000	0.0393	0.0017	0.0393	0.0017	0.0001		
	0.1180	0.0333	0.0787	0.0350	0.0028		
	0.2753	0.1459	0.1573	0.1792	0.0282		
	0.5974	0.5028	0.3221	0.6487	0.2089		
	1.0000	1.0000	0.4026	1.5028	0.6050		
						0.8450	0.1550
2001	0.0396	0.0019	0.0396	0.0019	0.0001		
	0.1187	0.0341	0.0791	0.0360	0.0028		
	0.2769	0.1488	0.1582	0.1829	0.0289		
	0.5983	0.5045	0.3214	0.6533	0.2099		
	1.0000	1.0000	0.4017	1.5045	0.6044		
						0.8462	0.1538

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Tenant/Landlords Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2002	1/2	21,226	4%	138	0%
	1	42,451	12%	2,790	3%
	2	84,903	28%	11,360	14%
	4	171,091	60%	35,782	50%
	5	213,864	100%	50,054	100%
Cumulative (US-T(all))		533,535		100,125	
2003	1/2	22,030	4%	33	0%
	1	44,060	12%	2,654	3%
	2	88,120	28%	10,225	14%
	4	176,224	60%	33,551	49%
	5	220,280	100%	48,349	100%
Cumulative (US-T(all))		550,714		94,812	
2004	1/2	22,863	4%	76	0%
	1	45,725	12%	2,829	3%
	2	91,450	28%	10,806	14%
	4	181,511	60%	35,269	49%
	5	226,888	100%	50,662	100%
Cumulative (US-T(all))		568,437		99,642	
2005	1/2	23,721	4%	92	0%
	1	47,442	12%	2,966	3%
	2	94,884	28%	11,351	14%
	4	186,956	60%	37,039	49%
	5	233,695	100%	53,045	100%
Cumulative (US-T(all))		586,698		104,493	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Tenant/Landlords
Income Taxes**

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2002	0.0398	0.0014	0.0398	0.0014	0.0001		
	0.1193	0.0292	0.0796	0.0306	0.0024		
	0.2785	0.1427	0.1591	0.1719	0.0274		
	0.5992	0.5001	0.3207	0.6428	0.2061		
	1.0000	1.0000	0.4008	1.5001	0.6013		
						0.8373	0.1627
2003	0.0400	0.0003	0.0400	0.0003	0.0000		
	0.1200	0.0283	0.0800	0.0287	0.0023		
	0.2800	0.1362	0.1600	0.1645	0.0263		
	0.6000	0.4901	0.3200	0.6262	0.2004		
	1.0000	1.0000	0.4000	1.4901	0.5960		
						0.8250	0.1750
2004	0.0402	0.0008	0.0402	0.0008	0.0000		
	0.1207	0.0292	0.0804	0.0299	0.0024		
	0.2815	0.1376	0.1609	0.1668	0.0268		
	0.6009	0.4916	0.3193	0.6292	0.2009		
	1.0000	1.0000	0.3991	1.4916	0.5953		
						0.8255	0.1745
2005	0.0404	0.0009	0.0404	0.0009	0.0000		
	0.1213	0.0293	0.0809	0.0302	0.0024		
	0.2830	0.1379	0.1617	0.1672	0.0270		
	0.6017	0.4924	0.3187	0.6303	0.2008		
	1.0000	1.0000	0.3983	1.4924	0.5944		
						0.8248	0.1752

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Tenant/Landlords Income Taxes</u>			<u>Suits indices (continued)</u>		
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2006	1/2	24,610	4%	111	0%
	1	49,219	12%	3,103	3%
	2	98,438	28%	11,850	14%
	4	192,565	60%	37,678	49%
	5	240,706	100%	54,224	100%
	Cumulative (US-T(all))	605,538		106,966	
2007	1/2	25,528	4%	123	0%
	1	51,056	12%	3,231	3%
	2	102,112	29%	12,301	14%
	4	198,342	60%	38,594	49%
	5	247,927	100%	55,716	100%
	Cumulative (US-T(all))	624,966		109,965	
2008	1/2	26,477	4%	159	0%
	1	52,954	12%	3,409	3%
	2	105,908	29%	12,944	15%
	4	204,292	60%	39,566	49%
	5	255,365	100%	57,283	100%
	Cumulative (US-T(all))	644,997		113,361	
2009	1/2	27,516	5%	151	0%
	1	55,030	14%	3,519	3%
	2	110,062	33%	14,556	17%
	4	208,935	69%	40,848	55%
	5	181,950	100%	47,696	100%
	Cumulative (US-T(all))	583,493		106,771	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Tenant/Landlords
Income Taxes**

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2006	0.0406	0.0010	0.0406	0.0010	0.0000		
	0.1219	0.0300	0.0813	0.0311	0.0025		
	0.2845	0.1408	0.1626	0.1709	0.0278		
	0.6025	0.4931	0.3180	0.6339	0.2016		
	1.0000	1.0000	0.3975	1.4931	0.5935		
						0.8254	0.1746
2007	0.0408	0.0011	0.0408	0.0011	0.0000		
	0.1225	0.0305	0.0817	0.0316	0.0026		
	0.2859	0.1424	0.1634	0.1729	0.0282		
	0.6033	0.4933	0.3174	0.6357	0.2017		
	1.0000	1.0000	0.3967	1.4933	0.5924		
						0.8250	0.1750
2008	0.0410	0.0014	0.0410	0.0014	0.0001		
	0.1231	0.0315	0.0821	0.0329	0.0027		
	0.2873	0.1457	0.1642	0.1771	0.0291		
	0.6041	0.4947	0.3167	0.6403	0.2028		
	1.0000	1.0000	0.3959	1.4947	0.5918		
						0.8264	0.1736
2009	0.0472	0.0014	0.0472	0.0014	0.0001		
	0.1415	0.0344	0.0943	0.0358	0.0034		
	0.3301	0.1707	0.1886	0.2051	0.0387		
	0.6882	0.5533	0.3581	0.7240	0.2592		
	1.0000	1.0000	0.3118	1.5533	0.4844		
						0.7857	0.2143

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Tenant/Landlords
Income Taxes**

Suits indices (continued)

Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Cumulative	1/2	395,004	4%	1,454	0%
	1	790,008	12%	54,857	3%
	2	1,580,020	28%	203,203	14%
	4	3,160,035	60%	649,098	49%
	5	3,949,481	100%	928,739	100%
	Cumulative (US-T(all))	9,874,548		1,837,350	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

**US Tenant/Landlords
Income Taxes**

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Cumulative	0.0400	0.0008	0.0400	0.0008	0.0000		
	0.1200	0.0306	0.0800	0.0314	0.0025		
	0.2800	0.1412	0.1600	0.1719	0.0275		
	0.6000	0.4945	0.3200	0.6358	0.2035		
	1.0000	1.0000	0.4000	1.4945	0.5978		
						0.8313	0.1687

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors and Tenant / Landlords</u>				<u>Suits indices (continued)</u>	
<u>Property Taxes</u>					
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1990	1/2	46,875	4%	469	4%
	1	93,750	12%	938	12%
	2	187,500	28%	1,875	28%
	4	375,000	60%	3,750	60%
	5	468,750	100%	4,688	100%
	Cumulative (US-H(all))	1,171,875		11,719	
1991	1/2	46,875	4%	469	4%
	1	93,750	12%	938	12%
	2	187,500	28%	1,875	28%
	4	375,000	60%	3,750	60%
	5	468,750	100%	4,688	100%
	Cumulative (US-H(all))	1,171,875		11,719	
1992	1/2	46,875	4%	469	4%
	1	93,750	12%	938	12%
	2	187,500	28%	1,875	28%
	4	375,000	60%	3,750	60%
	5	468,750	100%	4,688	100%
	Cumulative (US-H(all))	1,171,875		11,719	
1993	1/2	48,324	4%	483	4%
	1	96,648	12%	966	12%
	2	193,295	28%	1,933	28%
	4	386,591	60%	3,866	60%
	5	483,239	100%	4,832	100%
	Cumulative (US-H(all))	1,208,096		12,081	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors and Tenant / Landlords</u> <u>Property Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1990	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
1991	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
1992	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
1993	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors and Tenant / Landlords</u>				<u>Suits indices (continued)</u>	
<u>Property Taxes</u>					
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1994	1/2	49,773	4%	498	4%
	1	99,545	12%	995	12%
	2	199,091	28%	1,991	28%
	4	398,182	60%	3,982	60%
	5	497,727	100%	4,977	100%
	Cumulative (US-H(all))	1,244,318		12,443	
1995	1/2	51,222	4%	512	4%
	1	102,443	12%	1,024	12%
	2	204,886	28%	2,049	28%
	4	409,773	60%	4,098	60%
	5	512,216	100%	5,122	100%
	Cumulative (US-H(all))	1,280,539		12,805	
1996	1/2	52,805	4%	528	4%
	1	105,610	12%	1,056	12%
	2	211,219	28%	2,112	28%
	4	422,438	60%	4,224	60%
	5	528,048	100%	5,280	100%
	Cumulative (US-H(all))	1,320,120		13,201	
1997	1/2	54,388	4%	544	4%
	1	108,776	12%	1,088	12%
	2	217,552	28%	2,176	28%
	4	435,104	60%	4,351	60%
	5	543,880	100%	5,439	100%
	Cumulative (US-H(all))	1,359,700		13,597	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors and Tenant / Landlords</u> <u>Property Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1994	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
1995	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
1996	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
1997	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors and Tenant / Landlords</u>				<u>Suits indices (continued)</u>	
<u>Property Taxes</u>					
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
1998	1/2	55,971	4%	560	4%
	1	111,942	12%	1,119	12%
	2	223,885	28%	2,239	28%
	4	447,770	60%	4,478	60%
	5	559,712	100%	5,597	100%
	Cumulative (US-H(all))	1,399,280		13,993	
1999	1/2	57,701	4%	577	4%
	1	115,402	12%	1,154	12%
	2	230,805	28%	2,308	28%
	4	461,610	60%	4,616	60%
	5	577,012	100%	5,770	100%
	Cumulative (US-H(all))	1,442,530		14,425	
2000	1/2	59,431	4%	654	4%
	1	118,862	12%	1,307	12%
	2	237,725	28%	2,615	28%
	4	475,450	60%	5,230	60%
	5	594,312	100%	6,537	100%
	Cumulative (US-H(all))	1,485,781		16,344	
2001	1/2	61,161	4%	673	4%
	1	122,322	12%	1,346	12%
	2	244,645	28%	2,691	28%
	4	489,290	60%	5,382	60%
	5	611,612	100%	6,728	100%
	Cumulative (US-H(all))	1,529,031		16,819	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors and Tenant / Landlords</u> <u>Property Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
1998	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
1999	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2000	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2001	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors and Tenant / Landlords</u>				<u>Suits indices (continued)</u>	
<u>Property Taxes</u>					
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2002	1/2	63,052	4%	694	4%
	1	126,103	12%	1,387	12%
	2	252,207	28%	2,774	28%
	4	504,413	60%	5,549	60%
	5	630,517	100%	6,936	100%
Cumulative (US-H(all))		1,576,292		17,339	
2003	1/2	64,942	4%	714	4%
	1	129,884	12%	1,429	12%
	2	259,768	28%	2,857	28%
	4	519,537	60%	5,715	60%
	5	649,421	100%	7,144	100%
Cumulative (US-H(all))		1,623,553		17,859	
2004	1/2	66,833	4%	735	4%
	1	133,665	12%	1,470	12%
	2	267,330	28%	2,941	28%
	4	534,660	60%	5,881	60%
	5	668,325	100%	7,352	100%
Cumulative (US-H(all))		1,670,814		18,379	
2005	1/2	68,898	4%	758	4%
	1	137,797	12%	1,516	12%
	2	275,593	28%	3,032	28%
	4	551,186	60%	6,063	60%
	5	688,983	100%	7,579	100%
Cumulative (US-H(all))		1,722,457		18,947	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors and Tenant / Landlords</u> <u>Property Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2002	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2003	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2004	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2005	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors and Tenant / Landlords</u>				<u>Suits indices (continued)</u>	
<u>Property Taxes</u>					
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
2006	1/2	70,964	4%	781	4%
	1	141,928	12%	1,561	12%
	2	283,856	28%	3,122	28%
	4	567,712	60%	6,245	60%
	5	709,640	100%	7,806	100%
	Cumulative (US-H(all))	1,774,100		19,515	
2007	1/2	73,030	4%	803	4%
	1	146,059	12%	1,607	12%
	2	292,119	28%	3,213	28%
	4	584,238	60%	6,427	60%
	5	730,297	100%	8,033	100%
	Cumulative (US-H(all))	1,825,743		20,083	
2008	1/2	75,287	4%	828	4%
	1	150,574	12%	1,656	12%
	2	301,148	28%	3,313	28%
	4	602,296	60%	6,625	60%
	5	752,870	100%	8,282	100%
	Cumulative (US-H(all))	1,882,175		20,704	
2009	1/2	77,544	4%	853	4%
	1	155,089	12%	1,706	12%
	2	310,177	28%	3,412	28%
	4	620,354	60%	6,824	60%
	5	775,443	100%	8,530	100%
	Cumulative (US-H(all))	1,938,607		21,325	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors and Tenant / Landlords</u> <u>Property Taxes</u>					<u>Suits indices (continued)</u>		
Year	X-axis	Y-axis	$B =$ $X_{i-1} - X_i$	$A =$ $Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
2006	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2007	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2008	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
2009	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

<u>US Alternative Investors and Tenant / Landlords</u>				<u>Suits indices (continued)</u>	
<u>Property Taxes</u>					
Year	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Cumulative	½	1,191,950	4%	12,601	4%
	1	2,383,901	12%	25,201	12%
	2	4,767,802	28%	50,403	28%
	4	9,535,603	60%	100,805	60%
	5	11,919,504	100%	126,006	100%
	Cumulative (US-H(all))	29,798,760		315,016	

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

US Alternative Investors and Tenant / Landlords
Property Taxes

Suits indices (continued)

Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Cumulative	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000

Appendix IV (For Chapter 6): Substantiating the Suits Indices identified throughout Chapter 6 and used in determining the Overall Suits Indices

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Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H^{1/2}</u>	<u>Variation 1</u>	<u>Current £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	300	0	0	300
1991/92	0	300	0	0	300
1992/93	0	300	0	0	300
1993/94	0	288	0	0	288
1994/95	0	310	258	0	568
1995/96	0	285	352	0	637
1996/97	0	303	230	0	533
1997/98	0	371	185	0	556
1998/99	0	403	172	0	575
1999/00	0	434	652	0	1,086
2000/01	0	459	863	0	1,322
2001/02	0	484	848	0	1,331
2002/03	0	528	887	0	1,416
2003/04	0	610	946	0	1,557
2004/05	0	612	977	0	1,589
2005/06	0	635	1,003	0	1,638
2006/07	0	667	1,035	0	1,702
2007/08	0	699	1,056	0	1,755
2008/09	0	731	1,108	0	1,839
2009/10	<u>0</u>	<u>756</u>	<u>1,090</u>	<u>0</u>	<u>1,846</u>
Cumulative	<u>0</u>	<u>9,475</u>	<u>11,662</u>	<u>0</u>	<u>21,136</u>
6.4%					
Table References	7.2				7.1

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H1

Variation 1

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	425	300	2,649	0	3,374
1991/92	0	300	2,678	0	2,978
1992/93	0	300	2,446	0	2,746
1993/94	0	336	2,479	0	2,815
1994/95	0	361	2,515	0	2,877
1995/96	0	333	2,580	0	2,913
1996/97	0	353	2,448	0	2,801
1997/98	0	433	2,384	0	2,816
1998/99	0	470	2,439	0	2,908
1999/00	0	507	2,889	0	3,396
2000/01	0	535	2,874	0	3,409
2001/02	0	564	2,918	0	3,483
2002/03	0	616	3,020	0	3,637
2003/04	0	712	3,143	0	3,855
2004/05	0	714	3,239	0	3,953
2005/06	0	741	3,334	0	4,075
2006/07	0	778	3,436	0	4,213
2007/08	0	816	3,528	0	4,344
2008/09	0	853	3,424	0	4,276
2009/10	<u>0</u>	<u>882</u>	<u>3,475</u>	<u>0</u>	<u>4,357</u>
Cumulative	<u>425</u>	<u>10,904</u>	<u>57,897</u>	<u>0</u>	<u>69,226</u>

15.8%

Table
References

7.2

7.1

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H2</u>	<u>Variation 1</u>	<u>Current £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	850	300	6,573	0	7,723
1991/92	0	300	6,333	0	6,633
1992/93	0	300	6,310	0	6,610
1993/94	0	432	6,581	0	7,013
1994/95	0	465	6,863	0	7,327
1995/96	0	428	7,078	0	7,506
1996/97	0	454	6,859	0	7,313
1997/98	0	556	6,793	0	7,349
1998/99	0	604	6,938	0	7,542
1999/00	0	652	7,507	0	8,159
2000/01	0	688	7,573	0	8,262
2001/02	0	726	7,729	0	8,454
2002/03	0	793	8,054	0	8,846
2003/04	0	916	8,406	0	9,322
2004/05	0	918	8,665	0	9,583
2005/06	0	953	8,910	0	9,863
2006/07	0	1,000	9,193	0	10,193
2007/08	0	1,049	9,397	0	10,446
2008/09	0	1,096	9,148	0	10,245
2009/10	<u>0</u>	<u>1,135</u>	<u>9,008</u>	<u>0</u>	<u>10,143</u>
Cumulative	<u>850</u>	<u>13,762</u>	<u>153,919</u>	<u>0</u>	<u>168,532</u>

21.1%

Table
References

7.2

7.1

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H4

Variation 1

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,700	300	17,453	0	19,453
1991/92	0	300	17,540	0	17,840
1992/93	0	300	17,852	0	18,152
1993/94	0	719	18,470	0	19,189
1994/95	0	774	19,108	0	19,882
1995/96	0	713	19,691	0	20,404
1996/97	0	757	19,851	0	20,607
1997/98	0	927	20,174	0	21,101
1998/99	0	1,006	20,721	0	21,727
1999/00	0	1,086	21,703	0	22,789
2000/01	0	1,147	22,195	0	23,342
2001/02	0	1,209	22,789	0	23,999
2002/03	0	1,321	23,566	0	24,887
2003/04	0	1,526	24,384	0	25,910
2004/05	0	1,530	25,122	0	26,652
2005/06	0	1,588	25,861	0	27,449
2006/07	0	1,667	26,652	0	28,319
2007/08	0	1,748	27,380	0	29,129
2008/09	0	1,827	27,671	0	29,498
2009/10	<u>0</u>	<u>1,891</u>	<u>28,086</u>	<u>0</u>	<u>29,977</u>
Cumulative	<u>1,700</u>	<u>22,337</u>	<u>446,269</u>	<u>0</u>	<u>470,306</u>

30.5%

Table
References

7.2

7.1

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H5</u>	<u>Variation 1</u>	<u>Current £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	2,125	300	22,893	0	25,318
1991/92	0	300	23,143	0	23,443
1992/93	0	300	23,623	0	23,923
1993/94	0	719	24,414	0	25,134
1994/95	0	774	25,231	0	26,005
1995/96	0	713	25,997	0	26,711
1996/97	0	757	26,346	0	27,103
1997/98	0	927	26,865	0	27,792
1998/99	0	1,006	27,612	0	28,618
1999/00	0	1,086	28,801	0	29,887
2000/01	0	1,147	29,506	0	30,653
2001/02	0	1,209	30,320	0	31,529
2002/03	0	1,321	31,322	0	32,643
2003/04	0	1,526	32,373	0	33,899
2004/05	0	1,530	33,350	0	34,880
2005/06	0	1,588	34,336	0	35,924
2006/07	0	1,667	35,382	0	37,049
2007/08	0	1,748	36,372	0	38,120
2008/09	0	1,827	36,932	0	38,759
2009/10	<u>0</u>	<u>1,891</u>	<u>37,625</u>	<u>0</u>	<u>39,516</u>
Cumulative	<u>2,125</u>	<u>22,337</u>	<u>592,444</u>	<u>0</u>	<u>616,906</u>

32.4%

Table
References

7.2

7.1

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H(all) **Variation 1** **Current £s**

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	5,100	1,500	49,568	0	56,168
1991/92	0	1,500	49,694	0	51,194
1992/93	0	1,500	50,231	0	51,731
1993/94	0	2,494	51,944	0	54,438
1994/95	0	2,684	53,975	0	56,659
1995/96	0	2,473	55,698	0	58,171
1996/97	0	2,623	55,734	0	58,357
1997/98	0	3,214	56,401	0	59,614
1998/99	0	3,489	57,883	0	61,371
1999/00	0	3,765	61,552	0	65,317
2000/01	0	3,976	63,012	0	66,988
2001/02	0	4,192	64,604	0	68,796
2002/03	0	4,579	66,850	0	71,429
2003/04	0	5,290	69,253	0	74,543
2004/05	0	5,304	71,352	0	76,656
2005/06	0	5,506	73,443	0	78,949
2006/07	0	5,778	75,698	0	81,476
2007/08	0	6,061	77,733	0	83,794
2008/09	0	6,334	78,284	0	84,617
2009/10	<u>0</u>	<u>6,555</u>	<u>79,284</u>	<u>0</u>	<u>85,839</u>
Cumulative	<u>5,100</u>	<u>78,815</u>	<u>1,262,191</u>	<u>0</u>	<u>1,346,106</u>

27.6%

Table
References

7.2

7.1

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H^{1/2}</u>	<u>Variation 1</u>	<u>Constant £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	526	0	0	526
1991/92	0	511	0	0	511
1992/93	0	496	0	0	496
1993/94	0	462	0	0	462
1994/95	0	482	402	0	885
1995/96	0	432	532	0	963
1996/97	0	444	338	0	782
1997/98	0	529	264	0	793
1998/99	0	557	239	0	796
1999/00	0	584	876	0	1,460
2000/01	0	599	1,127	0	1,725
2001/02	0	613	1,074	0	1,686
2002/03	0	650	1,091	0	1,741
2003/04	0	729	1,130	0	1,859
2004/05	0	709	1,132	0	1,842
2005/06	0	715	1,129	0	1,844
2006/07	0	728	1,131	0	1,859
2007/08	0	742	1,120	0	1,862
2008/09	0	753	1,142	0	1,894
2009/10	<u>0</u>	<u>756</u>	<u>1,090</u>	<u>0</u>	<u>1,846</u>
					0
Cumulative	<u>0</u>	<u>12,017</u>	<u>13,815</u>	<u>0</u>	<u>25,831</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H1

Variation 1

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	745	526	4,645	0	5,916
1991/92	0	511	4,560	0	5,070
1992/93	0	496	4,043	0	4,538
1993/94	0	539	3,978	0	4,517
1994/95	0	563	3,919	0	4,482
1995/96	0	504	3,903	0	4,406
1996/97	0	518	3,595	0	4,113
1997/98	0	617	3,399	0	4,015
1998/99	0	650	3,376	0	4,026
1999/00	0	681	3,883	0	4,564
2000/01	0	698	3,750	0	4,448
2001/02	0	715	3,697	0	4,412
2002/03	0	758	3,714	0	4,473
2003/04	0	850	3,753	0	4,604
2004/05	0	828	3,755	0	4,583
2005/06	0	834	3,752	0	4,586
2006/07	0	850	3,754	0	4,604
2007/08	0	866	3,743	0	4,609
2008/09	0	878	3,526	0	4,405
2009/10	<u>0</u>	<u>882</u>	<u>3,475</u>	<u>0</u>	<u>4,357</u>
Cumulative	<u>745</u>	<u>13,764</u>	<u>76,218</u>	<u>0</u>	<u>90,728</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H2</u>	<u>Variation 1</u>	<u>Constant £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,490	526	11,526	0	13,542
1991/92	0	511	10,782	0	11,293
1992/93	0	496	10,429	0	10,925
1993/94	0	693	10,560	0	11,253
1994/95	0	724	10,692	0	11,415
1995/96	0	647	10,706	0	11,353
1996/97	0	667	10,073	0	10,740
1997/98	0	793	9,685	0	10,478
1998/99	0	836	9,604	0	10,440
1999/00	0	876	10,089	0	10,965
2000/01	0	898	9,882	0	10,779
2001/02	0	919	9,791	0	10,710
2002/03	0	975	9,905	0	10,880
2003/04	0	1,093	10,038	0	11,131
2004/05	0	1,064	10,045	0	11,109
2005/06	0	1,073	10,028	0	11,101
2006/07	0	1,093	10,046	0	11,138
2007/08	0	1,113	9,970	0	11,083
2008/09	0	1,129	9,423	0	10,552
2009/10	<u>0</u>	<u>1,135</u>	<u>9,008</u>	<u>0</u>	<u>10,143</u>
Cumulative	<u>1,490</u>	<u>17,259</u>	<u>202,281</u>	<u>0</u>	<u>221,030</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H4

Variation 1

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	2,981	526	30,604	0	34,111
1991/92	0	511	29,860	0	30,371
1992/93	0	496	29,507	0	30,003
1993/94	0	1,154	29,639	0	30,793
1994/95	0	1,206	29,770	0	30,976
1995/96	0	1,079	29,784	0	30,863
1996/97	0	1,111	29,151	0	30,262
1997/98	0	1,322	28,763	0	30,085
1998/99	0	1,393	28,683	0	30,076
1999/00	0	1,460	29,167	0	30,627
2000/01	0	1,496	28,960	0	30,456
2001/02	0	1,532	28,869	0	30,401
2002/03	0	1,625	28,983	0	30,608
2003/04	0	1,822	29,116	0	30,938
2004/05	0	1,774	29,123	0	30,896
2005/06	0	1,788	29,106	0	30,894
2006/07	0	1,821	29,124	0	30,945
2007/08	0	1,855	29,048	0	30,903
2008/09	0	1,882	28,501	0	30,383
2009/10	<u>0</u>	<u>1,891</u>	<u>28,086</u>	<u>0</u>	<u>29,977</u>
Cumulative	<u>2,981</u>	<u>27,743</u>	<u>583,844</u>	<u>0</u>	<u>614,567</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H5</u>	<u>Variation 1</u>	<u>Constant £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	3,726	526	40,143	0	44,395
1991/92	0	511	39,399	0	39,910
1992/93	0	496	39,046	0	39,542
1993/94	0	1,154	39,178	0	40,332
1994/95	0	1,206	39,309	0	40,515
1995/96	0	1,079	39,323	0	40,402
1996/97	0	1,111	38,690	0	39,801
1997/98	0	1,322	38,302	0	39,624
1998/99	0	1,393	38,222	0	39,615
1999/00	0	1,460	38,706	0	40,166
2000/01	0	1,496	38,499	0	39,995
2001/02	0	1,532	38,408	0	39,940
2002/03	0	1,625	38,522	0	40,147
2003/04	0	1,822	38,655	0	40,477
2004/05	0	1,774	38,662	0	40,436
2005/06	0	1,788	38,645	0	40,433
2006/07	0	1,821	38,663	0	40,484
2007/08	0	1,855	38,587	0	40,442
2008/09	0	1,882	38,040	0	39,922
2009/10	<u>0</u>	<u>1,891</u>	<u>37,625</u>	<u>0</u>	<u>39,516</u>
Cumulative	<u>3,726</u>	<u>27,743</u>	<u>774,625</u>	<u>0</u>	<u>806,094</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H(all)

Variation 1

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	8,943	2,630	86,917	0	98,490
1991/92	0	2,554	84,601	0	87,155
1992/93	0	2,479	83,024	0	85,504
1993/94	0	4,002	83,355	0	87,357
1994/95	0	4,182	84,091	0	88,273
1995/96	0	3,741	84,248	0	87,989
1996/97	0	3,851	81,847	0	85,699
1997/98	0	4,582	80,414	0	84,996
1998/99	0	4,829	80,123	0	84,952
1999/00	0	5,060	82,720	0	87,780
2000/01	0	5,188	82,216	0	87,404
2001/02	0	5,311	81,838	0	87,149
2002/03	0	5,632	82,217	0	87,848
2003/04	0	6,316	82,692	0	89,008
2004/05	0	6,149	82,717	0	88,865
2005/06	0	6,197	82,661	0	88,858
2006/07	0	6,313	82,717	0	89,031
2007/08	0	6,430	82,467	0	88,897
2008/09	0	6,524	80,632	0	87,156
2009/10	<u>0</u>	<u>6,555</u>	<u>79,284</u>	<u>0</u>	<u>85,839</u>
Cumulative	<u>8,943</u>	<u>98,524</u>	<u>1,650,782</u>	<u>0</u>	<u>1,758,249</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H^{1/2}</u>	<u>Variation 2</u>	<u>Current £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	300	0	0	300
1991/92	0	300	0	0	300
1992/93	0	300	0	0	300
1993/94	0	288	0	0	288
1994/95	0	310	258	0	568
1995/96	0	285	352	0	637
1996/97	0	303	230	0	533
1997/98	0	371	185	0	556
1998/99	0	403	172	0	575
1999/00	0	434	652	0	1,086
2000/01	0	459	863	0	1,322
2001/02	0	484	848	0	1,331
2002/03	0	528	906	0	1,434
2003/04	0	610	1,055	0	1,666
2004/05	0	612	1,080	0	1,692
2005/06	0	635	1,113	0	1,749
2006/07	0	667	1,151	0	1,818
2007/08	0	699	1,169	0	1,868
2008/09	0	731	1,240	0	1,971
2009/10	<u>0</u>	<u>756</u>	<u>1,266</u>	<u>0</u>	<u>2,022</u>
Cumulative	<u>0</u>	<u>9,475</u>	<u>12,541</u>	<u>0</u>	<u>22,015</u>
6.6%					
Table References	7.12		7.11		

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H1

Variation 2

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	425	300	2,649	0	3,374
1991/92	0	300	2,678	0	2,978
1992/93	0	300	2,446	0	2,746
1993/94	0	336	2,479	0	2,815
1994/95	0	361	2,515	0	2,877
1995/96	0	333	2,580	0	2,913
1996/97	0	353	2,448	0	2,801
1997/98	0	433	2,384	0	2,816
1998/99	0	470	2,439	0	2,908
1999/00	0	507	2,889	0	3,396
2000/01	0	535	2,874	0	3,409
2001/02	0	564	2,918	0	3,483
2002/03	0	616	3,057	0	3,674
2003/04	0	712	3,361	0	4,074
2004/05	0	714	3,445	0	4,159
2005/06	0	741	3,554	0	4,296
2006/07	0	778	3,669	0	4,446
2007/08	0	816	3,755	0	4,571
2008/09	0	853	3,688	0	4,541
2009/10	0	882	3,827	0	4,709
Cumulative	425	10,904	59,656	0	70,985

15.6%

Table
References

7.12

7.11

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H2</u>	<u>Variation 2</u>	<u>Current £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	850	300	6,573	0	7,723
1991/92	0	300	6,333	0	6,633
1992/93	0	300	6,310	0	6,610
1993/94	0	432	6,581	0	7,013
1994/95	0	465	6,863	0	7,327
1995/96	0	428	7,078	0	7,506
1996/97	0	454	6,859	0	7,313
1997/98	0	556	6,793	0	7,349
1998/99	0	604	6,938	0	7,542
1999/00	0	652	7,507	0	8,159
2000/01	0	688	7,573	0	8,262
2001/02	0	726	7,729	0	8,454
2002/03	0	793	8,188	0	8,981
2003/04	0	916	9,199	0	10,115
2004/05	0	918	9,414	0	10,332
2005/06	0	953	9,712	0	10,665
2006/07	0	1,000	10,040	0	11,040
2007/08	0	1,049	10,223	0	11,272
2008/09	0	1,096	10,206	0	11,302
2009/10	<u>0</u>	<u>1,135</u>	<u>10,416</u>	<u>0</u>	<u>11,551</u>
Cumulative	<u>850</u>	<u>13,762</u>	<u>160,537</u>	<u>0</u>	<u>175,149</u>
			21.0%		

Table
References

7.12

7.11

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H4

Variation 2

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,700	300	17,453	0	19,453
1991/92	0	300	17,540	0	17,840
1992/93	0	300	17,852	0	18,152
1993/94	0	719	18,470	0	19,189
1994/95	0	774	19,108	0	19,882
1995/96	0	713	19,691	0	20,404
1996/97	0	757	19,851	0	20,607
1997/98	0	927	20,174	0	21,101
1998/99	0	1,006	20,721	0	21,727
1999/00	0	1,086	21,703	0	22,789
2000/01	0	1,147	22,195	0	23,342
2001/02	0	1,209	22,789	0	23,999
2002/03	0	1,321	23,835	0	25,156
2003/04	0	1,526	25,970	0	27,496
2004/05	0	1,530	26,620	0	28,150
2005/06	0	1,588	27,466	0	29,054
2006/07	0	1,667	28,347	0	30,014
2007/08	0	1,748	29,032	0	30,781
2008/09	0	1,827	29,786	0	31,613
2009/10	<u>0</u>	<u>1,891</u>	<u>31,016</u>	<u>0</u>	<u>32,907</u>
Cumulative	<u>1,700</u>	<u>22,337</u>	<u>459,617</u>	<u>0</u>	<u>483,656</u>

30.1%

Table
References

7.12

7.11

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H5</u>	<u>Variation 2</u>	<u>Current £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	2,125	300	22,893	0	25,318
1991/92	0	300	23,143	0	23,443
1992/93	0	300	23,623	0	23,923
1993/94	0	719	24,414	0	25,134
1994/95	0	774	25,231	0	26,005
1995/96	0	713	25,997	0	26,711
1996/97	0	757	26,346	0	27,103
1997/98	0	927	26,865	0	27,792
1998/99	0	1,006	27,612	0	28,618
1999/00	0	1,086	28,801	0	29,887
2000/01	0	1,147	29,506	0	30,653
2001/02	0	1,209	30,320	0	31,529
2002/03	0	1,321	31,658	0	32,979
2003/04	0	1,526	34,389	0	35,915
2004/05	0	1,530	35,222	0	36,752
2005/06	0	1,588	36,354	0	37,943
2006/07	0	1,667	37,526	0	39,193
2007/08	0	1,748	38,437	0	40,185
2008/09	0	1,827	39,691	0	41,518
2009/10	<u>0</u>	<u>1,891</u>	<u>41,611</u>	<u>0</u>	<u>43,502</u>
Cumulative	<u>2,125</u>	<u>22,337</u>	<u>609,640</u>	<u>0</u>	<u>634,101</u>
			31.9%		

Table
References

7.12

7.11

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H(all)

Variation 2

Current £s

Year	Acquisition Taxes (AT-ATR)	Property Taxes (PT-ATR)	Income Tax (IT-ATR)	Capital Gains Tax (CGT-ATR)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	5,100	1,500	49,568	0	56,168
1991/92	0	1,500	49,694	0	51,194
1992/93	0	1,500	50,231	0	51,731
1993/94	0	2,494	51,944	0	54,438
1994/95	0	2,684	53,975	0	56,659
1995/96	0	2,473	55,698	0	58,171
1996/97	0	2,623	55,734	0	58,357
1997/98	0	3,214	56,401	0	59,614
1998/99	0	3,489	57,883	0	61,371
1999/00	0	3,765	61,552	0	65,317
2000/01	0	3,976	63,012	0	66,988
2001/02	0	4,192	64,604	0	68,796
2002/03	0	4,579	67,645	0	72,224
2003/04	0	5,290	73,975	0	79,265
2004/05	0	5,304	75,780	0	81,084
2005/06	0	5,506	78,200	0	83,706
2006/07	0	5,778	80,734	0	86,511
2007/08	0	6,061	82,617	0	88,678
2008/09	0	6,334	84,611	0	90,944
2009/10	<u>0</u>	<u>6,555</u>	<u>88,135</u>	<u>0</u>	<u>94,690</u>
Cumulative	<u>5,100</u>	<u>78,815</u>	<u>1,301,991</u>	<u>0</u>	<u>1,385,906</u>

27.3%

Table
References

7.12

7.11

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H^{1/2}</u>	<u>Variation 2</u>	<u>Constant £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	526	0	0	526
1991/92	0	511	0	0	511
1992/93	0	496	0	0	496
1993/94	0	462	0	0	462
1994/95	0	482	402	0	885
1995/96	0	432	532	0	963
1996/97	0	444	338	0	782
1997/98	0	529	264	0	793
1998/99	0	557	239	0	796
1999/00	0	584	876	0	1,460
2000/01	0	599	1,127	0	1,725
2001/02	0	613	1,074	0	1,686
2002/03	0	650	1,114	0	1,764
2003/04	0	729	1,260	0	1,989
2004/05	0	709	1,251	0	1,961
2005/06	0	715	1,253	0	1,968
2006/07	0	728	1,258	0	1,987
2007/08	0	742	1,240	0	1,982
2008/09	0	753	1,278	0	2,030
2009/10	<u>0</u>	<u>756</u>	<u>1,266</u>	<u>0</u>	<u>2,022</u>
Cumulative	<u>0</u>	<u>12,017</u>	<u>14,771</u>	<u>0</u>	<u>26,788</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H1

Variation 2

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	745	526	4,645	0	5,916
1991/92	0	511	4,560	0	5,070
1992/93	0	496	4,043	0	4,538
1993/94	0	539	3,978	0	4,517
1994/95	0	563	3,919	0	4,482
1995/96	0	504	3,903	0	4,406
1996/97	0	518	3,595	0	4,113
1997/98	0	617	3,399	0	4,015
1998/99	0	650	3,376	0	4,026
1999/00	0	681	3,883	0	4,564
2000/01	0	698	3,750	0	4,448
2001/02	0	715	3,697	0	4,412
2002/03	0	758	3,760	0	4,518
2003/04	0	850	4,014	0	4,864
2004/05	0	828	3,994	0	4,822
2005/06	0	834	4,001	0	4,835
2006/07	0	850	4,009	0	4,859
2007/08	0	866	3,984	0	4,850
2008/09	0	878	3,799	0	4,677
2009/10	<u>0</u>	<u>882</u>	<u>3,827</u>	<u>0</u>	<u>4,709</u>
Cumulative	<u>745</u>	<u>13,764</u>	<u>78,131</u>	<u>0</u>	<u>92,641</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H2</u>	<u>Variation 2</u>	<u>Constant £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,490	526	11,526	0	13,542
1991/92	0	511	10,782	0	11,293
1992/93	0	496	10,429	0	10,925
1993/94	0	693	10,560	0	11,253
1994/95	0	724	10,692	0	11,415
1995/96	0	647	10,706	0	11,353
1996/97	0	667	10,073	0	10,740
1997/98	0	793	9,685	0	10,478
1998/99	0	836	9,604	0	10,440
1999/00	0	876	10,089	0	10,965
2000/01	0	898	9,882	0	10,779
2001/02	0	919	9,791	0	10,710
2002/03	0	975	10,071	0	11,045
2003/04	0	1,093	10,984	0	12,078
2004/05	0	1,064	10,913	0	11,977
2005/06	0	1,073	10,931	0	12,004
2006/07	0	1,093	10,971	0	12,064
2007/08	0	1,113	10,846	0	11,959
2008/09	0	1,129	10,512	0	11,641
2009/10	<u>0</u>	<u>1,135</u>	<u>10,416</u>	<u>0</u>	<u>11,551</u>
Cumulative	<u>1,490</u>	<u>17,259</u>	<u>209,464</u>	<u>0</u>	<u>228,213</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H4

Variation 2

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	2,981	526	30,604	0	34,111
1991/92	0	511	29,860	0	30,371
1992/93	0	496	29,507	0	30,003
1993/94	0	1,154	29,639	0	30,793
1994/95	0	1,206	29,770	0	30,976
1995/96	0	1,079	29,784	0	30,863
1996/97	0	1,111	29,151	0	30,262
1997/98	0	1,322	28,763	0	30,085
1998/99	0	1,393	28,683	0	30,076
1999/00	0	1,460	29,167	0	30,627
2000/01	0	1,496	28,960	0	30,456
2001/02	0	1,532	28,869	0	30,401
2002/03	0	1,625	29,314	0	30,939
2003/04	0	1,822	31,009	0	32,831
2004/05	0	1,774	30,859	0	32,633
2005/06	0	1,788	30,913	0	32,700
2006/07	0	1,821	30,975	0	32,797
2007/08	0	1,855	30,800	0	32,655
2008/09	0	1,882	30,679	0	32,561
2009/10	<u>0</u>	<u>1,891</u>	<u>31,016</u>	<u>0</u>	<u>32,907</u>
Cumulative	<u>2,981</u>	<u>27,743</u>	<u>598,323</u>	<u>0</u>	<u>629,046</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H5</u>	<u>Variation 2</u>	<u>Constant £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	3,726	526	40,143	0	44,395
1991/92	0	511	39,399	0	39,910
1992/93	0	496	39,046	0	39,542
1993/94	0	1,154	39,178	0	40,332
1994/95	0	1,206	39,309	0	40,515
1995/96	0	1,079	39,323	0	40,402
1996/97	0	1,111	38,690	0	39,801
1997/98	0	1,322	38,302	0	39,624
1998/99	0	1,393	38,222	0	39,615
1999/00	0	1,460	38,706	0	40,166
2000/01	0	1,496	38,499	0	39,995
2001/02	0	1,532	38,408	0	39,940
2002/03	0	1,625	38,936	0	40,560
2003/04	0	1,822	41,062	0	42,884
2004/05	0	1,774	40,833	0	42,606
2005/06	0	1,788	40,917	0	42,705
2006/07	0	1,821	41,006	0	42,827
2007/08	0	1,855	40,778	0	42,632
2008/09	0	1,882	40,881	0	42,763
2009/10	<u>0</u>	<u>1,891</u>	<u>41,611</u>	<u>0</u>	<u>43,502</u>
Cumulative	<u>3,726</u>	<u>27,743</u>	<u>793,249</u>	<u>0</u>	<u>824,718</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H(all)

Variation 2

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	8,943	2,630	86,917	0	98,490
1991/92	0	2,554	84,601	0	87,155
1992/93	0	2,479	83,024	0	85,504
1993/94	0	4,002	83,355	0	87,357
1994/95	0	4,182	84,091	0	88,273
1995/96	0	3,741	84,248	0	87,989
1996/97	0	3,851	81,847	0	85,699
1997/98	0	4,582	80,414	0	84,996
1998/99	0	4,829	80,123	0	84,952
1999/00	0	5,060	82,720	0	87,780
2000/01	0	5,188	82,216	0	87,404
2001/02	0	5,311	81,838	0	87,149
2002/03	0	5,632	83,194	0	88,826
2003/04	0	6,316	88,330	0	94,647
2004/05	0	6,149	87,850	0	93,999
2005/06	0	6,197	88,015	0	94,212
2006/07	0	6,313	88,220	0	94,533
2007/08	0	6,430	87,648	0	94,078
2008/09	0	6,524	87,149	0	93,673
2009/10	<u>0</u>	<u>6,555</u>	<u>88,135</u>	<u>0</u>	<u>94,690</u>
Cumulative	<u>8,943</u>	<u>98,524</u>	<u>1,693,938</u>	<u>0</u>	<u>1,801,405</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H^{1/2}</u>	<u>Variation 3</u>	<u>Current £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	300	0	0	300
1991/92	0	300	0	0	300
1992/93	0	300	0	0	300
1993/94	0	288	0	0	288
1994/95	0	310	258	0	568
1995/96	0	285	352	0	637
1996/97	0	303	230	0	533
1997/98	0	371	185	0	556
1998/99	0	403	172	0	575
1999/00	0	434	652	0	1,086
2000/01	0	459	863	0	1,322
2001/02	0	484	848	0	1,331
2002/03	0	528	906	0	1,434
2003/04	0	610	1,055	0	1,666
2004/05	0	612	1,080	0	1,692
2005/06	0	635	1,113	0	1,749
2006/07	0	667	1,151	0	1,818
2007/08	0	699	1,169	0	1,868
2008/09	0	731	1,240	0	1,971
2009/10	<u>0</u>	<u>756</u>	<u>1,266</u>	<u>0</u>	<u>2,022</u>
Cumulative	<u>0</u>	<u>9,475</u>	<u>12,541</u>	<u>0</u>	<u>22,015</u>

6.6%

Table
References

7.24

7.21

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H1

Variation 3

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	425	300	2,649	0	3,374
1991/92	0	300	2,678	0	2,978
1992/93	0	300	2,446	0	2,746
1993/94	0	336	2,479	0	2,815
1994/95	0	361	2,515	0	2,877
1995/96	0	333	2,580	0	2,913
1996/97	0	353	2,448	0	2,801
1997/98	0	433	2,384	0	2,816
1998/99	0	470	2,439	0	2,908
1999/00	0	507	2,889	0	3,396
2000/01	0	535	2,874	0	3,409
2001/02	0	564	2,918	0	3,483
2002/03	0	616	3,057	0	3,674
2003/04	0	712	3,361	0	4,074
2004/05	0	714	3,445	0	4,159
2005/06	0	741	3,554	0	4,296
2006/07	0	778	3,669	0	4,446
2007/08	0	816	3,755	0	4,571
2008/09	0	853	3,688	0	4,541
2009/10	<u>0</u>	<u>882</u>	<u>3,827</u>	<u>1,682</u>	<u>6,391</u>
Cumulative	<u>425</u>	<u>10,904</u>	<u>59,656</u>	<u>1,682</u>	<u>72,667</u>

15.6%

Table
References

7.24

7.21

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H2</u>	<u>Variation 3</u>	<u>Current £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	850	300	6,573	0	7,723
1991/92	0	300	6,333	0	6,633
1992/93	0	300	6,310	0	6,610
1993/94	0	432	6,581	0	7,013
1994/95	0	465	6,863	0	7,327
1995/96	0	428	7,078	0	7,506
1996/97	0	454	6,859	0	7,313
1997/98	0	556	6,793	0	7,349
1998/99	0	604	6,938	0	7,542
1999/00	0	652	7,507	0	8,159
2000/01	0	688	7,573	0	8,262
2001/02	0	726	7,729	0	8,454
2002/03	0	793	8,188	0	8,981
2003/04	0	916	9,199	0	10,115
2004/05	0	918	9,414	0	10,332
2005/06	0	953	9,712	0	10,665
2006/07	0	1,000	10,040	0	11,040
2007/08	0	1,049	10,223	0	11,272
2008/09	0	1,096	10,206	0	11,302
2009/10	<u>0</u>	<u>1,135</u>	<u>10,416</u>	<u>8,166</u>	<u>19,717</u>
Cumulative	<u>850</u>	<u>13,762</u>	<u>160,537</u>	<u>8,166</u>	<u>183,315</u>

21.0%

Table
References

7.24

7.21

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H4

Variation 3

Current £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,700	300	17,453	0	19,453
1991/92	0	300	17,540	0	17,840
1992/93	0	300	17,852	0	18,152
1993/94	0	719	18,470	0	19,189
1994/95	0	774	19,108	0	19,882
1995/96	0	713	19,691	0	20,404
1996/97	0	757	19,851	0	20,607
1997/98	0	927	20,174	0	21,101
1998/99	0	1,006	20,721	0	21,727
1999/00	0	1,086	21,703	0	22,789
2000/01	0	1,147	22,195	0	23,342
2001/02	0	1,209	22,789	0	23,999
2002/03	0	1,321	23,835	0	25,156
2003/04	0	1,526	25,970	0	27,496
2004/05	0	1,530	26,620	0	28,150
2005/06	0	1,588	27,466	0	29,054
2006/07	0	1,667	28,347	0	30,014
2007/08	0	1,748	29,032	0	30,781
2008/09	0	1,827	29,786	0	31,613
2009/10	<u>0</u>	<u>1,891</u>	<u>31,017</u>	<u>21,031</u>	<u>53,939</u>
Cumulative	<u>1,700</u>	<u>22,337</u>	<u>459,619</u>	<u>21,031</u>	<u>504,686</u>

30.1%

Table
References

7.24

7.21

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H5</u>	<u>Variation 3</u>	<u>Current £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	2,125	300	22,893	0	25,318
1991/92	0	300	23,143	0	23,443
1992/93	0	300	23,623	0	23,923
1993/94	0	719	24,414	0	25,134
1994/95	0	774	25,231	0	26,005
1995/96	0	713	25,997	0	26,711
1996/97	0	757	26,346	0	27,103
1997/98	0	927	26,865	0	27,792
1998/99	0	1,006	27,612	0	28,618
1999/00	0	1,086	28,801	0	29,887
2000/01	0	1,147	29,506	0	30,653
2001/02	0	1,209	30,320	0	31,529
2002/03	0	1,321	31,658	0	32,979
2003/04	0	1,526	34,389	0	35,915
2004/05	0	1,530	35,222	0	36,752
2005/06	0	1,588	36,354	0	37,943
2006/07	0	1,667	37,526	0	39,193
2007/08	0	1,748	38,437	0	40,185
2008/09	0	1,827	39,690	0	41,517
2009/10	<u>0</u>	<u>1,891</u>	<u>41,611</u>	<u>27,198</u>	<u>70,700</u>
Cumulative	<u>2,125</u>	<u>22,337</u>	<u>609,640</u>	<u>27,198</u>	<u>661,300</u>

31.9%

Table
References

7.24

7.21

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H(all)

Variation 3

Current £s

Year	Acquisition Taxes (AT-ATR)	Property Taxes (PT- ATR)	Income Tax (IT-ATR)	Capital Gains Tax (CGT-ATR)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	5,100	1,500	49,568	0	56,168
1991/92	0	1,500	49,694	0	51,194
1992/93	0	1,500	50,231	0	51,731
1993/94	0	2,494	51,944	0	54,438
1994/95	0	2,684	53,975	0	56,659
1995/96	0	2,473	55,698	0	58,171
1996/97	0	2,623	55,734	0	58,357
1997/98	0	3,214	56,401	0	59,614
1998/99	0	3,489	57,883	0	61,371
1999/00	0	3,765	61,552	0	65,317
2000/01	0	3,976	63,012	0	66,988
2001/02	0	4,192	64,604	0	68,796
2002/03	0	4,579	67,645	0	72,224
2003/04	0	5,290	73,975	0	79,265
2004/05	0	5,304	75,780	0	81,084
2005/06	0	5,506	78,200	0	83,706
2006/07	0	5,778	80,734	0	86,511
2007/08	0	6,061	82,617	0	88,678
2008/09	0	6,334	84,610	0	90,944
2009/10	<u>0</u>	<u>6,555</u>	<u>88,137</u>	<u>58,077</u>	<u>152,769</u>
Cumulative	<u>5,100</u>	<u>78,815</u>	<u>1,301,991</u>	<u>58,077</u>	<u>1,443,983</u>

27.3%

Table
References

7.24

7.21

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H^{1/2}</u>	<u>Variation 3</u>	<u>Constant £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	526	0	0	526
1991/92	0	511	0	0	511
1992/93	0	496	0	0	496
1993/94	0	462	0	0	462
1994/95	0	482	402	0	885
1995/96	0	432	532	0	963
1996/97	0	444	338	0	782
1997/98	0	529	264	0	793
1998/99	0	557	239	0	796
1999/00	0	584	876	0	1,460
2000/01	0	599	1,127	0	1,725
2001/02	0	613	1,074	0	1,686
2002/03	0	650	1,114	0	1,764
2003/04	0	729	1,260	0	1,989
2004/05	0	709	1,251	0	1,961
2005/06	0	715	1,253	0	1,968
2006/07	0	728	1,258	0	1,987
2007/08	0	742	1,240	0	1,982
2008/09	0	753	1,278	0	2,030
2009/10	<u>0</u>	<u>756</u>	<u>1,266</u>	<u>0</u>	<u>2,022</u>
Cumulative	<u>0</u>	<u>12,017</u>	<u>14,771</u>	<u>0</u>	<u>26,788</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H1

Variation 3

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	745	526	4,645	0	5,916
1991/92	0	511	4,560	0	5,070
1992/93	0	496	4,043	0	4,538
1993/94	0	539	3,978	0	4,517
1994/95	0	563	3,919	0	4,482
1995/96	0	504	3,903	0	4,406
1996/97	0	518	3,595	0	4,113
1997/98	0	617	3,399	0	4,015
1998/99	0	650	3,376	0	4,026
1999/00	0	681	3,883	0	4,564
2000/01	0	698	3,750	0	4,448
2001/02	0	715	3,697	0	4,412
2002/03	0	758	3,760	0	4,518
2003/04	0	850	4,014	0	4,864
2004/05	0	828	3,994	0	4,822
2005/06	0	834	4,001	0	4,835
2006/07	0	850	4,009	0	4,859
2007/08	0	866	3,984	0	4,850
2008/09	0	878	3,799	0	4,677
2009/10	<u>0</u>	<u>882</u>	<u>3,827</u>	<u>1,682</u>	<u>6,391</u>
Cumulative	<u>745</u>	<u>13,764</u>	<u>78,131</u>	<u>1,682</u>	<u>94,323</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H2</u>	<u>Variation 3</u>	<u>Constant £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,490	526	11,526	0	13,542
1991/92	0	511	10,782	0	11,293
1992/93	0	496	10,429	0	10,925
1993/94	0	693	10,560	0	11,253
1994/95	0	724	10,692	0	11,415
1995/96	0	647	10,706	0	11,353
1996/97	0	667	10,073	0	10,740
1997/98	0	793	9,685	0	10,478
1998/99	0	836	9,604	0	10,440
1999/00	0	876	10,089	0	10,965
2000/01	0	898	9,882	0	10,779
2001/02	0	919	9,791	0	10,710
2002/03	0	975	10,071	0	11,045
2003/04	0	1,093	10,984	0	12,078
2004/05	0	1,064	10,913	0	11,977
2005/06	0	1,073	10,931	0	12,004
2006/07	0	1,093	10,971	0	12,064
2007/08	0	1,113	10,846	0	11,959
2008/09	0	1,129	10,512	0	11,641
2009/10	<u>0</u>	<u>1,135</u>	<u>10,416</u>	<u>8,166</u>	<u>19,717</u>
Cumulative	<u>1,490</u>	<u>17,259</u>	<u>209,464</u>	<u>8,166</u>	<u>236,378</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H4

Variation 3

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	2,981	526	30,604	0	34,111
1991/92	0	511	29,860	0	30,371
1992/93	0	496	29,507	0	30,003
1993/94	0	1,154	29,639	0	30,793
1994/95	0	1,206	29,770	0	30,976
1995/96	0	1,079	29,784	0	30,863
1996/97	0	1,111	29,151	0	30,262
1997/98	0	1,322	28,763	0	30,085
1998/99	0	1,393	28,683	0	30,076
1999/00	0	1,460	29,167	0	30,627
2000/01	0	1,496	28,960	0	30,456
2001/02	0	1,532	28,869	0	30,401
2002/03	0	1,625	29,314	0	30,939
2003/04	0	1,822	31,009	0	32,831
2004/05	0	1,774	30,859	0	32,633
2005/06	0	1,788	30,913	0	32,700
2006/07	0	1,821	30,975	0	32,797
2007/08	0	1,855	30,800	0	32,655
2008/09	0	1,882	30,679	0	32,561
2009/10	<u>0</u>	<u>1,891</u>	<u>31,017</u>	<u>21,031</u>	<u>53,939</u>
Cumulative	<u>2,981</u>	<u>27,743</u>	<u>598,324</u>	<u>21,031</u>	<u>650,079</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

<u>UK-H5</u>	<u>Variation 3</u>	<u>Constant £s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	3,726	526	40,143	0	44,395
1991/92	0	511	39,399	0	39,910
1992/93	0	496	39,046	0	39,542
1993/94	0	1,154	39,178	0	40,332
1994/95	0	1,206	39,309	0	40,515
1995/96	0	1,079	39,323	0	40,402
1996/97	0	1,111	38,690	0	39,801
1997/98	0	1,322	38,302	0	39,624
1998/99	0	1,393	38,222	0	39,615
1999/00	0	1,460	38,706	0	40,166
2000/01	0	1,496	38,499	0	39,995
2001/02	0	1,532	38,408	0	39,940
2002/03	0	1,625	38,936	0	40,560
2003/04	0	1,822	41,062	0	42,884
2004/05	0	1,774	40,833	0	42,606
2005/06	0	1,788	40,917	0	42,705
2006/07	0	1,821	41,006	0	42,827
2007/08	0	1,855	40,778	0	42,632
2008/09	0	1,882	40,881	0	42,762
2009/10	<u>0</u>	<u>1,891</u>	<u>41,611</u>	<u>27,198</u>	<u>70,700</u>
Cumulative	<u>3,726</u>	<u>27,743</u>	<u>793,248</u>	<u>27,198</u>	<u>851,915</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.1, 7.2, 7.11, 7.12, 7.21 and 7.24.

Summaries of Specific and Overall Taxes

UK-H(all)

Variation 3

Constant £s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	8,943	2,630	86,917	0	98,490
1991/92	0	2,554	84,601	0	87,155
1992/93	0	2,479	83,024	0	85,504
1993/94	0	4,002	83,355	0	87,357
1994/95	0	4,182	84,091	0	88,273
1995/96	0	3,741	84,248	0	87,989
1996/97	0	3,851	81,847	0	85,699
1997/98	0	4,582	80,414	0	84,996
1998/99	0	4,829	80,123	0	84,952
1999/00	0	5,060	82,720	0	87,780
2000/01	0	5,188	82,216	0	87,404
2001/02	0	5,311	81,838	0	87,149
2002/03	0	5,632	83,194	0	88,826
2003/04	0	6,316	88,330	0	94,647
2004/05	0	6,149	87,850	0	93,999
2005/06	0	6,197	88,015	0	94,212
2006/07	0	6,313	88,220	0	94,533
2007/08	0	6,430	87,648	0	94,078
2008/09	0	6,524	87,148	0	93,672
2009/10	<u>0</u>	<u>6,555</u>	<u>88,137</u>	<u>58,077</u>	<u>152,769</u>
Cumulative	<u>8,943</u>	<u>98,524</u>	<u>1,693,939</u>	<u>58,077</u>	<u>1,859,482</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H½

Variation 1

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	234	355	203	0	792
1991	0	355	173	0	528
1992	0	355	107	0	462
1993	0	385	119	0	504
1994	0	415	110	0	525
1995	0	445	126	0	571
1996	0	528	152	0	680
1997	0	544	142	0	686
1998	0	560	165	0	725
1999	0	577	206	0	783
2000	0	654	241	0	895
2001	0	673	235	0	907
2002	0	694	154	0	847
2003	0	714	33	0	747
2004	0	735	59	0	794
2005	0	758	57	0	815
2006	0	781	57	0	838
2007	0	803	49	0	853
2008	0	828	0	0	828
2009	<u>0</u>	<u>853</u>	<u>0</u>	<u>0</u>	<u>853</u>
Cumulative	<u>234</u>	<u>12,012</u>	<u>2,386</u>	<u>0</u>	<u>14,632</u>

0.6%

Table
References

7.6 & 7.7

7.5

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H1

Variation 1

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	469	938	2,453	0	3,859
1991	0	938	2,490	0	3,428
1992	0	938	2,494	0	3,432
1993	0	966	2,577	0	3,544
1994	0	995	2,642	0	3,638
1995	0	1,024	2,734	0	3,759
1996	0	1,056	2,838	0	3,894
1997	0	1,088	2,909	0	3,997
1998	0	1,119	3,015	0	4,135
1999	0	1,154	3,141	0	4,296
2000	0	1,307	3,265	0	4,573
2001	0	1,346	3,349	0	4,695
2002	0	1,387	2,838	0	4,226
2003	0	1,429	2,653	0	4,082
2004	0	1,470	2,776	0	4,246
2005	0	1,516	2,861	0	4,377
2006	0	1,561	2,941	0	4,502
2007	0	1,607	3,010	0	4,617
2008	0	1,656	2,974	0	4,630
2009	<u>0</u>	<u>1,706</u>	<u>3,009</u>	<u>0</u>	<u>4,715</u>
Cumulative	<u>469</u>	<u>25,201</u>	<u>56,972</u>	<u>0</u>	<u>82,642</u>

7.1%

Table
References

7.6 & 7.7

7.5

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H2</u>	<u>Variation 1</u>	<u>Current \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	938	1,875	8,760	0	11,572
1991	0	1,875	8,880	0	10,755
1992	0	1,875	8,913	0	10,788
1993	0	1,933	9,193	0	11,126
1994	0	1,991	9,447	0	11,437
1995	0	2,049	9,772	0	11,821
1996	0	2,112	10,115	0	12,227
1997	0	2,176	10,406	0	12,581
1998	0	2,239	10,764	0	13,003
1999	0	2,308	11,228	0	13,536
2000	0	2,615	11,683	0	14,298
2001	0	2,691	11,910	0	14,601
2002	0	2,774	11,534	0	14,308
2003	0	2,857	10,223	0	13,080
2004	0	2,941	10,644	0	13,585
2005	0	3,032	11,000	0	14,031
2006	0	3,122	11,311	0	14,433
2007	0	3,213	11,566	0	14,779
2008	0	3,313	11,744	0	15,057
2009	<u>0</u>	<u>3,412</u>	<u>11,931</u>	<u>0</u>	<u>15,343</u>
					0
Cumulative	<u>938</u>	<u>50,403</u>	<u>211,021</u>	<u>0</u>	<u>262,361</u>
			13.1%		

Table
References

7.6 & 7.7

7.5

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H4

Variation 1

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,875	3,750	26,726	0	32,351
1991	0	3,750	26,999	0	30,749
1992	0	3,750	27,504	0	31,254
1993	0	3,866	28,342	0	32,208
1994	0	3,982	29,167	0	33,149
1995	0	4,098	30,097	0	34,195
1996	0	4,224	31,060	0	35,284
1997	0	4,351	31,982	0	36,333
1998	0	4,478	33,000	0	37,478
1999	0	4,616	34,178	0	38,794
2000	0	5,230	35,322	0	40,552
2001	0	5,382	35,846	0	41,228
2002	0	5,549	35,750	0	41,299
2003	0	5,715	33,447	0	39,162
2004	0	5,881	34,592	0	40,473
2005	0	6,063	35,931	0	41,994
2006	0	6,245	36,742	0	42,987
2007	0	6,427	37,725	0	44,151
2008	0	6,625	38,694	0	45,319
2009	<u>0</u>	<u>6,824</u>	<u>39,621</u>	<u>0</u>	<u>46,445</u>
Cumulative	<u>1,875</u>	<u>100,805</u>	<u>662,725</u>	<u>0</u>	<u>765,405</u>

20.6%

Table
References

7.6 & 7.7

7.5

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H5</u>	<u>Variation 1</u>	<u>Current \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	2,344	4,688	36,119	0	43,150
1991	0	4,688	36,547	0	41,234
1992	0	4,688	37,349	0	42,037
1993	0	4,832	38,899	0	43,731
1994	0	4,977	40,233	0	45,210
1995	0	5,122	41,539	0	46,661
1996	0	5,280	42,845	0	48,126
1997	0	5,439	44,334	0	49,773
1998	0	5,597	45,745	0	51,342
1999	0	5,770	47,350	0	53,120
2000	0	6,537	48,890	0	55,427
2001	0	6,728	49,602	0	56,330
2002	0	6,936	49,681	0	56,617
2003	0	7,144	47,380	0	54,523
2004	0	7,352	49,171	0	56,523
2005	0	7,579	51,553	0	59,132
2006	0	7,806	51,841	0	59,647
2007	0	8,033	53,204	0	61,238
2008	0	8,282	54,668	0	62,950
2009	<u>0</u>	<u>8,530</u>	<u>56,352</u>	<u>0</u>	<u>64,882</u>
Cumulative	<u>2,344</u>	<u>126,006</u>	<u>923,302</u>	<u>0</u>	<u>1,051,652</u>

22.9%

Table
References

7.6 & 7.7

7.5

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H(all)

Variation 1

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	5,859	11,605	74,259	0	91,724
1991	0	11,605	75,088	0	86,693
1992	0	11,605	76,368	0	87,973
1993	0	11,983	79,129	0	91,112
1994	0	12,361	81,599	0	93,959
1995	0	12,739	84,267	0	97,006
1996	0	13,201	87,010	0	100,211
1997	0	13,597	89,774	0	103,371
1998	0	13,993	92,690	0	106,683
1999	0	14,425	96,102	0	110,528
2000	0	16,344	99,401	0	115,745
2001	0	16,819	100,942	0	117,761
2002	0	17,339	99,958	0	117,297
2003	0	17,859	93,736	0	111,595
2004	0	18,379	97,242	0	115,621
2005	0	18,947	101,401	0	120,348
2006	0	19,515	102,892	0	122,407
2007	0	20,083	105,554	0	125,637
2008	0	20,704	108,080	0	128,784
2009	<u>0</u>	<u>21,325</u>	<u>110,913</u>	<u>0</u>	<u>132,238</u>
Cumulative	<u>5,859</u>	<u>314,428</u>	<u>1,856,406</u>	<u>0</u>	<u>2,176,692</u>

18.4%

Table
References

7.6 & 7.7

7.5

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>UK-H^{1/2}</u>	<u>Variation 1</u>	<u>Constant \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	411	622	355	0	1,389
1991	0	604	294	0	898
1992	0	587	177	0	764
1993	0	618	190	0	808
1994	0	647	171	0	818
1995	0	674	190	0	864
1996	0	775	223	0	998
1997	0	775	203	0	978
1998	0	775	229	0	1,003
1999	0	775	276	0	1,052
2000	0	853	315	0	1,168
2001	0	852	297	0	1,149
2002	0	853	189	0	1,042
2003	0	853	39	0	892
2004	0	852	68	0	921
2005	0	853	64	0	917
2006	0	853	62	0	915
2007	0	852	52	0	905
2008	0	853	0	0	853
2009	<u>0</u>	<u>853</u>	<u>0</u>	<u>0</u>	<u>853</u>
Cumulative	<u>411</u>	<u>15,381</u>	<u>3,395</u>	<u>0</u>	<u>19,188</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H1

Variation 1

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	822	1,644	4,300	0	6,766
1991	0	1,596	4,239	0	5,835
1992	0	1,550	4,122	0	5,672
1993	0	1,551	4,136	0	5,687
1994	0	1,551	4,117	0	5,667
1995	0	1,550	4,136	0	5,685
1996	0	1,551	4,168	0	5,719
1997	0	1,551	4,148	0	5,699
1998	0	1,550	4,174	0	5,724
1999	0	1,551	4,222	0	5,773
2000	0	1,706	4,260	0	5,966
2001	0	1,704	4,242	0	5,947
2002	0	1,706	3,491	0	5,197
2003	0	1,706	3,168	0	4,874
2004	0	1,704	3,218	0	4,923
2005	0	1,706	3,220	0	4,926
2006	0	1,706	3,214	0	4,920
2007	0	1,704	3,194	0	4,898
2008	0	1,706	3,063	0	4,769
2009	<u>0</u>	<u>1,706</u>	<u>3,009</u>	<u>0</u>	<u>4,715</u>
Cumulative	<u>822</u>	<u>32,698</u>	<u>75,842</u>	<u>0</u>	<u>109,362</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H2</u>	<u>Variation 1</u>	<u>Constant \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,644	3,288	15,360	0	20,292
1991	0	3,192	15,118	0	18,310
1992	0	3,099	14,732	0	17,831
1993	0	3,102	14,752	0	17,854
1994	0	3,102	14,717	0	17,819
1995	0	3,099	14,781	0	17,880
1996	0	3,102	14,854	0	17,956
1997	0	3,102	14,836	0	17,938
1998	0	3,099	14,900	0	17,999
1999	0	3,102	15,089	0	18,191
2000	0	3,412	15,244	0	18,656
2001	0	3,409	15,087	0	18,496
2002	0	3,412	14,185	0	17,597
2003	0	3,412	12,207	0	15,619
2004	0	3,409	12,339	0	15,748
2005	0	3,412	12,380	0	15,792
2006	0	3,412	12,359	0	15,771
2007	0	3,409	12,270	0	15,679
2008	0	3,412	12,096	0	15,508
2009	<u>0</u>	<u>3,412</u>	<u>11,931</u>	<u>0</u>	<u>15,343</u>
Cumulative	<u>1,644</u>	<u>65,397</u>	<u>279,239</u>	<u>0</u>	<u>346,279</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H4

Variation 1

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	3,288	6,576	46,864	0	56,728
1991	0	6,384	45,963	0	52,347
1992	0	6,198	45,461	0	51,659
1993	0	6,204	45,481	0	51,684
1994	0	6,204	45,441	0	51,645
1995	0	6,198	45,524	0	51,723
1996	0	6,204	45,612	0	51,816
1997	0	6,204	45,599	0	51,803
1998	0	6,198	45,680	0	51,878
1999	0	6,204	45,932	0	52,135
2000	0	6,824	46,087	0	52,911
2001	0	6,818	45,409	0	52,227
2002	0	6,824	43,968	0	50,792
2003	0	6,824	39,938	0	46,762
2004	0	6,818	40,102	0	46,920
2005	0	6,824	40,440	0	47,264
2006	0	6,824	40,149	0	46,973
2007	0	6,818	40,022	0	46,840
2008	0	6,824	39,855	0	46,679
2009	<u>0</u>	<u>6,824</u>	<u>39,621</u>	<u>0</u>	<u>46,445</u>
Cumulative	<u>3,288</u>	<u>130,794</u>	<u>873,148</u>	<u>0</u>	<u>1,007,230</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H5</u>	<u>Variation 1</u>	<u>Constant \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	4,110	8,220	63,334	0	75,664
1991	0	7,980	62,219	0	70,199
1992	0	7,748	61,733	0	69,480
1993	0	7,755	62,421	0	70,175
1994	0	7,754	62,682	0	70,436
1995	0	7,748	62,831	0	70,579
1996	0	7,755	62,920	0	70,674
1997	0	7,754	63,210	0	70,965
1998	0	7,748	63,322	0	71,070
1999	0	7,755	63,634	0	71,389
2000	0	8,530	63,790	0	72,320
2001	0	8,522	62,835	0	71,357
2002	0	8,530	61,102	0	69,632
2003	0	8,530	56,574	0	65,103
2004	0	8,522	57,003	0	65,525
2005	0	8,530	58,024	0	66,554
2006	0	8,530	56,648	0	65,178
2007	0	8,522	56,444	0	64,967
2008	0	8,530	56,308	0	64,838
2009	<u>0</u>	<u>8,530</u>	<u>56,352</u>	<u>0</u>	<u>64,882</u>
					0
Cumulative	<u>4,110</u>	<u>163,492</u>	<u>1,213,384</u>	<u>0</u>	<u>1,380,986</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H(all)

Variation 1

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	10,274	20,349	130,214	0	160,838
1991	0	19,757	127,832	0	147,589
1992	0	19,181	126,225	0	145,406
1993	0	19,229	126,979	0	146,208
1994	0	19,258	127,128	0	146,386
1995	0	19,268	127,462	0	146,730
1996	0	19,386	127,777	0	147,163
1997	0	19,386	127,996	0	147,383
1998	0	19,369	128,305	0	147,674
1999	0	19,386	129,154	0	148,540
2000	0	21,325	129,696	0	151,020
2001	0	21,306	127,870	0	149,176
2002	0	21,325	122,935	0	144,260
2003	0	21,325	111,926	0	133,250
2004	0	21,306	112,730	0	134,036
2005	0	21,325	114,128	0	135,453
2006	0	21,325	112,433	0	133,757
2007	0	21,306	111,983	0	133,289
2008	0	21,325	111,322	0	132,647
2009	<u>0</u>	<u>21,325</u>	<u>110,913</u>	<u>0</u>	<u>132,238</u>
Cumulative	<u>10,274</u>	<u>407,763</u>	<u>2,445,008</u>	<u>0</u>	<u>2,863,045</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H½</u>	<u>Variation 2</u>	<u>Current \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	234	355	0		589
1991	0	355	0		355
1992	0	355	0		355
1993	0	385	0		385
1994	0	415	0		415
1995	0	445	0		445
1996	0	528	9		537
1997	0	544	19		563
1998	0	560	62		622
1999	0	577	123		700
2000	0	654	171		825
2001	0	673	187		860
2002	0	694	138		831
2003	0	714	33		747
2004	0	735	76		811
2005	0	758	92		850
2006	0	781	111		892
2007	0	803	123		926
2008	0	828	159		987
2009	<u>0</u>	<u>853</u>	<u>151</u>		<u>1,004</u>
Cumulative	<u>234</u>	<u>12,012</u>	<u>1,455</u>	<u>0</u>	<u>13,701</u>
			0.4%		
Table References			7.16		7.15

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H1

Variation 2

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	469	938	1,980		3,386
1991	0	938	2,034		2,971
1992	0	938	2,073		3,010
1993	0	966	2,188		3,154
1994	0	995	2,286		3,282
1995	0	1,024	2,413		3,438
1996	0	1,056	2,554		3,610
1997	0	1,088	2,663		3,751
1998	0	1,119	2,809		3,928
1999	0	1,154	2,976		4,130
2000	0	1,307	3,125		4,433
2001	0	1,346	3,254		4,600
2002	0	1,387	2,790		4,177
2003	0	1,429	2,654		4,083
2004	0	1,470	2,829		4,299
2005	0	1,516	2,966		4,482
2006	0	1,561	3,103		4,664
2007	0	1,607	3,231		4,838
2008	0	1,656	3,409		5,065
2009	<u>0</u>	<u>1,706</u>	<u>3,519</u>		<u>5,225</u>
Cumulative	<u>469</u>	<u>25,201</u>	<u>54,857</u>	<u>0</u>	<u>80,527</u>

6.9%

Table
References

7.16

7.15

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H2</u>	<u>Variation 2</u>	<u>Current \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	938	1,875	6,994		9,807
1991	0	1,875	7,177		9,052
1992	0	1,875	7,340		9,215
1993	0	1,933	7,739		9,672
1994	0	1,991	8,118		10,109
1995	0	2,049	8,574		10,623
1996	0	2,112	9,053		11,165
1997	0	2,176	9,486		11,662
1998	0	2,239	9,993		12,232
1999	0	2,308	10,610		12,918
2000	0	2,615	11,162		13,777
2001	0	2,691	11,562		14,253
2002	0	2,774	11,360		14,134
2003	0	2,857	10,225		13,082
2004	0	2,941	10,806		13,747
2005	0	3,032	11,351		14,382
2006	0	3,122	11,850		14,972
2007	0	3,213	12,301		15,514
2008	0	3,313	12,944		16,257
2009	<u>0</u>	<u>3,412</u>	<u>13,394</u>		<u>16,806</u>
Cumulative	<u>938</u>	<u>50,403</u>	<u>202,040</u>	<u>0</u>	<u>253,380</u>
			12.8%		

Table
References

7.16

7.15

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H4

Variation 2

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,875	3,750	22,796	0	28,421
1991	0	3,750	23,227	0	26,977
1992	0	3,750	24,022	0	27,772
1993	0	3,866	25,417	0	29,283
1994	0	3,982	26,851	0	30,833
1995	0	4,098	28,409	0	32,507
1996	0	4,224	30,019	0	34,244
1997	0	4,351	31,608	0	35,959
1998	0	4,478	33,000	0	37,478
1999	0	4,616	34,178	0	38,794
2000	0	5,230	35,364	0	40,594
2001	0	5,382	35,879	0	41,262
2002	0	5,549	35,782	0	41,331
2003	0	5,715	33,551	0	39,266
2004	0	5,881	35,269	0	41,150
2005	0	6,063	37,039	0	43,102
2006	0	6,245	37,678	0	43,923
2007	0	6,427	38,594	0	45,021
2008	0	6,625	39,566	0	46,191
2009	<u>0</u>	<u>6,824</u>	<u>41,252</u>	<u>0</u>	<u>48,075</u>
Cumulative	<u>1,875</u>	<u>100,805</u>	<u>649,500</u>	<u>0</u>	<u>752,181</u>

20.6%

Table
References

7.16

7.15

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H5</u>	<u>Variation 2</u>	<u>Current \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	2,344	4,688	36,857	0	43,888
1991	0	4,688	36,684	0	41,372
1992	0	4,688	37,428	0	42,115
1993	0	4,832	38,987	0	43,820
1994	0	4,977	40,339	0	45,316
1995	0	5,122	41,637	0	46,759
1996	0	5,280	42,963	0	48,244
1997	0	5,439	44,334	0	49,773
1998	0	5,597	45,745	0	51,342
1999	0	5,770	47,498	0	53,268
2000	0	6,537	49,264	0	55,801
2001	0	6,728	49,971	0	56,699
2002	0	6,936	50,054	0	56,990
2003	0	7,144	48,349	0	55,493
2004	0	7,352	50,662	0	58,014
2005	0	7,579	53,045	0	60,623
2006	0	7,806	54,224	0	62,030
2007	0	8,033	55,716	0	63,749
2008	0	8,282	57,283	0	65,565
2009	<u>0</u>	<u>8,530</u>	<u>59,623</u>	<u>0</u>	<u>68,152</u>
Cumulative	<u>2,344</u>	<u>126,006</u>	<u>940,665</u>	<u>0</u>	<u>1,069,015</u>
			23.8%		

Table
References

7.16

7.15

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H(all)

Variation 2

Current \$s

Year	Acquisition Taxes (AT-ATR)	Property Taxes (PT-ATR)	Income Tax (IT-ATR)	Capital Gains Tax (CGT-ATR)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	5,859	11,605	68,627	0	86,092
1991	0	11,605	69,122	0	80,727
1992	0	11,605	70,863	0	82,468
1993	0	11,983	74,332	0	86,314
1994	0	12,361	77,595	0	89,955
1995	0	12,739	81,035	0	93,773
1996	0	13,201	84,599	0	97,800
1997	0	13,597	88,110	0	101,707
1998	0	13,993	91,609	0	105,602
1999	0	14,425	95,385	0	109,810
2000	0	16,344	99,086	0	115,430
2001	0	16,819	100,854	0	117,673
2002	0	17,339	100,125	0	117,464
2003	0	17,859	94,812	0	112,671
2004	0	18,379	99,642	0	118,021
2005	0	18,947	104,493	0	123,440
2006	0	19,515	106,966	0	126,481
2007	0	20,083	109,965	0	130,048
2008	0	20,704	113,361	0	134,065
2009	<u>0</u>	<u>21,325</u>	<u>117,938</u>	<u>0</u>	<u>139,263</u>
Cumulative	<u>5,859</u>	<u>314,428</u>	<u>1,848,517</u>	<u>0</u>	<u>2,168,804</u>

18.7%

Table
References

7.16

7.15

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>UK-H^{1/2}</u>	<u>Variation 2</u>	<u>Constant \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	411	622	0	0	1,033
1991	0	604	0	0	604
1992	0	587	0	0	587
1993	0	618	0	0	618
1994	0	647	0	0	647
1995	0	674	0	0	674
1996	0	775	14	0	789
1997	0	775	27	0	803
1998	0	775	86	0	861
1999	0	775	165	0	941
2000	0	853	224	0	1,077
2001	0	852	237	0	1,089
2002	0	853	169	0	1,022
2003	0	853	39	0	892
2004	0	852	88	0	940
2005	0	853	104	0	957
2006	0	853	121	0	974
2007	0	852	130	0	983
2008	0	853	164	0	1,017
2009	<u>0</u>	<u>853</u>	<u>151</u>	<u>0</u>	<u>1,004</u>
Cumulative	<u>411</u>	<u>15,381</u>	<u>1,719</u>	<u>0</u>	<u>17,512</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H1

Variation 2

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	822	1,644	3,471	0	5,937
1991	0	1,596	3,462	0	5,058
1992	0	1,550	3,426	0	4,975
1993	0	1,551	3,511	0	5,062
1994	0	1,551	3,562	0	5,113
1995	0	1,550	3,651	0	5,200
1996	0	1,551	3,750	0	5,301
1997	0	1,551	3,797	0	5,348
1998	0	1,550	3,888	0	5,438
1999	0	1,551	4,000	0	5,551
2000	0	1,706	4,078	0	5,784
2001	0	1,704	4,122	0	5,827
2002	0	1,706	3,432	0	5,138
2003	0	1,706	3,169	0	4,875
2004	0	1,704	3,280	0	4,984
2005	0	1,706	3,339	0	5,045
2006	0	1,706	3,391	0	5,097
2007	0	1,704	3,428	0	5,132
2008	0	1,706	3,511	0	5,217
2009	<u>0</u>	<u>1,706</u>	<u>3,519</u>	<u>0</u>	<u>5,225</u>
Cumulative	<u>822</u>	<u>32,698</u>	<u>71,786</u>	<u>0</u>	<u>105,306</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H2</u>	<u>Variation 2</u>	<u>Constant \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,644	3,288	12,265	0	17,196
1991	0	3,192	12,218	0	15,410
1992	0	3,099	12,132	0	15,231
1993	0	3,102	12,420	0	15,521
1994	0	3,102	12,648	0	15,750
1995	0	3,099	12,970	0	16,069
1996	0	3,102	13,295	0	16,397
1997	0	3,102	13,525	0	16,627
1998	0	3,099	13,833	0	16,932
1999	0	3,102	14,260	0	17,361
2000	0	3,412	14,563	0	17,975
2001	0	3,409	14,646	0	18,055
2002	0	3,412	13,972	0	17,384
2003	0	3,412	12,209	0	15,621
2004	0	3,409	12,527	0	15,936
2005	0	3,412	12,776	0	16,188
2006	0	3,412	12,948	0	16,360
2007	0	3,409	13,050	0	16,459
2008	0	3,412	13,332	0	16,744
2009	<u>0</u>	<u>3,412</u>	<u>13,394</u>	<u>0</u>	<u>16,806</u>
Cumulative	<u>1,644</u>	<u>65,397</u>	<u>262,982</u>	<u>0</u>	<u>330,023</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H4

Variation 2

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	3,288	6,576	39,973	0	49,837
1991	0	6,384	39,542	0	45,926
1992	0	6,198	39,704	0	45,902
1993	0	6,204	40,786	0	46,990
1994	0	6,204	41,834	0	48,037
1995	0	6,198	42,972	0	49,170
1996	0	6,204	44,084	0	50,288
1997	0	6,204	45,065	0	51,269
1998	0	6,198	45,680	0	51,878
1999	0	6,204	45,932	0	52,135
2000	0	6,824	46,142	0	52,965
2001	0	6,818	45,451	0	52,269
2002	0	6,824	44,008	0	50,832
2003	0	6,824	40,061	0	46,885
2004	0	6,818	40,886	0	47,704
2005	0	6,824	41,687	0	48,511
2006	0	6,824	41,172	0	47,996
2007	0	6,818	40,944	0	47,762
2008	0	6,824	40,753	0	47,577
2009	<u>0</u>	<u>6,824</u>	<u>41,252</u>	<u>0</u>	<u>48,075</u>
Cumulative	<u>3,288</u>	<u>130,794</u>	<u>847,929</u>	<u>0</u>	<u>982,011</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H5</u>	<u>Variation 2</u>	<u>Constant \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	4,110	8,220	64,629	0	76,958
1991	0	7,980	62,452	0	70,432
1992	0	7,748	61,863	0	69,610
1993	0	7,755	62,563	0	70,318
1994	0	7,754	62,846	0	70,601
1995	0	7,748	62,980	0	70,728
1996	0	7,755	63,093	0	70,848
1997	0	7,754	63,210	0	70,965
1998	0	7,748	63,322	0	71,070
1999	0	7,755	63,833	0	71,588
2000	0	8,530	64,278	0	72,808
2001	0	8,522	63,302	0	71,825
2002	0	8,530	61,561	0	70,091
2003	0	8,530	57,732	0	66,262
2004	0	8,522	58,732	0	67,254
2005	0	8,530	59,702	0	68,232
2006	0	8,530	59,253	0	67,782
2007	0	8,522	59,109	0	67,631
2008	0	8,530	59,002	0	67,532
2009	<u>0</u>	<u>8,530</u>	<u>59,623</u>	<u>0</u>	<u>68,152</u>
Cumulative	<u>4,110</u>	<u>163,492</u>	<u>1,233,084</u>	<u>0</u>	<u>1,400,686</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H(all)

Variation 2

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	10,274	20,349	120,338	0	150,962
1991	0	19,757	117,675	0	137,432
1992	0	19,181	117,125	0	136,306
1993	0	19,229	119,280	0	138,509
1994	0	19,258	120,890	0	140,148
1995	0	19,268	122,572	0	141,841
1996	0	19,386	124,236	0	143,623
1997	0	19,386	125,624	0	145,010
1998	0	19,369	126,809	0	146,178
1999	0	19,386	128,189	0	147,576
2000	0	21,325	129,285	0	150,610
2001	0	21,306	127,759	0	149,065
2002	0	21,325	123,141	0	144,466
2003	0	21,325	113,211	0	134,535
2004	0	21,306	115,513	0	136,819
2005	0	21,325	117,607	0	138,932
2006	0	21,325	116,885	0	138,210
2007	0	21,306	116,662	0	137,968
2008	0	21,325	116,762	0	138,087
2009	<u>0</u>	<u>21,325</u>	<u>117,938</u>	<u>0</u>	<u>139,263</u>
Cumulative	<u>10,274</u>	<u>407,763</u>	<u>2,417,501</u>	<u>0</u>	<u>2,835,539</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H½</u>	<u>Variation 3</u>	<u>Current \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	234	355	0		589
1991	0	355	0		355
1992	0	355	0		355
1993	0	385	0		385
1994	0	415	0		415
1995	0	445	0		445
1996	0	528	9		537
1997	0	544	19		563
1998	0	560	62		622
1999	0	577	123		700
2000	0	654	171		825
2001	0	673	187		860
2002	0	694	138		831
2003	0	714	33		747
2004	0	735	76		811
2005	0	758	92		850
2006	0	781	111		892
2007	0	803	123		926
2008	0	828	159		987
2009	<u>0</u>	<u>853</u>	<u>151</u>	<u>3,164</u>	<u>4,168</u>
Cumulative	<u>234</u>	<u>12,012</u>	<u>1,454</u>	<u>3,164</u>	<u>16,865</u>
0.4%					

Table
References

7.30

7.27

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H1

Variation 3

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	469	938	1,980		3,386
1991	0	938	2,034		2,971
1992	0	938	2,073		3,010
1993	0	966	2,188		3,154
1994	0	995	2,286		3,282
1995	0	1,024	2,413		3,438
1996	0	1,056	2,554		3,610
1997	0	1,088	2,663		3,751
1998	0	1,119	2,809		3,928
1999	0	1,154	2,976		4,130
2000	0	1,307	3,125		4,433
2001	0	1,346	3,254		4,600
2002	0	1,387	2,790		4,177
2003	0	1,429	2,654		4,083
2004	0	1,470	2,829		4,299
2005	0	1,516	2,966		4,482
2006	0	1,561	3,103		4,664
2007	0	1,607	3,231		4,838
2008	0	1,656	3,409		5,065
2009	<u>0</u>	<u>1,706</u>	<u>3,519</u>	<u>17,515</u>	<u>22,741</u>
Cumulative	<u>469</u>	<u>25,201</u>	<u>54,857</u>	<u>17,515</u>	<u>98,042</u>

6.9%

Table
References

7.30

7.27

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H2</u>	<u>Variation 3</u>	<u>Current \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	938	1,875	6,994		9,807
1991	0	1,875	7,177		9,052
1992	0	1,875	7,340		9,215
1993	0	1,933	7,739		9,672
1994	0	1,991	8,118		10,109
1995	0	2,049	8,574		10,623
1996	0	2,112	9,053		11,165
1997	0	2,176	9,486		11,662
1998	0	2,239	9,993		12,232
1999	0	2,308	10,610		12,918
2000	0	2,615	11,162		13,777
2001	0	2,691	11,562		14,253
2002	0	2,774	11,360		14,134
2003	0	2,857	10,225		13,082
2004	0	2,941	10,806		13,747
2005	0	3,032	11,351		14,382
2006	0	3,122	11,850		14,972
2007	0	3,213	12,301		15,514
2008	0	3,313	12,944		16,257
2009	<u>0</u>	<u>3,412</u>	<u>14,556</u>	<u>49,832</u>	<u>67,799</u>
					0
Cumulative	<u>938</u>	<u>50,403</u>	<u>203,201</u>	<u>49,832</u>	<u>304,374</u>
			12.9%		

Table
References

7.30

7.27

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H4

Variation 3

Current \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,875	3,750	22,796	0	28,421
1991	0	3,750	23,227	0	26,977
1992	0	3,750	24,022	0	27,772
1993	0	3,866	25,417	0	29,283
1994	0	3,982	26,851	0	30,833
1995	0	4,098	28,409	0	32,507
1996	0	4,224	30,019	0	34,244
1997	0	4,351	31,608	0	35,959
1998	0	4,478	33,000	0	37,478
1999	0	4,616	34,178	0	38,794
2000	0	5,230	35,364	0	40,594
2001	0	5,382	35,879	0	41,262
2002	0	5,549	35,782	0	41,331
2003	0	5,715	33,551	0	39,266
2004	0	5,881	35,269	0	41,150
2005	0	6,063	37,039	0	43,102
2006	0	6,245	37,678	0	43,923
2007	0	6,427	38,594	0	45,021
2008	0	6,625	39,566	0	46,191
2009	<u>0</u>	<u>6,824</u>	<u>40,848</u>	<u>99,662</u>	<u>147,334</u>
Cumulative	<u>1,875</u>	<u>100,805</u>	<u>649,098</u>	<u>99,662</u>	<u>851,440</u>

20.5%

Table
References

7.30

7.27

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H5</u>	<u>Variation 3</u>	<u>Current \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	2,344	4,688	36,857	0	43,888
1991	0	4,688	36,684	0	41,372
1992	0	4,688	37,428	0	42,115
1993	0	4,832	38,987	0	43,820
1994	0	4,977	40,339	0	45,316
1995	0	5,122	41,637	0	46,759
1996	0	5,280	42,963	0	48,244
1997	0	5,439	44,334	0	49,773
1998	0	5,597	45,745	0	51,342
1999	0	5,770	47,498	0	53,268
2000	0	6,537	49,264	0	55,801
2001	0	6,728	49,971	0	56,699
2002	0	6,936	50,054	0	56,990
2003	0	7,144	48,349	0	55,493
2004	0	7,352	50,662	0	58,014
2005	0	7,579	53,045	0	60,623
2006	0	7,806	54,224	0	62,030
2007	0	8,033	55,716	0	63,749
2008	0	8,282	57,283	0	65,565
2009	<u>0</u>	<u>8,530</u>	<u>47,696</u>	<u>124,577</u>	<u>180,803</u>
Cumulative	<u>2,344</u>	<u>126,006</u>	<u>928,739</u>	<u>124,577</u>	<u>1,181,666</u>
23.5%					

Table
References

7.30

7.27

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H(all)

Variation 3

Current \$s

Year	Acquisition Taxes (AT-ATR)	Property Taxes (PT- ATR)	Income Tax (IT-ATR)	Capital Gains Tax (CGT-ATR)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	5,859	11,605	68,627	0	86,092
1991	0	11,605	69,122	0	80,727
1992	0	11,605	70,863	0	82,468
1993	0	11,983	74,332	0	86,314
1994	0	12,361	77,595	0	89,955
1995	0	12,739	81,035	0	93,773
1996	0	13,201	84,599	0	97,800
1997	0	13,597	88,110	0	101,707
1998	0	13,993	91,609	0	105,602
1999	0	14,425	95,385	0	109,810
2000	0	16,344	99,086	0	115,430
2001	0	16,819	100,854	0	117,673
2002	0	17,339	100,125	0	117,464
2003	0	17,859	94,812	0	112,671
2004	0	18,379	99,642	0	118,021
2005	0	18,947	104,493	0	123,440
2006	0	19,515	106,966	0	126,481
2007	0	20,083	109,965	0	130,048
2008	0	20,704	113,361	0	134,065
2009	<u>0</u>	<u>21,325</u>	<u>106,771</u>	<u>294,750</u>	<u>422,845</u>
Cumulative	<u>5,859</u>	<u>314,428</u>	<u>1,837,350</u>	<u>294,750</u>	<u>2,452,387</u>

18.6%

Table
References

7.30

7.27

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

UK-H^{1/2}

Variation 3

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	411	622	0	0	1,033
1991	0	604	0	0	604
1992	0	587	0	0	587
1993	0	618	0	0	618
1994	0	647	0	0	647
1995	0	674	0	0	674
1996	0	775	14	0	789
1997	0	775	27	0	803
1998	0	775	86	0	861
1999	0	775	165	0	941
2000	0	853	224	0	1,077
2001	0	852	237	0	1,089
2002	0	853	169	0	1,022
2003	0	853	39	0	892
2004	0	852	88	0	940
2005	0	853	104	0	957
2006	0	853	121	0	974
2007	0	852	130	0	983
2008	0	853	164	0	1,017
2009	<u>0</u>	<u>853</u>	<u>151</u>	<u>3,164</u>	<u>4,168</u>
Cumulative	<u>411</u>	<u>15,381</u>	<u>1,719</u>	<u>3,164</u>	<u>20,676</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H1

Variation 3

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	822	1,644	3,471	0	5,937
1991	0	1,596	3,462	0	5,058
1992	0	1,550	3,426	0	4,975
1993	0	1,551	3,511	0	5,062
1994	0	1,551	3,562	0	5,113
1995	0	1,550	3,651	0	5,200
1996	0	1,551	3,750	0	5,301
1997	0	1,551	3,797	0	5,348
1998	0	1,550	3,888	0	5,438
1999	0	1,551	4,000	0	5,551
2000	0	1,706	4,078	0	5,784
2001	0	1,704	4,122	0	5,827
2002	0	1,706	3,432	0	5,138
2003	0	1,706	3,169	0	4,875
2004	0	1,704	3,280	0	4,984
2005	0	1,706	3,339	0	5,045
2006	0	1,706	3,391	0	5,097
2007	0	1,704	3,428	0	5,132
2008	0	1,706	3,511	0	5,217
2009	<u>0</u>	<u>1,706</u>	<u>3,519</u>	<u>17,516</u>	<u>22,741</u>
Cumulative	<u>822</u>	<u>32,698</u>	<u>71,786</u>	<u>17,516</u>	<u>122,822</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H2</u>	<u>Variation 3</u>	<u>Constant \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,644	3,288	12,265	0	17,196
1991	0	3,192	12,218	0	15,410
1992	0	3,099	12,132	0	15,231
1993	0	3,102	12,420	0	15,521
1994	0	3,102	12,648	0	15,750
1995	0	3,099	12,970	0	16,069
1996	0	3,102	13,295	0	16,397
1997	0	3,102	13,525	0	16,627
1998	0	3,099	13,833	0	16,932
1999	0	3,102	14,260	0	17,361
2000	0	3,412	14,563	0	17,975
2001	0	3,409	14,646	0	18,055
2002	0	3,412	13,972	0	17,384
2003	0	3,412	12,209	0	15,621
2004	0	3,409	12,527	0	15,936
2005	0	3,412	12,776	0	16,188
2006	0	3,412	12,948	0	16,360
2007	0	3,409	13,050	0	16,459
2008	0	3,412	13,332	0	16,744
2009	<u>0</u>	<u>3,412</u>	<u>14,556</u>	<u>49,831</u>	<u>67,799</u>
Cumulative	<u>1,644</u>	<u>65,397</u>	<u>264,144</u>	<u>49,831</u>	<u>381,016</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H4

Variation 3

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	3,288	6,576	39,973	0	49,837
1991	0	6,384	39,542	0	45,926
1992	0	6,198	39,704	0	45,902
1993	0	6,204	40,786	0	46,990
1994	0	6,204	41,834	0	48,037
1995	0	6,198	42,972	0	49,170
1996	0	6,204	44,084	0	50,288
1997	0	6,204	45,065	0	51,269
1998	0	6,198	45,680	0	51,878
1999	0	6,204	45,932	0	52,135
2000	0	6,824	46,142	0	52,965
2001	0	6,818	45,451	0	52,269
2002	0	6,824	44,008	0	50,832
2003	0	6,824	40,061	0	46,885
2004	0	6,818	40,886	0	47,704
2005	0	6,824	41,687	0	48,511
2006	0	6,824	41,172	0	47,996
2007	0	6,818	40,944	0	47,762
2008	0	6,824	40,753	0	47,577
2009	<u>0</u>	<u>6,824</u>	<u>40,848</u>	<u>99,662</u>	<u>147,334</u>
Cumulative	<u>3,288</u>	<u>130,794</u>	<u>847,526</u>	<u>99,662</u>	<u>1,081,270</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

<u>US-H5</u>	<u>Variation 3</u>	<u>Constant \$s</u>			
Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	4,110	8,220	64,629	0	76,958
1991	0	7,980	62,452	0	70,432
1992	0	7,748	61,863	0	69,610
1993	0	7,755	62,563	0	70,318
1994	0	7,754	62,846	0	70,601
1995	0	7,748	62,980	0	70,728
1996	0	7,755	63,093	0	70,848
1997	0	7,754	63,210	0	70,965
1998	0	7,748	63,322	0	71,070
1999	0	7,755	63,833	0	71,588
2000	0	8,530	64,278	0	72,808
2001	0	8,522	63,302	0	71,825
2002	0	8,530	61,561	0	70,091
2003	0	8,530	57,732	0	66,262
2004	0	8,522	58,732	0	67,254
2005	0	8,530	59,702	0	68,232
2006	0	8,530	59,253	0	67,782
2007	0	8,522	59,109	0	67,631
2008	0	8,530	59,002	0	67,532
2009	<u>0</u>	<u>8,530</u>	<u>47,696</u>	<u>124,577</u>	<u>180,803</u>
Cumulative	<u>4,110</u>	<u>163,492</u>	<u>1,221,158</u>	<u>124,577</u>	<u>1,513,337</u>

Appendix V. (For Chapter 7) Underpinning Data for Tables 7.5, 7.6, 7.15, 7.16, 7.27 and 7.30.

Summaries of Specific and Overall Taxes

US-H(all)

Variation 3

Constant \$s

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	10,274	20,349	120,338	0	150,962
1991	0	19,757	117,675	0	137,432
1992	0	19,181	117,125	0	136,306
1993	0	19,229	119,280	0	138,509
1994	0	19,258	120,890	0	140,148
1995	0	19,268	122,572	0	141,841
1996	0	19,386	124,236	0	143,623
1997	0	19,386	125,624	0	145,010
1998	0	19,369	126,809	0	146,178
1999	0	19,386	128,189	0	147,576
2000	0	21,325	129,285	0	150,610
2001	0	21,306	127,759	0	149,065
2002	0	21,325	123,141	0	144,466
2003	0	21,325	113,211	0	134,535
2004	0	21,306	115,513	0	136,819
2005	0	21,325	117,607	0	138,932
2006	0	21,325	116,885	0	138,210
2007	0	21,306	116,662	0	137,968
2008	0	21,325	116,762	0	138,087
2009	<u>0</u>	<u>21,325</u>	<u>106,771</u>	<u>294,750</u>	<u>422,845</u>
Cumulative	<u>10,274</u>	<u>407,763</u>	<u>2,406,334</u>	<u>294,750</u>	<u>3,119,121</u>

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

Average Rate Progression Indices

UK Homeowners

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1990/91	1/2	6.62999E-06	5.50101E-06	5.50101E-06	5.50101E-06
	1	3.0307E-05	2.86413E-05	2.86413E-05	2.86413E-05
	2	4.69732E-06	3.44804E-06	3.44804E-06	3.44804E-06
	4	4.16004E-06	2.91076E-06	2.91076E-06	2.91076E-06
	5	1.66402E-06	1.16431E-06	1.16431E-06	1.16431E-06
1991/92	1/2	6.1812E-06	5.24185E-06	5.24185E-06	5.24185E-06
	1	2.85056E-05	2.72979E-05	2.72979E-05	2.72979E-05
	2	4.75374E-06	2.48925E-06	2.48925E-06	2.48925E-06
	4	3.67035E-06	3.10423E-06	3.10423E-06	3.10423E-06
	5	1.46814E-06	1.24169E-06	1.24169E-06	1.24169E-06
1992/93	1/2	5.74497E-06	5.04353E-06	5.04353E-06	5.04353E-06
	1	2.43996E-05	2.34977E-05	2.34977E-05	2.34977E-05
	2	5.0967E-06	3.40574E-06	3.40574E-06	3.40574E-06
	4	3.56494E-06	3.1422E-06	3.1422E-06	3.1422E-06
	5	1.42598E-06	1.25688E-06	1.25688E-06	1.25688E-06
1993/94	1/2	5.36505E-06	4.91313E-06	4.91313E-06	4.91313E-06
	1	2.30307E-05	2.24496E-05	2.24496E-05	2.24496E-05
	2	4.76347E-06	3.67401E-06	3.67401E-06	3.67401E-06
	4	3.27664E-06	3.00428E-06	3.00428E-06	3.00428E-06
	5	1.31066E-06	1.20171E-06	1.20171E-06	1.20171E-06

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

<u>UK Homeowners</u>		<u>ARP Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1994/95	1/2	4.6246E-06	4.29639E-06	4.29639E-06	4.29639E-06
	1	1.74876E-05	1.70656E-05	1.70656E-05	1.70656E-05
	2	4.69979E-06	3.90858E-06	3.90858E-06	3.90858E-06
	4	3.06963E-06	2.87183E-06	2.87183E-06	2.87183E-06
	5	1.22785E-06	1.14873E-06	1.14873E-06	1.14873E-06
1995/96	1/2	4.28535E-06	4.0198E-06	4.0198E-06	4.0198E-06
	1	1.54458E-05	1.51044E-05	1.51044E-05	1.51044E-05
	2	4.49688E-06	3.85672E-06	3.85672E-06	3.85672E-06
	4	2.94345E-06	2.78341E-06	2.78341E-06	2.78341E-06
	5	1.17738E-06	1.11337E-06	1.11337E-06	1.11337E-06
1996/97	1/2	4.2752E-06	4.0525E-06	4.0525E-06	4.0525E-06
	1	1.53605E-05	1.50742E-05	1.50742E-05	1.50742E-05
	2	4.26013E-06	3.72327E-06	3.72327E-06	3.72327E-06
	4	3.04083E-06	2.90662E-06	2.90662E-06	2.90662E-06
	5	1.21633E-06	1.16265E-06	1.16265E-06	1.16265E-06
1997/98	1/2	4.21121E-06	3.97358E-06	3.97358E-06	3.97358E-06
	1	1.46985E-05	1.4393E-05	1.4393E-05	1.4393E-05
	2	4.19308E-06	3.6202E-06	3.6202E-06	3.6202E-06
	4	3.08672E-06	2.9435E-06	2.9435E-06	2.9435E-06
	5	1.23469E-06	1.1774E-06	1.1774E-06	1.1774E-06
1998/99	1/2	4.02721E-06	3.87658E-06	3.87658E-06	3.87658E-06
	1	1.43029E-05	1.41092E-05	1.41092E-05	1.41092E-05
	2	3.83551E-06	3.47237E-06	3.47237E-06	3.47237E-06
	4	2.97313E-06	2.88235E-06	2.88235E-06	2.88235E-06
	5	1.18925E-06	1.15294E-06	1.15294E-06	1.15294E-06

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

<u>UK Homeowners</u>		<u>ARP Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1999/2000	1/2	3.25287E-06	3.1454E-06	3.1454E-06	3.1454E-06
	1	1.02121E-05	1.00739E-05	1.00739E-05	1.00739E-05
	2	3.00354E-06	2.74447E-06	2.74447E-06	2.74447E-06
	4	2.72013E-06	2.65536E-06	2.65536E-06	2.65536E-06
	5	1.08805E-06	1.06214E-06	1.06214E-06	1.06214E-06
2000/01	1/2	2.77691E-06	2.77691E-06	2.77691E-06	2.77691E-06
	1	6.86766E-06	6.86766E-06	6.86766E-06	6.86766E-06
	2	2.73248E-06	2.73248E-06	2.73248E-06	2.73248E-06
	4	2.63741E-06	2.63741E-06	2.63741E-06	2.63741E-06
	5	1.05497E-06	1.05497E-06	1.05497E-06	1.05497E-06
2001/02	1/2	2.73944E-06	2.73944E-06	2.73944E-06	2.73944E-06
	1	6.90345E-06	6.90345E-06	6.90345E-06	6.90345E-06
	2	2.66958E-06	2.66958E-06	2.66958E-06	2.66958E-06
	4	2.5859E-06	2.5859E-06	2.5859E-06	2.5859E-06
	5	1.03436E-06	1.03436E-06	1.03436E-06	1.03436E-06
2002/03	1/2	2.65376E-06	2.65376E-06	2.58137E-06	2.58137E-06
	1	6.62632E-06	6.62632E-06	6.40245E-06	6.40245E-06
	2	2.67766E-06	2.67766E-06	2.66493E-06	2.66493E-06
	4	2.47962E-06	2.47962E-06	2.39584E-06	2.39584E-06
	5	9.91847E-07	9.91847E-07	9.58337E-07	9.58337E-07
2003/04	1/2	2.55253E-06	2.55253E-06	2.19781E-06	2.19781E-06
	1	6.27001E-06	6.27001E-06	5.18893E-06	5.18893E-06
	2	2.6571E-06	2.6571E-06	2.56908E-06	2.56908E-06
	4	2.37262E-06	2.37262E-06	1.96353E-06	1.96353E-06
	5	9.4905E-07	9.4905E-07	7.99539E-07	7.99539E-07

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

<u>UK Homeowners</u>		<u>ARP Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
2004/05	1/2	2.47701E-06	2.47701E-06	2.15529E-06	2.15529E-06
	1	6.07928E-06	6.07928E-06	5.10722E-06	5.10722E-06
	2	2.58267E-06	2.58267E-06	2.50426E-06	2.50426E-06
	4	2.30177E-06	2.30177E-06	1.93372E-06	1.93372E-06
	5	9.20706E-07	9.20706E-07	7.73488E-07	7.73488E-07
2005/06	1/2	2.4062E-06	2.4062E-06	2.08351E-06	2.08351E-06
	1	5.91474E-06	5.91474E-06	4.93572E-06	4.93572E-06
	2	2.49741E-06	2.49741E-06	2.41968E-06	2.41968E-06
	4	2.2388E-06	2.2388E-06	1.86823E-06	1.86823E-06
	5	8.95519E-07	8.95519E-07	7.51789E-07	7.51789E-07
2006/07	1/2	2.3359E-06	2.3359E-06	2.0168E-06	2.0168E-06
	1	5.73477E-06	5.73477E-06	4.76497E-06	4.76497E-06
	2	2.43765E-06	2.43765E-06	2.35798E-06	2.35798E-06
	4	2.16938E-06	2.16938E-06	1.80252E-06	1.80252E-06
	5	8.67754E-07	8.67754E-07	7.3009E-07	7.3009E-07
2007/08	1/2	2.27074E-06	2.27074E-06	1.97327E-06	1.97327E-06
	1	5.60902E-06	5.60902E-06	4.70489E-06	4.70489E-06
	2	2.31642E-06	2.31642E-06	2.25155E-06	2.25155E-06
	4	2.12392E-06	2.12392E-06	1.78156E-06	1.78156E-06
	5	8.49566E-07	8.49566E-07	7.12623E-07	7.12623E-07
2008/09	1/2	2.14311E-06	2.14311E-06	1.82232E-06	1.82232E-06
	1	4.50318E-06	4.50318E-06	3.62751E-06	3.62751E-06
	2	2.14641E-06	2.14641E-06	2.12629E-06	2.12629E-06
	4	2.18583E-06	2.18583E-06	1.76079E-06	1.76079E-06
	5	8.74333E-07	8.74333E-07	7.38819E-07	7.38819E-07

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

<u>UK Homeowners</u>		<u>ARP Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
2009/10	1/2	2.08875E-06	2.08875E-06	1.718E-06	1.718E-06
	1	4.55415E-06	4.55415E-06	3.45789E-06	3.45789E-06
	2	1.8103E-06	1.8103E-06	1.84453E-06	1.84453E-06
	4	2.21333E-06	2.21333E-06	1.69943E-06	1.69943E-06
	5	8.85334E-07	8.85334E-07	7.58667E-07	7.58667E-07
Table References		7.9	7.9	7.19	
Cumulative	1/2	1.65739E-07	1.58359E-07	1.47499E-07	1.47499E-07
	1	5.27585E-07	5.178E-07	4.73917E-07	4.73917E-07
	2	1.58491E-07	1.42738E-07	1.41269E-07	1.41269E-07
	4	1.3481E-07	1.29574E-07	1.18689E-07	1.18689E-07
	5	5.39238E-08	5.18294E-08	4.81371E-08	4.81371E-08

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

Marginal Rate Progression

UK Homeowners

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1990/91	1/2	3.34107E-06	1.90672E-06	1.90672E-06	1.90672E-06
	1				
	2	-5.75888E-06	-7.42458E-06	-7.42458E-06	-7.42458E-06
	4	5.97142E-06	4.09751E-06	4.09751E-06	4.09751E-06
	5	0	0	0	0
1991/92	1/2	2.78197E-06	2.34584E-06	2.34584E-06	2.34584E-06
	1				
	2	-4.74533E-06	-8.67045E-06	-8.67045E-06	-8.67045E-06
	4	4.96384E-06	4.96384E-06	4.96384E-06	4.96384E-06
	5	-1.98141E-20	-2.37769E-20	-2.37769E-20	-2.37769E-20
1992/93	1/2	2.83142E-06	2.50576E-06	2.50576E-06	2.50576E-06
	1				
	2	-2.0064E-06	-4.9374E-06	-4.9374E-06	-4.9374E-06
	4	4.58154E-06	4.58154E-06	4.58154E-06	4.58154E-06
	5	-3.8474E-21	-3.8474E-21	-3.8474E-21	-3.8474E-21
1993/94	1/2	2.5601E-06	2.35028E-06	2.35028E-06	2.35028E-06
	1				
	2	-1.9884E-06	-3.87679E-06	-3.87679E-06	-3.87679E-06
	4	4.17154E-06	4.17154E-06	4.17154E-06	4.17154E-06
	5	-1.86767E-20	-2.61474E-20	-2.61474E-20	-2.61474E-20

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

<u>UK Homeowners</u>		<u>MRP Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1994/95	1/2	2.59911E-06	2.44673E-06	2.44673E-06	2.44673E-06
	1				
	2	6.55799E-07	-7.15633E-07	-7.15633E-07	-7.15633E-07
	4	3.78937E-06	3.78937E-06	3.78937E-06	3.78937E-06
	5	1.08796E-20	1.08796E-20	1.08796E-20	1.08796E-20
1995/96	1/2	2.56685E-06	2.44356E-06	2.44356E-06	2.44356E-06
	1				
	2	1.27088E-06	1.61275E-07	1.61275E-07	1.61275E-07
	4	3.63846E-06	3.63846E-06	3.63846E-06	3.63846E-06
	5	2.11255E-20	2.11255E-20	2.11255E-20	2.11255E-20
1996/97	1/2	2.72773E-06	2.62434E-06	2.62434E-06	2.62434E-06
	1				
	2	8.39992E-07	-9.05712E-08	-9.05712E-08	-9.05712E-08
	4	3.9516E-06	3.9516E-06	3.9516E-06	3.9516E-06
	5	1.70918E-20	1.36734E-20	1.36734E-20	1.36734E-20
1997/98	1/2	2.83315E-06	2.72282E-06	2.72282E-06	2.72282E-06
	1				
	2	1.0369E-06	4.39176E-08	4.39176E-08	4.39176E-08
	4	4.07691E-06	4.07691E-06	4.07691E-06	4.07691E-06
	5	1.99128E-20	1.32752E-20	1.32752E-20	1.32752E-20
1998/99	1/2	2.74341E-06	2.67347E-06	2.67347E-06	2.67347E-06
	1				
	2	5.19585E-07	-1.09853E-07	-1.09853E-07	-1.09853E-07
	4	4.02851E-06	4.02851E-06	4.02851E-06	4.02851E-06
	5	0	0	0	0

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

<u>UK Homeowners</u>		<u>MRP Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1999/00	1/2	2.72577E-06	2.67588E-06	2.67588E-06	2.67588E-06
	1				
	2	9.01035E-07	4.51983E-07	4.51983E-07	4.51983E-07
	4	3.93848E-06	3.93848E-06	3.93848E-06	3.93848E-06
	5	-6.25657E-21	-9.38485E-21	-9.38485E-21	-9.38485E-21
2000/01	1/2	2.83141E-06	2.83141E-06	2.83141E-06	2.83141E-06
	1				
	2	2.03113E-06	2.03113E-06	2.03113E-06	2.03113E-06
	4	3.90859E-06	3.90859E-06	3.90859E-06	3.90859E-06
	5	1.51858E-20	1.51858E-20	1.51858E-20	1.51858E-20
2001/02	1/2	2.76772E-06	2.76772E-06	2.76772E-06	2.76772E-06
	1				
	2	1.88743E-06	1.88743E-06	1.88743E-06	1.88743E-06
	4	3.83702E-06	3.83702E-06	3.83702E-06	3.83702E-06
	5	1.76923E-20	1.76923E-20	1.76923E-20	1.76923E-20
2002/03	1/2	2.64051E-06	2.64051E-06	2.54266E-06	2.54266E-06
	1				
	2	2.04217E-06	2.04217E-06	2.12864E-06	2.12864E-06
	4	3.6204E-06	3.6204E-06	3.45922E-06	3.45922E-06
	5	1.43141E-20	1.43141E-20	1.40702E-20	1.40702E-20
2003/04	1/2	2.51993E-06	2.51993E-06	2.05217E-06	2.05217E-06
	1				
	2	2.17919E-06	2.17919E-06	2.5437E-06	2.5437E-06
	4	3.4167E-06	3.4167E-06	2.64253E-06	2.64253E-06
	5	2.77944E-21	2.77944E-21	7.06264E-08	7.06264E-08

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

<u>UK Homeowners</u>		<u>MRP Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
2004/05	1/2	2.44432E-06	2.44432E-06	2.01631E-06	2.01631E-06
	1				
	2	2.12569E-06	2.12569E-06	2.4549E-06	2.4549E-06
	4	3.3122E-06	3.3122E-06	2.61531E-06	2.61531E-06
	5	8.09546E-21	8.09546E-21	9.89342E-21	9.89342E-21
2005/06	1/2	2.37898E-06	2.37898E-06	1.95041E-06	1.95041E-06
	1				
	2	2.03746E-06	2.03746E-06	2.3715E-06	2.3715E-06
	4	3.22889E-06	3.22889E-06	2.52662E-06	2.52662E-06
	5	-2.61989E-21	-2.61989E-21	2.24848E-08	2.24848E-08
2006/07	1/2	2.30306E-06	2.30306E-06	1.88169E-06	1.88169E-06
	1				
	2	2.00791E-06	2.00791E-06	2.33347E-06	2.33347E-06
	4	3.11994E-06	3.11994E-06	2.42605E-06	2.42605E-06
	5	1.01743E-20	1.01743E-20	4.54072E-08	4.54072E-08
2007/08	1/2	2.26289E-06	2.26289E-06	1.86385E-06	1.86385E-06
	1				
	2	1.82833E-06	1.82833E-06	2.15065E-06	2.15065E-06
	4	3.08962E-06	3.08962E-06	2.43734E-06	2.43734E-06
	5	0	0	-2.26172E-21	-2.26172E-21
2008/09	1/2	2.42578E-06	2.42578E-06	1.9291E-06	1.9291E-06
	1				
	2	2.04124E-06	2.04124E-06	2.43882E-06	2.43882E-06
	4	3.29846E-06	3.29846E-06	2.45843E-06	2.45843E-06
	5	4.79514E-21	4.79514E-21	1.72524E-07	1.72524E-07

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

<u>UK Homeowners</u>		<u>MRP Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
2009/10	1/2	2.49696E-06	2.49696E-06	1.91269E-06	1.91269E-06
	1				
	2	1.34351E-06	1.34351E-06	1.96012E-06	1.96012E-06
	4	3.52152E-06	3.52152E-06	2.4766E-06	2.4766E-06
	5	0	0	3.94468E-07	3.94468E-07
Table References		7.9	7.9	7.19	
Cumulative	1/2	1.32826E-07	1.28138E-07	1.16595E-07	1.16595E-07
	1				
	2	5.31899E-08	2.65764E-08	4.55787E-08	4.55787E-08
	4	1.90373E-07	1.87778E-07	1.66745E-07	1.66745E-07
	5	-1.21523E-21	-1.21523E-21	3.30641E-09	3.30641E-09

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

Liability Progression

UK Homeowners

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1990/91	1/2	3.272868009	1.910736196	1.910736196	1.910736196
	1				
	2	2.163526518	1.4815479	1.4815479	1.4815479
	4	2.302903727	1.655256352	1.655256352	1.655256352
	5	1.394472208	1.246777058	1.246777058	1.246777058
1991/92	1/2	2.858916264	1.910272566	1.910272566	1.910272566
	1				
	2	2.042491168	1.364753104	1.364753104	1.364753104
	4	2.058219919	1.769412954	1.769412954	1.769412954
	5	1.346024795	1.277825289	1.277825289	1.277825289
1992/93	1/2	3.039656169	2.164688794	2.164688794	2.164688794
	1				
	2	2.218292908	1.579755582	1.579755582	1.579755582
	4	2.059131358	1.829372169	1.829372169	1.829372169
	5	1.34621964	1.293129401	1.293129401	1.293129401
1993/94	1/2	2.744903734	2.212077421	2.212077421	2.212077421
	1				
	2	2.053175191	1.654623594	1.654623594	1.654623594
	4	1.949105262	1.806580314	1.806580314	1.806580314
	5	1.321828208	1.287389002	1.287389002	1.287389002

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

<u>UK Homeowners</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1994/95	1/2	2.64782872	2.257557215	2.257557215	2.257557215
	1				
	2	2.026868096	1.728121861	1.728121861	1.728121861
	4	1.886316485	1.784403916	1.784403916	1.784403916
	5	1.307075295	1.281713408	1.281713408	1.281713408
1995/96	1/2	2.588045805	2.268838668	2.268838668	2.268838668
	1				
	2	1.988309383	1.743073173	1.743073173	1.743073173
	4	1.865909843	1.782011401	1.782011401	1.782011401
	5	1.302141341	1.281095685	1.281095685	1.281095685
1996/97	1/2	2.760099206	2.440820907	2.440820907	2.440820907
	1				
	2	2.037988442	1.802241306	1.802241306	1.802241306
	4	1.975519559	1.893970208	1.893970208	1.893970208
	5	1.327848478	1.308907882	1.308907882	1.308907882
1997/98	1/2	2.966442647	2.567533709	2.567533709	2.567533709
	1				
	2	2.137183708	1.849788404	1.849788404	1.849788404
	4	2.067371628	1.969817927	1.969817927	1.969817927
	5	1.347975973	1.326558042	1.326558042	1.326558042
1998/99	1/2	2.83097666	2.580729625	2.580729625	2.580729625
	1				
	2	2.024184975	1.845255104	1.845255104	1.845255104
	4	2.050077788	1.986386243	1.986386243	1.986386243
	5	1.344279019	1.330294263	1.330294263	1.330294263

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

<u>UK Homeowners</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1999/00	1/2	2.376222615	2.242041739	2.242041739	2.242041739
	1				
	2	1.693849795	1.598201244	1.598201244	1.598201244
	4	1.933055233	1.891043077	1.891043077	1.891043077
	5	1.318117171	1.308208163	1.308208163	1.308208163
2000/01	1/2	2.316734058	2.316734058	2.316734058	2.316734058
	1				
	2	1.635239913	1.635239913	1.635239913	1.635239913
	4	1.930677173	1.930677173	1.930677173	1.930677173
	5	1.317563866	1.317563866	1.317563866	1.317563866
2001/02	1/2	2.347340324	2.347340324	2.347340324	2.347340324
	1				
	2	1.648388118	1.648388118	1.648388118	1.648388118
	4	1.948599886	1.948599886	1.948599886	1.948599886
	5	1.321711973	1.321711973	1.321711973	1.321711973
2002/03	1/2	2.342753715	2.342753715	2.338883595	2.338883595
	1				
	2	1.666691252	1.666691252	1.678417622	1.678417622
	4	1.926063144	1.926063144	1.910858783	1.910858783
	5	1.316487751	1.316487751	1.312917545	1.312917545
2003/04	1/2	2.324712285	2.324712285	2.307655667	2.307655667
	1				
	2	1.674356698	1.674356698	1.736757693	1.736757693
	4	1.900642112	1.900642112	1.823018021	1.823018021
	5	1.310497496	1.310497496	1.296781527	1.296781527

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

<u>UK Homeowners</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
2004/05	1/2	2.323807284	2.323807284	2.305808114	2.305808114
	1				
	2	1.674773284	1.674773284	1.732259092	1.732259092
	4	1.899340004	1.899340004	1.827785022	1.827785022
	5	1.310187837	1.310187837	1.292732657	1.292732657
2005/06	1/2	2.324880545	2.324880545	2.306970045	2.306970045
	1				
	2	1.67264078	1.67264078	1.732480315	1.732480315
	4	1.902458287	1.902458287	1.827886688	1.827886688
	5	1.310928943	1.310928943	1.294519807	1.294519807
2006/07	1/2	2.32467429	2.32467429	2.307271269	2.307271269
	1				
	2	1.675880521	1.675880521	1.736881171	1.736881171
	4	1.899142252	1.899142252	1.823269734	1.823269734
	5	1.310140784	1.310140784	1.295274372	1.295274372
2007/08	1/2	2.327209925	2.327209925	2.308792769	2.308792769
	1				
	2	1.663490919	1.663490919	1.722336795	1.722336795
	4	1.913616131	1.913616131	1.83980035	1.83980035
	5	1.313567776	1.313567776	1.295725138	1.295725138
2008/09	1/2	2.446867762	2.446867762	2.440538556	2.440538556
	1				
	2	1.672164915	1.672164915	1.767346829	1.767346829
	4	2.024652018	2.024652018	1.918486596	1.918486596
	5	1.33876691	1.33876691	1.330131299	1.330131299

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

<u>UK Homeowners</u>		<u>Liability Progression Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
2009/10	1/2	2.457221886	2.457221886	2.468550104	2.468550104
	1				
	2	1.592618023	1.592618023	1.722094887	1.722094887
	4	2.117877104	2.117877104	1.977617211	1.977617211
	5	1.358537898	1.358537898	1.366426659	1.366426659
Table References		7.9	7.9	7.19	
Cumulative	1/2	2.518312027	2.308145466	2.304814777	2.304814777
	1				
	2	1.798745931	1.658465855	1.691044445	1.691044445
	4	1.971002343	1.899370144	1.863000987	1.863000987
	5	1.326826515	1.310195008	1.305630901	1.305630901

Appendix V (For Chapter 7) Underpinning data for Tables 7.9 and 7.19.

Structural Progression Indices for Income Tax

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Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

Average Rate Progression Indices

US Homeowners

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1990/91	1/2	1.25783E-06	1.68364E-06	1.7991E-06	1.7991E-06
	1	4.11217E-06	0.00000455	5.49295E-06	5.49295E-06
	2	1.10388E-06	2.14139E-06	2.10524E-06	2.10524E-06
	4	9.48907E-07	1.27875E-06	1.52738E-06	1.52738E-06
	5	6.02454E-07	6.02472E-07	7.84854E-07	7.84854E-07
1991/92	1/2	1.24784E-06	1.62089E-06	1.68909E-06	1.68909E-06
	1	4.17052E-06	4.49304E-06	5.24103E-06	5.24103E-06
	2	1.06691E-06	2.04229E-06	2.00314E-06	2.00314E-06
	4	9.459E-07	1.20947E-06	1.42918E-06	1.42918E-06
	5	5.71294E-07	5.86261E-07	6.73392E-07	6.73392E-07
1992/93	1/2	1.24413E-06	1.59177E-06	1.62624E-06	1.62624E-06
	1	4.29849E-06	4.50167E-06	4.92302E-06	4.92302E-06
	2	1.02024E-06	1.93741E-06	1.89699E-06	1.89699E-06
	4	9.35479E-07	1.1943E-06	1.38665E-06	1.38665E-06
	5	5.58151E-07	5.86137E-07	6.55868E-07	6.55868E-07
1993/94	1/2	1.21899E-06	1.55967E-06	1.59835E-06	1.59835E-06
	1	4.22368E-06	4.35492E-06	4.80227E-06	4.80227E-06
	2	1.01418E-06	1.87888E-06	1.84559E-06	1.84559E-06
	4	9.09222E-07	1.15809E-06	1.31558E-06	1.31558E-06
	5	5.41007E-07	6.4601E-07	6.86851E-07	6.86851E-07

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

<u>US Homeowners</u>		<u>ARP Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1994/95	1/2	1.20012E-06	1.52557E-06	1.56034E-06	1.56034E-06
	1	4.17025E-06	4.24965E-06	4.64009E-06	4.64009E-06
	2	1.01123E-06	1.82528E-06	1.79864E-06	1.79864E-06
	4	8.8858E-07	1.12642E-06	1.2522E-06	1.2522E-06
	5	5.27014E-07	6.6212E-07	6.90853E-07	6.90853E-07
1995/96	1/2	1.17548E-06	1.4801E-06	1.5196E-06	1.5196E-06
	1	4.08557E-06	4.10492E-06	4.53082E-06	4.53082E-06
	2	1.01252E-06	1.77894E-06	1.75873E-06	1.75873E-06
	4	8.62665E-07	1.09065E-06	1.18714E-06	1.18714E-06
	5	5.09007E-07	6.47746E-07	6.69017E-07	6.69017E-07
1996/97	1/2	1.14728E-06	1.43147E-06	1.47596E-06	1.47596E-06
	1	3.95111E-06	3.95111E-06	4.40513E-06	4.40513E-06
	2	1.01991E-06	1.72953E-06	1.71409E-06	1.71409E-06
	4	8.37532E-07	1.05495E-06	1.12519E-06	1.12519E-06
	5	4.92245E-07	6.2665E-07	6.46868E-07	6.46868E-07
1997/98	1/2	1.16928E-06	1.40099E-06	1.43383E-06	1.43383E-06
	1	3.85652E-06	3.85652E-06	4.22428E-06	4.22428E-06
	2	1.04268E-06	1.68475E-06	1.67359E-06	1.67359E-06
	4	9.01448E-07	1.0257E-06	1.07282E-06	1.07282E-06
	5	4.87911E-07	6.40027E-07	6.39943E-07	6.39943E-07
1998/99	1/2	1.14235E-06	1.3569E-06	1.3824E-06	1.3824E-06
	1	3.71823E-06	3.71823E-06	4.00307E-06	4.00307E-06
	2	1.05988E-06	1.63869E-06	1.63078E-06	1.63078E-06
	4	8.75086E-07	9.92902E-07	1.02424E-06	1.02424E-06
	5	4.71403E-07	6.22429E-07	6.22429E-07	6.22429E-07

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

<u>US Homeowners</u>		<u>ARP Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1999/2000	1/2	1.08092E-06	1.31381E-06	1.33686E-06	1.33686E-06
	1	3.56353E-06	3.56353E-06	3.77304E-06	3.77304E-06
	2	1.08422E-06	1.61362E-06	1.60946E-06	1.60946E-06
	4	7.68614E-07	9.56326E-07	9.79302E-07	9.79302E-07
	5	4.60942E-07	6.04097E-07	6.23408E-07	6.23408E-07
2000/01	1/2	1.05257E-06	1.27076E-06	1.29567E-06	1.29567E-06
	1	3.42356E-06	3.42356E-06	3.58744E-06	3.58744E-06
	2	1.08633E-06	1.58507E-06	1.58286E-06	1.58286E-06
	4	7.43727E-07	9.19334E-07	9.40471E-07	9.40471E-07
	5	4.51021E-07	5.82912E-07	6.22508E-07	6.22508E-07
2001/02	1/2	1.01912E-06	1.21793E-06	1.23684E-06	1.23684E-06
	1	3.34011E-06	3.34011E-06	3.44431E-06	3.44431E-06
	2	1.07701E-06	1.5111E-06	1.51093E-06	1.51093E-06
	4	7.04445E-07	8.71728E-07	8.85184E-07	8.85184E-07
	5	4.30062E-07	5.5607E-07	5.94038E-07	5.94038E-07
2002/03	1/2	9.89876E-07	1.16959E-06	1.18132E-06	1.18132E-06
	1	2.76701E-06	2.76701E-06	2.79124E-06	2.79124E-06
	2	1.22509E-06	1.60069E-06	1.60362E-06	1.60362E-06
	4	7.07753E-07	8.66538E-07	8.7412E-07	8.7412E-07
	5	4.30344E-07	5.45864E-07	5.82281E-07	5.82281E-07
2003/04	1/2	9.25328E-07	1.07741E-06	1.09958E-06	1.09958E-06
	1	2.66655E-06	2.66655E-06	2.66628E-06	2.66628E-06
	2	1.05266E-06	1.26645E-06	1.26643E-06	1.26643E-06
	4	6.73035E-07	8.37305E-07	8.4391E-07	8.4391E-07
	5	4.31971E-07	5.74E-07	6.60605E-07	6.60605E-07

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

<u>US Homeowners</u>		<u>ARP Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
2004/05	1/2	9.08881E-07	1.04857E-06	1.07814E-06	1.07814E-06
	1	2.58167E-06	2.58167E-06	2.56076E-06	2.56076E-06
	2	1.00576E-06	1.23644E-06	1.23111E-06	1.23111E-06
	4	6.76479E-07	8.07622E-07	8.45488E-07	8.45488E-07
	5	4.40412E-07	5.76062E-07	6.3873E-07	6.3873E-07
2005/06	1/2	8.94187E-07	1.03727E-06	1.06251E-06	1.06251E-06
	1	2.51491E-06	2.51491E-06	2.47217E-06	2.47217E-06
	2	1.06293E-06	1.20799E-06	1.20369E-06	1.20369E-06
	4	6.34474E-07	7.97178E-07	8.5242E-07	8.5242E-07
	5	4.34509E-07	6.07898E-07	6.17643E-07	6.17643E-07
2006/07	1/2	8.67395E-07	9.83219E-07	1.0216E-06	1.0216E-06
	1	2.43967E-06	2.43967E-06	2.37848E-06	2.37848E-06
	2	1.05951E-06	1.1711E-06	1.16487E-06	1.16487E-06
	4	6.12097E-07	7.61623E-07	7.9989E-07	7.9989E-07
	5	3.99743E-07	5.10299E-07	6.14983E-07	6.14983E-07
2007/08	1/2	8.48678E-07	9.5283E-07	9.88835E-07	9.88835E-07
	1	2.36853E-06	2.36853E-06	2.29046E-06	2.29046E-06
	2	1.05236E-06	1.12764E-06	1.12003E-06	1.12003E-06
	4	5.97023E-07	7.41915E-07	7.70212E-07	7.70212E-07
	5	3.88377E-07	4.91999E-07	6.07909E-07	6.07909E-07
2008/09	1/2	8.46091E-07	9.31469E-07	9.538E-07	9.538E-07
	1	2.28028E-06	2.28028E-06	2.20459E-06	2.20459E-06
	2	1.10851E-06	1.111E-06	1.09231E-06	1.09231E-06
	4	5.74078E-07	7.28677E-07	7.26281E-07	7.26281E-07
	5	4.10598E-07	4.8311E-07	6.00036E-07	6.00036E-07

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

<u>US Homeowners</u>		<u>ARP Indices (continued)</u>			
	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
2009/10	1/2	8.17402E-07	9.05042E-07	2.0863E-06	1.66187E-06
	1	2.17468E-06	2.17468E-06	2.12465E-06	2.12465E-06
	2	1.06837E-06	1.06837E-06	1.04935E-06	1.24119E-06
	4	5.76913E-07	7.11852E-07	7.66071E-07	6.39764E-07
	5	3.68777E-07	4.93278E-07	-4.82681E-06	-2.46928E-06
Table References		7.10	7.10	7.20	7.35
Cumulative	1/2	5.15837E-08	6.15179E-08	6.5971E-08	6.51215E-08
	1	1.58874E-07	1.60663E-07	1.6647E-07	1.6647E-07
	2	5.48229E-08	7.46957E-08	7.39659E-08	7.48968E-08
	4	3.7343E-08	4.62981E-08	4.91538E-08	4.86076E-08
	5	2.3181E-08	2.9207E-08	4.13433E-08	3.768E-08

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

Marginal Rate Progression

US Homeowners

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1990	1/2	1.03793E-06	1.26483E-06	1.41644E-06	1.41644E-06
	1				
	2	3.33333E-06	2.00778E-06	1.46401E-06	1.46401E-06
	4	1.34587E-06	1.48681E-06	2.00214E-06	2.00214E-06
	5	1.11446E-06	4.54861E-07	8.38199E-07	8.38199E-07
1991	1/2	1.01814E-06	1.19302E-06	1.28531E-06	1.28531E-06
	1				
	2	3.23625E-06	1.83806E-06	1.3858E-06	1.3858E-06
	4	1.35835E-06	1.39779E-06	1.85684E-06	1.85684E-06
	5	9.64668E-07	5.12369E-07	5.6676E-07	5.6676E-07
1992	1/2	9.97339E-07	1.18728E-06	1.27571E-06	1.27571E-06
	1				
	2	3.14199E-06	1.62398E-06	1.33247E-06	1.33247E-06
	4	1.36084E-06	1.41991E-06	1.82481E-06	1.82481E-06
	5	9.19799E-07	5.42074E-07	5.54898E-07	5.54898E-07
1993	1/2	9.63471E-07	1.19496E-06	1.26413E-06	1.26413E-06
	1				
	2	3.05047E-06	1.58031E-06	1.29004E-06	1.29004E-06
	4	1.31136E-06	1.37674E-06	1.70232E-06	1.70232E-06
	5	8.86589E-07	9.13865E-07	7.85332E-07	7.85332E-07

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

US Homeowners

MRP Indices (continued)

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1994	1/2	9.36057E-07	1.18053E-06	1.23965E-06	1.23965E-06
	1				
	2	2.96162E-06	1.52573E-06	1.27724E-06	1.27724E-06
	4	1.27154E-06	1.34021E-06	1.59409E-06	1.59409E-06
	5	8.57911E-07	1.05775E-06	9.21859E-07	9.21859E-07
1995/96	1/2	9.0182E-07	1.14599E-06	1.19035E-06	1.19035E-06
	1				
	2	2.87536E-06	1.50542E-06	1.25206E-06	1.25206E-06
	4	1.21907E-06	1.29184E-06	1.48092E-06	1.48092E-06
	5	8.19707E-07	1.05742E-06	9.6564E-07	9.6564E-07
1996	1/2	8.71231E-07	1.10863E-06	1.14213E-06	1.14213E-06
	1				
	2	2.79161E-06	1.4835E-06	1.22562E-06	1.22562E-06
	4	1.16511E-06	1.24514E-06	1.3776E-06	1.3776E-06
	5	7.86162E-07	1.02335E-06	1.00857E-06	1.00857E-06
1997	1/2	9.42565E-07	1.09379E-06	1.11193E-06	1.11193E-06
	1				
	2	2.71031E-06	1.44125E-06	1.23505E-06	1.23505E-06
	4	1.28155E-06	1.20902E-06	1.29217E-06	1.29217E-06
	5	6.36658E-07	1.14873E-06	1.11316E-06	1.11316E-06
1998	1/2	9.09876E-07	1.06037E-06	1.07419E-06	1.07419E-06
	1				
	2	2.63136E-06	1.41826E-06	1.26003E-06	1.26003E-06
	4	1.22023E-06	1.16646E-06	1.21848E-06	1.21848E-06
	5	6.06842E-07	1.12634E-06	1.13789E-06	1.13789E-06

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

US Homeowners

MRP Indices (continued)

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1999	1/2	7.91652E-07	1.02093E-06	1.04105E-06	1.04105E-06
	1				
	2	2.55472E-06	1.44547E-06	1.3324E-06	1.3324E-06
	4	9.95117E-07	1.10584E-06	1.14431E-06	1.14431E-06
	5	7.67483E-07	1.10783E-06	1.21359E-06	1.21359E-06
2000	1/2	7.66029E-07	9.79005E-07	1.0114E-06	1.0114E-06
	1				
	2	2.48031E-06	1.45835E-06	1.37201E-06	1.37201E-06
	4	9.44289E-07	1.04613E-06	1.08278E-06	1.08278E-06
	5	7.67653E-07	1.07589E-06	1.27506E-06	1.27506E-06
2001	1/2	7.16411E-07	9.24053E-07	9.51759E-07	9.51759E-07
	1				
	2	2.40807E-06	1.35214E-06	1.2997E-06	1.2997E-06
	4	8.70384E-07	9.87907E-07	1.01101E-06	1.01101E-06
	5	7.41421E-07	1.0369E-06	1.2268E-06	1.2268E-06
2002	1/2	7.35628E-07	9.345E-07	9.59988E-07	9.59988E-07
	1				
	2	2.33793E-06	1.81788E-06	1.81162E-06	1.81162E-06
	4	8.02962E-07	9.3273E-07	9.45352E-07	9.45352E-07
	5	7.36215E-07	9.96244E-07	1.1763E-06	1.1763E-06
2003	1/2	7.22697E-07	9.60369E-07	1.01587E-06	1.01587E-06
	1				
	2	2.26984E-06	1.19963E-06	1.19972E-06	1.19972E-06
	4	8.19741E-07	1.04138E-06	1.05464E-06	1.05464E-06
	5	8.13787E-07	1.19539E-06	1.61505E-06	1.61505E-06

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

US Homeowners

MRP Indices (continued)

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
2004	1/2	7.41139E-07	9.36583E-07	1.0177E-06	1.0177E-06
	1				
	2	2.20373E-06	1.18205E-06	1.18184E-06	1.18184E-06
	4	8.50077E-07	9.97022E-07	1.07897E-06	1.07897E-06
	5	8.49102E-07	1.26506E-06	1.48973E-06	1.48973E-06
2005	1/2	6.88544E-07	9.49536E-07	1.02405E-06	1.02405E-06
	1				
	2	2.13954E-06	1.15853E-06	1.1713E-06	1.1713E-06
	4	7.37481E-07	9.90359E-07	1.11064E-06	1.11064E-06
	5	9.03599E-07	1.44514E-06	1.35774E-06	1.35774E-06
2006	1/2	6.48927E-07	8.64088E-07	9.76013E-07	9.76013E-07
	1				
	2	2.07722E-06	1.12237E-06	1.14049E-06	1.14049E-06
	4	6.9444E-07	9.37694E-07	1.02731E-06	1.02731E-06
	5	7.74519E-07	1.02825E-06	1.43931E-06	1.43931E-06
2007	1/2	6.3061E-07	8.40804E-07	9.51351E-07	9.51351E-07
	1				
	2	2.01672E-06	1.07101E-06	1.09483E-06	1.09483E-06
	4	6.67867E-07	9.2001E-07	9.93261E-07	9.93261E-07
	5	7.47839E-07	9.76167E-07	1.45343E-06	1.45343E-06
2008	1/2	6.16125E-07	8.27909E-07	9.08037E-07	9.08037E-07
	1				
	2	1.95798E-06	1.08187E-06	1.08232E-06	1.08232E-06
	4	5.93901E-07	9.01853E-07	9.20184E-07	9.20184E-07
	5	9.04834E-07	9.58197E-07	1.49411E-06	1.49411E-06

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

US Homeowners

MRP Indices (continued)

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
2009	1/2	6.06368E-07	8.25468E-07	6.71366E-06	3.98524E-06
	1				
	2	1.90095E-06	1.0494E-06	1.03635E-06	1.42003E-06
	4	6.19642E-07	8.89521E-07	1.0348E-06	6.61114E-07
	5	6.90059E-07	1.04269E-06	3.56711E-05	1.92595E-05

**Table
References**

		710	7.10	7.20	7.35
Cumulative	1/2	3.94528E-08	5.04432E-08	6.01225E-08	5.73775E-08
	1				
	2	3.02089E-08	6.90598E-08	6.46965E-08	6.65584E-08
	4	4.72745E-08	5.52483E-08	6.13249E-08	5.9767E-08
	5	4.12189E-08	5.34389E-08	1.08457E-07	9.12226E-08

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

Liability Progression

US Homeowners

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1990	1/2	2.797701149	3.431817023	3.840748796	3.840748796
	1				
	2	1.88096299	2.57166157	2.533049902	2.533049902
	4	2.051430146	2.051087391	2.259247918	2.259247918
	5	1.546911667	1.405765921	1.554609699	1.554609699
1991	1/2	2.803534851	3.419373996	3.747959984	3.747959984
	1				
	2	1.872161043	2.56626506	2.528858003	2.528858003
	4	2.076876759	2.040371622	2.236396657	2.236396657
	5	1.528457498	1.414666	1.499138961	1.499138961
1992	1/2	2.826557549	3.49383618	3.804045735	3.804045735
	1				
	2	1.864410341	2.573753533	2.541322246	2.541322246
	4	2.106813222	2.085841995	2.272595366	2.272595366
	5	1.531394688	1.431734539	1.504324936	1.504324936
1993	1/2	2.807844218	3.52323379	3.796710596	3.796710596
	1				
	2	1.869555087	2.566878228	2.537265818	2.537265818
	4	2.086674324	2.083054398	2.248846562	2.248846562
	5	1.523698475	1.489897389	1.539020104	1.539020104

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

US Homeowners

Liability Progression Indices (continued)

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1994	1/2	2.819325328	3.556646699	3.8014922	3.8014922
	1				
	2	1.887858449	2.575137202	2.550524407	2.550524407
	4	2.080623797	2.08757524	2.235665072	2.235665072
	5	1.520117699	1.517626401	1.554218309	1.554218309
1995	1/2	2.8030793	3.548008996	3.755440249	3.755440249
	1				
	2	1.899654101	2.573873643	2.552686346	2.552686346
	4	2.057371041	2.079983408	2.208115687	2.208115687
	5	1.510153857	1.520626949	1.547372485	1.547372485
1996	1/2	2.80120424	3.523931238	3.697478285	3.697478285
	1				
	2	1.922218361	2.563861833	2.544990293	2.544990293
	4	2.036619369	2.070638076	2.180009802	2.180009802
	5	1.501590214	1.517781214	1.54005929	1.54005929
1997	1/2	2.949685191	3.559534191	3.696700467	3.696700467
	1				
	2	1.975748056	2.576601731	2.56210323	2.56210323
	4	2.133939308	2.073483925	2.167215574	2.167215574
	5	1.489597383	1.54485674	1.546726644	1.546726644
1998	1/2	2.964537484	3.542541021	3.649893268	3.649893268
	1				
	2	2.015244435	3.497582097	2.557645533	2.557645533
	4	2.111992989	2.311878853	2.14129566	2.14129566
	5	1.481221373	1.54480283	1.54480283	1.54480283

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

US Homeowners

Liability Progression Indices (continued)

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
1999	1/2	2.879215635	3.5181217	3.609169158	3.609169158
	1				
	2	2.057614292	3.775992632	2.565164421	2.565164421
	4	1.980830811	2.341669932	2.099464943	2.099464943
	5	1.493326947	1.541636362	1.558951375	1.558951375
2000	1/2	2.882325642	3.493320854	3.584656582	3.584656582
	1				
	2	2.081631028	3.716429014	2.57127515	2.57127515
	4	1.961192016	2.3062465	2.07039218	2.07039218
	5	1.492115732	1.536511663	1.572274324	1.572274324
2001	1/2	2.876860891	3.452706611	3.520978896	3.520978896
	1				
	2	2.109151291	3.983526123	2.552966094	2.552966094
	4	1.933329277	2.347012267	2.040138779	2.040138779
	5	1.48562191	1.535032526	1.571030788	1.571030788
2002	1/2	3.474226159	4.125784913	4.1951362	4.1951362
	1				
	2	2.57926651	5.307174715	3.071474862	3.071474862
	4	2.019614576	2.459551219	2.117721775	2.117721775
	5	1.513285454	1.558687934	1.59542768	1.59542768
2003	1/2	3.588279961	4.214035603	4.304875127	4.304875127
	1				
	2	2.540015202	11.58491609	2.852677893	2.852677893
	4	2.112576396	3.067519103	2.281657227	2.281657227
	5	1.573544649	1.666181013	1.764328323	1.764328323

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

US Homeowners

Liability Progression Indices (continued)

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
2004	1/2	3.595366718	4.178220511	4.267582336	4.267582336
	1				
	2	2.492074928	10.13917526	2.819719386	2.819719386
	4	2.149545191	3.001852702	2.298763742	2.298763742
	5	1.594050054	1.685816325	1.745829974	1.745829974
2005	1/2	3.640505997	4.255062181	4.300276628	4.300276628
	1				
	2	2.623303508	9.454174327	2.826659063	2.826659063
	4	2.069701603	2.992520066	2.33215045	2.33215045
	5	1.596611959	1.739186535	1.728570916	1.728570916
2006	1/2	3.643106818	4.15647748	4.234829189	4.234829189
	1				
	2	2.669729313	8.89248254	2.818907559	2.818907559
	4	2.051449493	2.946270898	2.279583519	2.279583519
	5	1.562577639	1.643760634	1.756542581	1.756542581
2007	1/2	3.689993754	4.168498599	4.212830062	4.212830062
	1				
	2	2.719057866	8.468057669	2.807295611	2.807295611
	4	2.048925614	2.943738913	2.268115208	2.268115208
	5	1.559500214	1.641323212	1.774563479	1.774563479
2008	1/2	3.924275207	4.345497355	4.134466396	4.134466396
	1				
	2	2.944519166	9.004106776	2.797004415	2.797004415
	4	2.02119527	2.971033545	2.213997472	2.213997472
	5	1.604387998	1.651355614	1.791169635	1.791169635

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

US Homeowners

Liability Progression Indices (continued)

	X AWE	Base Line	Variation 1 (w/o MIRAS)	Variation 2 (With IRI)	Variation 3 (With IRI & CGT)
2009	1/2	3.978567334	4.431944702	6.912588914	5.44314428
	1				
	2	2.965104686	42.68899522	2.806092958	3.136288403
	4	2.070484824	3.339207467	2.315249341	2.010711781
	5	1.557143608	1.689049236	-3.44818491	-1.298060284

**Table
References**

		7.10	7.10	7.20	7.35
Cumulative	1/2	3.199383661	3.801537543	4.037630059	3.98326883
	1				
	2	2.263493094	2.703930871	2.683044427	2.704226748
	4	2.054865491	2.140555613	2.214712047	2.19434388
	5	1.535880338	1.572761919	1.794433724	1.724489771

Appendix V (For Chapter 7) Underpinning data for Tables 7.10, 7.20 and 7.35.

Structural Progression Indices

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Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data for Table 7.34.

Overall Measure of Progressivity

UK Homeowners

	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
<u>Variation 1</u>					
Cumulative Tax Obligations (Appendix V)	£5,100	£78,815	£1,262,191	£0	<u>£1,346,107</u>
Overall Average Tax Rates (Appendix V)	0.10%	1.6%	25.3%	0.00%	26.9%
Weights	0.4%	5.9%	93.8%	0.0%	100.0%
Specific Suits Indices (Appendix V)	0.0400	-0.2004	0.1186	0.0000	
Extended Suits Indices	0.0002	-0.0117	0.1112	0.0000	
Overall Suits Index					0.0997
<u>Variation 2</u>					
Cumulative Tax Obligations (Appendix V)	£5,100	£78,815	£1,301,991	£0	£1,385,907
Overall Average Tax Rates (Appendix V)	0.10%	1.5%	25.0%	0.00%	26.6%
Weights	0.4%	5.7%	93.9%	0.0%	100.0%
Specific Suits Indices (Appendix V)	0.0400	-0.2004	0.1169	0.0000	
Extended Suits Indices	0.0001	-0.0114	0.1098	0.0000	
Overall Suits Index					0.0985
<u>Variation 3</u>					
Cumulative Tax Obligations (Appendix V)	£5,100	£78,815	£1,301,991	£58,077	£1,443,983
Overall Average Tax Rates (Appendix V)	0.10%	1.5%	25.0%	1.12%	27.8%
Weights	0.4%	5.5%	90.2%	4.0%	100.0%
Specific Suits Indices (Appendix V)	0.0400	-0.2004	0.1169	0.1288	
Extended Suits Indices	0.0001	-0.0109	0.1054	0.0052	
Overall Suits Index					0.0998

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data for Table 7.34.

Overall Measure of Progressivity					
UK Homeowners			Variation 1		
Taxes	AWE Multiples	Pre-Tax Income (Y)	Accumulated Percentage of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Acquisition Tax	1/2	21,250	4%	0	0%
	1	42,500	12%	425	8%
	2	85,000	28%	850	25%
	4	170,000	60%	1,700	58%
	5	212,500	100%	2,125	100%
	Cumulative (UK-H(all))	531,250		5,100	
Property Tax	1/2	570,995	4%	9,475	12%
	1	1,141,991	12%	10,904	26%
	2	2,283,982	28%	13,762	43%
	4	4,567,964	60%	22,337	72%
	5	5,709,955	100%	22,337	100%
	Cumulative (UK-H(all))	14,274,886		78,815	
Income Tax	1/2	182,719	4%	11,662	1%
	1	365,437	12%	57,898	6%
	2	730,874	28%	153,919	18%
	4	1,461,748	60%	446,269	53%
	5	1,827,185	100%	592,444	100%
	Cumulative (UK-H(all))	4,567,964		1,262,191	
Capital Tax	1/2	17,130	4%	0	#DIV/0!
	1	34,260	12%	0	#DIV/0!
	2	68,519	28%	0	#DIV/0!
	4	137,039	60%	0	#DIV/0!
	5	171,299	100%	0	#DIV/0!
	Cumulative	428,247		0	

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data for Table 7.34.

Overall Measure of Progressivity							
(UK-H(all))							
UK Homeowners					Variation 1 (continued)		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Acquisition Tax	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0833	0.0800	0.0833	0.0067		
	0.2800	0.2500	0.1600	0.3333	0.0533		
	0.6000	0.5833	0.3200	0.8333	0.2667		
	1.0000	1.0000	0.4000	1.5833	0.6333		
						0.9600	0.0400
Property Tax	0.0400	0.1202	0.0400	0.1202	0.0048		
	0.1200	0.2586	0.0800	0.3788	0.0303		
	0.2800	0.4332	0.1600	0.6917	0.1107		
	0.6000	0.7166	0.3200	1.1498	0.3679		
	1.0000	1.0000	0.4000	1.7166	0.6866		
						1.2004	-0.2004
Income Tax	0.0400	0.0092	0.0400	0.0092	0.0004		
	0.1200	0.0551	0.0800	0.0643	0.0051		
	0.2800	0.1771	0.1600	0.2322	0.0371		
	0.6000	0.5306	0.3200	0.7077	0.2265		
	1.0000	1.0000	0.4000	1.5306	0.6122		
						0.8814	0.1186
Capital Tax	0.0400	#DIV/0!	0.0400	#DIV/0!	#DIV/0!		
	0.1200	#DIV/0!	0.0800	#DIV/0!	#DIV/0!		
	0.2800	#DIV/0!	0.1600	#DIV/0!	#DIV/0!		
	0.6000	#DIV/0!	0.3200	#DIV/0!	#DIV/0!		
	1.0000	#DIV/0!	0.4000	#DIV/0!	#DIV/0!		
						#DIV/0!	#DIV/0!

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data for Table 7.34.

Overall Measure of Progressivity					
UK Homeowners			Variation 2		
Taxes	AWE Multiples	Pre-Tax Income (Y)	Accumulated % of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Acquisition Tax	1/2	21,250	4%	0	0%
	1	42,500	12%	425	8%
	2	85,000	28%	850	25%
	4	170,000	60%	1,700	58%
	5	212,500	100%	2,125	100%
	Cumulative (UK-H(all))	531,250		5,100	
Property Tax	1/2	570,995	4%	9,475	12%
	1	1,141,991	12%	10,904	26%
	2	2,283,982	28%	13,762	43%
	4	4,567,964	60%	22,337	72%
	5	5,709,955	100%	22,337	100%
	Cumulative (UK-H(all))	14,274,886		78,815	
Income Tax	1/2	190,991	4%	12,541	1%
	1	381,981	12%	59,656	6%
	2	763,963	28%	160,537	18%
	4	1,527,925	60%	459,617	53%
	5	1,909,907	100%	609,640	100%
	Cumulative (UK-H(all))	4,774,766		1,301,991	
Capital Tax	1/2	17,130	4%	0	#DIV/0!
	1	34,260	12%	0	#DIV/0!
	2	68,519	28%	0	#DIV/0!
	4	137,039	60%	0	#DIV/0!
	5	171,299	100%	0	#DIV/0!
	Cumulative (UK-H(all))	428,247		0	

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data for Table 7.34.

Overall Measure of Progressivity							
UK Homeowners					Variation 2 (continued)		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Acquisition Tax	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0833	0.0800	0.0833	0.0067		
	0.2800	0.2500	0.1600	0.3333	0.0533		
	0.6000	0.5833	0.3200	0.8333	0.2667		
	1.0000	1.0000	0.4000	1.5833	0.6333		
						0.9600	0.0400
Property Tax	0.0400	0.1202	0.0400	0.1202	0.0048		
	0.1200	0.2586	0.0800	0.3788	0.0303		
	0.2800	0.4332	0.1600	0.6917	0.1107		
	0.6000	0.7166	0.3200	1.1498	0.3679		
	1.0000	1.0000	0.4000	1.7166	0.6866		
						1.2004	-0.2004
Income Tax	0.0400	0.0096	0.0400	0.0096	0.0004		
	0.1200	0.0555	0.0800	0.0651	0.0052		
	0.2800	0.1788	0.1600	0.2342	0.0375		
	0.6000	0.5318	0.3200	0.7105	0.2274		
	1.0000	1.0000	0.4000	1.5318	0.6127		
						0.8831	0.1169
Capital Tax	0.0400	#DIV/0!	0.0400	#DIV/0!	#DIV/0!		
	0.1200	#DIV/0!	0.0800	#DIV/0!	#DIV/0!		
	0.2800	#DIV/0!	0.1600	#DIV/0!	#DIV/0!		
	0.6000	#DIV/0!	0.3200	#DIV/0!	#DIV/0!		
	1.0000	#DIV/0!	0.4000	#DIV/0!	#DIV/0!		
						#DIV/0!	#DIV/0!

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data for Table 7.34.

Overall Measure of Progressivity					
<u>UK Homeowners</u>			<u>Variation 3</u>		
Taxes	AWE Multiples	Pre-Tax Income (Y)	Accumulated % of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Acquisition Tax	1/2	21,250	4%	0	0%
	1	42,500	12%	425	8%
	2	85,000	28%	850	25%
	4	170,000	60%	1,700	58%
	5	212,500	100%	2,125	100%
	Cumulative (UK-H(all))	531,250		5,100	
Property Tax	1/2	570,995	4%	9,475	12%
	1	1,141,991	12%	10,904	26%
	2	2,283,982	28%	13,762	43%
	4	4,567,964	60%	22,337	72%
	5	5,709,955	100%	22,337	100%
	Cumulative (UK-H(all))	14,274,886		78,815	
Income Tax	1/2	190,991	4%	12,541	1%
	1	381,981	12%	59,656	6%
	2	763,963	28%	160,537	18%
	4	1,527,925	60%	459,617	53%
	5	1,909,907	100%	609,640	100%
	Cumulative (UK-H(all))	4,774,766		1,301,991	
Capital Tax	1/2	17,130	4%	0	0%
	1	34,260	12%	1,682	3%
	2	68,519	28%	8,166	17%
	4	137,039	60%	21,031	53%
	5	171,299	100%	27,198	100%
	Cumulative (UK-H(all))	428,247		58,077	

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data for Table 7.34.

Overall Measure of Progressivity							
UK Homeowners					Variation 3 (continued)		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index (1-C)
Acquisition Tax	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0833	0.0800	0.0833	0.0067		
	0.2800	0.2500	0.1600	0.3333	0.0533		
	0.6000	0.5833	0.3200	0.8333	0.2667		
	1.0000	1.0000	0.4000	1.5833	0.6333		
						0.9600	0.0400
Property Tax	0.0400	0.1202	0.0400	0.1202	0.0048		
	0.1200	0.2586	0.0800	0.3788	0.0303		
	0.2800	0.4332	0.1600	0.6917	0.1107		
	0.6000	0.7166	0.3200	1.1498	0.3679		
	1.0000	1.0000	0.4000	1.7166	0.6866		
						1.2004	-0.2004
Income Tax	0.0400	0.0096	0.0400	0.0096	0.0004		
	0.1200	0.0555	0.0800	0.0651	0.0052		
	0.2800	0.1788	0.1600	0.2342	0.0375		
	0.6000	0.5318	0.3200	0.7105	0.2274		
	1.0000	1.0000	0.4000	1.5318	0.6127		
						0.8831	0.1169
Capital Tax	0.0400	0.0000	0.0400	0.0000	0.0000		
	0.1200	0.0290	0.0800	0.0290	0.0023		
	0.2800	0.1696	0.1600	0.1985	0.0318		
	0.6000	0.5317	0.3200	0.7013	0.2244		
	1.0000	1.0000	0.4000	1.5317	0.6127		
						0.8712	0.1288

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data for Table 7.34.

Overall Measure of Progressivity

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Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data in Table 7.38.

Overall Measure of Progressivity

US Homeowners

	Acquisition Taxes	Property Taxes	Income Tax	Capital Gains Tax	Overall Tax Obligation
	(AT)	(PT)	(IT)	(CGT)	(AT+PT+IT+CGT)
<u>Variation 1</u>					
Cumulative Tax Obligations (Appendix V)	\$5,859	\$314,428	\$1,856,406	\$0	\$2,176,693
Overall Average Tax Rates (Appendix V)	0.05%	2.9%	16.8%	0.00%	19.8%
Weights	0.3%	14.4%	85.3%	0.0%	100.0%
Specific Suits Indices (Appendix V)	0.0000	0.0018	0.1604	0.0000	
Extended Suits Indices	0.0000	0.0003	0.1368	0.0000	
Overall Suits Index					0.1370
<u>Variation 2</u>					
Cumulative Tax Obligations (Appendix V)	\$5,859	\$314,428	\$1,848,518	\$0	\$2,168,805
Overall Average Tax Rates (Appendix V)	0.05%	2.9%	17.1%	0.00%	20.0%
Weights	0.3%	14.5%	85.2%	0.0%	100.0%
Specific Suits Indices (Appendix V)	0.0000	0.0018	0.1719	0.0000	
Extended Suits Indices	0.0000	0.0003	0.1465	0.0000	
Overall Suits Index					0.1468
<u>Variation 3</u>					
Cumulative Tax Obligations (Appendix V)	\$5,859	\$314,428	\$1,837,350	\$294,750	\$2,452,387
Overall Average Tax Rates (Appendix V)	0.05%	2.7%	16.0%	2.56%	21.3%
Weights	0.2%	12.8%	74.9%	12.0%	100.0%
Specific Suits Indices (Appendix V)	0.0000	0.0018	0.1687	0.0514	
Extended Suits Indices	0.0000	0.0002	0.1264	0.0062	
Overall Suits Index					0.1328

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data in Table 7.38.

Overall Measure of Progressivity					
US Homeowners			Variation 1		
Taxes	AWE Multiples	Pre-Tax Income (Y)	Accumulated % of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Acquisition Tax	1/2	46,875	4%	234	4%
	1	93,750	12%	469	12%
	2	187,500	28%	938	28%
	4	375,000	60%	1,875	60%
	5	468,750	100%	2,344	100%
	Cumulative (US-H(all))	1,171,875		5,859	
Property Tax	1/2	1,191,950	4%	12,012	4%
	1	2,383,901	12%	25,201	12%
	2	4,767,802	28%	50,403	28%
	4	9,535,603	60%	100,805	60%
	5	11,919,504	100%	126,006	100%
	Cumulative (US-H(all))	29,798,760		314,428	
Income Tax	1/2	403,056	4%	2,386	0%
	1	806,111	12%	56,972	3%
	2	1,612,222	28%	211,021	15%
	4	3,224,445	60%	662,725	50%
	5	4,030,556	100%	923,302	100%
	Cumulative (US-H(all))	10,076,390		1,856,406	
Capital Tax	1/2	37,786	4%	0	#DIV/0!
	1	75,573	12%	0	#DIV/0!
	2	151,146	28%	0	#DIV/0!
	4	302,292	60%	0	#DIV/0!
	5	377,865	100%	0	#DIV/0!
	Cumulative (US-H(all))	944,662		0	

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data in Table 7.38.

Overall Measure of Progressivity							
US Homeowners					Variation 1 (continued)		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index $(1-C)$
Acquisition Tax	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
Property Tax	0.0400	0.0382	0.0400	0.0382	0.0015		
	0.1200	0.1184	0.0800	0.1566	0.0125		
	0.2800	0.2787	0.1600	0.3970	0.0635		
	0.6000	0.5993	0.3200	0.8779	0.2809		
	1.0000	1.0000	0.4000	1.5993	0.6397		
						0.9982	0.0018
Income Tax	0.0400	0.0013	0.0400	0.0013	0.0001		
	0.1200	0.0320	0.0800	0.0333	0.0027		
	0.2800	0.1456	0.1600	0.1776	0.0284		
	0.6000	0.5026	0.3200	0.6483	0.2075		
	1.0000	1.0000	0.4000	1.5026	0.6011		
						0.8396	0.1604
Capital Tax	0.0400	#DIV/0!	0.0400	#DIV/0!	#DIV/0!		
	0.1200	#DIV/0!	0.0800	#DIV/0!	#DIV/0!		
	0.2800	#DIV/0!	0.1600	#DIV/0!	#DIV/0!		
	0.6000	#DIV/0!	0.3200	#DIV/0!	#DIV/0!		
	1.0000	#DIV/0!	0.4000	#DIV/0!	#DIV/0!		
						#DIV/0!	#DIV/0!

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data in Table 7.38.

Overall Measure of Progressivity					
US Homeowners			Variation 2		
Taxes	AWE Multiples	Pre-Tax Income (Y)	Accumulated % of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Acquisition Tax	1/2	46,875	4%	234	4%
	1	93,750	12%	469	12%
	2	187,500	28%	938	28%
	4	375,000	60%	1,875	60%
	5	468,750	100%	2,344	100%
	Cumulative (US-H(all))	1,171,875		5,859	
Property Tax	1/2	1,191,950	4%	12,012	4%
	1	2,383,901	12%	25,201	12%
	2	4,767,802	28%	50,403	28%
	4	9,535,603	60%	100,805	60%
	5	11,919,504	100%	126,006	100%
	Cumulative (US-H(all))	29,798,760		314,428	
Income Tax	1/2	395,004	4%	1,455	0%
	1	790,008	12%	54,857	3%
	2	1,580,020	28%	202,041	14%
	4	3,160,035	60%	649,500	49%
	5	3,949,481	100%	940,665	100%
	Cumulative (US-H(all))	9,874,548		1,848,518	
Capital Tax	1/2	37,786	4%	0	#DIV/0!
	1	75,573	12%	0	#DIV/0!
	2	151,146	28%	0	#DIV/0!
	4	302,292	60%	0	#DIV/0!
	5	377,865	100%	0	#DIV/0!
	Cumulative (US-H(all))	944,662		0	

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data in Table 7.38.

Overall Measure of Progressivity							
US Homeowners					Variation 2 (continued)		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index $(1-C)$
Acquisition Tax	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
Property Tax	0.0400	0.0382	0.0400	0.0382	0.0015		
	0.1200	0.1184	0.0800	0.1566	0.0125		
	0.2800	0.2787	0.1600	0.3970	0.0635		
	0.6000	0.5993	0.3200	0.8779	0.2809		
	1.0000	1.0000	0.4000	1.5993	0.6397		
						0.9982	0.0018
Income Tax	0.0400	0.0008	0.0400	0.0008	0.0000		
	0.1200	0.0305	0.0800	0.0312	0.0025		
	0.2800	0.1398	0.1600	0.1702	0.0272		
	0.6000	0.4911	0.3200	0.6309	0.2019		
	1.0000	1.0000	0.4000	1.4911	0.5964		
						0.8281	0.1719
Capital Tax	0.0400	#DIV/0!	0.0400	#DIV/0!	#DIV/0!		
	0.1200	#DIV/0!	0.0800	#DIV/0!	#DIV/0!		
	0.2800	#DIV/0!	0.1600	#DIV/0!	#DIV/0!		
	0.6000	#DIV/0!	0.3200	#DIV/0!	#DIV/0!		
	1.0000	#DIV/0!	0.4000	#DIV/0!	#DIV/0!		
						#DIV/0!	#DIV/0!

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data in Table 7.38.

Overall Measure of Progressivity					
US Homeowners			Variation 3		
Taxes	AWE Multiples	Pre-Tax Income (Y)	Accumulated % of Pre-Tax Income	Tax Burden (T)	Accumulated Percentage of Tax Burdens
Acquisition Tax	1/2	46,875	4%	234	4%
	1	93,750	12%	469	12%
	2	187,500	28%	938	28%
	4	375,000	60%	1,875	60%
	5	468,750	100%	2,344	100%
	Cumulative (US-H(all))	1,171,875		5,859	
Property Tax	1/2	1,191,950	4%	12,012	4%
	1	2,383,901	12%	25,201	12%
	2	4,767,802	28%	50,403	28%
	4	9,535,603	60%	100,805	60%
	5	11,919,504	100%	126,006	100%
	Cumulative (US-H(all))	29,798,760		314,428	
Income Tax	1/2	403,056	4%	1,454	0%
	1	806,111	12%	54,857	3%
	2	1,612,222	28%	203,203	14%
	4	3,224,445	60%	649,098	49%
	5	4,030,556	100%	928,739	100%
	Cumulative (US-H(all))	10,076,390		1,837,350	
Capital Tax	1/2	64,946	4%	3,164	1%
	1	129,890	12%	17,516	7%
	2	259,782	28%	49,831	24%
	4	519,564	60%	99,662	58%
	5	649,455	100%	124,577	100%
	Cumulative (US-H(all))	1,623,637		294,750	

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data in Table 7.38.

Overall Measure of Progressivity							
US Homeowners					Variation 3 (continued)		
Year	X-axis	Y-axis	$B = X_{i-1} - X_i$	$A = Y_{i-1} + Y_i$	$A*B$	Sum of $A*B = C$	Suits Index $(1-C)$
Acquisition Tax	0.0400	0.0400	0.0400	0.0400	0.0016		
	0.1200	0.1200	0.0800	0.1600	0.0128		
	0.2800	0.2800	0.1600	0.4000	0.0640		
	0.6000	0.6000	0.3200	0.8800	0.2816		
	1.0000	1.0000	0.4000	1.6000	0.6400		
						1.0000	0.0000
Property Tax	0.0400	0.0382	0.0400	0.0382	0.0015		
	0.1200	0.1184	0.0800	0.1566	0.0125		
	0.2800	0.2787	0.1600	0.3970	0.0635		
	0.6000	0.5993	0.3200	0.8779	0.2809		
	1.0000	1.0000	0.4000	1.5993	0.6397		
						0.9982	0.0018
Income Tax	0.0400	0.0008	0.0400	0.0008	0.0000		
	0.1200	0.0306	0.0800	0.0314	0.0025		
	0.2800	0.1412	0.1600	0.1719	0.0275		
	0.6000	0.4945	0.3200	0.6358	0.2034		
	1.0000	1.0000	0.4000	1.4945	0.5978		
						0.8313	0.1687
Capital Tax	0.0400	0.0107	0.0400	0.0107	0.0004		
	0.1200	0.0702	0.0800	0.0809	0.0065		
	0.2800	0.2392	0.1600	0.3094	0.0495		
	0.6000	0.5773	0.3200	0.8166	0.2613		
	1.0000	1.0000	0.4000	1.5773	0.6309		
						0.9486	0.0514

Appendix V (For Chapter 7): Substantiates Overall Suits Indices for all three variations. Underpinning data in Table 7.38.

Overall Measure of Progressivity

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Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H½

Variation 1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	300	6,800		6,800	4.4%
1991/92	300	7,004		7,004	4.3%
1992/93	300	7,214		7,214	4.2%
1993/94	288	7,431		7,431	3.9%
1994/95	568	7,653		7,653	7.4%
1995/96	637	7,883		7,883	8.1%
1996/97	533	8,120		8,120	6.6%
1997/98	556	8,363		8,363	6.6%
1998/99	575	8,614		8,614	6.7%
1999/00	1,086	8,872		8,872	12.2%
2000/01	1,322	9,139		9,139	14.5%
2001/02	1,331	9,413		9,413	14.1%
2002/03	1,416	9,695		9,695	14.6%
2003/04	1,557	9,986		9,986	15.6%
2004/05	1,589	10,286		10,286	15.4%
2005/06	1,638	10,594		10,594	15.5%
2006/07	1,702	10,912		10,912	15.6%
2007/08	1,755	11,239		11,239	15.6%
2008/09	1,839	11,577		11,577	15.9%
2009/10	<u>1,846</u>	<u>11,924</u>	<u>17,130</u>	<u>29,054</u>	6.4%
Cumulative	<u>21,136</u>	<u>182,719</u>	<u>17,130</u>	<u>199,848</u>	10.6%
Table References					7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H1

Variation 1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	3,374	13,600		13,600	24.8%
1991/92	2,978	14,008		14,008	21.3%
1992/93	2,746	14,428		14,428	19.0%
1993/94	2,815	14,861		14,861	18.9%
1994/95	2,877	15,307		15,307	18.8%
1995/96	2,913	15,766		15,766	18.5%
1996/97	2,801	16,239		16,239	17.2%
1997/98	2,816	16,726		16,726	16.8%
1998/99	2,908	17,228		17,228	16.9%
1999/00	3,396	17,745		17,745	19.1%
2000/01	3,409	18,277		18,277	18.7%
2001/02	3,483	18,826		18,826	18.5%
2002/03	3,637	19,390		19,390	18.8%
2003/04	3,855	19,972		19,972	19.3%
2004/05	3,953	20,571		20,571	19.2%
2005/06	4,075	21,188		21,188	19.2%
2006/07	4,213	21,824		21,824	19.3%
2007/08	4,344	22,479		22,479	19.3%
2008/09	4,276	23,153		23,153	18.5%
2009/10	<u>4,357</u>	<u>23,848</u>	<u>34,260</u>	<u>58,107</u>	7.5%
Cumulative	<u>69,226</u>	<u>365,437</u>	<u>34,260</u>	<u>399,697</u>	17.3%

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H2

Variation 1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	7,723	27,200		27,200	28.4%
1991/92	6,633	28,016		28,016	23.7%
1992/93	6,610	28,856		28,856	22.9%
1993/94	7,013	29,722		29,722	23.6%
1994/95	7,327	30,614		30,614	23.9%
1995/96	7,506	31,532		31,532	23.8%
1996/97	7,313	32,478		32,478	22.5%
1997/98	7,349	33,453		33,453	22.0%
1998/99	7,542	34,456		34,456	21.9%
1999/00	8,159	35,490		35,490	23.0%
2000/01	8,262	36,555		36,555	22.6%
2001/02	8,454	37,651		37,651	22.5%
2002/03	8,846	38,781		38,781	22.8%
2003/04	9,322	39,944		39,944	23.3%
2004/05	9,583	41,142		41,142	23.3%
2005/06	9,863	42,377		42,377	23.3%
2006/07	10,193	43,648		43,648	23.4%
2007/08	10,446	44,957		44,957	23.2%
2008/09	10,245	46,306		46,306	22.1%
2009/10	<u>10,143</u>	<u>47,695</u>	<u>68,519</u>	<u>116,215</u>	8.7%
Cumulative	<u>168,532</u>	<u>730,874</u>	<u>68,519</u>	<u>799,394</u>	21.1%

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H4

Variation 1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	19,453	54,400		54,400	35.8%
1991/92	17,840	56,032		56,032	31.8%
1992/93	18,152	57,713		57,713	31.5%
1993/94	19,189	59,444		59,444	32.3%
1994/95	19,882	61,228		61,228	32.5%
1995/96	20,404	63,065		63,065	32.4%
1996/97	20,607	64,956		64,956	31.7%
1997/98	21,101	66,905		66,905	31.5%
1998/99	21,727	68,912		68,912	31.5%
1999/00	22,789	70,980		70,980	32.1%
2000/01	23,342	73,109		73,109	31.9%
2001/02	23,999	75,302		75,302	31.9%
2002/03	24,887	77,561		77,561	32.1%
2003/04	25,910	79,888		79,888	32.4%
2004/05	26,652	82,285		82,285	32.4%
2005/06	27,449	84,753		84,753	32.4%
2006/07	28,319	87,296		87,296	32.4%
2007/08	29,129	89,915		89,915	32.4%
2008/09	29,498	92,612		92,612	31.9%
2009/10	<u>29,977</u>	<u>95,391</u>	<u>137,039</u>	<u>232,430</u>	12.9%
Cumulative	<u>470,306</u>	<u>1,461,748</u>	<u>137,039</u>	<u>1,598,787</u>	29.4%

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H5

Variation 1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	25,318	68,000		68,000	37.2%
1991/92	23,443	70,040		70,040	33.5%
1992/93	23,923	72,141		72,141	33.2%
1993/94	25,134	74,305		74,305	33.8%
1994/95	26,005	76,535		76,535	34.0%
1995/96	26,711	78,831		78,831	33.9%
1996/97	27,103	81,196		81,196	33.4%
1997/98	27,792	83,631		83,631	33.2%
1998/99	28,618	86,140		86,140	33.2%
1999/00	29,887	88,725		88,725	33.7%
2000/01	30,653	91,386		91,386	33.5%
2001/02	31,529	94,128		94,128	33.5%
2002/03	32,643	96,952		96,952	33.7%
2003/04	33,899	99,860		99,860	33.9%
2004/05	34,880	102,856		102,856	33.9%
2005/06	35,924	105,942		105,942	33.9%
2006/07	37,049	109,120		109,120	34.0%
2007/08	38,120	112,394		112,394	33.9%
2008/09	38,759	115,765		115,765	33.5%
2009/10	<u>39,516</u>	<u>119,238</u>	<u>171,299</u>	<u>290,537</u>	13.6%
Cumulative	<u>616,906</u>	<u>1,827,185</u>	<u>171,299</u>	<u>1,998,484</u>	30.9%

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H(all)

Variation 1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	56,168	170,000		170,000	33.0%
1991/92	51,194	175,100		175,100	29.2%
1992/93	51,731	180,353		180,353	28.7%
1993/94	54,438	185,764		185,764	29.3%
1994/95	56,659	191,336		191,336	29.6%
1995/96	58,171	197,077		197,077	29.5%
1996/97	58,357	202,989		202,989	28.7%
1997/98	59,614	209,079		209,079	28.5%
1998/99	61,371	215,351		215,351	28.5%
1999/00	65,317	221,811		221,811	29.4%
2000/01	66,988	228,466		228,466	29.3%
2001/02	68,796	235,320		235,320	29.2%
2002/03	71,429	242,379		242,379	29.5%
2003/04	74,543	249,651		249,651	29.9%
2004/05	76,656	257,140		257,140	29.8%
2005/06	78,949	264,854		264,854	29.8%
2006/07	81,476	272,800		272,800	29.9%
2007/08	83,794	280,984		280,984	29.8%
2008/09	84,617	289,414		289,414	29.2%
2009/10	<u>85,839</u>	<u>298,096</u>	<u>428,247</u>	<u>726,343</u>	11.8%
Cumulative	<u>1,346,106</u>	<u>4,567,964</u>	<u>428,247</u>	<u>4,996,210</u>	26.9%
Table References					7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H^{1/2}

Variation 2

Year	Overall Tax Obligation (AT+PT+IT +CGT=OT O)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	300	6,800		6,800	4.4%
1991/92	300	7,004		7,004	4.3%
1992/93	300	7,214		7,214	4.2%
1993/94	288	7,431		7,431	3.9%
1994/95	568	7,653		7,653	7.4%
1995/96	637	7,883		7,883	8.1%
1996/97	533	8,120		8,120	6.6%
1997/98	556	8,363		8,363	6.6%
1998/99	575	8,614		8,614	6.7%
1999/00	1,086	8,872		8,872	12.2%
2000/01	1,322	9,139		9,139	14.5%
2001/02	1,331	9,413		9,413	14.1%
2002/03	1,434	9,863		9,863	14.5%
2003/04	1,666	10,977		10,977	15.2%
2004/05	1,692	11,222		11,222	15.1%
2005/06	1,749	11,597		11,597	15.1%
2006/07	1,818	11,971		11,971	15.2%
2007/08	1,868	12,272		12,272	15.2%
2008/09	1,971	12,898		12,898	15.3%
2009/10	<u>2,022</u>	<u>13,684</u>	<u>17,130</u>	<u>30,814</u>	6.6%
Cumulative	<u>22,015</u>	<u>190,991</u>	<u>17,130</u>	<u>208,121</u>	10.6%

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H1

Variation 2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	3,374	13,600		13,600	24.8%
1991/92	2,978	14,008		14,008	21.3%
1992/93	2,746	14,428		14,428	19.0%
1993/94	2,815	14,861		14,861	18.9%
1994/95	2,877	15,307		15,307	18.8%
1995/96	2,913	15,766		15,766	18.5%
1996/97	2,801	16,239		16,239	17.2%
1997/98	2,816	16,726		16,726	16.8%
1998/99	2,908	17,228		17,228	16.9%
1999/00	3,396	17,745		17,745	19.1%
2000/01	3,409	18,277		18,277	18.7%
2001/02	3,483	18,826		18,826	18.5%
2002/03	3,674	19,726		19,726	18.6%
2003/04	4,074	21,954		21,954	18.6%
2004/05	4,159	22,444		22,444	18.5%
2005/06	4,296	23,195		23,195	18.5%
2006/07	4,446	23,942		23,942	18.6%
2007/08	4,571	24,544		24,544	18.6%
2008/09	4,541	25,797		25,797	17.6%
2009/10	<u>4,709</u>	<u>27,368</u>	<u>34,260</u>	<u>61,628</u>	7.6%
Cumulative	<u>70,985</u>	<u>381,981</u>	<u>34,260</u>	<u>416,241</u>	17.1%

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H2

Variation 2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	7,723	27,200		27,200	28.4%
1991/92	6,633	28,016		28,016	23.7%
1992/93	6,610	28,856		28,856	22.9%
1993/94	7,013	29,722		29,722	23.6%
1994/95	7,327	30,614		30,614	23.9%
1995/96	7,506	31,532		31,532	23.8%
1996/97	7,313	32,478		32,478	22.5%
1997/98	7,349	33,453		33,453	22.0%
1998/99	7,542	34,456		34,456	21.9%
1999/00	8,159	35,490		35,490	23.0%
2000/01	8,262	36,555		36,555	22.6%
2001/02	8,454	37,651		37,651	22.5%
2002/03	8,981	39,453		39,453	22.8%
2003/04	10,115	43,908		43,908	23.0%
2004/05	10,332	44,887		44,887	23.0%
2005/06	10,665	46,389		46,389	23.0%
2006/07	11,040	47,884		47,884	23.1%
2007/08	11,272	49,087		49,087	23.0%
2008/09	11,302	51,593		51,593	21.9%
2009/10	<u>11,551</u>	<u>54,736</u>	<u>68,519</u>	<u>123,256</u>	9.4%
Cumulative	<u>175,149</u>	<u>763,963</u>	<u>68,519</u>	<u>832,482</u>	21.0%

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H4

Variation 2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	19,453	54,400		54,400	35.8%
1991/92	17,840	56,032		56,032	31.8%
1992/93	18,152	57,713		57,713	31.5%
1993/94	19,189	59,444		59,444	32.3%
1994/95	19,882	61,228		61,228	32.5%
1995/96	20,404	63,065		63,065	32.4%
1996/97	20,607	64,956		64,956	31.7%
1997/98	21,101	66,905		66,905	31.5%
1998/99	21,727	68,912		68,912	31.5%
1999/00	22,789	70,980		70,980	32.1%
2000/01	23,342	73,109		73,109	31.9%
2001/02	23,999	75,302		75,302	31.9%
2002/03	25,156	78,906		78,906	31.9%
2003/04	27,496	87,817		87,817	31.3%
2004/05	28,150	89,775		89,775	31.4%
2005/06	29,054	92,779		92,779	31.3%
2006/07	30,014	95,768		95,768	31.3%
2007/08	30,781	98,175		98,175	31.4%
2008/09	31,613	103,187		103,187	30.6%
2009/10	<u>32,907</u>	<u>109,472</u>	<u>137,039</u>	<u>246,511</u>	13.3%
Cumulative	<u>483,656</u>	<u>1,527,925</u>	<u>137,039</u>	<u>1,664,964</u>	29.0%

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H5

Variation 2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	25,318	68,000		68,000	37.2%
1991/92	23,443	70,040		70,040	33.5%
1992/93	23,923	72,141		72,141	33.2%
1993/94	25,134	74,305		74,305	33.8%
1994/95	26,005	76,535		76,535	34.0%
1995/96	26,711	78,831		78,831	33.9%
1996/97	27,103	81,196		81,196	33.4%
1997/98	27,792	83,631		83,631	33.2%
1998/99	28,618	86,140		86,140	33.2%
1999/00	29,887	88,725		88,725	33.7%
2000/01	30,653	91,386		91,386	33.5%
2001/02	31,529	94,128		94,128	33.5%
2002/03	32,979	98,632		98,632	33.4%
2003/04	35,915	109,771		109,771	32.7%
2004/05	36,752	112,218		112,218	32.8%
2005/06	37,943	115,974		115,974	32.7%
2006/07	39,193	119,711		119,711	32.7%
2007/08	40,185	122,719		122,719	32.7%
2008/09	41,518	128,984		128,984	32.2%
2009/10	<u>43,502</u>	<u>136,840</u>	<u>171,299</u>	<u>308,139</u>	14.1%
Cumulative	<u>634,101</u>	<u>1,909,907</u>	<u>171,299</u>	<u>2,081,205</u>	30.5%

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H(all)

Variation 2

Year	Overall Tax Obligation (AT+PT+IT +CGT=OT O)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	56,168	170,000		170,000	33.0%
1991/92	51,194	175,100		175,100	29.2%
1992/93	51,731	180,353		180,353	28.7%
1993/94	54,438	185,764		185,764	29.3%
1994/95	56,659	191,336		191,336	29.6%
1995/96	58,171	197,077		197,077	29.5%
1996/97	58,357	202,989		202,989	28.7%
1997/98	59,614	209,079		209,079	28.5%
1998/99	61,371	215,351		215,351	28.5%
1999/00	65,317	221,811		221,811	29.4%
2000/01	66,988	228,466		228,466	29.3%
2001/02	68,796	235,320		235,320	29.2%
2002/03	72,224	246,581		246,581	29.3%
2003/04	79,265	274,428		274,428	28.9%
2004/05	81,084	280,546		280,546	28.9%
2005/06	83,706	289,934		289,934	28.9%
2006/07	86,511	299,277		299,277	28.9%
2007/08	88,678	306,797		306,797	28.9%
2008/09	90,944	322,459		322,459	28.2%
2009/10	<u>94,690</u>	<u>342,101</u>	<u>428,247</u>	<u>770,347</u>	12.3%
Cumulative	<u>1,385,906</u>	<u>4,774,766</u>	<u>428,247</u>	<u>5,203,013</u>	26.6%
Table References					7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H^{1/2}

Variation 3

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	300	6,800	0	6,800	4.4%
1991/92	300	7,004	0	7,004	4.3%
1992/93	300	7,214	0	7,214	4.2%
1993/94	288	7,431	0	7,431	3.9%
1994/95	568	7,653	0	7,653	7.4%
1995/96	637	7,883	0	7,883	8.1%
1996/97	533	8,120	0	8,120	6.6%
1997/98	556	8,363	0	8,363	6.6%
1998/99	575	8,614	0	8,614	6.7%
1999/00	1,086	8,872	0	8,872	12.2%
2000/01	1,322	9,139	0	9,139	14.5%
2001/02	1,331	9,413	0	9,413	14.1%
2002/03	1,434	9,863	0	9,863	14.5%
2003/04	1,666	10,977	0	10,977	15.2%
2004/05	1,692	11,222	0	11,222	15.1%
2005/06	1,749	11,597	0	11,597	15.1%
2006/07	1,818	11,971	0	11,971	15.2%
2007/08	1,868	12,272	0	12,272	15.2%
2008/09	1,971	12,898	0	12,898	15.3%
2009/10	<u>2,022</u>	<u>13,684</u>	<u>17,130</u>	<u>30,814</u>	<u>6.6%</u>
Cumulative	<u>22,016</u>	<u>190,991</u>	<u>17,130</u>	<u>208,121</u>	<u>10.6%</u>

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H1

Variation 3

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	3,374	13,600	0	13,600	24.8%
1991/92	2,978	14,008	0	14,008	21.3%
1992/93	2,746	14,428	0	14,428	19.0%
1993/94	2,815	14,861	0	14,861	18.9%
1994/95	2,877	15,307	0	15,307	18.8%
1995/96	2,913	15,766	0	15,766	18.5%
1996/97	2,801	16,239	0	16,239	17.2%
1997/98	2,816	16,726	0	16,726	16.8%
1998/99	2,908	17,228	0	17,228	16.9%
1999/00	3,396	17,745	0	17,745	19.1%
2000/01	3,409	18,277	0	18,277	18.7%
2001/02	3,483	18,826	0	18,826	18.5%
2002/03	3,674	19,726	0	19,726	18.6%
2003/04	4,074	21,954	0	21,954	18.6%
2004/05	4,159	22,444	0	22,444	18.5%
2005/06	4,296	23,195	0	23,195	18.5%
2006/07	4,446	23,942	0	23,942	18.6%
2007/08	4,571	24,544	0	24,544	18.6%
2008/09	4,541	25,797	0	25,797	17.6%
2009/10	<u>6,391</u>	<u>27,368</u>	<u>34,260</u>	<u>61,628</u>	<u>10.4%</u>
Cumulative	<u>72,667</u>	<u>381,981</u>	<u>34,260</u>	<u>416,241</u>	<u>17.5%</u>

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H2

Variation 3

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	7,723	27,200	0	27,200	28.4%
1991/92	6,633	28,016	0	28,016	23.7%
1992/93	6,610	28,856	0	28,856	22.9%
1993/94	7,013	29,722	0	29,722	23.6%
1994/95	7,327	30,614	0	30,614	23.9%
1995/96	7,506	31,532	0	31,532	23.8%
1996/97	7,313	32,478	0	32,478	22.5%
1997/98	7,349	33,453	0	33,453	22.0%
1998/99	7,542	34,456	0	34,456	21.9%
1999/00	8,159	35,490	0	35,490	23.0%
2000/01	8,262	36,555	0	36,555	22.6%
2001/02	8,454	37,651	0	37,651	22.5%
2002/03	8,981	39,453	0	39,453	22.8%
2003/04	10,115	43,908	0	43,908	23.0%
2004/05	10,332	44,887	0	44,887	23.0%
2005/06	10,665	46,389	0	46,389	23.0%
2006/07	11,040	47,884	0	47,884	23.1%
2007/08	11,272	49,087	0	49,087	23.0%
2008/09	11,302	51,593	0	51,593	21.9%
2009/10	<u>19,717</u>	<u>54,736</u>	<u>68,519</u>	<u>123,256</u>	<u>16.0%</u>
Cumulative	<u>183,315</u>	<u>763,963</u>	<u>68,519</u>	<u>832,482</u>	<u>22.0%</u>

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H4

Variation 3

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	19,453	54,400	0	54,400	35.8%
1991/92	17,840	56,032	0	56,032	31.8%
1992/93	18,152	57,713	0	57,713	31.5%
1993/94	19,189	59,444	0	59,444	32.3%
1994/95	19,882	61,228	0	61,228	32.5%
1995/96	20,404	63,065	0	63,065	32.4%
1996/97	20,607	64,956	0	64,956	31.7%
1997/98	21,101	66,905	0	66,905	31.5%
1998/99	21,727	68,912	0	68,912	31.5%
1999/00	22,789	70,980	0	70,980	32.1%
2000/01	23,342	73,109	0	73,109	31.9%
2001/02	23,999	75,302	0	75,302	31.9%
2002/03	25,156	78,906	0	78,906	31.9%
2003/04	27,496	87,817	0	87,817	31.3%
2004/05	28,150	89,775	0	89,775	31.4%
2005/06	29,054	92,779	0	92,779	31.3%
2006/07	30,014	95,768	0	95,768	31.3%
2007/08	30,781	98,175	0	98,175	31.4%
2008/09	31,613	103,187	0	103,187	30.6%
2009/10	<u>53,938</u>	<u>109,472</u>	<u>137,039</u>	<u>246,511</u>	<u>21.9%</u>
Cumulative	<u>504,686</u>	<u>1,527,925</u>	<u>137,039</u>	<u>1,664,964</u>	<u>30.3%</u>

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H5

Variation 3

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	25,318	68,000	0	68,000	37.2%
1991/92	23,443	70,040	0	70,040	33.5%
1992/93	23,923	72,141	0	72,141	33.2%
1993/94	25,134	74,305	0	74,305	33.8%
1994/95	26,005	76,535	0	76,535	34.0%
1995/96	26,711	78,831	0	78,831	33.9%
1996/97	27,103	81,196	0	81,196	33.4%
1997/98	27,792	83,631	0	83,631	33.2%
1998/99	28,618	86,140	0	86,140	33.2%
1999/00	29,887	88,725	0	88,725	33.7%
2000/01	30,653	91,386	0	91,386	33.5%
2001/02	31,529	94,128	0	94,128	33.5%
2002/03	32,979	98,632	0	98,632	33.4%
2003/04	35,915	109,771	0	109,771	32.7%
2004/05	36,752	112,218	0	112,218	32.8%
2005/06	37,943	115,974	0	115,974	32.7%
2006/07	39,193	119,711	0	119,711	32.7%
2007/08	40,185	122,719	0	122,719	32.7%
2008/09	41,518	128,984	0	128,984	32.2%
2009/10	<u>70,700</u>	<u>136,840</u>	<u>171,299</u>	<u>308,139</u>	<u>22.9%</u>
Cumulative	<u>661,300</u>	<u>1,909,907</u>	<u>171,299</u>	<u>2,081,205</u>	<u>31.8%</u>

Table
References

7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.33 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

UK-H(all)

Variation 3

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990/91	56,168	170,000	0	170,000	33.0%
1991/92	51,194	175,100	0	175,100	29.2%
1992/93	51,731	180,353	0	180,353	28.7%
1993/94	54,438	185,764	0	185,764	29.3%
1994/95	56,659	191,336	0	191,336	29.6%
1995/96	58,171	197,077	0	197,077	29.5%
1996/97	58,357	202,989	0	202,989	28.7%
1997/98	59,614	209,079	0	209,079	28.5%
1998/99	61,371	215,351	0	215,351	28.5%
1999/00	65,317	221,811	0	221,811	29.4%
2000/01	66,988	228,466	0	228,466	29.3%
2001/02	68,796	235,320	0	235,320	29.2%
2002/03	72,224	246,581	0	246,581	29.3%
2003/04	79,265	274,428	0	274,428	28.9%
2004/05	81,084	280,546	0	280,546	28.9%
2005/06	83,706	289,934	0	289,934	28.9%
2006/07	86,511	299,277	0	299,277	28.9%
2007/08	88,678	306,797	0	306,797	28.9%
2008/09	90,944	322,459	0	322,459	28.2%
2009/10	<u>152,767</u>	<u>342,101</u>	<u>428,247</u>	<u>770,347</u>	<u>19.8%</u>
Cumulative	<u>1,443,983</u>	<u>4,774,766</u>	<u>428,247</u>	<u>5,203,013</u>	<u>27.8%</u>
Table References					7.33

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H½

Variation 1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	792	15,000		15,000	5.3%
1991	528	15,450		15,450	3.4%
1992	462	15,914		15,914	2.9%
1993	504	16,391		16,391	3.1%
1994	525	16,883		16,883	3.1%
1995	571	17,389		17,389	3.3%
1996	680	17,911		17,911	3.8%
1997	686	18,448		18,448	3.7%
1998	725	19,002		19,002	3.8%
1999	783	19,572		19,572	4.0%
2000	895	20,159		20,159	4.4%
2001	907	20,764		20,764	4.4%
2002	847	21,386		21,386	4.0%
2003	747	22,028		22,028	3.4%
2004	794	22,689		22,689	3.5%
2005	815	23,370		23,370	3.5%
2006	838	24,071		24,071	3.5%
2007	853	24,793		24,793	3.4%
2008	828	25,536		25,536	3.2%
2009	<u>853</u>	<u>26,303</u>	<u>37,786</u>	<u>64,089</u>	1.3%
Cumulative	<u>14,632</u>	<u>403,056</u>	<u>37,786</u>	<u>440,842</u>	3.3%
Table References					7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H1

Variation 1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	3,859	30,000		30,000	12.9%
1991	3,428	30,900		30,900	11.1%
1992	3,432	31,827		31,827	10.8%
1993	3,544	32,782		32,782	10.8%
1994	3,638	33,765		33,765	10.8%
1995	3,759	34,778		34,778	10.8%
1996	3,894	35,822		35,822	10.9%
1997	3,997	36,896		36,896	10.8%
1998	4,135	38,003		38,003	10.9%
1999	4,296	39,143		39,143	11.0%
2000	4,573	40,317		40,317	11.3%
2001	4,695	41,527		41,527	11.3%
2002	4,226	42,773		42,773	9.9%
2003	4,082	44,056		44,056	9.3%
2004	4,246	45,378		45,378	9.4%
2005	4,377	46,739		46,739	9.4%
2006	4,502	48,141		48,141	9.4%
2007	4,617	49,585		49,585	9.3%
2008	4,630	51,073		51,073	9.1%
2009	<u>4,715</u>	<u>52,605</u>	<u>75,573</u>	<u>128,178</u>	3.7%
Cumulative	<u>82,642</u>	<u>806,111</u>	<u>75,573</u>	<u>881,684</u>	9.4%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H2

Variation 1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	11,572	60,000		60,000	19.3%
1991	10,755	61,800		61,800	17.4%
1992	10,788	63,654		63,654	16.9%
1993	11,126	65,564		65,564	17.0%
1994	11,437	67,531		67,531	16.9%
1995	11,821	69,556		69,556	17.0%
1996	12,227	71,643		71,643	17.1%
1997	12,581	73,792		73,792	17.0%
1998	13,003	76,006		76,006	17.1%
1999	13,536	78,286		78,286	17.3%
2000	14,298	80,635		80,635	17.7%
2001	14,601	83,054		83,054	17.6%
2002	14,308	85,546		85,546	16.7%
2003	13,080	88,112		88,112	14.8%
2004	13,585	90,755		90,755	15.0%
2005	14,031	93,478		93,478	15.0%
2006	14,433	96,282		96,282	15.0%
2007	14,779	99,171		99,171	14.9%
2008	15,057	102,146		102,146	14.7%
2009	<u>15,343</u>	<u>105,210</u>	<u>151,146</u>	<u>256,356</u>	6.0%
Cumulative	<u>262,361</u>	<u>1,612,222</u>	<u>151,146</u>	<u>1,763,368</u>	14.9%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H4

Variation 1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	32,351	120,000		120,000	27.0%
1991	30,749	123,600		123,600	24.9%
1992	31,254	127,308		127,308	24.6%
1993	32,208	131,127		131,127	24.6%
1994	33,149	135,061		135,061	24.5%
1995	34,195	139,113		139,113	24.6%
1996	35,284	143,286		143,286	24.6%
1997	36,333	147,585		147,585	24.6%
1998	37,478	152,012		152,012	24.7%
1999	38,794	156,573		156,573	24.8%
2000	40,552	161,270		161,270	25.1%
2001	41,228	166,108		166,108	24.8%
2002	41,299	171,091		171,091	24.1%
2003	39,162	176,224		176,224	22.2%
2004	40,473	181,511		181,511	22.3%
2005	41,994	186,956		186,956	22.5%
2006	42,987	192,565		192,565	22.3%
2007	44,151	198,342		198,342	22.3%
2008	45,319	204,292		204,292	22.2%
2009	<u>46,445</u>	<u>210,421</u>	<u>302,292</u>	<u>512,712</u>	9.1%
Cumulative	<u>765,405</u>	<u>3,224,445</u>	<u>302,292</u>	<u>3,526,737</u>	21.7%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H5

Variation 1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	43,150	150,000		150,000	28.8%
1991	41,234	154,500		154,500	26.7%
1992	42,037	159,135		159,135	26.4%
1993	43,731	163,909		163,909	26.7%
1994	45,210	168,826		168,826	26.8%
1995	46,661	173,891		173,891	26.8%
1996	48,126	179,108		179,108	26.9%
1997	49,773	184,481		184,481	27.0%
1998	51,342	190,016		190,016	27.0%
1999	53,120	195,716		195,716	27.1%
2000	55,427	201,587		201,587	27.5%
2001	56,330	207,635		207,635	27.1%
2002	56,617	213,864		213,864	26.5%
2003	54,523	220,280		220,280	24.8%
2004	56,523	226,888		226,888	24.9%
2005	59,132	233,695		233,695	25.3%
2006	59,647	240,706		240,706	24.8%
2007	61,238	247,927		247,927	24.7%
2008	62,950	255,365		255,365	24.7%
2009	<u>64,882</u>	<u>263,026</u>	<u>377,865</u>	<u>640,891</u>	<u>10.1%</u>
Cumulative	<u>1,051,652</u>	<u>4,030,556</u>	<u>377,865</u>	<u>4,408,421</u>	23.9%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H(all)

Variation 1

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	91,724	375,000		375,000	24.5%
1991	86,693	386,250		386,250	22.4%
1992	87,973	397,838		397,838	22.1%
1993	91,112	409,773		409,773	22.2%
1994	93,959	422,066		422,066	22.3%
1995	97,006	434,728		434,728	22.3%
1996	100,211	447,770		447,770	22.4%
1997	103,371	461,203		461,203	22.4%
1998	106,683	475,039		475,039	22.5%
1999	110,528	489,290		489,290	22.6%
2000	115,745	503,969		503,969	23.0%
2001	117,761	519,088		519,088	22.7%
2002	117,297	534,660		534,660	21.9%
2003	111,595	550,700		550,700	20.3%
2004	115,621	567,221		567,221	20.4%
2005	120,348	584,238		584,238	20.6%
2006	122,407	601,765		601,765	20.3%
2007	125,637	619,818		619,818	20.3%
2008	128,784	638,412		638,412	20.2%
2009	<u>132,238</u>	<u>657,565</u>	<u>944,662</u>	<u>1,602,226</u>	8.3%
Cumulative	<u>2,176,693</u>	<u>10,076,390</u>	<u>944,662</u>	<u>11,021,052</u>	19.8%
Table References					7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H^{1/2}

Variation 2

Year	Overall Tax Obligation (AT+PT+IT +CGT=OT O)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	589	13,424		13,424	4.4%
1991	355	13,929		13,929	2.5%
1992	355	14,509		14,509	2.4%
1993	385	15,093		15,093	2.6%
1994	415	15,697		15,697	2.6%
1995	445	16,320		16,320	2.7%
1996	537	16,963		16,963	3.2%
1997	563	17,627		17,627	3.2%
1998	622	18,313		18,313	3.4%
1999	700	19,020		19,020	3.7%
2000	825	19,693		19,693	4.2%
2001	860	20,447		20,447	4.2%
2002	831	21,226		21,226	3.9%
2003	747	22,030		22,030	3.4%
2004	811	22,863		22,863	3.5%
2005	850	23,721		23,721	3.6%
2006	892	24,610		24,610	3.6%
2007	926	25,528		25,528	3.6%
2008	987	26,477		26,477	3.7%
2009	<u>1,004</u>	<u>27,516</u>	<u>37,786</u>	<u>65,302</u>	1.5%
Cumulative	<u>13,701</u>	<u>395,004</u>	<u>37,786</u>	<u>432,791</u>	3.2%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H1

Variation 2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	3,386	26,848		26,848	12.6%
1991	2,971	27,858		27,858	10.7%
1992	3,010	29,018		29,018	10.4%
1993	3,154	30,186		30,186	10.4%
1994	3,282	31,393		31,393	10.5%
1995	3,438	32,640		32,640	10.5%
1996	3,610	33,925		33,925	10.6%
1997	3,751	35,254		35,254	10.6%
1998	3,928	36,626		36,626	10.7%
1999	4,130	38,041		38,041	10.9%
2000	4,433	39,386		39,386	11.3%
2001	4,600	40,894		40,894	11.2%
2002	4,177	42,451		42,451	9.8%
2003	4,083	44,060		44,060	9.3%
2004	4,299	45,725		45,725	9.4%
2005	4,482	47,442		47,442	9.4%
2006	4,664	49,219		49,219	9.5%
2007	4,838	51,056		51,056	9.5%
2008	5,065	52,954		52,954	9.6%
2009	<u>5,225</u>	<u>55,030</u>	<u>75,573</u>	<u>130,603</u>	4.0%
Cumulative	<u>80,527</u>	<u>790,008</u>	<u>75,573</u>	<u>865,580</u>	9.3%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H2

Variation 2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	9,807	53,696		53,696	18.3%
1991	9,052	55,718		55,718	16.2%
1992	9,215	58,037		58,037	15.9%
1993	9,672	60,373		60,373	16.0%
1994	10,109	62,787		62,787	16.1%
1995	10,623	65,280		65,280	16.3%
1996	11,165	67,851		67,851	16.5%
1997	11,662	70,507		70,507	16.5%
1998	12,232	73,252		73,252	16.7%
1999	12,918	76,082		76,082	17.0%
2000	13,777	78,772		78,772	17.5%
2001	14,253	81,788		81,788	17.4%
2002	14,134	84,903		84,903	16.6%
2003	13,082	88,112		88,112	14.8%
2004	13,747	91,450		91,450	15.0%
2005	14,382	94,884		94,884	15.2%
2006	14,972	98,438		98,438	15.2%
2007	15,514	102,112		102,112	15.2%
2008	16,257	105,908		105,908	15.3%
2009	<u>16,806</u>	<u>110,062</u>	<u>151,146</u>	<u>261,208</u>	6.4%
Cumulative	<u>253,380</u>	<u>1,580,012</u>	<u>151,146</u>	<u>1,731,158</u>	14.6%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H4

Variation 2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	28,421	107,392		107,392	26.5%
1991	26,977	111,433		111,433	24.2%
1992	27,772	116,073		116,073	23.9%
1993	29,283	121,691		121,691	24.1%
1994	30,833	127,592		127,592	24.2%
1995	32,507	133,669		133,669	24.3%
1996	34,244	139,929		139,929	24.5%
1997	35,959	146,377		146,377	24.6%
1998	37,478	152,012		152,012	24.7%
1999	38,794	156,573		156,573	24.8%
2000	40,594	161,270		161,270	25.2%
2001	41,262	166,108		166,108	24.8%
2002	41,331	171,091		171,091	24.2%
2003	39,266	176,224		176,224	22.3%
2004	41,150	181,511		181,511	22.7%
2005	43,102	186,956		186,956	23.1%
2006	43,923	192,565		192,565	22.8%
2007	45,021	198,342		198,342	22.7%
2008	46,191	204,292		204,292	22.6%
2009	<u>48,076</u>	<u>208,935</u>	<u>302,292</u>	<u>511,226</u>	9.4%
Cumulative	<u>752,181</u>	<u>3,160,035</u>	<u>302,292</u>	<u>3,462,327</u>	21.7%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H5

Variation 2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	43,888	150,000		150,000	29.3%
1991	41,372	154,500		154,500	26.8%
1992	42,115	159,135		159,135	26.5%
1993	43,820	163,909		163,909	26.7%
1994	45,316	168,826		168,826	26.8%
1995	46,759	173,891		173,891	26.9%
1996	48,244	179,108		179,108	26.9%
1997	49,773	184,481		184,481	27.0%
1998	51,342	190,016		190,016	27.0%
1999	53,268	195,716		195,716	27.2%
2000	55,801	201,587		201,587	27.7%
2001	56,699	207,635		207,635	27.3%
2002	56,990	213,864		213,864	26.6%
2003	55,493	220,280		220,280	25.2%
2004	58,014	226,888		226,888	25.6%
2005	60,623	233,695		233,695	25.9%
2006	62,030	240,706		240,706	25.8%
2007	63,749	247,927		247,927	25.7%
2008	65,565	255,365		255,365	25.7%
2009	<u>68,152</u>	<u>181,950</u>	<u>377,865</u>	<u>559,815</u>	12.2%
Cumulative	<u>1,069,015</u>	<u>3,949,481</u>	<u>377,865</u>	<u>4,327,345</u>	24.7%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H(all)

Variation 2

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	86,092	351,359		351,359	24.5%
1991	80,727	363,438		363,438	22.2%
1992	82,468	376,772		376,772	21.9%
1993	86,314	391,253		391,253	22.1%
1994	89,955	406,294		406,294	22.1%
1995	93,773	421,800		421,800	22.2%
1996	97,800	437,776		437,776	22.3%
1997	101,707	454,246		454,246	22.4%
1998	105,602	470,219		470,219	22.5%
1999	109,810	485,432		485,432	22.6%
2000	115,430	500,708		500,708	23.1%
2001	117,673	516,872		516,872	22.8%
2002	117,464	533,535		533,535	22.0%
2003	112,671	550,706		550,706	20.5%
2004	118,021	568,437		568,437	20.8%
2005	123,440	586,698		586,698	21.0%
2006	126,481	605,538		605,538	20.9%
2007	130,048	624,966		624,966	20.8%
2008	134,065	644,997		644,997	20.8%
2009	<u>139,263</u>	<u>583,493</u>	<u>944,662</u>	<u>1,528,155</u>	9.1%
Cumulative	<u>2,168,804</u>	<u>9,874,540</u>	<u>944,662</u>	<u>10,819,201</u>	20.0%
Table References					<u>7.37</u>

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H^{1/2}

Variation 3

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	589	13,424		13,424	4.4%
1991	355	13,929		13,929	2.5%
1992	355	14,509		14,509	2.4%
1993	385	15,093		15,093	2.6%
1994	415	15,697		15,697	2.6%
1995	445	16,320		16,320	2.7%
1996	537	16,963		16,963	3.2%
1997	563	17,627		17,627	3.2%
1998	622	18,313		18,313	3.4%
1999	700	19,020		19,020	3.7%
2000	825	19,693		19,693	4.2%
2001	860	20,447		20,447	4.2%
2002	831	21,226		21,226	3.9%
2003	747	22,030		22,030	3.4%
2004	811	22,863		22,863	3.5%
2005	850	23,721		23,721	3.6%
2006	892	24,610		24,610	3.6%
2007	926	25,528		25,528	3.6%
2008	987	26,477		26,477	3.7%
2009	<u>4,168</u>	<u>27,516</u>	<u>64,946</u>	<u>92,462</u>	4.5%
Cumulative	<u>16,865</u>	<u>395,004</u>	<u>64,946</u>	<u>459,950</u>	3.7%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H1

Variation 3

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	3,386	26,848		26,848	12.6%
1991	2,971	27,858		27,858	10.7%
1992	3,010	29,018		29,018	10.4%
1993	3,154	30,186		30,186	10.4%
1994	3,282	31,393		31,393	10.5%
1995	3,438	32,640		32,640	10.5%
1996	3,610	33,925		33,925	10.6%
1997	3,751	35,254		35,254	10.6%
1998	3,928	36,626		36,626	10.7%
1999	4,130	38,041		38,041	10.9%
2000	4,433	39,386		39,386	11.3%
2001	4,600	40,894		40,894	11.2%
2002	4,177	42,451		42,451	9.8%
2003	4,083	44,060		44,060	9.3%
2004	4,299	45,725		45,725	9.4%
2005	4,482	47,442		47,442	9.4%
2006	4,664	49,219		49,219	9.5%
2007	4,838	51,056		51,056	9.5%
2008	5,065	52,954		52,954	9.6%
2009	<u>22,741</u>	<u>55,030</u>	<u>129,890</u>	<u>184,920</u>	12.3%
Cumulative	<u>98,042</u>	<u>790,008</u>	<u>129,890</u>	<u>919,898</u>	10.7%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H2

Variation 3

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	9,807	53,696		53,696	18.3%
1991	9,052	55,718		55,718	16.2%
1992	9,215	58,037		58,037	15.9%
1993	9,672	60,373		60,373	16.0%
1994	10,109	62,787		62,787	16.1%
1995	10,623	65,280		65,280	16.3%
1996	11,165	67,851		67,851	16.5%
1997	11,662	70,507		70,507	16.5%
1998	12,232	73,252		73,252	16.7%
1999	12,918	76,082		76,082	17.0%
2000	13,777	78,772		78,772	17.5%
2001	14,253	81,788		81,788	17.4%
2002	14,134	84,903		84,903	16.6%
2003	13,082	88,112		88,112	14.8%
2004	13,747	91,450		91,450	15.0%
2005	14,382	94,884		94,884	15.2%
2006	14,972	98,438		98,438	15.2%
2007	15,514	102,112		102,112	15.2%
2008	16,257	105,908		105,908	15.3%
2009	<u>67,799</u>	<u>110,062</u>	<u>259,782</u>	<u>369,844</u>	18.3%
Cumulative	<u>304,374</u>	<u>1,580,012</u>	<u>259,782</u>	<u>1,839,794</u>	16.5%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H4

Variation 3

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	28,421	107,392		107,392	26.5%
1991	26,977	111,433		111,433	24.2%
1992	27,772	116,073		116,073	23.9%
1993	29,283	121,691		121,691	24.1%
1994	30,833	127,592		127,592	24.2%
1995	32,507	133,669		133,669	24.3%
1996	34,244	139,929		139,929	24.5%
1997	35,959	146,377		146,377	24.6%
1998	37,478	152,012		152,012	24.7%
1999	38,794	156,573		156,573	24.8%
2000	40,594	161,270		161,270	25.2%
2001	41,262	166,108		166,108	24.8%
2002	41,331	171,091		171,091	24.2%
2003	39,266	176,224		176,224	22.3%
2004	41,150	181,511		181,511	22.7%
2005	43,102	186,956		186,956	23.1%
2006	43,923	192,565		192,565	22.8%
2007	45,021	198,342		198,342	22.7%
2008	46,191	204,292		204,292	22.6%
2009	<u>147,334</u>	<u>208,935</u>	<u>519,564</u>	<u>728,499</u>	20.2%
Cumulative	<u>851,440</u>	<u>3,160,035</u>	<u>519,564</u>	<u>3,679,599</u>	23.1%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H5

Variation 3

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	43,888	150,000		150,000	29.3%
1991	41,372	154,500		154,500	26.8%
1992	42,115	159,135		159,135	26.5%
1993	43,820	163,909		163,909	26.7%
1994	45,316	168,826		168,826	26.8%
1995	46,759	173,891		173,891	26.9%
1996	48,244	179,108		179,108	26.9%
1997	49,773	184,481		184,481	27.0%
1998	51,342	190,016		190,016	27.0%
1999	53,268	195,716		195,716	27.2%
2000	55,801	201,587		201,587	27.7%
2001	56,699	207,635		207,635	27.3%
2002	56,990	213,864		213,864	26.6%
2003	55,493	220,280		220,280	25.2%
2004	58,014	226,888		226,888	25.6%
2005	60,623	233,695		233,695	25.9%
2006	62,030	240,706		240,706	25.8%
2007	63,749	247,927		247,927	25.7%
2008	65,565	255,365		255,365	25.7%
2009	<u>180,803</u>	<u>181,950</u>	<u>649,455</u>	<u>831,405</u>	21.7%
Cumulative	<u>1,181,666</u>	<u>3,949,481</u>	<u>649,455</u>	<u>4,598,936</u>	25.7%

Table
References

7.37

Appendix V (For Chapter 7): Substantiates the overall average tax rates reflected in Table 7.37 and used in the calculation of the Overall Suits Indices

Overall Average Tax Rates

US-H(all)

Variation 3

Year	Overall Tax Obligation (AT+PT+IT+ CGT=OTO)	Income (Y)	Capital Gain (CG)	Comprehensive Income (Y+CG=CI)	Overall Average Tax Rate (OTO/CI)
1990	86,092	351,359		351,359	24.5%
1991	80,727	363,438		363,438	22.2%
1992	82,468	376,772		376,772	21.9%
1993	86,314	391,253		391,253	22.1%
1994	89,955	406,294		406,294	22.1%
1995	93,773	421,800		421,800	22.2%
1996	97,800	437,776		437,776	22.3%
1997	101,707	454,246		454,246	22.4%
1998	105,602	470,219		470,219	22.5%
1999	109,810	485,432		485,432	22.6%
2000	115,430	500,708		500,708	23.1%
2001	117,673	516,872		516,872	22.8%
2002	117,464	533,535		533,535	22.0%
2003	112,671	550,706		550,706	20.5%
2004	118,021	568,437		568,437	20.8%
2005	123,440	586,698		586,698	21.0%
2006	126,481	605,538		605,538	20.9%
2007	130,048	624,966		624,966	20.8%
2008	134,065	644,997		644,997	20.8%
2009	<u>422,845</u>	<u>583,493</u>	<u>1,623,637</u>	<u>2,207,130</u>	19.2%
Cumulative	<u>2,452,387</u>	<u>9,874,540</u>	<u>1,623,637</u>	<u>11,498,177</u>	21.3%
Table References					7.37

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.4: Acquisition taxes incurred by case families invested in residential property (homeowner occupiers and tenant / landlords) at the beginning of each respective tax year

	UK Homeowners (and Tenant / Landlords)				
	(5)	(4)	(2)	(1)	(½)
1990/91	2,125	1,700	850	425	0
1991/92	2,189	1,751	876	438	0
1992/93	0	0	0	0	0
1993/94	2,322	1,858	929	0	0
1994/95	2,392	1,913	957	0	0
1995/96	2,463	1,971	985	0	0
1996/97	2,537	2,030	1,015	0	0
1997/98	2,613	2,091	1,045	0	0
1998/99	5,384	2,154	1,077	0	0
1999/00	6,932	2,218	1,109	0	0
2000/01	8,567	2,285	1,142	0	0
2001/02	8,824	2,353	1,177	0	0
2002/03	9,089	2,424	1,212	606	0
2003/04	9,362	2,497	1,248	624	0
2004/05	9,643	7,714	1,286	643	0
2005/06	9,932	7,946	1,324	0	0

Source: W/S V Overall Tax (Absolute £) A1581:F1604

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.5: Effective tax rates of homeowner occupiers (and tenant / landlords) at all income levels in both countries

	UK-H (and TL)-5	UK-H (and TL)-4	UK-H (and TL)-2	UK-H (and TL)-1	UK-H (and TL)-½	US-H (and TL)-all
1990/91	4.3%	4.3%	4.3%	4.3%	0.0%	2.0%
1991/92	4.2%	4.2%	4.2%	4.2%	0.0%	2.0%
1992/93	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%
1993/94	4.1%	4.1%	4.1%	0.0%	0.0%	2.0%
1994/95	4.1%	4.1%	4.1%	0.0%	0.0%	2.0%
1995/96	4.1%	4.1%	4.1%	0.0%	0.0%	2.0%
1996/97	4.1%	4.1%	4.1%	0.0%	0.0%	2.0%
1997/98	4.3%	4.3%	4.3%	0.0%	0.0%	2.0%
1998/99	8.4%	4.2%	4.2%	0.0%	0.0%	2.0%
1999/00	10.3%	4.1%	4.1%	0.0%	0.0%	2.0%
2000/01	12.2%	4.1%	4.1%	0.0%	0.0%	2.0%
2001/02	12.0%	4.0%	4.0%	0.0%	0.0%	2.0%
2002/03	11.4%	3.8%	3.8%	3.8%	0.0%	2.0%
2003/04	11.6%	3.9%	3.9%	3.9%	0.0%	2.0%
2004/05	11.6%	11.6%	3.9%	3.9%	0.0%	2.0%
2005/06	11.2%	11.2%	3.7%	0.0%	0.0%	2.0%

Source: UK Housing Data (Interest and User Costs) (5 year roll) BM319:BR335.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.6: The Trend of Suits indices for UK acquisition taxation

Suits Indices	
1990/91	0.0400
1991/92	0.0400
1992/93	0.0000
1993/94	0.1200
1994/95	0.1200
1995/96	0.1200
1996/97	0.1200
1997/98	0.1200
1998/99	0.2700
1999/00	0.3146
2000/01	0.3486
2001/02	0.3486
2002/03	0.2945
2003/04	0.2945
2004/05	0.1840
2005/06	0.2193

Source : W/S IX Suits (H) (2) X20:Y36

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.7: The trend of the Suits indices for property taxation for all three investors in both countries

	US	US	UK
	Homeowner Occupiers	Tenant / Landlords and Alternative Investors	All Investors
1990-94	0.0085	0	-0.2798
1991-95	0.0076	0	-0.2441
1992-96	0.0056	0	-0.214
1993-97	0.0037	0	-0.1892
1994-98	0.0022	0	-0.1892
1995-99	0.0009	0	-0.1892
1996-00	0	0	-0.1892
1997-01	0	0	-0.1892
1998-02	0	0	-0.1892
1999-03	0	0	-0.1892
2000-04	0	0	-0.1892
2001-05	0	0	-0.1892
2002-06	0	0	-0.1892
2003-07	0	0	-0.1892
2004-08	0	0	-0.1892
2005-09	0	0	-0.1892

Source: Worksheet IX (Suits (H)), AB412:AE429.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.8: The trend of the average tax rates for UK income taxation for all three investors during the entire period studied

	Homeowner Occupier	Alternative Investor	Tenant / Landlord
90/91-94/95	26.2%	28.3%	28.3%
91/92-95/96	26.8%	28.1%	28.1%
92/93-96/97	26.9%	27.9%	27.9%
93/94-97/98	26.9%	27.8%	27.8%
94/95-98/99	26.9%	27.5%	27.5%
95/96-99/00	26.9%	27.5%	27.5%
96/97-00/01	26.9%	27.3%	27.3%
97/98-01/02	27.0%	27.3%	27.3%
98/99-02/03	27.3%	27.5%	27.4%
99/00-03/04	27.6%	27.6%	27.4%
00/01-04/05	27.6%	27.6%	27.4%
01/02-05/06	27.7%	27.7%	27.4%
02/03-06/07	27.7%	27.7%	27.4%
03/04-07/08	27.7%	27.7%	27.5%
04/05-08/09	27.6%	27.6%	27.4%
05/06-09/10	27.3%	27.3%	27.0%

Source: Worksheet IX (Suits (H(2))), AA496:AD512

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.9: The trend of the average tax rates for US income taxation for all three investors during the entire period studied

	Homeowner Occupier	Alternative Investor	Tenant / Landlord
1990-94	15.2%	19.5%	19.1%
1991-95	15.1%	19.4%	19.0%
1992-96	15.2%	19.5%	19.1%
1993-97	15.2%	19.4%	19.2%
1994-98	15.3%	19.4%	19.3%
1995-99	15.4%	19.5%	19.4%
1996-00	15.4%	19.6%	19.5%
1997-01	15.4%	19.6%	19.5%
1998-02	15.2%	19.4%	19.4%
1999-03	14.7%	18.9%	18.9%
2000-04	14.3%	18.4%	18.5%
2001-05	13.9%	17.9%	18.2%
2002-06	13.5%	17.5%	17.9%
2003-07	13.3%	17.2%	17.7%
2004-08	13.3%	17.2%	17.8%
2005-09	13.2%	17.3%	17.9%

Source: Worksheet IX (Suits (H(2))), AA496:AD512

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.10: The trend of the average tax rates for UK income taxation for homeowners at each level of income during the entire period studied

	UK-H5	UK-H4	UK-H2	UK-H1	UK-H½
90/91-94/95	31.9%	29.8%	19.6%	12.7%	-4.9%
91/92-95/96	32.2%	30.2%	20.4%	13.4%	-2.6%
92/93-96/97	32.2%	30.3%	20.6%	13.5%	-1.0%
93/94-97/98	32.2%	30.3%	20.5%	13.5%	0.0%
94/95-98/99	32.1%	30.2%	20.3%	13.4%	0.8%
95/96-99/00	32.1%	30.1%	20.2%	13.7%	2.0%
96/97-00/01	32.0%	30.1%	20.1%	14.0%	3.6%
97/98-01/02	32.1%	30.1%	20.2%	14.4%	5.2%
98/99-02/03	32.2%	30.2%	20.2%	15.0%	7.0%
99/00-03/04	32.3%	30.4%	20.5%	15.6%	8.7%
00/01-04/05	32.3%	30.4%	20.8%	15.7%	9.3%
01/02-05/06	32.4%	30.4%	20.9%	15.7%	9.3%
02/03-06/07	32.4%	30.5%	21.0%	15.7%	9.4%
03/04-07/08	32.4%	30.5%	21.0%	15.7%	9.5%
04/05-08/09	32.3%	30.4%	20.7%	15.5%	9.5%
05/06-09/10	32.1%	30.1%	20.3%	15.3%	9.4%

Source: Worksheet IX (Suits (H(2))), AA529:AP534

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.11: The trend of the average tax rates for UK income taxation for all three investors at ½ the median (½x) income and investment during the entire period studied

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
90/91-94/95	-4.9%	0.7%	0.7%
91/92-95/96	-2.6%	1.6%	1.6%
92/93-96/97	-1.0%	2.2%	2.2%
93/94-97/98	0.0%	2.6%	2.6%
94/95-98/99	0.8%	2.9%	2.9%
95/96-99/00	2.0%	4.9%	3.8%
96/97-00/01	3.6%	4.9%	4.9%
97/98-01/02	5.2%	6.1%	6.1%
98/99-02/03	5.2%	7.5%	7.5%
99/00-03/04	7.0%	8.9%	9.0%
00/01-04/05	9.3%	9.3%	9.4%
01/02-05/06	9.3%	9.3%	9.4%
02/03-06/07	9.4%	9.4%	9.5%
03/04-07/08	9.5%	9.5%	9.5%
04/05-08/09	9.5%	9.5%	9.5%
05/06-09/10	9.4%	9.4%	9.4%

Source: Worksheet IX (Suits (H(2))), AA573:AP576

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.12: The trend of the average tax rates for UK income taxation for all three investors at the median (1x) income and investment during the entire period studied

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
90/91-94/95	12.7%	17.7%	17.7%
91/92-95/96	13.4%	17.1%	17.1%
92/93-96/97	13.5%	16.3%	16.3%
93/94-97/98	13.5%	15.7%	15.7%
94/95-98/99	13.4%	15.2%	15.2%
95/96-99/00	13.7%	15.1%	15.2%
96/97-00/01	14.0%	15.1%	15.1%
97/98-01/02	14.4%	15.2%	15.2%
98/99-02/03	14.4%	15.5%	15.4%
99/00-03/04	15.0%	15.8%	15.6%
00/01-04/05	15.7%	15.7%	15.5%
01/02-05/06	15.7%	15.7%	15.5%
02/03-06/07	15.7%	15.7%	15.5%
03/04-07/08	15.7%	15.7%	15.6%
04/05-08/09	15.5%	15.5%	15.4%
05/06-09/10	15.3%	15.3%	15.1%

Source: Worksheet IX (Suits (H(2)), AA540:AP542

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.13: The trend of the average tax rates for UK income taxation for all three investors at twice (2x) the median income and investment during the entire period studied

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
90/91-94/95	19.6%	22.6%	22.6%
91/92-95/96	20.4%	22.3%	22.3%
92/93-96/97	20.6%	22.0%	22.0%
93/94-97/98	20.5%	21.7%	21.7%
94/95-98/99	20.3%	21.2%	21.2%
95/96-99/00	20.2%	20.7%	21.0%
96/97-00/01	20.1%	20.7%	20.7%
97/98-01/02	20.2%	20.6%	20.6%
98/99-02/03	20.2%	20.7%	20.7%
99/00-03/04	20.5%	20.8%	20.8%
00/01-04/05	20.8%	20.8%	20.8%
01/02-05/06	20.9%	20.9%	20.9%
02/03-06/07	21.0%	21.0%	21.0%
03/04-07/08	21.0%	21.0%	21.0%
04/05-08/09	20.7%	20.7%	20.7%
05/06-09/10	20.3%	20.3%	20.3%

Source: Worksheet IX (Suits (H(2))), AA548:AP550

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.14: The trend of the average tax rates for UK income taxation for all three investors at four times (4x) the median income and investment during the entire period studied

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
90/91-94/95	29.8%	31.3%	31.3%
91/92-95/96	30.2%	31.1%	31.1%
92/93-96/97	30.3%	31.0%	31.0%
93/94-97/98	30.3%	30.8%	30.8%
94/95-98/99	30.2%	30.6%	30.6%
95/96-99/00	30.1%	30.3%	30.5%
96/97-00/01	30.1%	30.3%	30.3%
97/98-01/02	30.1%	30.3%	30.3%
98/99-02/03	30.1%	30.3%	30.2%
99/00-03/04	30.2%	30.4%	30.2%
00/01-04/05	30.4%	30.4%	30.1%
01/02-05/06	30.4%	30.4%	30.1%
02/03-06/07	30.5%	30.5%	30.1%
03/04-07/08	30.5%	30.5%	30.2%
04/05-08/09	30.4%	30.4%	30.1%
05/06-09/10	30.1%	30.1%	29.7%

Source: Worksheet IX (Suits (H(2)), AA555-AP557

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.15: The trend of the average tax rates for UK income taxation for all three investors at five times (5x) the median income and investment during the entire period studied

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
90/91-94/95	31.9%	33.0%	33.0%
91/92-95/96	32.2%	32.9%	32.9%
92/93-96/97	32.2%	32.8%	32.8%
93/94-97/98	32.2%	32.7%	32.7%
94/95-98/99	32.1%	32.5%	32.5%
95/96-99/00	32.1%	32.3%	32.4%
96/97-00/01	32.0%	32.3%	32.3%
97/98-01/02	32.1%	32.2%	32.2%
98/99-02/03	32.1%	32.3%	32.1%
99/00-03/04	32.2%	32.3%	32.0%
00/01-04/05	32.3%	32.3%	32.0%
01/02-05/06	32.4%	32.4%	31.9%
02/03-06/07	32.4%	32.4%	32.0%
03/04-07/08	32.4%	32.4%	32.1%
04/05-08/09	32.3%	32.3%	32.0%
05/06-09/10	32.1%	32.1%	31.6%

Source: Worksheet IX (Suits (H(2))), AA565:AP567

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.16: Trend of Suits indices for UK income taxation for all three investors

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
90/91-94/95	0.1505	0.1181	0.1181
91/92-95/96	0.1419	0.1192	0.1192
92/93-96/97	0.1386	0.1214	0.1214
93/94-97/98	0.1370	0.1232	0.1232
94/95-98/99	0.1367	0.1252	0.1252
95/96-99/00	0.1341	0.1246	0.1246
96/97-00/01	0.1311	0.1241	0.1241
97/98-01/02	0.1270	0.1222	0.1222
98/99-02/03	0.1216	<i>0.1191</i>	<i>0.1186</i>
99/00-03/04	0.1165	0.1155	0.1144
00/01-04/05	<i>0.1152</i>	<i>0.1152</i>	0.1139
01/02-05/06	0.1150	0.1150	0.1135
02/03-06/07	0.1144	0.1144	0.1129
03/04-07/08	0.1143	0.1143	0.1131
04/05-08/09	0.1155	0.1155	0.1144
05/06-09/10	0.1176	0.1176	0.1159

Source : W/S IX Suits (H) (2) AU329:AX345

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.17: The trend of the average tax rates for US income taxation for homeowners at each level of income during the entire period studied

	US-H5	US-H4	US-H2	US-H1	US-H1/2
1990-94	18.6%	16.8%	10.9%	7.6%	0.9%
1991-95	18.5%	16.8%	10.8%	7.6%	0.8%
1992-96	18.6%	16.7%	10.8%	7.5%	0.7%
1993-97	18.7%	16.9%	10.8%	7.5%	0.7%
1994-98	18.8%	17.0%	10.8%	7.6%	0.8%
1995-99	18.9%	17.1%	10.9%	7.6%	0.9%
1996-00	18.9%	17.1%	11.0%	7.6%	1.0%
1997-01	18.9%	17.1%	11.0%	7.6%	1.0%
1998-02	18.6%	16.8%	11.0%	7.3%	1.0%
1999-03	18.0%	16.2%	10.8%	7.0%	0.8%
2000-04	17.6%	15.8%	10.0%	6.6%	0.7%
2001-05	17.2%	15.4%	9.6%	6.3%	0.5%
2002-06	16.8%	15.0%	9.3%	6.1%	0.3%
2003-07	16.5%	14.7%	9.1%	6.0%	0.2%
2004-08	16.5%	14.7%	9.1%	6.0%	0.2%
2005-09	16.4%	14.7%	9.1%	5.9%	0.1%

Source: Worksheet IX (Suits (H(2))), AA377:AP382

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.18: The trend of the average tax rates for US income taxation for all three investors at ½ the median (½x) income and investment during the entire period studied

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
1990-94	0.9%	0.9%	0.0%
1991-95	0.8%	0.8%	0.0%
1992-96	0.7%	0.7%	0.0%
1993-97	0.7%	0.7%	0.0%
1994-98	0.8%	0.8%	0.0%
1995-99	0.9%	1.0%	0.0%
1996-00	1.0%	1.0%	0.0%
1997-01	1.0%	1.0%	0.0%
1998-02	1.0%	1.0%	0.0%
1999-03	1.0%	0.8%	0.0%
2000-04	0.7%	0.7%	0.0%
2001-05	0.5%	0.5%	0.0%
2002-06	0.3%	0.3%	0.0%
2003-07	0.2%	0.2%	0.0%
2004-08	0.2%	0.2%	0.0%
2005-09	0.1%	0.2%	0.0%

Source: Worksheet IX (Suits (H(2))), AA422:AP424

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.19: The trend of the average tax rates for US income taxation for all three investors at the median (1x) income and investment during the entire period studied

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
1990-94	7.6%	7.9%	7.3%
1991-95	7.6%	7.9%	7.2%
1992-96	7.5%	7.9%	7.2%
1993-97	7.5%	7.9%	7.2%
1994-98	7.6%	7.9%	7.2%
1995-99	7.6%	8.0%	7.2%
1996-00	7.6%	8.0%	7.3%
1997-01	7.6%	8.0%	7.3%
1998-02	7.6%	7.7%	7.0%
1999-03	7.3%	7.3%	6.6%
2000-04	6.6%	7.0%	6.1%
2001-05	6.3%	6.6%	5.7%
2002-06	6.1%	6.2%	5.3%
2003-07	6.0%	6.1%	5.2%
2004-08	6.0%	6.1%	5.2%
2005-09	5.9%	6.1%	5.2%

Source: Worksheet IX (Suits (H(2))), AA388:AP390

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.20: The trend of the average tax rates for US income taxation for all three investors at twice (2x) the median income and investment during the entire period studied

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
1990-94	10.9%	14.2%	12.8%
1991-95	10.8%	14.1%	12.7%
1992-96	10.8%	14.0%	12.7%
1993-97	10.8%	14.1%	12.7%
1994-98	10.8%	14.1%	12.7%
1995-99	10.9%	14.2%	12.8%
1996-00	11.0%	14.2%	12.9%
1997-01	11.0%	14.3%	13.0%
1998-02	11.0%	14.2%	12.8%
1999-03	10.8%	13.6%	12.3%
2000-04	10.0%	13.1%	11.7%
2001-05	9.6%	12.5%	11.2%
2002-06	9.3%	12.0%	10.7%
2003-07	9.1%	11.7%	10.4%
2004-08	9.1%	11.7%	10.4%
2005-09	9.1%	11.7%	10.4%

Source: Worksheet IX (Suits (H(2)), AA396:AP398

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.21: The trend of the average tax rates for US income taxation for all three investors at four times (4x) the median income and investment during the entire period studied

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
1990-94	16.8%	21.8%	20.9%
1991-95	16.8%	21.7%	20.9%
1992-96	16.7%	21.6%	21.1%
1993-97	16.9%	21.6%	21.3%
1994-98	17.0%	21.7%	21.4%
1995-99	17.1%	21.8%	21.6%
1996-00	17.1%	21.8%	21.7%
1997-01	17.1%	21.7%	21.7%
1998-02	17.1%	21.6%	21.6%
1999-03	16.8%	21.0%	21.1%
2000-04	15.8%	20.4%	20.6%
2001-05	15.4%	19.9%	20.3%
2002-06	15.0%	19.4%	19.9%
2003-07	14.7%	19.1%	19.7%
2004-08	14.7%	19.1%	19.8%
2005-09	14.7%	19.1%	19.9%

Source: Worksheet IX (Suits (H(2)), AA403:AP405

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.22: The trend of the average tax rates for US income taxation for all three investors at five times (5x) the median income and investment during the entire period studied

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
1990-94	16.8%	21.8%	20.9%
1991-95	16.8%	21.7%	20.9%
1992-96	16.7%	21.6%	21.1%
1993-97	16.9%	21.6%	21.3%
1994-98	17.0%	21.7%	21.4%
1995-99	17.1%	21.8%	21.6%
1996-00	17.1%	21.8%	21.7%
1997-01	17.1%	21.7%	21.7%
1998-02	17.1%	21.6%	21.6%
1999-03	16.8%	21.0%	21.1%
2000-04	15.8%	20.4%	20.6%
2001-05	15.4%	19.9%	20.3%
2002-06	15.0%	19.4%	19.9%
2003-07	14.7%	19.1%	19.7%
2004-08	14.7%	19.1%	19.8%
2005-09	14.7%	19.1%	19.9%

Source: Worksheet IX (Suits (H(2))), AA413:AP415

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.23: The Trend of Suits indices for US income taxation for all three investors

	US Suits Indices for 5-year intervals for:		
	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
1990-94	0.1463	0.1523	0.1652
1991-95	0.1471	0.1531	0.1646
1992-96	0.1479	0.1541	0.1640
1993-97	0.1482	0.1549	0.1631
1994-98	0.1488	0.1550	0.1620
1995-99	0.1483	0.1547	0.1608
1996-00	0.1477	0.1544	0.1599
1997-01	0.1472	0.1540	0.1593
1998-02	0.1482	0.1555	0.1607
1999-03	0.1503	0.1586	0.1649
2000-04	0.1531	0.1618	0.1693
2001-05	0.1560	0.1658	0.1739
2002-06	0.1587	0.1699	0.1788
2003-07	0.1589	0.1722	0.1818
2004-08	0.1593	0.1724	0.1821
2005-09	0.1592	0.1737	0.1829

Source : W/S IX Suits (H) AJ335:AM351

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.24: The trend of the average capital gains tax rates for all investors in both countries

Year of Disposal	US-H	US-A	US-TL	UK-H	UK-A	UK-TL
1994	0.0%	26.4%	26.6%	0.0%	0.0%	0.0%
1995	0.0%	26.4%	26.6%	0.0%	0.0%	0.0%
1996	0.0%	26.4%	26.7%	0.0%	0.0%	0.0%
1997	0.0%	18.7%	21.3%	0.0%	0.0%	0.0%
1998	0.0%	18.8%	21.4%	0.0%	0.0%	0.0%
1999	0.0%	18.8%	21.4%	0.0%	0.0%	0.0%
2000	0.0%	18.8%	21.4%	0.0%	0.0%	0.0%
2001	0.0%	14.2%	18.9%	0.0%	0.0%	0.0%
2002	0.0%	14.2%	18.7%	0.0%	0.0%	8.4%
2003	0.0%	13.8%	18.5%	0.0%	0.0%	8.6%
2004	0.0%	13.8%	18.5%	0.0%	0.0%	8.4%
2005	0.0%	13.8%	18.5%	0.0%	0.0%	8.3%
2006	0.0%	13.8%	18.5%	0.0%	0.0%	8.2%
2007	0.0%	13.8%	18.5%	0.0%	0.0%	7.7%
2008	0.0%	13.2%	18.1%	0.0%	0.0%	6.7%
2009	0.0%	13.2%	18.1%	0.0%	0.0%	7.4%

Source: Worksheet IX (Suits Index (TL)): AQ20-AW36.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.25: The trend of the average capital gains tax rates for UK tenant / landlords at all levels of income and investment

	UK-TL5	UK-TL4	UK-TL2	UK-TL1	UK-TL ½
1994/95	0.0%	0.0%	0.0%	0.0%	0.0%
1995/96	0.0%	0.0%	0.0%	0.0%	0.0%
1996/97	0.0%	0.0%	0.0%	0.0%	0.0%
1997/98	0.0%	0.0%	0.0%	0.0%	0.0%
1998/99	0.0%	0.0%	0.0%	0.0%	0.0%
1999/00	0.0%	0.0%	0.0%	0.0%	0.0%
2000/01	0.0%	0.0%	0.0%	0.0%	0.0%
2001/02	0.0%	0.0%	0.0%	0.0%	0.0%
2002/03	13.2%	9.8%	0.0%	0.0%	0.0%
2003/04	13.5%	10.1%	0.0%	0.0%	0.0%
2004/05	13.1%	9.7%	0.0%	0.0%	0.0%
2005/06	13.0%	9.6%	0.0%	0.0%	0.0%
2006/07	12.8%	9.5%	0.0%	0.0%	0.0%
2007/08	12.3%	8.9%	0.0%	0.0%	0.0%
2008/09	10.2%	8.0%	0.6%	0.0%	0.0%
2009/10	11.1%	9.2%	0.4%	0.0%	0.0%

Source: Worksheet IX (Suits Index (TL-2)): AE253:AJ269.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.26: The trend of the Suits indices for UK capital gains taxation for the tenant / landlords

Suits Indices	
1994/95	#DIV/0!
1995/96	#DIV/0!
1996/97	#DIV/0!
1997/98	#DIV/0!
1998/99	#DIV/0!
1999/00	#DIV/0!
2000/01	#DIV/0!
2001/02	#DIV/0!
2002/03	0.3309
2003/04	0.3298
2004/05	0.3311
2005/06	0.3319
2006/07	0.3328
2007/08	0.3364
2008/09	0.3104
2009/10	0.3055

Source: Worksheet IX (Suits Index (TL)(2)): X153-Y169.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.27: The trend of the average capital gains tax rates for US alternative investors at all levels of income and investment

Year of Disposal	Average Capital Gains Tax Rates				
	US-A5	US-A4	US-A2	US-A1	US-A1/2
1994	28%	28%	28%	15%	15%
1995	28%	28%	28%	15%	15%
1996	28%	28%	28%	15%	15%
1997	20%	20%	20%	10%	10%
1998	20%	20%	20%	10%	10%
1999	20%	20%	20%	10%	10%
2000	20%	20%	20%	10%	10%
2001	15%	15%	15%	8%	8%
2002	15%	15%	15%	8%	8%
2003	15%	15%	15%	5%	5%
2004	15%	15%	15%	5%	5%
2005	15%	15%	15%	5%	5%
2006	15%	15%	15%	5%	5%
2007	15%	15%	15%	5%	5%
2008	15%	15%	15%	0%	0%
2009	15%	15%	15%	0%	0%

Source: Worksheet IX (Suits Index (AI)): AC20-AH36.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.28: The trend of the average capital gains tax rates for US tenant/landlords at all levels of income and investment

Year of Disposal	Average Capital Gains Tax Rates				
	US-TL5	US-TL4	US-TL2	US-TL1	US-TL1/2
1994	28%	28%	28%	18%	15%
1995	28%	28%	28%	18%	15%
1996	28%	28%	28%	18%	15%
1997	22%	22%	22%	15%	12%
1998	22%	22%	22%	15%	12%
1999	22%	22%	22%	15%	12%
2000	22%	22%	22%	15%	12%
2001	20%	20%	20%	13%	11%
2002	20%	20%	20%	11%	9%
2003	20%	20%	20%	10%	7%
2004	20%	20%	20%	10%	7%
2005	20%	20%	20%	10%	7%
2006	20%	20%	20%	10%	7%
2007	20%	20%	20%	10%	7%
2008	20%	20%	20%	7%	4%
2009	20%	20%	20%	7%	4%

Source: Worksheet IX (Suits Index (TL)): AC19:AH36.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.29: The trend of the Suits indices for US capital gains taxation for alternative investors and tenant / landlords

	Alternative Investor	Tenant / Landlord
1994	0.0519	0.0456
1995	0.0519	0.0452
1996	0.0519	0.0447
1997	0.0597	0.0432
1998	0.0562	0.0428
1999	0.0562	0.0415
2000	0.0562	0.0410
2001	0.0522	0.0406
2002	0.0522	0.0526
2003	0.0756	0.0636
2004	0.0765	0.0634
2005	0.0765	0.0634
2006	0.0765	0.0634
2007	0.0765	0.0635
2008	0.1200	0.0796
2009	0.1200	0.0804

Source: Worksheet IX (Suits Index (A)); AJ112:AL128.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.30: The trend of the ARP indices for US capital gains taxation for alternative investors and tenant / landlords

	US-AI (1 to 2)	US-TL (½ to 1)	US-TL (1 to 2)
1994	4.35308E-05	2.18448E-06	3.62514E-06
1995	4.22629E-05	2.12966E-06	3.48572E-06
1996	4.1032E-05	2.03325E-06	3.35368E-06
1997	3.77551E-05	1.61401E-06	2.50359E-06
1998	2.97512E-05	1.53518E-06	2.41016E-06
1999	2.88847E-05	1.50816E-06	2.26643E-06
2000	2.80434E-05	1.56023E-06	2.15154E-06
2001	1.90586E-05	1.04597E-06	1.87696E-06
2002	1.85035E-05	1.32782E-06	2.33004E-06
2003	2.59498E-05	1.64434E-06	2.68288E-06
2004	2.49162E-05	1.52903E-06	2.60721E-06
2005	2.41905E-05	1.49893E-06	2.52887E-06
2006	2.34859E-05	1.45912E-06	2.45521E-06
2007	2.28018E-05	1.43806E-06	2.3837E-06
2008	3.32065E-05	1.37325E-06	2.91677E-06
2009	3.22394E-05	1.36408E-06	2.854E-06

Source: Worksheet IX (Suits Index (A)): AJ112:AL128.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.31: Trends of average UK overall tax burdens to comprehensive income for all three investors

Fiscal Years Ending	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
1991-95	25.5%	28.9%	27.4%
1992-96	26.0%	28.8%	27.3%
1993-97	25.7%	28.7%	26.7%
1994-98	26.4%	28.6%	26.6%
1995-99	26.3%	28.5%	27.0%
1996-00	26.4%	28.5%	26.9%
1997-01	26.5%	28.4%	26.9%
1998-02	26.7%	28.5%	27.0%
1999-03	27.3%	28.7%	28.0%
2000-04	27.7%	29.0%	28.3%
2001-05	27.9%	29.1%	28.4%
2002-06	28.0%	29.2%	28.4%
2003-07	28.2%	29.3%	28.5%
2004-08	28.2%	29.3%	28.6%
2005-09	28.4%	29.2%	28.8%
2006-10	28.2%	29.0%	28.2%

Source : W/S IX Suits (H) (2) B938:E954

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.32: Trends of average US overall tax burdens to comprehensive income for all three investors

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
1990-94	16.9%	22.6%	21.4%
1991-95	16.8%	22.4%	21.3%
1992-96	16.8%	22.4%	21.3%
1993-97	16.9%	22.3%	20.7%
1994-98	17.0%	22.3%	20.8%
1995-99	17.0%	22.4%	20.8%
1996-00	17.1%	22.6%	21.0%
1997-01	17.2%	22.5%	20.6%
1998-02	17.0%	22.4%	20.7%
1999-03	16.6%	22.0%	20.4%
2000-04	16.3%	21.6%	20.1%
2001-05	15.9%	21.1%	19.8%
2002-06	15.6%	20.7%	19.6%
2003-07	15.4%	20.4%	19.4%
2004-08	15.4%	20.4%	19.4%
2005-09	15.3%	20.5%	19.5%

Source: Worksheet IX (Suits H), B806:E822.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.33: Trends of progression of the UK overall tax system for all three investors

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
1991-95	0.1318	0.1034	0.1024
1992-96	0.1242	0.1048	0.1038
1993-97	0.1234	0.1070	0.1072
1994-98	0.1218	0.1085	0.1085
1995-99	0.1211	0.1095	0.1099
1996-00	0.1181	0.1082	0.1086
1997-01	0.1142	0.1067	0.1072
1998-02	0.1093	0.1039	0.1044
1999-03	0.1074	0.1004	0.1103
2000-04	0.1037	0.0962	0.1077
2001-05	0.1036	0.0952	0.1082
2002-06	0.1028	0.0944	0.1072
2003-07	0.1002	0.0933	0.1047
2004-08	0.0996	0.0926	0.1041
2005-09	0.0978	0.0936	0.1013
2006-10	0.1007	0.0950	0.1041

Source: Worksheet IX (Suits H2), B915:E931.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.34: Trends of average UK overall tax burdens to comprehensive income for all three investors

	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
1991-95	25.5%	28.9%	27.4%
1992-96	26.0%	28.8%	27.3%
1993-97	25.7%	28.7%	26.7%
1994-98	26.4%	28.6%	26.6%
1995-99	26.3%	28.5%	27.0%
1996-00	26.4%	28.5%	26.9%
1997-01	26.5%	28.4%	26.9%
1998-02	26.7%	28.5%	27.0%
1999-03	27.3%	28.7%	28.0%
2000-04	27.7%	29.0%	28.3%
2001-05	27.9%	29.1%	28.4%
2002-06	28.0%	29.2%	28.4%
2003-07	28.2%	29.3%	28.5%
2004-08	28.2%	29.3%	28.6%
2005-09	28.4%	29.2%	28.8%
2006-10	28.2%	29.0%	28.2%

Source: Worksheet IX (Suits H), B938:E954.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.35: Trends of progression of the US overall tax system for all three investors

	Suits Indices for overall tax obligations for 5-year Intervals for:		
	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
1990-94	0.1218	0.1303	0.1209
1991-95	0.1224	0.1311	0.1204
1992-96	0.1228	0.1320	0.1201
1993-97	0.1228	0.1335	0.1226
1994-98	0.1233	0.1334	0.1219
1995-99	0.1226	0.1332	0.1210
1996-00	0.1217	0.1326	0.1201
1997-01	0.1208	0.1323	0.1207
1998-02	0.1209	0.1330	0.1233
1999-03	0.1215	0.1351	0.1271
2000-04	0.1227	0.1370	0.1292
2001-05	0.1243	0.1398	0.1320
2002-06	0.1257	0.1426	0.1349
2003-07	0.1255	0.1441	0.1367
2004-08	0.1258	0.1449	0.1395
2005-09	0.1256	0.1460	0.1393

Source: Worksheet IX (Suits H), B915:E931.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

Figure 8.36: Trends of average US overall tax burdens to comprehensive income for all three investors

	US Average Tax Rates on overall tax burdens to cumulative income		
	Homeowner Occupiers	Alternative Investors	Tenant / Landlords
1990-94	16.9%	22.6%	21.4%
1991-95	16.8%	22.4%	21.3%
1992-96	16.8%	22.4%	21.3%
1993-97	16.9%	22.3%	20.7%
1994-98	17.0%	22.3%	20.8%
1995-99	17.0%	22.4%	20.8%
1996-00	17.1%	22.6%	21.0%
1997-01	17.2%	22.5%	20.6%
1998-02	17.0%	22.4%	20.7%
1999-03	16.6%	22.0%	20.4%
2000-04	16.3%	21.6%	20.1%
2001-05	15.9%	21.1%	19.8%
2002-06	15.6%	20.7%	19.6%
2003-07	15.4%	20.4%	19.4%
2004-08	15.4%	20.4%	19.4%
2005-09	15.3%	20.5%	19.5%

Source: Worksheet IX (Suits H), B806:E822.

Appendix VI (for Chapter 8): Underpinning data for Figures 8.4 – 8.36.

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Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H½ LIABILITIES MINUS UK-A½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	-21	0	-655	0	-676
1991/92	0	0	-504	0	-504
1992/93	0	0	-399	0	-399
1993/94	0	0	-273	0	-273
1994/95	0	0	-210	0	-210
Cumulative	-21	0	-2,040	0	-2,061

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991/92	-22	0	-476	0	-497
1992/93	0	0	-414	0	-414
1993/94	0	0	-285	0	-285
1994/95	0	0	-220	0	-220
1995/96	0	0	-188	0	-188
Cumulative	-22	0	-1,582	0	-1,604

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992/93	-23	0	-390	0	-412
1993/94	0	0	-297	0	-297
1994/95	0	0	-229	0	-229
1995/96	0	0	-196	0	-196
1996/97	0	0	-176	0	-176
Cumulative	-23	0	-1,288	0	-1,310

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993/94	-23	0	-286	0	-310
1994/95	0	0	-239	0	-239
1995/96	0	0	-205	0	-205
1996/97	0	0	-183	0	-183
1997/98	0	0	-207	0	-207
Cumulative	-23	0	-1,121	0	-1,144

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H½ LIABILITIES MINUS UK-A½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994/95	-24	0	-233	0	-257
1995/96	0	0	-213	0	-213
1996/97	0	0	-191	0	-191
1997/98	0	0	-216	0	-216
1998/99	0	0	-146	0	-146
Cumulative	-24	0	-999	0	-1,023

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995/96	-25	0	-205	0	-230
1996/97	0	0	-199	0	-199
1997/98	0	0	-225	0	-225
1998/99	0	0	-152	0	-152
1999/00	0	0	-118	0	-118
Cumulative	-25	0	-899	0	-924

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996/97	-25	0	-193	0	-218
1997/98	0	0	-234	0	-234
1998/99	0	0	-158	0	-158
1999/00	0	0	-123	0	-123
2000/01	0	0	0	0	0
Cumulative	-25	0	-708	0	-733

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997/98	-26	0	-228	0	-254
1998/99	0	0	-164	0	-164
1999/00	0	0	-129	0	-129
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
Cumulative	-26	0	-521	0	-547

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H½ LIABILITIES MINUS UK-A½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998/99	-27	0	-158	0	-185
1999/00	0	0	-135	0	-135
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
Cumulative	-27	0	-292	0	-319

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999/00	-28	0	-130	0	-158
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
Cumulative	-28	0	-130	0	-158

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000/01	-29	0	0	0	-29
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
Cumulative	-29	0	0	0	-29

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001/02	-29	0	0	0	-29
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
Cumulative	-29	0	0	0	-29

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H½ LIABILITIES MINUS UK-A½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002/03	-30	0	0	0	-30
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
Cumulative	-30	0	0	0	-30

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003/04	-31	0	0	0	-31
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
Cumulative	-31	0	0	0	-31

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004/05	-32	0	0	0	-32
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
2008/09	0	0	0	0	0
Cumulative	-32	0	0	0	-32

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005/06	-33	0	0	0	-33
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
2008/09	0	0	0	0	0
2009/10	0	0	0	0	0
Cumulative	-33	0	0	0	-33

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H1 LIABILITIES MINUS UK-A1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	383	0	-1,155	0	-773
1991/92	0	0	-889	0	-889
1992/93	0	0	-704	0	-704
1993/94	0	0	-481	0	-481
1994/95	0	0	-371	0	-371
Cumulative	383	0	-3,600	0	-3,218

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991/92	394	0	-815	0	-421
1992/93	0	0	-709	0	-709
1993/94	0	0	-488	0	-488
1994/95	0	0	-376	0	-376
1995/96	0	0	-323	0	-323
Cumulative	394	0	-2,710	0	-2,316

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992/93	-45	0	-649	0	-694
1993/94	0	0	-494	0	-494
1994/95	0	0	-381	0	-381
1995/96	0	0	-327	0	-327
1996/97	0	0	-292	0	-292
Cumulative	-45	0	-2,142	0	-2,187

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993/94	-46	0	-462	0	-509
1994/95	0	0	-386	0	-386
1995/96	0	0	-330	0	-330
1996/97	0	0	-296	0	-296
1997/98	0	0	-335	0	-335
Cumulative	-46	0	-1,810	0	-1,856

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Summaries of Differences in Specific and Overall Taxes

UK-H1 LIABILITIES MINUS UK-A1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994/95	-48	0	-365	0	-413
1995/96	0	0	-334	0	-334
1996/97	0	0	-300	0	-300
1997/98	0	0	-339	0	-339
1998/99	0	0	-228	0	-228
Cumulative	-48	0	-1,566	0	-1,614

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995/96	-49	0	-312	0	-361
1996/97	0	0	-304	0	-304
1997/98	0	0	-342	0	-342
1998/99	0	0	-231	0	-231
1999/00	0	0	-180	0	-180
Cumulative	-49	0	-1,369	0	-1,418

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996/97	-51	0	-285	0	-335
1997/98	0	0	-346	0	-346
1998/99	0	0	-234	0	-234
1999/00	0	0	-182	0	-182
2000/01	0	0	0	0	0
Cumulative	-51	0	-1,046	0	-1,097

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997/98	-52	0	-327	0	-379
1998/99	0	0	-236	0	-236
1999/00	0	0	-185	0	-185
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
Cumulative	-52	0	-747	0	-800

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Summaries of Differences in Specific and Overall Taxes

UK-H1 LIABILITIES MINUS UK-A1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998/99	-54	0	-220	0	-274
1999/00	0	0	-187	0	-187
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
Cumulative	-54	0	-407	0	-461

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999/00	-55	0	-176	0	-231
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
Cumulative	-55	0	-176	0	-231

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000/01	-57	0	0	0	-57
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
Cumulative	-57	0	0	0	-57

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001/02	-59	0	0	0	-59
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
Cumulative	-59	0	0	0	-59

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Summaries of Differences in Specific and Overall Taxes

UK-H1 LIABILITIES MINUS UK-A1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002/03	545	0	0	0	545
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
Cumulative	545	0	0	0	545

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003/04	562	0	0	0	562
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
Cumulative	562	0	0	0	562

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004/05	579	0	0	0	579
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
2008/09	0	0	0	0	0
Cumulative	579	0	0	0	579

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005/06	-66	0	0	0	-66
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
2008/09	0	0	0	0	0
2009/10	0	0	0	0	0
Cumulative	-66	0	0	0	-66

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H2 LIABILITIES MINUS UK-A2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	765	0	-1,849	0	-1,084
1991/92	0	0	-889	0	-889
1992/93	0	0	-704	0	-704
1993/94	0	0	-481	0	-481
1994/95	0	0	-371	0	-371
Cumulative	765	0	-4,294	0	-3,529

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991/92	788	0	-815	0	-27
1992/93	0	0	-709	0	-709
1993/94	0	0	-488	0	-488
1994/95	0	0	-376	0	-376
1995/96	0	0	-323	0	-323
Cumulative	788	0	-2,710	0	-1,922

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992/93	-90	0	-649	0	-739
1993/94	0	0	-494	0	-494
1994/95	0	0	-381	0	-381
1995/96	0	0	-327	0	-327
1996/97	0	0	-292	0	-292
Cumulative	-90	0	-2,142	0	-2,232

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993/94	836	0	-462	0	374
1994/95	0	0	-386	0	-386
1995/96	0	0	-330	0	-330
1996/97	0	0	-296	0	-296
1997/98	0	0	-335	0	-335
Cumulative	836	0	-1,810	0	-974

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Summaries of Differences in Specific and Overall Taxes

UK-H2 LIABILITIES MINUS UK-A2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994/95	861	0	-365	0	496
1995/96	0	0	-334	0	-334
1996/97	0	0	-300	0	-300
1997/98	0	0	-339	0	-339
1998/99	0	0	-228	0	-228
Cumulative	861	0	-1,566	0	-705

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995/96	887	0	-312	0	575
1996/97	0	0	-304	0	-304
1997/98	0	0	-342	0	-342
1998/99	0	0	-231	0	-231
1999/00	0	0	-180	0	-180
Cumulative	887	0	-1,369	0	-482

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996/97	913	0	-285	0	629
1997/98	0	0	-346	0	-346
1998/99	0	0	-234	0	-234
1999/00	0	0	-182	0	-182
2000/01	0	0	0	0	0
Cumulative	913	0	-1,046	0	-133

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997/98	941	0	-327	0	614
1998/99	0	0	-236	0	-236
1999/00	0	0	-185	0	-185
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
Cumulative	941	0	-747	0	194

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H2 LIABILITIES MINUS UK-A2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998/99	969	0	-220	0	749
1999/00	0	0	-187	0	-187
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
Cumulative	969	0	-407	0	562

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999/00	998	0	-176	0	822
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
Cumulative	998	0	-176	0	822

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000/01	1,028	0	0	0	1,028
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
Cumulative	1,028	0	0	0	1,028

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001/02	1,059	0	0	0	1,059
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
Cumulative	1,059	0	0	0	1,059

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H2 LIABILITIES MINUS UK-A2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002/03	1,091	0	0	0	1,091
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
Cumulative	1,091	0	0	0	1,091

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003/04	1,123	0	0	0	1,123
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
Cumulative	1,123	0	0	0	1,123

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004/05	1,157	0	0	0	1,157
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
2008/09	0	0	0	0	0
Cumulative	1,157	0	0	0	1,157

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005/06	1,192	0	0	0	1,192
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
2008/09	0	0	0	0	0
2009/10	0	0	0	0	0
Cumulative	1,192	0	0	0	1,192

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H4 LIABILITIES MINUS UK-A4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,530	0	-1,849	0	-319
1991/92	0	0	-889	0	-889
1992/93	0	0	-704	0	-704
1993/94	0	0	-481	0	-481
1994/95	0	0	-371	0	-371
Cumulative	1,530	0	-4,294	0	-2,764

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991/92	1,576	0	-815	0	761
1992/93	0	0	-709	0	-709
1993/94	0	0	-488	0	-488
1994/95	0	0	-376	0	-376
1995/96	0	0	-323	0	-323
Cumulative	1,576	0	-2,710	0	-1,134

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992/93	-180	0	-649	0	-829
1993/94	0	0	-494	0	-494
1994/95	0	0	-381	0	-381
1995/96	0	0	-327	0	-327
1996/97	0	0	-292	0	-292
Cumulative	-180	0	-2,142	0	-2,323

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993/94	1,672	0	-462	0	1,209
1994/95	0	0	-386	0	-386
1995/96	0	0	-330	0	-330
1996/97	0	0	-296	0	-296
1997/98	0	0	-335	0	-335
Cumulative	1,672	0	-1,810	0	-138

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UK-H4 LIABILITIES MINUS UK-A4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994/95	1,722	0	-365	0	1,357
1995/96	0	0	-334	0	-334
1996/97	0	0	-300	0	-300
1997/98	0	0	-339	0	-339
1998/99	0	0	-228	0	-228
Cumulative	1,722	0	-1,566	0	156

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995/96	1,774	0	-312	0	1,462
1996/97	0	0	-304	0	-304
1997/98	0	0	-342	0	-342
1998/99	0	0	-231	0	-231
1999/00	0	0	-180	0	-180
Cumulative	1,774	0	-1,369	0	405

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996/97	1,827	0	-285	0	1,542
1997/98	0	0	-346	0	-346
1998/99	0	0	-234	0	-234
1999/00	0	0	-182	0	-182
2000/01	0	0	0	0	0
Cumulative	1,827	0	-1,046	0	781

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997/98	1,882	0	-327	0	1,555
1998/99	0	0	-236	0	-236
1999/00	0	0	-185	0	-185
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
Cumulative	1,882	0	-747	0	1,134

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Summaries of Differences in Specific and Overall Taxes

UK-H4 LIABILITIES MINUS UK-A4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998/99	1,938	0	-220	0	1,718
1999/00	0	0	-187	0	-187
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
Cumulative	1,938	0	-407	0	1,531

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999/00	1,996	0	-176	0	1,820
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
Cumulative	1,996	0	-176	0	1,820

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000/01	2,056	0	0	0	2,056
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
Cumulative	2,056	0	0	0	2,056

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001/02	2,118	0	0	0	2,118
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
Cumulative	2,118	0	0	0	2,118

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Summaries of Differences in Specific and Overall Taxes

UK-H4 LIABILITIES MINUS UK-A4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002/03	2,181	0	0	0	2,181
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
Cumulative	2,181	0	0	0	2,181

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003/04	2,247	0	0	0	2,247
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
Cumulative	2,247	0	0	0	2,247

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004/05	7,457	0	0	0	7,457
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
2008/09	0	0	0	0	0
Cumulative	7,457	0	0	0	7,457

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005/06	7,681	0	0	0	7,681
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
2008/09	0	0	0	0	0
2009/10	0	0	0	0	0
Cumulative	7,681	0	0	0	7,681

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H5 LIABILITIES MINUS UK-A5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	1,913	0	-1,849	0	64
1991/92	0	0	-889	0	-889
1992/93	0	0	-704	0	-704
1993/94	0	0	-481	0	-481
1994/95	0	0	-371	0	-371
Cumulative	1,913	0	-4,294	0	-2,381

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991/92	1,970	0	-815	0	1,155
1992/93	0	0	-709	0	-709
1993/94	0	0	-488	0	-488
1994/95	0	0	-376	0	-376
1995/96	0	0	-323	0	-323
Cumulative	1,970	0	-2,710	0	-740

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992/93	-225	0	-649	0	-874
1993/94	0	0	-494	0	-494
1994/95	0	0	-381	0	-381
1995/96	0	0	-327	0	-327
1996/97	0	0	-292	0	-292
Cumulative	-225	0	-2,142	0	-2,368

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993/94	2,090	0	-462	0	1,627
1994/95	0	0	-386	0	-386
1995/96	0	0	-330	0	-330
1996/97	0	0	-296	0	-296
1997/98	0	0	-335	0	-335
Cumulative	2,090	0	-1,810	0	280

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H5 LIABILITIES MINUS UK-A5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994/95	2,153	0	-365	0	1,788
1995/96	0	0	-334	0	-334
1996/97	0	0	-300	0	-300
1997/98	0	0	-339	0	-339
1998/99	0	0	-228	0	-228
Cumulative	2,153	0	-1,566	0	587

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995/96	2,217	0	-312	0	1,905
1996/97	0	0	-304	0	-304
1997/98	0	0	-342	0	-342
1998/99	0	0	-231	0	-231
1999/00	0	0	-180	0	-180
Cumulative	2,217	0	-1,369	0	848

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996/97	2,284	0	-285	0	1,999
1997/98	0	0	-346	0	-346
1998/99	0	0	-234	0	-234
1999/00	0	0	-182	0	-182
2000/01	0	0	0	0	0
Cumulative	2,284	0	-1,046	0	1,237

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997/98	2,352	0	-327	0	2,026
1998/99	0	0	-236	0	-236
1999/00	0	0	-185	0	-185
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
Cumulative	2,352	0	-747	0	1,605

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H5 LIABILITIES MINUS UK-A5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998/99	5,115	0	-220	0	4,895
1999/00	0	0	-187	0	-187
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
Cumulative	5,115	0	-407	0	4,707

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999/00	6,654	0	-176	0	6,478
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
Cumulative	6,654	0	-176	0	6,478

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000/01	8,282	0	0	0	8,282
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
Cumulative	8,282	0	0	0	8,282

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001/02	8,530	0	0	0	8,530
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
Cumulative	8,530	0	0	0	8,530

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H5 LIABILITIES MINUS UK-A5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002/03	8,786	0	0	0	8,786
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
Cumulative	8,786	0	0	0	8,786

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003/04	9,050	0	0	0	9,050
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
Cumulative	9,050	0	0	0	9,050

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004/05	9,321	0	0	0	9,321
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
2008/09	0	0	0	0	0
Cumulative	9,321	0	0	0	9,321

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005/06	9,601	0	0	0	9,601
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
2008/09	0	0	0	0	0
2009/10	0	0	0	0	0
Cumulative	9,601	0	0	0	9,601

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H(all) liabilities minus UK-A(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	4,569	0	-7,357	0	-2,788
1991/92	0	0	-4,058	0	-4,058
1992/93	0	0	-3,215	0	-3,215
1993/94	0	0	-2,198	0	-2,198
1994/95	0	0	-1,693	0	-1,693
Cumulative	4,569	0	-18,521	0	-13,952

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991/92	4,706	0	-3,735	0	971
1992/93	0	0	-3,250	0	-3,250
1993/94	0	0	-2,235	0	-2,235
1994/95	0	0	-1,724	0	-1,724
1995/96	0	0	-1,479	0	-1,479
Cumulative	4,706	0	-12,423	0	-7,717

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992/93	-564	0	-2,985	0	-3,548
1993/94	0	0	-2,271	0	-2,271
1994/95	0	0	-1,754	0	-1,754
1995/96	0	0	-1,503	0	-1,503
1996/97	0	0	-1,344	0	-1,344
Cumulative	-564	0	-9,857	0	-10,421

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993/94	4,528	0	-2,136	0	2,392
1994/95	0	0	-1,783	0	-1,783
1995/96	0	0	-1,526	0	-1,526
1996/97	0	0	-1,369	0	-1,369
1997/98	0	0	-1,545	0	-1,545
Cumulative	4,528	0	-8,359	0	-3,831

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H(all) liabilities minus UK-A(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994/95	4,664	0	-1,692	0	2,971
1995/96	0	0	-1,548	0	-1,548
1996/97	0	0	-1,392	0	-1,392
1997/98	0	0	-1,570	0	-1,570
1998/99	0	0	-1,059	0	-1,059
Cumulative	4,664	0	-7,262	0	-2,598

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995/96	4,804	0	-1,454	0	3,350
1996/97	0	0	-1,414	0	-1,414
1997/98	0	0	-1,594	0	-1,594
1998/99	0	0	-1,076	0	-1,076
1999/00	0	0	-837	0	-837
Cumulative	4,804	0	-6,375	0	-1,571

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996/97	4,948	0	-1,332	0	3,616
1997/98	0	0	-1,616	0	-1,616
1998/99	0	0	-1,092	0	-1,092
1999/00	0	0	-853	0	-853
2000/01	0	0	0	0	0
Cumulative	4,948	0	-4,893	0	55

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997/98	5,096	0	-1,534	0	3,563
1998/99	0	0	-1,107	0	-1,107
1999/00	0	0	-869	0	-869
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
Cumulative	5,096	0	-3,510	0	1,586

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H(all) liabilities minus UK-A(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998/99	7,941	0	-1,037	0	6,905
1999/00	0	0	-884	0	-884
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
Cumulative	7,941	0	-1,921	0	6,021

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999/00	9,566	0	-834	0	8,732
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
Cumulative	9,566	0	-834	0	8,732

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000/01	11,280	0	0	0	11,280
2001/02	0	0	0	0	0
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
Cumulative	11,280	0	0	0	11,280

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001/02	11,619	0	0	0	11,619
2002/03	0	0	0	0	0
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
Cumulative	11,619	0	0	0	11,619

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H(all) liabilities minus UK-A(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002/03	12,573	0	0	0	12,573
2003/04	0	0	0	0	0
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
Cumulative	12,573	0	0	0	12,573

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003/04	12,951	0	0	0	12,951
2004/05	0	0	0	0	0
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
Cumulative	12,951	0	0	0	12,951

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004/05	18,482	0	0	0	18,482
2005/06	0	0	0	0	0
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
2008/09	0	0	0	0	0
Cumulative	18,482	0	0	0	18,482

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005/06	18,374	0	0	0	18,374
2006/07	0	0	0	0	0
2007/08	0	0	0	0	0
2008/09	0	0	0	0	0
2009/10	0	0	0	-0	-0
Cumulative	18,374	0	0	-0	18,374

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H½ LIABILITIES MINUS UK-TL½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-655	0	-655
1991/92	0	0	-504	0	-504
1992/93	0	0	-399	0	-399
1993/94	0	0	-273	0	-273
1994/95	0	0	-210	0	-210
Cumulative	0	0	-2,040	0	-2,040

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991/92	0	0	-476	0	-476
1992/93	0	0	-414	0	-414
1993/94	0	0	-285	0	-285
1994/95	0	0	-220	0	-220
1995/96	0	0	-188	0	-188
Cumulative	0	0	-1,582	0	-1,582

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992/93	0	0	-390	0	-390
1993/94	0	0	-297	0	-297
1994/95	0	0	-229	0	-229
1995/96	0	0	-196	0	-196
1996/97	0	0	-176	0	-176
Cumulative	0	0	-1,288	0	-1,288

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993/94	0	0	-286	0	-286
1994/95	0	0	-239	0	-239
1995/96	0	0	-205	0	-205
1996/97	0	0	-183	0	-183
1997/98	0	0	-207	0	-207
Cumulative	0	0	-1,121	0	-1,121

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H½ LIABILITIES MINUS UK-TL½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994/95	0	0	-233	0	-233
1995/96	0	0	-213	0	-213
1996/97	0	0	-191	0	-191
1997/98	0	0	-216	0	-216
1998/99	0	0	-146	0	-146
Cumulative	0	0	-999	0	-999

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995/96	0	0	-205	0	-205
1996/97	0	0	-199	0	-199
1997/98	0	0	-225	0	-225
1998/99	0	0	-152	0	-152
1999/00	0	0	-118	0	-118
Cumulative	0	0	-899	0	-899

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996/97	0	0	-193	0	-193
1997/98	0	0	-234	0	-234
1998/99	0	0	-158	0	-158
1999/00	0	0	-123	0	-123
2000/01	0	0	0	0	0
Cumulative	0	0	-708	0	-708

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997/98	0	0	-228	0	-228
1998/99	0	0	-164	0	-164
1999/00	0	0	-129	0	-129
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
Cumulative	0	0	-521	0	-521

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H½ LIABILITIES MINUS UK-TL½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998/99	0	0	-158	0	-158
1999/00	0	0	-135	0	-135
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-50	0	-50
Cumulative	0	0	-342	0	-342

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999/00	0	0	-130	0	-130
2000/01	0	0	0	0	0
2001/02	0	0	-14	0	-14
2002/03	0	0	-52	0	-52
2003/04	0	0	-66	0	-66
Cumulative	0	0	-261	0	-261

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000/01	0	0	0	0	0
2001/02	0	0	-2	0	-2
2002/03	0	0	-46	0	-46
2003/04	0	0	-61	0	-61
2004/05	0	0	-47	0	-47
Cumulative	0	0	-155	0	-155

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001/02	0	0	-14	0	-14
2002/03	0	0	-41	0	-41
2003/04	0	0	-55	0	-55
2004/05	0	0	-40	0	-40
2005/06	0	0	-46	0	-46
Cumulative	0	0	-196	0	-196

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H½ LIABILITIES MINUS UK-TL½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002/03	0	0	-35	0	-35
2003/04	0	0	-50	0	-50
2004/05	0	0	-34	0	-34
2005/06	0	0	-40	0	-40
2006/07	0	0	-43	0	-43
Cumulative	0	0	-202	0	-202

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003/04	0	0	-44	0	-44
2004/05	0	0	-28	0	-28
2005/06	0	0	-33	0	-33
2006/07	0	0	-37	0	-37
2007/08	0	0	-24	0	-24
Cumulative	0	0	-165	0	-165

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004/05	0	0	-21	0	-21
2005/06	0	0	-27	0	-27
2006/07	0	0	-30	0	-30
2007/08	0	0	-16	0	-16
2008/09	0	0	-63	0	-63
Cumulative	0	0	-156	0	-156

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005/06	0	0	-20	0	-20
2006/07	0	0	-23	0	-23
2007/08	0	0	-8	0	-8
2008/09	0	0	-57	0	-57
2009/10	0	0	-151	0	-151
Cumulative	0	0	-259	0	-259

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H1 LIABILITIES MINUS UK-TL1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-1,155	0	-1,155
1991/92	0	0	-889	0	-889
1992/93	0	0	-704	0	-704
1993/94	0	0	-481	0	-481
1994/95	0	0	-371	0	-371
Cumulative	0	0	-3,600	0	-3,600

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991/92	0	0	-815	0	-815
1992/93	0	0	-709	0	-709
1993/94	0	0	-488	0	-488
1994/95	0	0	-376	0	-376
1995/96	0	0	-323	0	-323
Cumulative	0	0	-2,710	0	-2,710

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992/93	0	0	-649	0	-649
1993/94	0	0	-494	0	-494
1994/95	0	0	-381	0	-381
1995/96	0	0	-327	0	-327
1996/97	0	0	-292	0	-292
Cumulative	0	0	-2,142	0	-2,142

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993/94	0	0	-462	0	-462
1994/95	0	0	-386	0	-386
1995/96	0	0	-330	0	-330
1996/97	0	0	-296	0	-296
1997/98	0	0	-335	0	-335
Cumulative	0	0	-1,810	0	-1,810

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H1 LIABILITIES MINUS UK-TL1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994/95	0	0	-365	0	-365
1995/96	0	0	-334	0	-334
1996/97	0	0	-300	0	-300
1997/98	0	0	-339	0	-339
1998/99	0	0	-228	0	-228
Cumulative	0	0	-1,566	0	-1,566

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995/96	0	0	-312	0	-312
1996/97	0	0	-304	0	-304
1997/98	0	0	-342	0	-342
1998/99	0	0	-231	0	-231
1999/00	0	0	-180	0	-180
Cumulative	0	0	-1,369	0	-1,369

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996/97	0	0	-285	0	-285
1997/98	0	0	-346	0	-346
1998/99	0	0	-234	0	-234
1999/00	0	0	-182	0	-182
2000/01	0	0	0	0	0
Cumulative	0	0	-1,046	0	-1,046

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997/98	0	0	-327	0	-327
1998/99	0	0	-236	0	-236
1999/00	0	0	-185	0	-185
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
Cumulative	0	0	-747	0	-747

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H1 LIABILITIES MINUS UK-TL1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998/99	0	0	-220	0	-220
1999/00	0	0	-187	0	-187
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-99	0	-99
Cumulative	0	0	-506	0	-506

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999/00	0	0	-176	0	-176
2000/01	0	0	0	0	0
2001/02	0	0	-27	0	-27
2002/03	0	0	-104	0	-104
2003/04	0	0	-132	0	-132
Cumulative	0	0	-439	0	-439

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000/01	0	0	0	0	0
2001/02	0	0	-4	0	-4
2002/03	0	0	-92	0	-92
2003/04	0	0	-121	0	-121
2004/05	0	0	-93	0	-93
Cumulative	0	0	-311	0	-311

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001/02	0	0	-28	0	-28
2002/03	0	0	-81	0	-81
2003/04	0	0	-110	0	-110
2004/05	0	0	-81	0	-81
2005/06	0	0	-93	0	-93
Cumulative	0	0	-393	0	-393

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H1 LIABILITIES MINUS UK-TL1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002/03	0	0	-70	0	-70
2003/04	0	0	-99	0	-99
2004/05	0	0	-68	0	-68
2005/06	0	0	-80	0	-80
2006/07	0	0	-87	0	-87
Cumulative	0	0	-404	0	-404

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003/04	0	0	-88	0	-88
2004/05	0	0	-55	0	-55
2005/06	0	0	-67	0	-67
2006/07	0	0	-73	0	-73
2007/08	0	0	-47	0	-47
Cumulative	0	0	-330	0	-330

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004/05	0	0	-42	0	-42
2005/06	0	0	-53	0	-53
2006/07	0	0	-59	0	-59
2007/08	0	0	-32	0	-32
2008/09	0	0	-125	0	-125
Cumulative	0	0	-311	0	-311

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005/06	0	0	-40	0	-40
2006/07	0	0	-45	0	-45
2007/08	0	0	-16	0	-16
2008/09	0	0	-114	0	-114
2009/10	0	0	-303	0	-303
Cumulative	0	0	-517	0	-517

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H2 LIABILITIES MINUS UK-TL2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-1,849	0	-1,849
1991/92	0	0	-889	0	-889
1992/93	0	0	-704	0	-704
1993/94	0	0	-481	0	-481
1994/95	0	0	-371	0	-371
Cumulative	0	0	-4,294	0	-4,294

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991/92	0	0	-815	0	-815
1992/93	0	0	-709	0	-709
1993/94	0	0	-488	0	-488
1994/95	0	0	-376	0	-376
1995/96	0	0	-323	0	-323
Cumulative	0	0	-2,710	0	-2,710

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992/93	0	0	-649	0	-649
1993/94	0	0	-494	0	-494
1994/95	0	0	-381	0	-381
1995/96	0	0	-327	0	-327
1996/97	0	0	-292	0	-292
Cumulative	0	0	-2,142	0	-2,142

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993/94	0	0	-462	0	-462
1994/95	0	0	-386	0	-386
1995/96	0	0	-330	0	-330
1996/97	0	0	-296	0	-296
1997/98	0	0	-335	0	-335
Cumulative	0	0	-1,810	0	-1,810

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H2 LIABILITIES MINUS UK-TL2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994/95	0	0	-365	0	-365
1995/96	0	0	-334	0	-334
1996/97	0	0	-300	0	-300
1997/98	0	0	-339	0	-339
1998/99	0	0	-228	0	-228
Cumulative	0	0	-1,566	0	-1,566

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995/96	0	0	-312	0	-312
1996/97	0	0	-304	0	-304
1997/98	0	0	-342	0	-342
1998/99	0	0	-231	0	-231
1999/00	0	0	-180	0	-180
Cumulative	0	0	-1,369	0	-1,369

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996/97	0	0	-285	0	-285
1997/98	0	0	-346	0	-346
1998/99	0	0	-234	0	-234
1999/00	0	0	-182	0	-182
2000/01	0	0	0	0	0
Cumulative	0	0	-1,046	0	-1,046

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997/98	0	0	-327	0	-327
1998/99	0	0	-236	0	-236
1999/00	0	0	-185	0	-185
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
Cumulative	0	0	-747	0	-747

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H2 LIABILITIES MINUS UK-TL2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998/99	0	0	-220	0	-220
1999/00	0	0	-187	0	-187
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-361	0	-361
Cumulative	0	0	-768	0	-768

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999/00	0	0	-176	0	-176
2000/01	0	0	0	0	0
2001/02	0	0	-100	0	-100
2002/03	0	0	-377	0	-377
2003/04	0	0	-479	0	-479
Cumulative	0	0	-1,131	0	-1,131

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000/01	0	0	0	0	0
2001/02	0	0	-14	0	-14
2002/03	0	0	-336	0	-336
2003/04	0	0	-441	0	-441
2004/05	0	0	-339	0	-339
Cumulative	0	0	-1,131	0	-1,131

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001/02	0	0	-100	0	-100
2002/03	0	0	-295	0	-295
2003/04	0	0	-401	0	-401
2004/05	0	0	-294	0	-294
2005/06	0	0	-338	0	-338
Cumulative	0	0	-1,428	0	-1,428

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H2 LIABILITIES MINUS UK-TL2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002/03	0	0	-253	0	-253
2003/04	0	0	-360	0	-360
2004/05	0	0	-248	0	-248
2005/06	0	0	-291	0	-291
2006/07	0	0	-316	0	-316
Cumulative	0	0	-1,468	0	-1,468

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003/04	0	0	-319	0	-319
2004/05	0	0	-201	0	-201
2005/06	0	0	-243	0	-243
2006/07	0	0	-266	0	-266
2007/08	0	0	-171	0	-171
Cumulative	0	0	-1,200	0	-1,200

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004/05	0	0	-153	0	-153
2005/06	0	0	-194	0	-194
2006/07	0	0	-216	0	-216
2007/08	0	0	-115	0	-115
2008/09	0	0	-500	-115	-615
Cumulative	0	0	-1,178	-115	-1,293

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005/06	0	0	-144	0	-144
2006/07	0	0	-164	0	-164
2007/08	0	0	-59	0	-59
2008/09	0	0	-454	0	-454
2009/10	0	0	-1,211	-80	-1,292
Cumulative	0	0	-2,032	-80	-2,113

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H4 LIABILITIES MINUS UK-TL4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-1,849	0	-1,849
1991/92	0	0	-889	0	-889
1992/93	0	0	-704	0	-704
1993/94	0	0	-481	0	-481
1994/95	0	0	-371	0	-371
Cumulative	0	0	-4,294	0	-4,294

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991/92	0	0	-815	0	-815
1992/93	0	0	-709	0	-709
1993/94	0	0	-488	0	-488
1994/95	0	0	-376	0	-376
1995/96	0	0	-323	0	-323
Cumulative	0	0	-2,710	0	-2,710

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992/93	0	0	-649	0	-649
1993/94	0	0	-494	0	-494
1994/95	0	0	-381	0	-381
1995/96	0	0	-327	0	-327
1996/97	0	0	-292	0	-292
Cumulative	0	0	-2,142	0	-2,142

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993/94	0	0	-462	0	-462
1994/95	0	0	-386	0	-386
1995/96	0	0	-330	0	-330
1996/97	0	0	-296	0	-296
1997/98	0	0	-335	0	-335
Cumulative	0	0	-1,810	0	-1,810

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H4 LIABILITIES MINUS UK-TL4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994/95	0	0	-365	0	-365
1995/96	0	0	-334	0	-334
1996/97	0	0	-300	0	-300
1997/98	0	0	-339	0	-339
1998/99	0	0	-228	0	-228
Cumulative	0	0	-1,566	0	-1,566

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995/96	0	0	-312	0	-312
1996/97	0	0	-304	0	-304
1997/98	0	0	-342	0	-342
1998/99	0	0	-231	0	-231
1999/00	0	0	-180	0	-180
Cumulative	0	0	-1,369	0	-1,369

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996/97	0	0	-285	0	-285
1997/98	0	0	-346	0	-346
1998/99	0	0	-234	0	-234
1999/00	0	0	-182	0	-182
2000/01	0	0	0	0	0
Cumulative	0	0	-1,046	0	-1,046

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997/98	0	0	-327	0	-327
1998/99	0	0	-236	0	-236
1999/00	0	0	-185	0	-185
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
Cumulative	0	0	-747	0	-747

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H4 LIABILITIES MINUS UK-TL4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998/99	0	0	-220	0	-220
1999/00	0	0	-187	0	-187
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-722	-3,372	-4,095
Cumulative	0	0	-1,129	-3,372	-4,502

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999/00	0	0	-176	0	-176
2000/01	0	0	0	0	0
2001/02	0	0	-199	0	-199
2002/03	0	0	-753	0	-753
2003/04	0	0	-959	-3,569	-4,528
Cumulative	0	0	-2,087	-3,569	-5,656

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000/01	0	0	0	0	0
2001/02	0	0	-29	0	-29
2002/03	0	0	-672	0	-672
2003/04	0	0	-881	0	-881
2004/05	0	0	-679	-3,548	-4,226
Cumulative	0	0	-2,261	-3,548	-5,809

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001/02	0	0	-201	0	-201
2002/03	0	0	-590	0	-590
2003/04	0	0	-802	0	-802
2004/05	0	0	-588	0	-588
2005/06	0	0	-676	-3,607	-4,283
Cumulative	0	0	-2,857	-3,607	-6,464

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H4 LIABILITIES MINUS UK-TL4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002/03	0	0	-506	0	-506
2003/04	0	0	-721	0	-721
2004/05	0	0	-496	0	-496
2005/06	0	0	-582	0	-582
2006/07	0	0	-632	-3,658	-4,290
Cumulative	0	0	-2,936	-3,658	-6,594

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003/04	0	0	-637	0	-637
2004/05	0	0	-402	0	-402
2005/06	0	0	-486	0	-486
2006/07	0	0	-533	0	-533
2007/08	0	0	-342	-3,523	-3,864
Cumulative	0	0	-2,399	-3,523	-5,922

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004/05	0	0	-305	0	-305
2005/06	0	0	-388	0	-388
2006/07	0	0	-432	0	-432
2007/08	0	0	-231	0	-231
2008/09	0	0	-1,000	-3,280	-4,280
Cumulative	0	0	-2,356	-3,280	-5,635

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005/06	0	0	-288	0	-288
2006/07	0	0	-329	0	-329
2007/08	0	0	-117	0	-117
2008/09	0	0	-908	0	-908
2009/10	0	0	-2,423	-3,882	-6,305
Cumulative	0	0	-4,065	-3,882	-7,947

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H5 LIABILITIES MINUS UK-TL5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-1,849	0	-1,849
1991/92	0	0	-889	0	-889
1992/93	0	0	-704	0	-704
1993/94	0	0	-481	0	-481
1994/95	0	0	-371	0	-371
Cumulative	0	0	-4,294	0	-4,294

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991/92	0	0	-815	0	-815
1992/93	0	0	-709	0	-709
1993/94	0	0	-488	0	-488
1994/95	0	0	-376	0	-376
1995/96	0	0	-323	0	-323
Cumulative	0	0	-2,710	0	-2,710

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992/93	0	0	-649	0	-649
1993/94	0	0	-494	0	-494
1994/95	0	0	-381	0	-381
1995/96	0	0	-327	0	-327
1996/97	0	0	-292	0	-292
Cumulative	0	0	-2,142	0	-2,142

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993/94	0	0	-462	0	-462
1994/95	0	0	-386	0	-386
1995/96	0	0	-330	0	-330
1996/97	0	0	-296	0	-296
1997/98	0	0	-335	0	-335
Cumulative	0	0	-1,810	0	-1,810

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H5 LIABILITIES MINUS UK-TL5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994/95	0	0	-365	0	-365
1995/96	0	0	-334	0	-334
1996/97	0	0	-300	0	-300
1997/98	0	0	-339	0	-339
1998/99	0	0	-228	0	-228
Cumulative	0	0	-1,566	0	-1,566

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995/96	0	0	-312	0	-312
1996/97	0	0	-304	0	-304
1997/98	0	0	-342	0	-342
1998/99	0	0	-231	0	-231
1999/00	0	0	-180	0	-180
Cumulative	0	0	-1,369	0	-1,369

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996/97	0	0	-285	0	-285
1997/98	0	0	-346	0	-346
1998/99	0	0	-234	0	-234
1999/00	0	0	-182	0	-182
2000/01	0	0	0	0	0
Cumulative	0	0	-1,046	0	-1,046

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997/98	0	0	-327	0	-327
1998/99	0	0	-236	0	-236
1999/00	0	0	-185	0	-185
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
Cumulative	0	0	-747	0	-747

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H5 LIABILITIES MINUS UK-TL5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998/99	0	0	-220	0	-220
1999/00	0	0	-187	0	-187
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-903	-5,649	-6,552
Cumulative	0	0	-1,310	-5,649	-6,959

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999/00	0	0	-176	0	-176
2000/01	0	0	0	0	0
2001/02	0	0	-249	0	-249
2002/03	0	0	-941	0	-941
2003/04	0	0	-1,198	-5,941	-7,139
Cumulative	0	0	-2,565	-5,941	-8,506

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000/01	0	0	0	0	0
2001/02	0	0	-36	0	-36
2002/03	0	0	-841	0	-841
2003/04	0	0	-1,101	0	-1,101
2004/05	0	0	-848	-5,952	-6,801
Cumulative	0	0	-2,826	-5,952	-8,778

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001/02	0	0	-251	0	-251
2002/03	0	0	-738	0	-738
2003/04	0	0	-1,002	0	-1,002
2004/05	0	0	-735	0	-735
2005/06	0	0	-845	-6,081	-6,926
Cumulative	0	0	-3,571	-6,081	-9,652

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H5 LIABILITIES MINUS UK-TL5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002/03	0	0	-632	0	-632
2003/04	0	0	-901	0	-901
2004/05	0	0	-620	0	-620
2005/06	0	0	-727	0	-727
2006/07	0	0	-790	-6,198	-6,988
Cumulative	0	0	-3,670	-6,198	-9,868

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003/04	0	0	-797	0	-797
2004/05	0	0	-502	0	-502
2005/06	0	0	-607	0	-607
2006/07	0	0	-666	0	-666
2007/08	0	0	-427	-6,100	-6,528
Cumulative	0	0	-2,999	-6,100	-9,099

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004/05	0	0	-382	0	-382
2005/06	0	0	-485	0	-485
2006/07	0	0	-540	0	-540
2007/08	0	0	-288	0	-288
2008/09	0	0	-1,250	-5,235	-6,485
Cumulative	0	0	-2,944	-5,235	-8,180

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005/06	0	0	-360	0	-360
2006/07	0	0	-411	0	-411
2007/08	0	0	-146	0	-146
2008/09	0	0	-1,136	0	-1,136
2009/10	0	0	-3,248	-5,856	-9,103
Cumulative	0	0	-5,300	-5,856	-11,156

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H(all) liabilities minus UK-TL(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990/91	0	0	-7,357	0	-7,357
1991/92	0	0	-4,058	0	-4,058
1992/93	0	0	-3,215	0	-3,215
1993/94	0	0	-2,198	0	-2,198
1994/95	0	0	-1,693	0	-1,693
Cumulative	0	0	-18,521	0	-18,521

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991/92	0	0	-3,735	0	-3,735
1992/93	0	0	-3,250	0	-3,250
1993/94	0	0	-2,235	0	-2,235
1994/95	0	0	-1,724	0	-1,724
1995/96	0	0	-1,479	0	-1,479
Cumulative	0	0	-12,423	0	-12,423

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992/93	0	0	-2,985	0	-2,985
1993/94	0	0	-2,271	0	-2,271
1994/95	0	0	-1,754	0	-1,754
1995/96	0	0	-1,503	0	-1,503
1996/97	0	0	-1,344	0	-1,344
Cumulative	0	0	-9,857	0	-9,857

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993/94	0	0	-2,136	0	-2,136
1994/95	0	0	-1,783	0	-1,783
1995/96	0	0	-1,526	0	-1,526
1996/97	0	0	-1,369	0	-1,369
1997/98	0	0	-1,545	0	-1,545
Cumulative	0	0	-8,359	0	-8,359

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H(all) liabilities minus UK-TL(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994/95	0	0	-1,692	0	-1,692
1995/96	0	0	-1,548	0	-1,548
1996/97	0	0	-1,392	0	-1,392
1997/98	0	0	-1,570	0	-1,570
1998/99	0	0	-1,059	0	-1,059
Cumulative	0	0	-7,262	0	-7,262

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995/96	0	0	-1,454	0	-1,454
1996/97	0	0	-1,414	0	-1,414
1997/98	0	0	-1,594	0	-1,594
1998/99	0	0	-1,076	0	-1,076
1999/00	0	0	-837	0	-837
Cumulative	0	0	-6,375	0	-6,375

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996/97	0	0	-1,332	0	-1,332
1997/98	0	0	-1,616	0	-1,616
1998/99	0	0	-1,092	0	-1,092
1999/00	0	0	-853	0	-853
2000/01	0	0	0	0	0
Cumulative	0	0	-4,893	0	-4,893

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997/98	0	0	-1,534	0	-1,534
1998/99	0	0	-1,107	0	-1,107
1999/00	0	0	-869	0	-869
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
Cumulative	0	0	-3,510	0	-3,510

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H(all) liabilities minus UK-TL(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998/99	0	0	-1,037	0	-1,037
1999/00	0	0	-884	0	-884
2000/01	0	0	0	0	0
2001/02	0	0	0	0	0
2002/03	0	0	-2,135	-9,022	-11,157
Cumulative	0	0	-4,055	-9,022	-13,077

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999/00	0	0	-834	0	-834
2000/01	0	0	0	0	0
2001/02	0	0	-590	0	-590
2002/03	0	0	-2,226	0	-2,226
2003/04	0	0	-2,834	-9,510	-12,344
Cumulative	0	0	-6,483	-9,510	-15,994

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000/01	0	0	0	0	0
2001/02	0	0	-85	0	-85
2002/03	0	0	-1,988	0	-1,988
2003/04	0	0	-2,605	0	-2,605
2004/05	0	0	-2,007	-9,500	-11,506
Cumulative	0	0	-6,684	-9,500	-16,184

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001/02	0	0	-594	0	-594
2002/03	0	0	-1,744	0	-1,744
2003/04	0	0	-2,370	0	-2,370
2004/05	0	0	-1,739	0	-1,739
2005/06	0	0	-1,998	-9,689	-11,686
Cumulative	0	0	-8,445	-9,689	-18,134

Appendix VII (for Chapter 8): Underpinning data for Tables 8.1, 8.5, 8.6, 8.10, 8.19 and 8.20.

Summaries of Differences in Specific and Overall Taxes

UK-H(all) liabilities minus UK-TL(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002/03	0	0	-1,495	0	-1,495
2003/04	0	0	-2,130	0	-2,130
2004/05	0	0	-1,466	0	-1,466
2005/06	0	0	-1,720	0	-1,720
2006/07	0	0	-1,867	-9,856	-11,723
Cumulative	0	0	-8,678	-9,856	-18,534

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003/04	0	0	-1,884	0	-1,884
2004/05	0	0	-1,187	0	-1,187
2005/06	0	0	-1,436	0	-1,436
2006/07	0	0	-1,575	0	-1,575
2007/08	0	0	-1,011	-9,623	-10,634
Cumulative	0	0	-7,093	-9,623	-16,716

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004/05	0	0	-902	0	-902
2005/06	0	0	-1,147	0	-1,147
2006/07	0	0	-1,276	0	-1,276
2007/08	0	0	-681	0	-681
2008/09	0	0	-2,938	-8,630	-11,568
Cumulative	0	0	-6,945	-8,630	-15,575

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005/06	0	0	-851	0	-851
2006/07	0	0	-972	0	-972
2007/08	0	0	-346	0	-346
2008/09	0	0	-2,669	0	-2,669
2009/10	0	0	-7,336	-9,818	-17,154
Cumulative	0	0	-12,174	-9,818	-21,992

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H½ LIABILITIES MINUS US-A½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	234	-114	0	0	121
1991	0	-114	0	0	-114
1992	0	-114	0	0	-114
1993	0	-98	0	0	-98
1994	0	-82	0	-224	-306
Cumulative	234	-522	0	-224	-511

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991	241	-114	0	0	128
1992	0	-114	0	0	-114
1993	0	-98	0	0	-98
1994	0	-82	0	0	-82
1995	0	-67	0	-231	-298
Cumulative	241	-475	0	-231	-464

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992	249	-114	0	0	135
1993	0	-98	0	0	-98
1994	0	-82	0	0	-82
1995	0	-67	0	0	-67
1996	0	0	0	-238	-238
Cumulative	249	-361	0	-238	-350

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993	256	-98	0	0	158
1994	0	-82	0	0	-82
1995	0	-67	0	0	-67
1996	0	0	0	0	0
1997	0	0	0	-163	-163
Cumulative	256	-247	0	-163	-154

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H½ LIABILITIES MINUS US-A½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994	264	-82	0	0	181
1995	0	-67	0	0	-67
1996	0	0	0	0	0
1997	0	0	0	0	0
1998	0	0	0	-168	-168
Cumulative	264	-149	0	-168	-54

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995	272	-67	0	0	205
1996	0	0	0	0	0
1997	0	0	0	0	0
1998	0	0	0	0	0
1999	0	0	0	-173	-173
Cumulative	272	-67	0	-173	32

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996	280	0	0	0	280
1997	0	0	0	0	0
1998	0	0	0	0	0
1999	0	0	0	0	0
2000	0	0	0	-178	-178
Cumulative	280	0	0	-178	102

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997	288	0	0	0	288
1998	0	0	0	0	0
1999	0	0	0	0	0
2000	0	0	0	0	0
2001	0	0	0	-147	-147
Cumulative	288	0	0	-147	141

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H½ LIABILITIES MINUS US-A½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998	297	0	0	0	297
1999	0	0	0	0	0
2000	0	0	0	0	0
2001	0	0	0	0	0
2002	0	0	0	-151	-151
Cumulative	297	0	0	-151	146

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999	306	0	0	0	306
2000	0	0	0	0	0
2001	0	0	0	0	0
2002	0	0	0	0	0
2003	0	0	0	-97	-97
Cumulative	306	0	0	-97	208

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000	315	0	0	0	315
2001	0	0	0	0	0
2002	0	0	0	0	0
2003	0	0	0	0	0
2004	0	0	0	-100	-100
Cumulative	315	0	0	-100	215

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001	324	0	0	0	324
2002	0	0	0	0	0
2003	0	0	0	0	0
2004	0	0	0	0	0
2005	0	0	0	-103	-103
Cumulative	324	0	0	-103	221

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H½ LIABILITIES MINUS US-A½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002	334	0	0	0	334
2003	0	0	0	0	0
2004	0	0	0	0	0
2005	0	0	0	0	0
2006	0	0	0	-106	-106
Cumulative	334	0	0	-106	228

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003	344	0	0	0	344
2004	0	0	0	0	0
2005	0	0	0	0	0
2006	0	0	0	0	0
2007	0	0	0	-110	-110
Cumulative	344	0	0	-110	235

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004	355	0	0	0	355
2005	0	0	0	0	0
2006	0	0	0	0	0
2007	0	0	0	0	0
2008	0	0	-64	0	-64
Cumulative	355	0	-64	0	291

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005	365	0	0	0	365
2006	0	0	0	0	0
2007	0	0	0	0	0
2008	0	0	-64	0	-64
2009	0	0	-31	0	-31
Cumulative	365	0	-95	0	270

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H1 LIABILITIES MINUS US-A1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	469	0	-197	0	272
1991	0	0	-154	0	-154
1992	0	0	-103	0	-103
1993	0	0	-71	0	-71
1994	0	0	-45	-448	-493
Cumulative	469	0	-570	-448	-549

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991	483	0	-186	0	297
1992	0	0	-135	0	-135
1993	0	0	-103	0	-103
1994	0	0	-78	0	-78
1995	0	0	-45	-461	-506
Cumulative	483	0	-547	-461	-525

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992	497	0	-168	0	330
1993	0	0	-136	0	-136
1994	0	0	-112	0	-112
1995	0	0	-79	0	-79
1996	0	0	-53	-475	-529
Cumulative	497	0	-548	-475	-526

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993	512	0	-170	0	342
1994	0	0	-146	0	-146
1995	0	0	-113	0	-113
1996	0	0	-88	0	-88
1997	0	0	-55	-265	-320
Cumulative	512	0	-572	-265	-325

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H1 LIABILITIES MINUS US-A1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994	528	0	-180	0	347
1995	0	0	-148	0	-148
1996	0	0	-124	0	-124
1997	0	0	-91	0	-91
1998	0	0	-58	-336	-394
Cumulative	528	0	-602	-336	-410

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995	543	0	-184	0	359
1996	0	0	-160	0	-160
1997	0	0	-128	0	-128
1998	0	0	-95	0	-95
1999	0	0	-77	-346	-423
Cumulative	543	0	-643	-346	-446

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996	560	0	-197	0	363
1997	0	0	-165	0	-165
1998	0	0	-132	0	-132
1999	0	0	-115	0	-115
2000	0	0	-107	-357	-463
Cumulative	560	0	-716	-357	-513

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997	577	0	-203	0	374
1998	0	0	-171	0	-171
1999	0	0	-154	0	-154
2000	0	0	-146	0	-146
2001	0	0	-105	-294	-399
Cumulative	577	0	-778	-294	-496

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H1 LIABILITIES MINUS US-A1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998	594	0	-210	0	384
1999	0	0	-193	0	-193
2000	0	0	-186	0	-186
2001	0	0	-146	0	-146
2002	0	0	-105	-303	-408
Cumulative	594	0	-840	-303	-549

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999	612	0	-233	0	378
2000	0	0	-227	0	-227
2001	0	0	-187	0	-187
2002	0	0	-147	0	-147
2003	0	0	0	-195	-195
Cumulative	612	0	-794	-195	-377

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000	630	0	-268	0	362
2001	0	0	-229	0	-229
2002	0	0	-189	0	-189
2003	0	0	0	0	0
2004	0	0	0	-201	-201
Cumulative	630	0	-686	-201	-257

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001	649	0	-271	0	377
2002	0	0	-233	0	-233
2003	0	0	0	0	0
2004	0	0	0	0	0
2005	0	0	0	-207	-207
Cumulative	649	0	-504	-207	-62

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H1 LIABILITIES MINUS US-A1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002	668	0	-277	0	392
2003	0	0	-27	0	-27
2004	0	0	0	0	0
2005	0	0	0	0	0
2006	0	0	0	-213	-213
Cumulative	668	0	-304	-213	152

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003	688	0	-73	0	616
2004	0	0	-37	0	-37
2005	0	0	0	0	0
2006	0	0	0	0	0
2007	0	0	0	-219	-219
Cumulative	688	0	-110	-219	359

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004	709	0	-90	0	619
2005	0	0	-41	0	-41
2006	0	0	0	0	0
2007	0	0	0	0	0
2008	0	0	-150	0	-150
Cumulative	709	0	-281	0	428

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005	730	0	-89	0	641
2006	0	0	-42	0	-42
2007	0	0	0	0	0
2008	0	0	-60	0	-60
2009	0	0	-150	0	-150
Cumulative	730	0	-341	0	389

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H2 LIABILITIES MINUS US-A2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	938	0	-2,262	0	-1,324
1991	0	0	-2,171	0	-2,171
1992	0	0	-2,064	0	-2,064
1993	0	0	-2,000	0	-2,000
1994	0	0	-1,947	-1,672	-3,619
Cumulative	938	0	-10,442	-1,672	-11,177

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991	966	0	-2,289	0	-1,324
1992	0	0	-2,184	0	-2,184
1993	0	0	-2,121	0	-2,121
1994	0	0	-2,070	0	-2,070
1995	0	0	-2,002	-1,723	-3,725
Cumulative	966	0	-10,666	-1,723	-11,423

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992	995	0	-2,306	0	-1,312
1993	0	0	-2,244	0	-2,244
1994	0	0	-2,195	0	-2,195
1995	0	0	-2,128	0	-2,128
1996	0	0	-2,076	-1,774	-3,850
Cumulative	995	0	-10,949	-1,774	-11,729

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993	1,024	0	-2,370	0	-1,346
1994	0	0	-2,322	0	-2,322
1995	0	0	-2,257	0	-2,257
1996	0	0	-2,206	0	-2,206
1997	0	0	-2,138	-1,059	-3,198
Cumulative	1,024	0	-11,293	-1,059	-11,328

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H2 LIABILITIES MINUS US-A2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994	1,055	0	-2,451	0	-1,396
1995	0	0	-2,388	0	-2,388
1996	0	0	-2,338	0	-2,338
1997	0	0	-2,272	0	-2,272
1998	0	0	-2,204	-1,344	-3,548
Cumulative	1,055	0	-11,654	-1,344	-11,943

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995	1,087	0	-2,522	0	-1,435
1996	0	0	-2,473	0	-2,473
1997	0	0	-2,409	0	-2,409
1998	0	0	-2,342	0	-2,342
1999	0	0	-2,302	-1,385	-3,687
Cumulative	1,087	0	-12,048	-1,385	-12,346

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996	1,119	0	-2,611	0	-1,492
1997	0	0	-2,548	0	-2,548
1998	0	0	-2,483	0	-2,483
1999	0	0	-2,444	0	-2,444
2000	0	0	-2,456	-1,426	-3,882
Cumulative	1,119	0	-12,542	-1,426	-12,849

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997	1,153	0	-2,690	0	-1,537
1998	0	0	-2,626	0	-2,626
1999	0	0	-2,589	0	-2,589
2000	0	0	-2,603	0	-2,603
2001	0	0	-2,476	-1,102	-3,578
Cumulative	1,153	0	-12,983	-1,102	-12,932

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H2 LIABILITIES MINUS US-A2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998	1,188	0	-2,772	0	-1,584
1999	0	0	-2,737	0	-2,737
2000	0	0	-2,752	0	-2,752
2001	0	0	-2,624	0	-2,624
2002	0	0	-2,498	-1,135	-3,633
Cumulative	1,188	0	-13,383	-1,135	-13,330

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999	1,223	0	-2,887	0	-1,664
2000	0	0	-2,904	0	-2,904
2001	0	0	-2,775	0	-2,775
2002	0	0	-2,648	0	-2,648
2003	0	0	-2,029	-1,169	-3,198
Cumulative	1,223	0	-13,243	-1,169	-13,189

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000	1,260	0	-3,059	0	-1,799
2001	0	0	-2,929	0	-2,929
2002	0	0	-2,801	0	-2,801
2003	0	0	-2,172	0	-2,172
2004	0	0	-2,113	-1,204	-3,317
Cumulative	1,260	0	-13,074	-1,204	-13,018

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001	1,298	0	-3,085	0	-1,788
2002	0	0	-2,957	0	-2,957
2003	0	0	-2,318	0	-2,318
2004	0	0	-2,263	0	-2,263
2005	0	0	-2,172	-1,240	-3,413
Cumulative	1,298	0	-12,795	-1,240	-12,738

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H2 LIABILITIES MINUS US-A2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002	1,337	0	-3,115	0	-1,778
2003	0	0	-2,441	0	-2,441
2004	0	0	-2,413	0	-2,413
2005	0	0	-2,324	0	-2,324
2006	0	0	-2,238	-1,277	-3,515
Cumulative	1,337	0	-12,531	-1,277	-12,471

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003	1,377	0	-2,531	0	-1,155
2004	0	0	-2,563	0	-2,563
2005	0	0	-2,479	0	-2,479
2006	0	0	-2,394	0	-2,394
2007	0	0	-2,281	-1,316	-3,597
Cumulative	1,377	0	-12,248	-1,316	-12,187

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004	1,418	0	-2,693	0	-1,275
2005	0	0	-2,636	0	-2,636
2006	0	0	-2,553	0	-2,553
2007	0	0	-2,442	0	-2,442
2008	0	0	-2,375	-1,355	-3,730
Cumulative	1,418	0	-12,699	-1,355	-12,636

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005	1,461	0	-2,796	0	-1,336
2006	0	0	-2,715	0	-2,715
2007	0	0	-2,606	0	-2,606
2008	0	0	-2,538	0	-2,538
2009	0	0	-2,412	-1,396	-3,808
Cumulative	1,461	0	-13,067	-1,396	-13,002

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H4 LIABILITIES MINUS US-A4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	1,875	0	-7,129	0	-5,254
1991	0	0	-6,354	0	-6,354
1992	0	0	-6,225	0	-6,225
1993	0	0	-6,139	0	-6,139
1994	0	0	-6,063	-3,345	-9,407
Cumulative	1,875	0	-31,910	-3,345	-33,380

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991	1,931	0	-6,617	0	-4,686
1992	0	0	-6,491	0	-6,491
1993	0	0	-6,407	0	-6,407
1994	0	0	-6,335	0	-6,335
1995	0	0	-6,236	-3,445	-9,681
Cumulative	1,931	0	-32,086	-3,445	-33,600

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992	1,989	0	-6,761	0	-4,772
1993	0	0	-6,681	0	-6,681
1994	0	0	-6,611	0	-6,611
1995	0	0	-6,517	0	-6,517
1996	0	0	-6,437	-3,548	-9,986
Cumulative	1,989	0	-33,007	-3,548	-34,567

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993	2,049	0	-6,960	0	-4,911
1994	0	0	-6,893	0	-6,893
1995	0	0	-6,802	0	-6,802
1996	0	0	-6,726	0	-6,726
1997	0	0	-5,713	-2,119	-7,832
Cumulative	2,049	0	-33,093	-2,119	-33,163

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H4 LIABILITIES MINUS US-A4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994	2,110	0	-7,180	0	-5,070
1995	0	0	-7,092	0	-7,092
1996	0	0	-7,019	0	-7,019
1997	0	0	-6,010	0	-6,010
1998	0	0	-5,882	-2,689	-8,571
Cumulative	2,110	0	-33,184	-2,689	-33,762

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995	2,174	0	-7,387	0	-5,214
1996	0	0	-7,318	0	-7,318
1997	0	0	-6,313	0	-6,313
1998	0	0	-6,188	0	-6,188
1999	0	0	-7,050	-2,770	-9,820
Cumulative	2,174	0	-34,257	-2,770	-34,853

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996	2,239	0	-7,623	0	-5,384
1997	0	0	-6,620	0	-6,620
1998	0	0	-6,500	0	-6,500
1999	0	0	-7,366	0	-7,366
2000	0	0	-7,416	-2,853	-10,269
Cumulative	2,239	0	-35,525	-2,853	-36,139

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997	2,306	0	-6,934	0	-4,628
1998	0	0	-6,817	0	-6,817
1999	0	0	-7,687	0	-7,687
2000	0	0	-7,741	0	-7,741
2001	0	0	-7,506	-2,204	-9,710
Cumulative	2,306	0	-36,685	-2,204	-36,583

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H4 LIABILITIES MINUS US-A4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998	2,375	0	-7,140	0	-4,765
1999	0	0	-8,013	0	-8,013
2000	0	0	-8,072	0	-8,072
2001	0	0	-7,836	0	-7,836
2002	0	0	-7,603	-2,270	-9,873
Cumulative	2,375	0	-38,663	-2,270	-38,558

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999	2,446	0	-8,346	0	-5,900
2000	0	0	-8,408	0	-8,408
2001	0	0	-8,170	0	-8,170
2002	0	0	-7,936	0	-7,936
2003	0	0	-6,905	-2,338	-9,243
Cumulative	2,446	0	-39,766	-2,338	-39,658

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000	2,520	0	-8,751	0	-6,231
2001	0	0	-8,511	0	-8,511
2002	0	0	-8,276	0	-8,276
2003	0	0	-7,217	0	-7,217
2004	0	0	-7,730	-2,408	-10,138
Cumulative	2,520	0	-40,485	-2,408	-40,374

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001	2,595	0	-8,859	0	-6,263
2002	0	0	-8,621	0	-8,621
2003	0	0	-7,543	0	-7,543
2004	0	0	-7,448	0	-7,448
2005	0	0	-8,632	-2,480	-11,112
Cumulative	2,595	0	-41,103	-2,480	-40,988

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H4 LIABILITIES MINUS US-A4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002	2,673	0	-8,973	0	-6,300
2003	0	0	-7,876	0	-7,876
2004	0	0	-7,784	0	-7,784
2005	0	0	-7,897	0	-7,897
2006	0	0	-8,596	-2,555	-11,151
Cumulative	2,673	0	-41,126	-2,555	-41,007

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003	2,754	0	-8,214	0	-5,460
2004	0	0	-8,126	0	-8,126
2005	0	0	-8,243	0	-8,243
2006	0	0	-8,011	0	-8,011
2007	0	0	-8,773	-2,631	-11,404
Cumulative	2,754	0	-41,366	-2,631	-41,244

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004	2,836	0	-8,474	0	-5,638
2005	0	0	-8,596	0	-8,596
2006	0	0	-8,367	0	-8,367
2007	0	0	-8,232	0	-8,232
2008	0	0	-8,919	-2,710	-11,629
Cumulative	2,836	0	-42,588	-2,710	-42,462

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005	2,921	0	-8,954	0	-6,033
2006	0	0	-8,730	0	-8,730
2007	0	0	-8,599	0	-8,599
2008	0	0	-8,632	0	-8,632
2009	0	0	-9,964	-2,792	-12,755
Cumulative	2,921	0	-44,879	-2,792	-44,749

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H5 LIABILITIES MINUS US-A5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	2,344	0	-9,361	0	-7,017
1991	0	0	-8,152	0	-8,152
1992	0	0	-8,002	0	-8,002
1993	0	0	-8,326	0	-8,326
1994	0	0	-8,877	-4,181	-13,058
Cumulative	2,344	0	-42,718	-4,181	-44,555

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991	2,414	0	-8,480	0	-6,066
1992	0	0	-8,334	0	-8,334
1993	0	0	-8,662	0	-8,662
1994	0	0	-8,794	0	-8,794
1995	0	0	-9,165	-4,306	-13,472
Cumulative	2,414	0	-43,436	-4,306	-45,328

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992	2,486	0	-8,672	0	-6,186
1993	0	0	-9,004	0	-9,004
1994	0	0	-9,140	0	-9,140
1995	0	0	-9,084	0	-9,084
1996	0	0	-9,541	-4,436	-13,977
Cumulative	2,486	0	-45,441	-4,436	-47,390

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993	2,561	0	-9,353	0	-6,792
1994	0	0	-9,492	0	-9,492
1995	0	0	-9,440	0	-9,440
1996	0	0	-9,388	0	-9,388
1997	0	0	-8,558	-2,649	-11,207
Cumulative	2,561	0	-46,231	-2,649	-46,319

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H5 LIABILITIES MINUS US-A5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994	2,638	0	-9,851	0	-7,213
1995	0	0	-9,803	0	-9,803
1996	0	0	-9,755	0	-9,755
1997	0	0	-8,548	0	-8,548
1998	0	0	-8,988	-3,361	-12,349
Cumulative	2,638	0	-46,945	-3,361	-47,668

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995	2,717	0	-10,172	0	-7,455
1996	0	0	-10,128	0	-10,128
1997	0	0	-8,926	0	-8,926
1998	0	0	-8,826	0	-8,826
1999	0	0	-10,612	-3,462	-14,074
Cumulative	2,717	0	-48,666	-3,462	-49,411

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996	2,799	0	-10,509	0	-7,711
1997	0	0	-9,311	0	-9,311
1998	0	0	-9,215	0	-9,215
1999	0	0	-10,452	0	-10,452
2000	0	0	-11,229	-3,566	-14,795
Cumulative	2,799	0	-50,717	-3,566	-51,484

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997	2,883	0	-9,703	0	-6,821
1998	0	0	-9,612	0	-9,612
1999	0	0	-10,853	0	-10,853
2000	0	0	-11,070	0	-11,070
2001	0	0	-11,378	-2,755	-14,133
Cumulative	2,883	0	-52,617	-2,755	-52,489

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H5 LIABILITIES MINUS US-A5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998	2,969	0	-10,016	0	-7,047
1999	0	0	-11,262	0	-11,262
2000	0	0	-11,483	0	-11,483
2001	0	0	-11,213	0	-11,213
2002	0	0	-11,524	-2,837	-14,361
Cumulative	2,969	0	-55,497	-2,837	-55,366

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999	3,058	0	-11,677	0	-8,619
2000	0	0	-11,904	0	-11,904
2001	0	0	-11,632	0	-11,632
2002	0	0	-11,353	0	-11,353
2003	0	0	-11,090	-2,922	-14,013
Cumulative	3,058	0	-57,656	-2,922	-57,520

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000	3,150	0	-12,332	0	-9,183
2001	0	0	-12,058	0	-12,058
2002	0	0	-11,777	0	-11,777
2003	0	0	-10,649	0	-10,649
2004	0	0	-12,111	-3,010	-15,121
Cumulative	3,150	0	-58,926	-3,010	-58,787

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001	3,244	0	-12,492	0	-9,248
2002	0	0	-12,208	0	-12,208
2003	0	0	-11,056	0	-11,056
2004	0	0	-11,119	0	-11,119
2005	0	0	-13,334	-3,100	-16,434
Cumulative	3,244	0	-60,209	-3,100	-60,065

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H5 LIABILITIES MINUS US-A5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002	3,342	0	-12,648	0	-9,307
2003	0	0	-11,471	0	-11,471
2004	0	0	-11,539	0	-11,539
2005	0	0	-12,312	0	-12,312
2006	0	0	-13,789	-3,193	-16,983
Cumulative	3,342	0	-61,759	-3,193	-61,611

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003	3,442	0	-11,894	0	-8,452
2004	0	0	-11,966	0	-11,966
2005	0	0	-12,744	0	-12,744
2006	0	0	-12,737	0	-12,737
2007	0	0	-14,215	-3,289	-17,504
Cumulative	3,442	0	-63,557	-3,289	-63,404

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004	3,545	0	-12,402	0	-8,857
2005	0	0	-13,185	0	-13,185
2006	0	0	-13,182	0	-13,182
2007	0	0	-13,131	0	-13,131
2008	0	0	-14,358	-3,388	-17,746
Cumulative	3,545	0	-66,258	-3,388	-66,100

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005	3,651	0	-13,633	0	-9,982
2006	0	0	-13,636	0	-13,636
2007	0	0	-13,590	0	-13,590
2008	0	0	-13,241	0	-13,241
2009	0	0	-16,290	-3,490	-19,780
Cumulative	3,651	0	-70,391	-3,490	-70,229

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H(all) liabilities minus US-A(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	5,859	-114	-18,949	0	-13,203
1991	0	-114	-16,831	0	-16,944
1992	0	-114	-16,394	0	-16,508
1993	0	-98	-16,535	0	-16,633
1994	0	-82	-16,932	-9,870	-26,885
Cumulative	5,859	-522	-85,640	-9,870	-90,173

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991	6,035	-114	-17,572	0	-11,651
1992	0	-114	-17,144	0	-17,257
1993	0	-98	-17,293	0	-17,391
1994	0	-82	-17,277	0	-17,359
1995	0	-67	-17,449	-10,166	-27,682
Cumulative	6,035	-475	-86,734	-10,166	-91,340

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992	6,216	-114	-17,907	0	-11,805
1993	0	-98	-18,066	0	-18,164
1994	0	-82	-18,058	0	-18,140
1995	0	-67	-17,808	0	-17,874
1996	0	0	-18,107	-10,471	-28,579
Cumulative	6,216	-361	-89,946	-10,471	-94,562

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993	6,403	-98	-18,852	0	-12,548
1994	0	-82	-18,853	0	-18,935
1995	0	-67	-18,612	0	-18,679
1996	0	0	-18,408	0	-18,408
1997	0	0	-16,465	-6,255	-22,720
Cumulative	6,403	-247	-91,190	-6,255	-91,290

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Summaries of Differences in Specific and Overall Taxes

US-H(all) liabilities minus US-A(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994	6,595	-82	-19,663	0	-13,151
1995	0	-67	-19,431	0	-19,498
1996	0	0	-19,237	0	-19,237
1997	0	0	-16,922	0	-16,922
1998	0	0	-17,131	-7,899	-25,030
Cumulative	6,595	-149	-92,384	-7,899	-93,838

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995	6,793	-67	-20,266	0	-13,540
1996	0	0	-20,080	0	-20,080
1997	0	0	-17,776	0	-17,776
1998	0	0	-17,451	0	-17,451
1999	0	0	-20,041	-8,136	-28,177
Cumulative	6,793	-67	-95,614	-8,136	-97,024

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996	6,996	0	-20,940	0	-13,944
1997	0	0	-18,645	0	-18,645
1998	0	0	-18,330	0	-18,330
1999	0	0	-20,377	0	-20,377
2000	0	0	-21,208	-8,380	-29,588
Cumulative	6,996	0	-99,500	-8,380	-100,883

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997	7,206	0	-19,530	0	-12,324
1998	0	0	-19,225	0	-19,225
1999	0	0	-21,283	0	-21,283
2000	0	0	-21,560	0	-21,560
2001	0	0	-21,466	-6,501	-27,967
Cumulative	7,206	0	-103,064	-6,501	-102,359

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Summaries of Differences in Specific and Overall Taxes

US-H(all) liabilities minus US-A(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998	7,422	0	-20,137	0	-12,715
1999	0	0	-22,205	0	-22,205
2000	0	0	-22,493	0	-22,493
2001	0	0	-21,818	0	-21,818
2002	0	0	-21,730	-6,696	-28,426
Cumulative	7,422	0	-108,384	-6,696	-107,657

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999	7,645	0	-23,144	0	-15,499
2000	0	0	-23,443	0	-23,443
2001	0	0	-22,764	0	-22,764
2002	0	0	-22,084	0	-22,084
2003	0	0	-20,025	-6,721	-26,746
Cumulative	7,645	0	-111,460	-6,721	-110,536

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000	7,875	0	-24,410	0	-16,535
2001	0	0	-23,727	0	-23,727
2002	0	0	-23,043	0	-23,043
2003	0	0	-20,038	0	-20,038
2004	0	0	-21,954	-6,923	-28,877
Cumulative	7,875	0	-113,172	-6,923	-112,221

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001	8,111	0	-24,708	0	-16,597
2002	0	0	-24,019	0	-24,019
2003	0	0	-20,918	0	-20,918
2004	0	0	-20,830	0	-20,830
2005	0	0	-24,138	-7,131	-31,269
Cumulative	8,111	0	-114,612	-7,131	-113,632

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Summaries of Differences in Specific and Overall Taxes

US-H(all) liabilities minus US-A(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002	8,354	0	-25,013	0	-16,659
2003	0	0	-21,815	0	-21,815
2004	0	0	-21,736	0	-21,736
2005	0	0	-22,533	0	-22,533
2006	0	0	-24,623	-7,345	-31,967
Cumulative	8,354	0	-115,719	-7,345	-114,710

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003	8,605	0	-22,712	0	-14,108
2004	0	0	-22,692	0	-22,692
2005	0	0	-23,466	0	-23,466
2006	0	0	-23,141	0	-23,141
2007	0	0	-25,269	-7,565	-32,834
Cumulative	8,605	0	-117,281	-7,565	-116,241

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004	8,863	0	-23,659	0	-14,796
2005	0	0	-24,457	0	-24,457
2006	0	0	-24,102	0	-24,102
2007	0	0	-23,805	0	-23,805
2008	0	0	-25,866	-7,453	-33,319
Cumulative	8,863	0	-121,889	-7,453	-120,480

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005	9,129	0	-25,473	0	-16,344
2006	0	0	-25,123	0	-25,123
2007	0	0	-24,795	0	-24,795
2008	0	0	-24,535	0	-24,535
2009	0	0	-28,847	-7,677	-36,524
Cumulative	9,129	0	-128,773	-7,677	-127,321

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H½ LIABILITIES MINUS US-TL½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	-114	203	0	89
1991	0	-114	173	0	59
1992	0	-114	107	0	-7
1993	0	-98	119	0	21
1994	0	-82	110	-2,075	-2,047
Cumulative	0	-522	711	-2,075	-1,886

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991	0	-469	173	0	59
1992	0	-469	107	0	-7
1993	0	-483	119	0	21
1994	0	-498	110	0	27
1995	0	-512	126	-2,149	-2,090
Cumulative	0	-2,431	634	-2,149	-3,946

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992	0	-114	107	0	-7
1993	0	-98	119	0	21
1994	0	-82	110	0	27
1995	0	-67	126	0	59
1996	0	0	152	-2,236	-2,084
Cumulative	0	-361	613	-2,236	-1,984

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993	0	-98	119	0	21
1994	0	-82	110	0	27
1995	0	-67	126	0	59
1996	0	0	152	0	152
1997	0	0	142	-1,881	-1,739
Cumulative	0	-247	648	-1,881	-1,480

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H½ LIABILITIES MINUS US-TL½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994	0	-82	110	0	27
1995	0	-67	126	0	59
1996	0	0	152	0	152
1997	0	0	142	0	142
1998	0	0	165	-1,956	-1,791
Cumulative	0	-149	695	-1,956	-1,411

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995	0	-67	126	0	59
1996	0	0	152	0	152
1997	0	0	142	0	142
1998	0	0	165	0	165
1999	0	0	206	-2,051	-1,845
Cumulative	0	-67	791	-2,051	-1,327

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996	0	0	152	0	152
1997	0	0	142	0	142
1998	0	0	165	0	165
1999	0	0	206	0	206
2000	0	0	221	-2,113	-1,891
Cumulative	0	0	886	-2,113	-1,226

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997	0	0	142	0	142
1998	0	0	165	0	165
1999	0	0	206	0	206
2000	0	0	221	0	221
2001	0	0	228	-1,992	-1,764
Cumulative	0	0	962	-1,992	-1,030

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H½ LIABILITIES MINUS US-TL½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998	0	0	165	0	165
1999	0	0	206	0	206
2000	0	0	221	0	221
2001	0	0	228	0	228
2002	0	0	154	-1,617	-1,464
Cumulative	0	0	974	-1,617	-643

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999	0	0	206	0	206
2000	0	0	221	0	221
2001	0	0	228	0	228
2002	0	0	154	0	154
2003	0	0	33	-1,250	-1,217
Cumulative	0	0	841	-1,250	-409

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000	0	0	221	0	221
2001	0	0	228	0	228
2002	0	0	154	0	154
2003	0	0	33	0	33
2004	0	0	59	-1,311	-1,252
Cumulative	0	0	695	-1,311	-616

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001	0	0	228	0	228
2002	0	0	154	0	154
2003	0	0	33	0	33
2004	0	0	59	0	59
2005	0	0	57	-1,346	-1,289
Cumulative	0	0	530	-1,346	-816

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H½ LIABILITIES MINUS US-TL½ LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002	0	0	154	0	154
2003	0	0	33	0	33
2004	0	0	59	0	59
2005	0	0	57	0	57
2006	0	0	57	-1,385	-1,328
Cumulative	0	0	359	-1,385	-1,026

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003	0	0	33	0	33
2004	0	0	59	0	59
2005	0	0	57	0	57
2006	0	0	57	0	57
2007	0	0	49	-1,417	-1,368
Cumulative	0	0	255	-1,417	-1,162

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004	0	0	59	0	59
2005	0	0	57	0	57
2006	0	0	57	0	57
2007	0	0	49	0	49
2008	0	0	0	-908	-908
Cumulative	0	0	222	-908	-686

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005	0	0	57	0	57
2006	0	0	57	0	57
2007	0	0	49	0	49
2008	0	0	0	0	0
2009	0	0	0	-898	-898
Cumulative	0	0	163	-898	-735

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H1 LIABILITIES MINUS US-TL1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	0	293	0	293
1991	0	0	302	0	302
1992	0	0	318	0	318
1993	0	0	319	0	319
1994	0	0	311	-5,040	-4,730
Cumulative	0	0	1,543	-5,040	-3,498

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991	0	0	315	0	315
1992	0	0	331	0	331
1993	0	0	331	0	331
1994	0	0	323	0	323
1995	0	0	321	-5,221	-4,900
Cumulative	0	0	1,620	-5,221	-3,600

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992	0	0	343	0	343
1993	0	0	344	0	344
1994	0	0	336	0	336
1995	0	0	334	0	334
1996	0	0	324	-5,406	-5,082
Cumulative	0	0	1,681	-5,406	-3,725

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993	0	0	357	0	357
1994	0	0	349	0	349
1995	0	0	347	0	347
1996	0	0	337	0	337
1997	0	0	334	-4,549	-4,215
Cumulative	0	0	1,723	-4,549	-2,826

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H1 LIABILITIES MINUS US-TL1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994	0	0	362	0	362
1995	0	0	360	0	360
1996	0	0	350	0	350
1997	0	0	347	0	347
1998	0	0	343	-4,706	-4,364
Cumulative	0	0	1,762	-4,706	-2,944

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995	0	0	374	0	374
1996	0	0	364	0	364
1997	0	0	361	0	361
1998	0	0	356	0	356
1999	0	0	336	-4,928	-4,592
Cumulative	0	0	1,792	-4,928	-3,137

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996	0	0	378	0	378
1997	0	0	375	0	375
1998	0	0	371	0	371
1999	0	0	350	0	350
2000	0	0	336	-5,133	-4,797
Cumulative	0	0	1,810	-5,133	-3,323

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997	0	0	390	0	390
1998	0	0	385	0	385
1999	0	0	365	0	365
2000	0	0	351	0	351
2001	0	0	351	-4,630	-4,280
Cumulative	0	0	1,841	-4,630	-2,789

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H1 LIABILITIES MINUS US-TL1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998	0	0	400	0	400
1999	0	0	380	0	380
2000	0	0	366	0	366
2001	0	0	366	0	366
2002	0	0	364	-4,104	-3,740
Cumulative	0	0	1,876	-4,104	-2,228

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999	0	0	390	0	390
2000	0	0	358	0	358
2001	0	0	375	0	375
2002	0	0	374	0	374
2003	0	0	477	-3,643	-3,165
Cumulative	0	0	1,975	-3,643	-1,668

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000	0	0	397	0	397
2001	0	0	397	0	397
2002	0	0	396	0	396
2003	0	0	543	0	543
2004	0	0	495	-3,748	-3,253
Cumulative	0	0	2,228	-3,748	-1,520

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001	0	0	414	0	414
2002	0	0	412	0	412
2003	0	0	603	0	603
2004	0	0	555	0	555
2005	0	0	513	-3,865	-3,351
Cumulative	0	0	2,497	-3,865	-1,367

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H1 LIABILITIES MINUS US-TL1 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002	0	0	429	0	429
2003	0	0	637	0	637
2004	0	0	622	0	622
2005	0	0	576	0	576
2006	0	0	529	-3,981	-3,452
Cumulative	0	0	2,793	-3,981	-1,188

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003	0	0	654	0	654
2004	0	0	645	0	645
2005	0	0	640	0	640
2006	0	0	593	0	593
2007	0	0	544	-4,100	-3,556
Cumulative	0	0	3,076	-4,100	-1,024

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004	0	0	660	0	660
2005	0	0	664	0	664
2006	0	0	659	0	659
2007	0	0	611	0	611
2008	0	0	413	-3,098	-2,685
Cumulative	0	0	3,006	-3,098	-92

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005	0	0	683	0	683
2006	0	0	684	0	684
2007	0	0	678	0	678
2008	0	0	567	0	567
2009	0	0	395	-3,147	-2,752
Cumulative	0	0	3,007	-3,147	-140

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H2 LIABILITIES MINUS US-TL2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	0	-433	0	-433
1991	0	0	-467	0	-467
1992	0	0	-491	0	-491
1993	0	0	-546	0	-546
1994	0	0	-618	-15,997	-16,616
Cumulative	0	0	-2,556	-15,997	-18,554

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991	0	0	-422	0	-422
1992	0	0	-445	0	-445
1993	0	0	-500	0	-500
1994	0	0	-573	0	-573
1995	0	0	-634	-16,477	-17,112
Cumulative	0	0	-2,574	-16,477	-19,052

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992	0	0	-398	0	-398
1993	0	0	-453	0	-453
1994	0	0	-525	0	-525
1995	0	0	-587	0	-587
1996	0	0	-666	-16,972	-17,638
Cumulative	0	0	-2,630	-16,972	-19,602

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993	0	0	-405	0	-405
1994	0	0	-477	0	-477
1995	0	0	-539	0	-539
1996	0	0	-618	0	-618
1997	0	0	-687	-13,976	-14,663
Cumulative	0	0	-2,724	-13,976	-16,700

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H2 LIABILITIES MINUS US-TL2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994	0	0	-427	0	-427
1995	0	0	-488	0	-488
1996	0	0	-568	0	-568
1997	0	0	-637	0	-637
1998	0	0	-709	-14,396	-15,105
Cumulative	0	0	-2,829	-14,396	-17,224

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995	0	0	-437	0	-437
1996	0	0	-516	0	-516
1997	0	0	-585	0	-585
1998	0	0	-658	0	-658
1999	0	0	-762	-14,827	-15,590
Cumulative	0	0	-2,958	-14,827	-17,785

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996	0	0	-463	0	-463
1997	0	0	-532	0	-532
1998	0	0	-604	0	-604
1999	0	0	-709	0	-709
2000	0	0	-803	-15,272	-16,076
Cumulative	0	0	-3,112	-15,272	-18,384

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997	0	0	-477	0	-477
1998	0	0	-550	0	-550
1999	0	0	-654	0	-654
2000	0	0	-749	0	-749
2001	0	0	-805	-13,894	-14,699
Cumulative	0	0	-3,235	-13,894	-17,129

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H2 LIABILITIES MINUS US-TL2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998	0	0	-493	0	-493
1999	0	0	-598	0	-598
2000	0	0	-692	0	-692
2001	0	0	-749	0	-749
2002	0	0	-808	-14,311	-15,119
Cumulative	0	0	-3,341	-14,311	-17,652

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999	0	0	-559	0	-559
2000	0	0	-720	0	-720
2001	0	0	-713	0	-713
2002	0	0	-774	0	-774
2003	0	0	-438	-14,740	-15,178
Cumulative	0	0	-3,205	-14,740	-17,945

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000	0	0	-575	0	-575
2001	0	0	-634	0	-634
2002	0	0	-694	0	-694
2003	0	0	-363	0	-363
2004	0	0	-450	-15,182	-15,632
Cumulative	0	0	-2,716	-15,182	-17,898

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001	0	0	-573	0	-573
2002	0	0	-635	0	-635
2003	0	0	-308	0	-308
2004	0	0	-400	0	-400
2005	0	0	-462	-15,638	-16,100
Cumulative	0	0	-2,378	-15,638	-18,016

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H2 LIABILITIES MINUS US-TL2 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002	0	0	-574	0	-574
2003	0	0	-227	0	-227
2004	0	0	-175	0	-175
2005	0	0	-405	0	-405
2006	0	0	-476	-16,107	-16,583
Cumulative	0	0	-1,856	-16,107	-17,963

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003	0	0	-116	0	-116
2004	0	0	-275	0	-275
2005	0	0	-192	0	-192
2006	0	0	-502	0	-502
2007	0	0	-467	-16,590	-17,057
Cumulative	0	0	-1,553	-16,590	-18,143

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004	0	0	-193	0	-193
2005	0	0	-287	0	-287
2006	0	0	-357	0	-357
2007	0	0	-407	0	-407
2008	0	0	-512	-17,088	-17,600
Cumulative	0	0	-1,756	-17,088	-18,844

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005	0	0	-225	0	-225
2006	0	0	-295	0	-295
2007	0	0	-345	0	-345
2008	0	0	-450	0	-450
2009	0	0	-487	-18,470	-18,957
Cumulative	0	0	-1,802	-18,470	-20,272

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H4 LIABILITIES MINUS US-TL4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	0	-2,819	0	-2,819
1991	0	0	-2,583	0	-2,583
1992	0	0	-2,742	0	-2,742
1993	0	0	-3,213	0	-3,213
1994	0	0	-4,591	-31,995	-36,586
Cumulative	0	0	-15,948	-31,995	-47,943

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991	0	0	-2,525	0	-2,525
1992	0	0	-2,974	0	-2,974
1993	0	0	-3,482	0	-3,482
1994	0	0	-4,019	0	-4,019
1995	0	0	-2,906	-32,955	-35,860
Cumulative	0	0	-15,905	-32,955	-48,860

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992	0	0	-3,244	0	-3,244
1993	0	0	-3,756	0	-3,756
1994	0	0	-4,296	0	-4,296
1995	0	0	-4,829	0	-4,829
1996	0	0	-43	-33,943	-33,987
Cumulative	0	0	-16,168	-33,943	-50,111

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993	0	0	-4,034	0	-4,034
1994	0	0	-4,578	0	-4,578
1995	0	0	-5,114	0	-5,114
1996	0	0	-5,685	0	-5,685
1997	0	0	2,567	-27,953	-25,386
Cumulative	0	0	-16,844	-27,953	-44,797

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H4 LIABILITIES MINUS US-TL4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994	0	0	-4,865	0	-4,865
1995	0	0	-5,404	0	-5,404
1996	0	0	-5,979	0	-5,979
1997	0	0	-5,636	0	-5,636
1998	0	0	4,174	-28,791	-24,617
Cumulative	0	0	-17,710	-28,791	-46,501

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995	0	0	-5,700	0	-5,700
1996	0	0	-6,278	0	-6,278
1997	0	0	-5,938	0	-5,938
1998	0	0	-6,188	0	-6,188
1999	0	0	5,449	-29,655	-24,206
Cumulative	0	0	-18,655	-29,655	-48,310

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996	0	0	-6,582	0	-6,582
1997	0	0	-6,246	0	-6,246
1998	0	0	-6,500	0	-6,500
1999	0	0	-7,366	0	-7,366
2000	0	0	6,998	-30,545	-23,547
Cumulative	0	0	-19,696	-30,545	-50,241

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997	0	0	-6,560	0	-6,560
1998	0	0	-6,817	0	-6,817
1999	0	0	-7,687	0	-7,687
2000	0	0	-7,741	0	-7,741
2001	0	0	8,480	-27,788	-19,308
Cumulative	0	0	-20,325	-27,788	-48,112

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H4 LIABILITIES MINUS US-TL4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998	0	0	-7,140	0	-7,140
1999	0	0	-8,013	0	-8,013
2000	0	0	-8,072	0	-8,072
2001	0	0	-7,836	0	-7,836
2002	0	0	7,574	-28,622	-21,048
Cumulative	0	0	-23,487	-28,622	-52,108

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999	0	0	-8,346	0	-8,346
2000	0	0	-8,408	0	-8,408
2001	0	0	-8,170	0	-8,170
2002	0	0	-7,936	0	-7,936
2003	0	0	6,737	-29,480	-22,743
Cumulative	0	0	-26,124	-29,480	-55,604

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000	0	0	-8,751	0	-8,751
2001	0	0	-8,511	0	-8,511
2002	0	0	-8,276	0	-8,276
2003	0	0	-7,701	0	-7,701
2004	0	0	6,285	-30,365	-24,080
Cumulative	0	0	-26,954	-30,365	-57,319

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001	0	0	-8,859	0	-8,859
2002	0	0	-8,621	0	-8,621
2003	0	0	-8,072	0	-8,072
2004	0	0	-8,550	0	-8,550
2005	0	0	5,360	-31,276	-25,916
Cumulative	0	0	-28,742	-31,276	-60,018

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H4 LIABILITIES MINUS US-TL4 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002	0	0	-8,973	0	-8,973
2003	0	0	-8,450	0	-8,450
2004	0	0	-8,932	0	-8,932
2005	0	0	-9,476	0	-9,476
2006	0	0	5,989	-32,214	-26,225
Cumulative	0	0	-29,843	-32,214	-62,057

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003	0	0	-8,836	0	-8,836
2004	0	0	-9,321	0	-9,321
2005	0	0	-9,870	0	-9,870
2006	0	0	-9,466	0	-9,466
2007	0	0	6,310	-33,180	-26,870
Cumulative	0	0	-31,183	-33,180	-64,363

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004	0	0	-9,719	0	-9,719
2005	0	0	-10,271	0	-10,271
2006	0	0	-9,871	0	-9,871
2007	0	0	-9,669	0	-9,669
2008	0	0	6,886	-34,176	-27,289
Cumulative	0	0	-32,643	-34,176	-66,818

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005	0	0	-10,680	0	-10,680
2006	0	0	-10,284	0	-10,284
2007	0	0	-10,086	0	-10,086
2008	0	0	-9,842	0	-9,842
2009	0	0	5,786	-35,201	-29,415
Cumulative	0	0	-35,106	-35,201	-70,307

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H5 LIABILITIES MINUS US-TL5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	0	-9,361	0	-9,361
1991	0	0	-8,152	0	-8,152
1992	0	0	-8,002	0	-8,002
1993	0	0	-8,326	0	-8,326
1994	0	0	11,721	-39,994	-28,273
Cumulative	0	0	-22,120	-39,994	-62,113

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991	0	0	-8,480	0	-8,480
1992	0	0	-8,334	0	-8,334
1993	0	0	-8,662	0	-8,662
1994	0	0	-8,794	0	-8,794
1995	0	0	11,979	-41,194	-29,214
Cumulative	0	0	-22,291	-41,194	-63,485

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992	0	0	-8,672	0	-8,672
1993	0	0	-9,004	0	-9,004
1994	0	0	-9,140	0	-9,140
1995	0	0	-9,084	0	-9,084
1996	0	0	11,142	-42,429	-31,287
Cumulative	0	0	-24,758	-42,429	-67,187

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993	0	0	-9,353	0	-9,353
1994	0	0	-9,492	0	-9,492
1995	0	0	-9,440	0	-9,440
1996	0	0	-9,388	0	-9,388
1997	0	0	10,244	-34,941	-24,697
Cumulative	0	0	-27,429	-34,941	-62,369

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H5 LIABILITIES MINUS US-TL5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994	0	0	-9,851	0	-9,851
1995	0	0	-9,803	0	-9,803
1996	0	0	-9,755	0	-9,755
1997	0	0	-8,548	0	-8,548
1998	0	0	9,815	-35,989	-26,174
Cumulative	0	0	-28,142	-35,989	-64,131

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995	0	0	-10,172	0	-10,172
1996	0	0	-10,128	0	-10,128
1997	0	0	-8,926	0	-8,926
1998	0	0	-8,826	0	-8,826
1999	0	0	8,491	-37,069	-28,578
Cumulative	0	0	-29,562	-37,069	-66,631

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996	0	0	-10,509	0	-10,509
1997	0	0	-9,311	0	-9,311
1998	0	0	-9,215	0	-9,215
1999	0	0	-10,452	0	-10,452
2000	0	0	8,340	-38,181	-29,841
Cumulative	0	0	-31,148	-38,181	-69,329

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997	0	0	-9,703	0	-9,703
1998	0	0	-9,612	0	-9,612
1999	0	0	-10,853	0	-10,853
2000	0	0	-11,070	0	-11,070
2001	0	0	8,595	-34,735	-26,140
Cumulative	0	0	-32,644	-34,735	-67,379

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H5 LIABILITIES MINUS US-TL5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998	0	0	-10,016	0	-10,016
1999	0	0	-11,262	0	-11,262
2000	0	0	-11,483	0	-11,483
2001	0	0	-11,213	0	-11,213
2002	0	0	7,151	-35,777	-28,626
Cumulative	0	0	-36,822	-35,777	-72,599

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999	0	0	-11,677	0	-11,677
2000	0	0	-11,904	0	-11,904
2001	0	0	-11,632	0	-11,632
2002	0	0	-11,353	0	-11,353
2003	0	0	5,326	-36,850	-31,525
Cumulative	0	0	-41,240	-36,850	-78,090

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000	0	0	-12,332	0	-12,332
2001	0	0	-12,058	0	-12,058
2002	0	0	-11,777	0	-11,777
2003	0	0	-12,131	0	-12,131
2004	0	0	5,132	-37,956	-32,824
Cumulative	0	0	-43,166	-37,956	-81,122

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001	0	0	-12,492	0	-12,492
2002	0	0	-12,208	0	-12,208
2003	0	0	-12,599	0	-12,599
2004	0	0	-13,183	0	-13,183
2005	0	0	4,589	-39,095	-34,506
Cumulative	0	0	-45,893	-39,095	-84,988

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H5 LIABILITIES MINUS US-TL5 LIABILITIES

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002	0	0	-12,648	0	-12,648
2003	0	0	-13,076	0	-13,076
2004	0	0	-13,665	0	-13,665
2005	0	0	-14,438	0	-14,438
2006	0	0	4,744	-40,267	-35,523
Cumulative	0	0	-49,082	-40,267	-89,350

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003	0	0	-13,562	0	-13,562
2004	0	0	-14,156	0	-14,156
2005	0	0	-14,934	0	-14,934
2006	0	0	-14,926	0	-14,926
2007	0	0	4,963	-41,475	-36,512
Cumulative	0	0	-52,615	-41,475	-94,091

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004	0	0	-14,657	0	-14,657
2005	0	0	-15,440	0	-15,440
2006	0	0	-15,437	0	-15,437
2007	0	0	-15,386	0	-15,386
2008	0	0	5,489	-42,720	-37,231
Cumulative	0	0	-55,432	-42,720	-98,151

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005	0	0	-15,956	0	-15,956
2006	0	0	-15,959	0	-15,959
2007	0	0	-15,913	0	-15,913
2008	0	0	-15,564	0	-15,564
2009	0	0	4,273	-44,001	-39,728
Cumulative	0	0	-59,119	-44,001	-103,120

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H(all) liabilities minus US-TL(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1990	0	-114	-12,117	0	-12,231
1991	0	-114	-10,727	0	-10,841
1992	0	-114	-10,810	0	-10,924
1993	0	-98	-11,649	0	-11,747
1994	0	-82	6,933	-95,101	-88,251
Cumulative	0	-522	-38,370	-95,101	-133,993

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1991	0	-114	-10,940	0	-11,053
1992	0	-114	-11,315	0	-11,429
1993	0	-98	-12,195	0	-12,293
1994	0	-82	-12,953	0	-13,036
1995	0	-67	8,886	-97,996	-89,176
Cumulative	0	-475	-38,516	-97,996	-136,987

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1992	0	-114	-11,864	0	-11,978
1993	0	-98	-12,751	0	-12,849
1994	0	-82	-13,516	0	-13,599
1995	0	-67	-14,040	0	-14,107
1996	0	0	10,908	-100,986	-90,078
Cumulative	0	-361	-41,262	-100,986	-142,610

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1993	0	-98	-13,316	0	-13,414
1994	0	-82	-14,088	0	-14,171
1995	0	-67	-14,620	0	-14,686
1996	0	0	-15,202	0	-15,202
1997	0	0	12,600	-83,299	-70,699
Cumulative	0	-247	-44,626	-83,299	-128,173

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H(all) liabilities minus US-TL(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1994	0	-82	-14,671	0	-14,753
1995	0	-67	-15,209	0	-15,276
1996	0	0	-15,799	0	-15,799
1997	0	0	-14,332	0	-14,332
1998	0	0	13,787	-85,838	-72,051
Cumulative	0	-149	-46,224	-85,838	-132,211

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1995	0	-67	-15,809	0	-15,876
1996	0	0	-16,406	0	-16,406
1997	0	0	-14,947	0	-14,947
1998	0	0	-15,150	0	-15,150
1999	0	0	13,720	-88,529	-74,810
Cumulative	0	-67	-48,593	-88,529	-137,189

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1996	0	0	-17,024	0	-17,024
1997	0	0	-15,572	0	-15,572
1998	0	0	-15,784	0	-15,784
1999	0	0	-17,971	0	-17,971
2000	0	0	15,092	-91,243	-76,151
Cumulative	0	0	-51,259	-91,243	-142,502

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1997	0	0	-16,208	0	-16,208
1998	0	0	-16,428	0	-16,428
1999	0	0	-18,624	0	-18,624
2000	0	0	-18,988	0	-18,988
2001	0	0	16,849	-83,039	-66,191
Cumulative	0	0	-53,400	-83,039	-136,439

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H(all) liabilities minus US-TL(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1998	0	0	-17,084	0	-17,084
1999	0	0	-19,287	0	-19,287
2000	0	0	-19,660	0	-19,660
2001	0	0	-19,204	0	-19,204
2002	0	0	14,435	-84,431	-69,996
Cumulative	0	0	-60,800	-84,431	-145,231

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
1999	0	0	-19,987	0	-19,987
2000	0	0	-20,453	0	-20,453
2001	0	0	-19,912	0	-19,912
2002	0	0	-19,536	0	-19,536
2003	0	0	12,135	-85,964	-73,828
Cumulative	0	0	-67,752	-85,964	-153,716

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2000	0	0	-21,039	0	-21,039
2001	0	0	-20,578	0	-20,578
2002	0	0	-20,197	0	-20,197
2003	0	0	-19,620	0	-19,620
2004	0	0	11,521	-88,562	-77,041
Cumulative	0	0	-69,913	-88,562	-158,475

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2001	0	0	-21,282	0	-21,282
2002	0	0	-20,898	0	-20,898
2003	0	0	-20,344	0	-20,344
2004	0	0	-21,519	0	-21,519
2005	0	0	10,057	-91,219	-81,162
Cumulative	0	0	-73,986	-91,219	-165,205

Appendix VII (for Chapter 8): Underpinning data for Tables 8.2, 8.7, 8.8, 8.11, 8.13, 8.21 and 8.22.

Summaries of Differences in Specific and Overall Taxes

US-H(all) liabilities minus US-TL(all) liabilities

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2002	0	0	-21,612	0	-21,612
2003	0	0	-21,083	0	-21,083
2004	0	0	-22,241	0	-22,241
2005	0	0	-23,686	0	-23,686
2006	0	0	10,843	-93,954	-83,111
Cumulative	0	0	-77,779	-93,954	-171,733

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2003	0	0	-21,827	0	-21,827
2004	0	0	-23,048	0	-23,048
2005	0	0	-24,454	0	-24,454
2006	0	0	-24,159	0	-24,159
2007	0	0	11,399	-96,763	-85,364
Cumulative	0	0	-82,089	-96,763	-178,852

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2004	0	0	-23,850	0	-23,850
2005	0	0	-25,277	0	-25,277
2006	0	0	-24,950	0	-24,950
2007	0	0	-24,802	0	-24,802
2008	0	0	12,276	-97,989	-85,713
Cumulative	0	0	-86,602	-97,989	-184,591

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains Tax (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)
2005	0	0	-26,121	0	-26,121
2006	0	0	-25,797	0	-25,797
2007	0	0	-25,616	0	-25,616
2008	0	0	-25,289	0	-25,289
2009	0	0	9,967	-101,717	-91,750
Cumulative	0	0	-92,857	-101,717	-194,574

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Homeowners

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1990/91	5,100	1,500	42,211	0	48,811	170,000
1991/92	0	1,500	45,636	0	47,136	175,100
1992/93	0	1,500	47,016	0	48,516	180,353
1993/94	0	2,494	49,746	0	52,240	185,764
1994/95	0	2,684	52,282	0	54,966	275,951
Cumulative	5,100	9,678	236,891	0	251,669	987,167
OATR	0.5%	1.0%	24.0%	0.0%	25.5%	
Weights	2.0%	3.8%	94.1%	0.0%	100.0%	
Suits Index	0.0400	-0.2798	0.1505	0.0000		
Overall SI	0.0008	-0.0108	0.1417	0.0000	0.1318	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1991/92	5,253	1,500	45,959	0	52,712	175,100
1992/93	0	1,500	46,981	0	48,481	180,353
1993/94	0	2,494	49,709	0	52,203	185,764
1994/95	0	2,684	52,251	0	54,935	191,336
1995/96	0	2,473	54,219	0	56,692	284,229
Cumulative	5,253	10,651	249,119	0	265,024	1,016,782
OATR	0.5%	1.0%	24.5%	0.0%	26.1%	
Weights	2.0%	4.0%	94.0%	0.0%	100.0%	
Suits Index	0.0400	-0.2441	0.1417	0.0000		
Overall SI	0.0008	-0.0098	0.1332	0.0000	0.1242	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1992/93	0	1,500	47,247	0	-1,485	180,353
1993/94	0	2,494	49,673	0	223	185,764
1994/95	0	2,684	52,221	0	929	191,336
1995/96	0	2,473	54,195	0	970	197,077
1996/97	0	2,623	54,390	0	1,278	292,756
Cumulative	0	11,774	257,725	0	269,498	1,047,286
OATR	0.0%	1.1%	24.6%	0.0%	25.7%	
Weights	0.0%	4.4%	95.6%	0.0%	100.0%	
Suits Index	0.0000	-0.2140	0.1388	0.0000		
Overall SI	0.0000	-0.0094	0.1327	0.0000	0.1234	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Homeowners

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1993/94	5,108	2,494	49,808	0	5,467	185,764
1994/95	0	2,684	52,192	0	901	191,336
1995/96	0	2,473	54,172	0	947	197,077
1996/97	0	2,623	54,365	0	1,254	202,989
1997/98	<u>0</u>	<u>3,214</u>	<u>54,855</u>	<u>0</u>	<u>1,668</u>	<u>301,539</u>
Cumulative	<u>5,108</u>	<u>13,487</u>	<u>265,392</u>	<u>0</u>	<u>283,988</u>	<u>1,078,705</u>
OATR	0.5%	1.3%	24.6%	0.0%	26.3%	
Weights	1.8%	4.7%	93.5%	0.0%	100.0%	
Suits Index	0.1200	-0.1892	0.1377	0.0000		
Overall SI	0.0022	-0.0090	0.1287	0.0000	0.1218	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1994/95	5,262	2,684	52,283	0	6,253	191,336
1995/96	0	2,473	54,150	0	925	197,077
1996/97	0	2,623	54,342	0	1,231	202,989
1997/98	0	3,214	54,830	0	1,644	209,079
1998/99	<u>0</u>	<u>3,489</u>	<u>56,823</u>	<u>0</u>	<u>2,429</u>	<u>310,585</u>
Cumulative	<u>5,262</u>	<u>14,482</u>	<u>272,428</u>	<u>0</u>	<u>292,172</u>	<u>1,111,066</u>
OATR	0.5%	1.3%	24.5%	0.0%	26.3%	
Weights	1.8%	5.0%	93.2%	0.0%	100.0%	
Suits Index	0.1200	-0.1892	0.1376	0.0000		
Overall SI	0.0022	-0.0094	0.1283	0.0000	0.1211	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1995/96	5,420	2,473	54,244	0	6,439	197,077
1996/97	0	2,623	54,320	0	1,208	202,989
1997/98	0	3,214	54,807	0	1,620	209,079
1998/99	0	3,489	56,806	0	2,413	215,351
1999/00	<u>0</u>	<u>3,765</u>	<u>60,715</u>	<u>0</u>	<u>2,928</u>	<u>319,903</u>
Cumulative	<u>5,420</u>	<u>15,563</u>	<u>280,892</u>	<u>0</u>	<u>301,875</u>	<u>1,144,398</u>
OATR	0.5%	1.4%	24.5%	0.0%	26.4%	
Weights	1.8%	5.2%	93.0%	0.0%	100.0%	
Suits Index	0.1200	-0.1892	0.1351	0.0000		
Overall SI	0.0022	-0.0098	0.1257	0.0000	0.1181	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Homeowners

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1996/97	5,582	2,623	54,402	0	6,873	202,989
1997/98	0	3,214	54,784	0	1,597	209,079
1998/99	0	3,489	56,790	0	2,397	215,351
1999/00	0	3,765	60,698	0	2,912	221,811
2000/01	<u>0</u>	<u>3,976</u>	<u>63,012</u>	<u>0</u>	<u>3,976</u>	<u>329,500</u>
Cumulative	<u>5,582</u>	<u>17,066</u>	<u>289,687</u>	<u>0</u>	<u>312,336</u>	<u>1,178,730</u>
OATR	0.5%	1.4%	24.6%	0.0%	26.5%	
Weights	1.8%	5.5%	92.7%	0.0%	100.0%	
Suits Index	0.1200	-0.1892	0.1320	0.0000		
Overall SI	0.0021	-0.0103	0.1224	0.0000	0.1142	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1997/98	5,750	3,214	54,867	0	7,430	209,079
1998/99	0	3,489	56,775	0	2,381	215,351
1999/00	0	3,765	60,683	0	2,896	221,811
2000/01	0	3,976	63,012	0	3,976	228,466
2001/02	<u>0</u>	<u>4,192</u>	<u>64,604</u>	<u>0</u>	<u>4,192</u>	<u>339,385</u>
Cumulative	<u>5,750</u>	<u>18,636</u>	<u>299,940</u>	<u>0</u>	<u>324,326</u>	<u>1,214,091</u>
OATR	0.5%	1.5%	24.7%	0.0%	26.7%	
Weights	1.8%	5.7%	92.5%	0.0%	100.0%	
Suits Index	0.1200	-0.1892	0.1277	0.0000		
Overall SI	0.0021	-0.0109	0.1181	0.0000	0.1093	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1998/99	8,614	3,489	56,846	0	11,066	215,351
1999/00	0	3,765	60,667	0	2,881	221,811
2000/01	0	3,976	63,012	0	3,976	228,466
2001/02	0	4,192	64,604	0	4,192	235,320
2002/03	<u>0</u>	<u>4,579</u>	<u>66,850</u>	<u>0</u>	<u>4,579</u>	<u>349,566</u>
Cumulative	<u>8,614</u>	<u>20,001</u>	<u>311,979</u>	<u>0</u>	<u>340,594</u>	<u>1,250,514</u>
OATR	0.7%	1.6%	24.9%	0.0%	27.2%	
Weights	2.5%	5.9%	91.6%	0.0%	100.0%	
Suits Index	0.2700	-0.1892	0.1220	0.0000		
Overall SI	0.0068	-0.0111	0.1117	0.0000	0.1074	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Homeowners

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1999/00	10,259	3,765	60,718	0	13,191	221,811
2000/01	0	3,976	63,012	0	3,976	228,466
2001/02	0	4,192	64,604	0	4,192	235,320
2002/03	0	4,579	66,850	0	4,579	242,379
2003/04	<u>0</u>	<u>5,290</u>	<u>69,253</u>	<u>0</u>	<u>5,290</u>	<u>360,053</u>
Cumulative	<u>10,259</u>	<u>21,803</u>	<u>324,437</u>	<u>0</u>	<u>356,498</u>	<u>1,288,030</u>
OATR	0.8%	1.7%	25.2%	0.0%	27.7%	
Weights	2.9%	6.1%	91.0%	0.0%	100.0%	
Suits Index	0.3146	-0.1892	0.1167	0.0000		
Overall SI	0.0091	-0.0116	0.1062	0.0000	0.1037	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2000/01	11,994	3,976	63,012	0	15,970	228,466
2001/02	0	4,192	64,604	0	4,192	235,320
2002/03	0	4,579	66,850	0	4,579	242,379
2003/04	0	5,290	69,253	0	5,290	249,651
2004/05	<u>0</u>	<u>5,304</u>	<u>71,352</u>	<u>0</u>	<u>5,304</u>	<u>370,855</u>
Cumulative	<u>11,994</u>	<u>23,341</u>	<u>335,071</u>	<u>0</u>	<u>370,406</u>	<u>1,326,670</u>
OATR	0.9%	1.8%	25.3%	0.0%	27.9%	
Weights	3.2%	6.3%	90.5%	0.0%	100.0%	
Suits Index	0.3486	-0.1892	0.1152	0.0000		
Overall SI	0.0113	-0.0119	0.1042	0.0000	0.1036	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2001/02	12,354	4,192	64,604	0	16,547	235,320
2002/03	0	4,579	66,850	0	4,579	242,379
2003/04	0	5,290	69,253	0	5,290	249,651
2004/05	0	5,304	71,352	0	5,304	257,140
2005/06	<u>0</u>	<u>5,506</u>	<u>73,443</u>	<u>0</u>	<u>5,506</u>	<u>381,981</u>
Cumulative	<u>12,354</u>	<u>24,871</u>	<u>345,502</u>	<u>0</u>	<u>382,727</u>	<u>1,366,471</u>
OATR	0.9%	1.8%	25.3%	0.0%	28.0%	
Weights	3.2%	6.5%	90.3%	0.0%	100.0%	
Suits Index	0.3486	-0.1892	0.1150	0.0000		
Overall SI	0.0113	-0.0123	0.1038	0.0000	0.1028	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Homeowners

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2002/03	13,331	4,579	66,850	0	17,910	242,379
2003/04	0	5,290	69,253	0	5,290	249,651
2004/05	0	5,304	71,352	0	5,304	257,140
2005/06	0	5,506	73,443	0	5,506	264,854
2006/07	0	5,778	75,698	0	5,778	393,440
Cumulative	<u>13,331</u>	<u>26,457</u>	<u>356,596</u>	<u>0</u>	<u>396,384</u>	<u>1,407,465</u>
OATR	0.9%	1.9%	25.3%	0.0%	28.2%	
Weights	3.4%	6.7%	90.0%	0.0%	100.0%	
Suits Index	0.2945	-0.1892	0.1144	0.0000		
Overall SI	0.0099	-0.0126	0.1030	0.0000	0.1002	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2003/04	13,731	5,290	69,253	0	19,021	249,651
2004/05	0	5,304	71,352	0	5,304	257,140
2005/06	0	5,506	73,443	0	5,506	264,854
2006/07	0	5,778	75,698	0	5,778	272,800
2007/08	0	6,061	77,733	0	6,061	405,243
Cumulative	<u>13,731</u>	<u>27,938</u>	<u>367,480</u>	<u>0</u>	<u>409,149</u>	<u>1,449,689</u>
OATR	0.9%	1.9%	25.3%	0.0%	28.2%	
Weights	3.4%	6.8%	89.8%	0.0%	100.0%	
Suits Index	0.2945	-0.1892	0.1143	0.0000		
Overall SI	0.0099	-0.0129	0.1026	0.0000	0.0996	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2004/05	19,286	5,304	71,352	0	24,590	257,140
2005/06	0	5,506	73,443	0	5,506	264,854
2006/07	0	5,778	75,698	0	5,778	272,800
2007/08	0	6,061	77,733	0	6,061	280,984
2008/09	0	6,334	78,284	0	6,334	417,400
Cumulative	<u>19,286</u>	<u>28,982</u>	<u>376,510</u>	<u>0</u>	<u>424,777</u>	<u>1,493,179</u>
OATR	1.3%	1.9%	25.2%	0.0%	28.4%	
Weights	4.5%	6.8%	88.6%	0.0%	100.0%	
Suits Index	0.1840	-0.1892	0.1155	0.1200		
Overall SI	0.0084	-0.0129	0.1024	0.0000	0.0978	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Homeowners

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2005/06	19,202	5,506	73,443	0	24,708	264,854
2006/07	0	5,778	75,698	0	5,778	272,800
2007/08	0	6,061	77,733	0	6,061	280,984
2008/09	0	6,334	78,284	0	6,334	289,414
2009/10	<u>0</u>	<u>6,555</u>	<u>79,284</u>	<u>0</u>	<u>6,555</u>	<u>429,922</u>
Cumulative	<u>19,202</u>	<u>30,233</u>	<u>384,442</u>	<u>0</u>	<u>433,877</u>	<u>1,537,975</u>
OATR	1.2%	2.0%	25.0%	0.0%	28.2%	
Weights	4.4%	7.0%	88.6%	0.0%	100.0%	
Suits Index	0.2193	-0.1892	0.1176	0.0000		
Overall SI	0.0097	-0.0132	0.1042	0.0000	0.1007	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Alternative Investors

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1990/91	531	1,500	49,568	0	51,599	170,000
1991/92	0	1,500	49,694	0	51,194	175,100
1992/93	0	1,500	50,231	0	51,731	180,353
1993/94	0	2,494	51,944	0	54,438	185,764
1994/95	<u>0</u>	<u>2,684</u>	<u>53,975</u>	<u>0</u>	<u>56,659</u>	<u>208,259</u>
Cumulative	<u>531</u>	<u>9,678</u>	<u>255,412</u>	<u>0</u>	<u>265,621</u>	<u>919,476</u>
OATR	0.1%	1.1%	27.8%	0.0%	28.9%	
Weights	0.2%	3.6%	96.2%	0.0%	100.0%	
Suits Index	0.0000	-0.2798	0.1181	0.0000		
Overall SI	0.0000	-0.0102	0.1136	0.0000	0.1034	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1991/92	547	1,500	49,694	0	51,742	175,100
1992/93	0	1,500	50,231	0	51,731	180,353
1993/94	0	2,494	51,944	0	54,438	185,764
1994/95	0	2,684	53,975	0	56,659	191,336
1995/96	<u>0</u>	<u>2,473</u>	<u>55,698</u>	<u>0</u>	<u>58,171</u>	<u>214,507</u>
Cumulative	<u>547</u>	<u>10,651</u>	<u>261,542</u>	<u>0</u>	<u>272,740</u>	<u>947,060</u>
OATR	0.1%	1.1%	27.6%	0.0%	28.8%	
Weights	0.2%	3.9%	95.9%	0.0%	100.0%	
Suits Index	0.0000	-0.2441	0.1192	0.0000		
Overall SI	0.0000	-0.0095	0.1143	0.0000	0.1048	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1992/93	564	1,500	50,231	0	52,295	180,353
1993/94	0	2,494	51,944	0	54,438	185,764
1994/95	0	2,684	53,975	0	56,659	191,336
1995/96	0	2,473	55,698	0	58,171	197,077
1996/97	<u>0</u>	<u>2,623</u>	<u>55,734</u>	<u>0</u>	<u>58,357</u>	<u>220,942</u>
Cumulative	<u>564</u>	<u>11,774</u>	<u>267,582</u>	<u>0</u>	<u>279,919</u>	<u>975,472</u>
OATR	0.1%	1.2%	27.4%	0.0%	28.7%	
Weights	0.2%	4.2%	95.6%	0.0%	100.0%	
Suits Index	0.0000	-0.2140	0.1214	0.0000		
Overall SI	0.0000	-0.0090	0.1160	0.0000	0.1070	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Alternative Investors

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1993/94	0	2,494	51,944	0	54,438	185,764
1994/95	0	2,684	53,975	0	56,659	191,336
1995/96	0	2,473	55,698	0	58,171	197,077
1996/97	0	2,623	55,734	0	58,357	202,989
1997/98	<u>0</u>	<u>3,214</u>	<u>56,401</u>	<u>0</u>	<u>59,614</u>	<u>227,571</u>
Cumulative	<u>0</u>	<u>13,487</u>	<u>273,751</u>	<u>0</u>	<u>287,238</u>	<u>1,004,736</u>
OATR	0.0%	1.3%	27.2%	0.0%	28.6%	
Weights	0.0%	4.7%	95.3%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1232	0.0000		
Overall SI	0.0000	-0.0089	0.1174	0.0000	0.1085	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1994/95	598	2,684	53,975	0	57,257	191,336
1995/96	0	2,473	55,698	0	58,171	197,077
1996/97	0	2,623	55,734	0	58,357	202,989
1997/98	0	3,214	56,401	0	59,614	209,079
1998/99	<u>0</u>	<u>3,489</u>	<u>57,883</u>	<u>0</u>	<u>61,371</u>	<u>234,398</u>
Cumulative	<u>598</u>	<u>14,482</u>	<u>279,690</u>	<u>0</u>	<u>294,770</u>	<u>1,034,878</u>
OATR	0.1%	1.4%	27.0%	0.0%	28.5%	
Weights	0.2%	4.9%	94.9%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1252	0.0000		
Overall SI	0.0000	-0.0093	0.1188	0.0000	0.1095	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1995/96	616	2,473	55,698	0	58,787	197,077
1996/97	0	2,623	55,734	0	58,357	202,989
1997/98	0	3,214	56,401	0	59,614	209,079
1998/99	0	3,489	57,883	0	61,371	215,351
1999/00	<u>0</u>	<u>3,765</u>	<u>61,552</u>	<u>0</u>	<u>65,317</u>	<u>241,430</u>
Cumulative	<u>616</u>	<u>15,563</u>	<u>287,266</u>	<u>0</u>	<u>303,445</u>	<u>1,065,925</u>
OATR	0.1%	1.5%	26.9%	0.0%	28.5%	
Weights	0.2%	5.1%	94.7%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1246	0.0000		
Overall SI	0.0000	-0.0097	0.1179	0.0000	0.1082	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Alternative Investors

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1996/97	634	2,623	55,734	0	58,991	202,989
1997/98	0	3,214	56,401	0	59,614	209,079
1998/99	0	3,489	57,883	0	61,371	215,351
1999/00	0	3,765	61,552	0	65,317	221,811
2000/01	<u>0</u>	<u>3,976</u>	<u>63,012</u>	<u>0</u>	<u>66,988</u>	<u>248,673</u>
Cumulative	<u>634</u>	<u>17,066</u>	<u>294,581</u>	<u>0</u>	<u>312,281</u>	<u>1,097,902</u>
OATR	0.1%	1.6%	26.8%	0.0%	28.4%	
Weights	0.2%	5.5%	94.3%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1241	0.0000		
Overall SI	0.0000	-0.0103	0.1170	0.0000	0.1067	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1997/98	653	3,214	56,401	0	60,268	209,079
1998/99	0	3,489	57,883	0	61,371	215,351
1999/00	0	3,765	61,552	0	65,317	221,811
2000/01	0	3,976	63,012	0	66,988	228,466
2001/02	<u>0</u>	<u>4,192</u>	<u>64,604</u>	<u>0</u>	<u>68,796</u>	<u>256,133</u>
Cumulative	<u>653</u>	<u>18,636</u>	<u>303,450</u>	<u>0</u>	<u>322,739</u>	<u>1,130,839</u>
OATR	0.1%	1.6%	26.8%	0.0%	28.5%	
Weights	0.2%	5.8%	94.0%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1222	0.0000		
Overall SI	0.0000	-0.0109	0.1149	0.0000	0.1039	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1998/99	673	3,489	57,883	0	62,044	215,351
1999/00	0	3,765	61,552	0	65,317	221,811
2000/01	0	3,976	63,012	0	66,988	228,466
2001/02	0	4,192	64,604	0	68,796	235,320
2002/03	<u>0</u>	<u>4,579</u>	<u>66,850</u>	<u>0</u>	<u>71,429</u>	<u>263,817</u>
Cumulative	<u>673</u>	<u>20,001</u>	<u>313,899</u>	<u>0</u>	<u>334,574</u>	<u>1,164,765</u>
OATR	0.1%	1.7%	26.9%	0.0%	28.7%	
Weights	0.2%	6.0%	93.8%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1191	0.0000		
Overall SI	0.0000	-0.0113	0.1117	0.0000	0.1004	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Alternative Investors

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1999/00	693	3,765	61,552	0	66,010	221,811
2000/01	0	3,976	63,012	0	66,988	228,466
2001/02	0	4,192	64,604	0	68,796	235,320
2002/03	0	4,579	66,850	0	71,429	242,379
2003/04	<u>0</u>	<u>5,290</u>	<u>69,253</u>	<u>0</u>	<u>74,543</u>	<u>271,731</u>
Cumulative	<u>693</u>	<u>21,803</u>	<u>325,270</u>	<u>0</u>	<u>347,766</u>	<u>1,199,708</u>
OATR	0.1%	1.8%	27.1%	0.0%	29.0%	
Weights	0.2%	6.3%	93.5%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1155	0.0000		
Overall SI	0.0000	-0.0119	0.1081	0.0000	0.0962	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2000/01	714	3,976	63,012	0	67,702	228,466
2001/02	0	4,192	64,604	0	68,796	235,320
2002/03	0	4,579	66,850	0	71,429	242,379
2003/04	0	5,290	69,253	0	74,543	249,651
2004/05	<u>0</u>	<u>5,304</u>	<u>71,352</u>	<u>0</u>	<u>76,656</u>	<u>279,883</u>
Cumulative	<u>714</u>	<u>23,341</u>	<u>335,071</u>	<u>0</u>	<u>359,126</u>	<u>1,235,699</u>
OATR	0.1%	1.9%	27.1%	0.0%	29.1%	
Weights	0.2%	6.5%	93.3%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1152	0.0000		
Overall SI	0.0000	-0.0123	0.1075	0.0000	0.0952	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2001/02	735	4,192	64,604	0	69,531	235,320
2002/03	0	4,579	66,850	0	71,429	242,379
2003/04	0	5,290	69,253	0	74,543	249,651
2004/05	0	5,304	71,352	0	76,656	257,140
2005/06	<u>0</u>	<u>5,506</u>	<u>73,443</u>	<u>0</u>	<u>78,949</u>	<u>288,280</u>
Cumulative	<u>735</u>	<u>24,871</u>	<u>345,502</u>	<u>0</u>	<u>371,108</u>	<u>1,272,770</u>
OATR	0.1%	2.0%	27.1%	0.0%	29.2%	
Weights	0.2%	6.7%	93.1%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1150	0.0000		
Overall SI	0.0000	-0.0127	0.1071	0.0000	0.0944	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Alternative Investors

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2002/03	757	4,579	66,850	0	72,186	242,379
2003/04	0	5,290	69,253	0	74,543	249,651
2004/05	0	5,304	71,352	0	76,656	257,140
2005/06	0	5,506	73,443	0	78,949	264,854
2006/07	0	5,778	75,698	0	81,476	296,928
Cumulative	757	26,457	356,596	0	383,810	1,310,953
OATR	0.1%	2.0%	27.2%	0.0%	29.3%	
Weights	0.2%	6.9%	92.9%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1144	0.0000		
Overall SI	0.0000	-0.0130	0.1063	0.0000	0.0933	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2003/04	780	5,290	69,253	0	75,323	249,651
2004/05	0	5,304	71,352	0	76,656	257,140
2005/06	0	5,506	73,443	0	78,949	264,854
2006/07	0	5,778	75,698	0	81,476	272,800
2007/08	0	6,061	77,733	0	83,794	305,836
Cumulative	780	27,938	367,480	0	396,198	1,350,281
OATR	0.1%	2.1%	27.2%	0.0%	29.3%	
Weights	0.2%	7.1%	92.8%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1143	0.0000		
Overall SI	0.0000	-0.0133	0.1060	0.0000	0.0926	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2004/05	804	5,304	71,352	0	77,460	257,140
2005/06	0	5,506	73,443	0	78,949	264,854
2006/07	0	5,778	75,698	0	81,476	272,800
2007/08	0	6,061	77,733	0	83,794	280,984
2008/09	0	6,334	78,284	0	84,617	315,011
Cumulative	804	28,982	376,510	0	406,296	1,390,790
OATR	0.1%	2.1%	27.1%	0.0%	29.2%	
Weights	0.2%	7.1%	92.7%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1155	0.0000		
Overall SI	0.0000	-0.0135	0.1071	0.0000	0.0936	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Alternative Investors

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2005/06	828	5,506	73,443	0	79,777	264,854
2006/07	0	5,778	75,698	0	81,476	272,800
2007/08	0	6,061	77,733	0	83,794	280,984
2008/09	0	6,334	78,284	0	84,617	289,414
2009/10	<u>0</u>	<u>6,555</u>	<u>79,284</u>	<u>0</u>	<u>85,839</u>	<u>324,461</u>
Cumulative	<u>828</u>	<u>30,233</u>	<u>384,442</u>	<u>0</u>	<u>415,503</u>	<u>1,432,514</u>
OATR	0.1%	2.1%	26.8%	0.0%	29.0%	
Weights	0.2%	7.3%	92.5%	0.0%	100.0%	
Suits Index	0.0000	-0.1892	0.1176	0.0000		
Overall SI	0.0000	-0.0138	0.1088	0.0000	0.0950	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Tenant / Landlords

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1990/91	5,100	1,500	49,568	0	56,168	170,000
1991/92	0	1,500	49,694	0	51,194	175,100
1992/93	0	1,500	50,231	0	51,731	180,353
1993/94	0	2,494	51,944	0	54,438	185,764
1994/95	0	2,684	53,975	0	56,659	275,951
Cumulative	5,100	9,678	255,412	0	270,191	987,167
OATR	0.5%	1.0%	25.9%	0.0%	27.4%	
Weights	1.9%	3.6%	94.5%	0.0%	100.0%	
Suits Index	0.0400	-0.2798	0.1181	0.0000		
Overall SI	0.0008	-0.0100	0.1116	0.0000	0.1024	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1991/92	5,253	1,500	49,694	0	56,447	175,100
1992/93	0	1,500	50,231	0	51,731	180,353
1993/94	0	2,494	51,944	0	54,438	185,764
1994/95	0	2,684	53,975	0	56,659	191,336
1995/96	0	2,473	55,698	0	58,171	284,229
Cumulative	5,253	10,651	261,542	0	277,447	1,016,782
OATR	0.5%	1.0%	25.7%	0.0%	27.3%	
Weights	1.9%	3.8%	94.3%	0.0%	100.0%	
Suits Index	0.0400	-0.2441	0.1192	0.0000		
Overall SI	0.0008	-0.0094	0.1124	0.0000	0.1038	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1992/93	0	1,500	50,231	0	51,731	180,353
1993/94	0	2,494	51,944	0	54,438	185,764
1994/95	0	2,684	53,975	0	56,659	191,336
1995/96	0	2,473	55,698	0	58,171	197,077
1996/97	0	2,623	55,734	0	58,357	292,756
Cumulative	0	11,774	267,582	0	279,355	1,047,286
OATR	0.0%	1.1%	25.6%	0.0%	26.7%	
Weights	0.0%	4.2%	95.8%	0.0%	100.0%	
Suits Index	0.0000	-0.2140	0.1214	0.0000		
Overall SI	0.0000	-0.0090	0.1163	0.0000	0.1072	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Tenant / Landlords

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1993/94	0	2,494	51,944	0	54,438	185,764
1994/95	0	2,684	53,975	0	56,659	191,336
1995/96	0	2,473	55,698	0	58,171	197,077
1996/97	0	2,623	55,734	0	58,357	202,989
1997/98	<u>0</u>	<u>3,214</u>	<u>56,401</u>	<u>0</u>	<u>59,614</u>	<u>301,539</u>
Cumulative	<u>0</u>	<u>13,487</u>	<u>273,751</u>	<u>0</u>	<u>287,239</u>	<u>1,078,705</u>
OATR	0.0%	1.3%	25.4%	0.0%	26.6%	
Weights	0.0%	4.7%	95.3%	0.0%	100.0%	
Suits Index	0.1200	-0.1892	0.1232	0.0000		
Overall SI	0.0000	-0.0089	0.1174	0.0000	0.1085	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1994/95	5,262	2,684	53,975	0	61,921	191,336
1995/96	0	2,473	55,698	0	58,171	197,077
1996/97	0	2,623	55,734	0	58,357	202,989
1997/98	0	3,214	56,401	0	59,614	209,079
1998/99	<u>0</u>	<u>3,489</u>	<u>57,883</u>	<u>0</u>	<u>61,371</u>	<u>310,585</u>
Cumulative	<u>5,262</u>	<u>14,482</u>	<u>279,690</u>	<u>0</u>	<u>299,434</u>	<u>1,111,066</u>
OATR	0.5%	1.3%	25.2%	0.0%	27.0%	
Weights	1.8%	4.8%	93.4%	0.0%	100.0%	
Suits Index	0.1200	-0.1892	0.1252	0.0000		
Overall SI	0.0021	-0.0092	0.1170	0.0000	0.1099	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1995/96	5,420	2,473	55,698	0	63,590	197,077
1996/97	0	2,623	55,734	0	58,357	202,989
1997/98	0	3,214	56,401	0	59,614	209,079
1998/99	0	3,489	57,883	0	61,371	215,351
1999/00	<u>0</u>	<u>3,765</u>	<u>61,552</u>	<u>0</u>	<u>65,317</u>	<u>319,903</u>
Cumulative	<u>5,420</u>	<u>15,563</u>	<u>287,266</u>	<u>0</u>	<u>308,250</u>	<u>1,144,398</u>
OATR	0.5%	1.4%	25.1%	0.0%	26.9%	
Weights	1.8%	5.0%	93.2%	0.0%	100.0%	
Suits Index	0.1200	-0.1892	0.1246	0.0000		
Overall SI	0.0021	-0.0096	0.1161	0.0000	0.1086	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Tenant / Landlords

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1996/97	5,582	2,623	55,734	0	63,939	202,989
1997/98	0	3,214	56,401	0	59,614	209,079
1998/99	0	3,489	57,883	0	61,371	215,351
1999/00	0	3,765	61,552	0	65,317	221,811
2000/01	<u>0</u>	<u>3,976</u>	<u>63,012</u>	<u>0</u>	<u>66,988</u>	<u>329,500</u>
Cumulative	<u>5,583</u>	<u>17,066</u>	<u>294,581</u>	<u>0</u>	<u>317,229</u>	<u>1,178,730</u>
OATR	0.5%	1.4%	25.0%	0.0%	26.9%	
Weights	1.8%	5.4%	92.9%	0.0%	100.0%	
Suits Index	0.1200	-0.1892	0.1241	0.0000		
Overall SI	0.0021	-0.0102	0.1152	0.0000	0.1072	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1997/98	5,750	3,214	56,401	0	65,364	209,079
1998/99	0	3,489	57,883	0	61,371	215,351
1999/00	0	3,765	61,552	0	65,317	221,811
2000/01	0	3,976	63,012	0	66,988	228,466
2001/02	<u>0</u>	<u>4,192</u>	<u>64,604</u>	<u>0</u>	<u>68,796</u>	<u>339,385</u>
Cumulative	<u>5,750</u>	<u>18,636</u>	<u>303,450</u>	<u>0</u>	<u>327,836</u>	<u>1,214,091</u>
OATR	0.5%	1.5%	25.0%	0.0%	27.0%	
Weights	1.8%	5.7%	92.6%	0.0%	100.0%	
Suits Index	0.1200	-0.1892	0.1222	0.0000		
Overall SI	0.0021	-0.0108	0.1131	0.0000	0.1044	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1998/99	8,614	3,489	57,883	0	69,985	215,351
1999/00	0	3,765	61,552	0	65,317	221,811
2000/01	0	3,976	63,012	0	66,988	228,466
2001/02	0	4,192	64,604	0	68,796	235,320
2002/03	<u>0</u>	<u>4,579</u>	<u>68,984</u>	<u>9,022</u>	<u>82,585</u>	<u>360,849</u>
Cumulative	<u>8,615</u>	<u>20,001</u>	<u>316,034</u>	<u>9,022</u>	<u>353,672</u>	<u>1,261,797</u>
OATR	0.7%	1.6%	25.0%	0.7%	28.0%	
Weights	2.4%	5.7%	89.4%	2.6%	100.0%	
Suits Index	0.2700	-0.1892	0.1186	0.3309		
Overall SI	0.0066	-0.0107	0.1060	0.0084	0.1103	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Tenant / Landlords

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1999/00	10,259	3,765	61,552	0	75,576	221,811
2000/01	0	3,976	63,012	0	66,988	228,466
2001/02	0	4,192	65,193	0	69,386	238,436
2002/03	0	4,579	69,076	0	73,656	254,146
2003/04	<u>0</u>	<u>5,290</u>	<u>72,087</u>	<u>9,510</u>	<u>86,888</u>	<u>375,032</u>
Cumulative	<u>10,259</u>	<u>21,803</u>	<u>330,920</u>	<u>9,511</u>	<u>372,493</u>	<u>1,317,890</u>
OATR	0.8%	1.7%	25.1%	0.7%	28.3%	
Weights	2.8%	5.9%	88.8%	2.6%	100.0%	
Suits Index	0.3146	-0.1892	0.1144	0.3298		
Overall SI	0.0087	-0.0111	0.1016	0.0084	0.1077	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2000/01	11,994	3,976	63,012	0	78,982	228,466
2001/02	0	4,192	64,688	0	68,881	235,768
2002/03	0	4,579	68,838	0	73,417	252,887
2003/04	0	5,290	71,858	0	77,149	263,418
2004/05	<u>0</u>	<u>5,304</u>	<u>73,359</u>	<u>9,500</u>	<u>88,162</u>	<u>381,461</u>
Cumulative	<u>11,995</u>	<u>23,341</u>	<u>341,755</u>	<u>9,500</u>	<u>386,591</u>	<u>1,361,999</u>
OATR	0.9%	1.7%	25.1%	0.7%	28.4%	
Weights	3.1%	6.0%	88.4%	2.5%	100.0%	
Suits Index	0.3486	-0.1892	0.1139	0.3311		
Overall SI	0.0108	-0.0114	0.1007	0.0081	0.1082	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2001/02	12,354	4,192	65,197	0	81,744	238,458
2002/03	0	4,579	68,594	0	73,173	251,599
2003/04	0	5,290	71,623	0	76,914	262,178
2004/05	0	5,304	73,091	0	78,396	266,332
2005/06	<u>0</u>	<u>5,506</u>	<u>75,441</u>	<u>9,689</u>	<u>90,635</u>	<u>392,540</u>
Cumulative	<u>12,355</u>	<u>24,871</u>	<u>353,947</u>	<u>9,689</u>	<u>400,862</u>	<u>1,411,107</u>
OATR	0.9%	1.8%	25.1%	0.7%	28.4%	
Weights	3.1%	6.2%	88.3%	2.4%	100.0%	
Suits Index	0.3486	-0.1892	0.1135	0.3319		
Overall SI	0.0107	-0.0117	0.1002	0.0080	0.1072	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Tenant / Landlords

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2002/03	13,331	4,579	68,345	0	86,255	250,283
2003/04	0	5,290	71,383	0	76,673	260,909
2004/05	0	5,304	72,818	0	78,122	264,888
2005/06	0	5,506	75,163	0	80,669	273,945
2006/07	0	5,778	77,565	9,856	93,199	403,309
Cumulative	<u>13,331</u>	<u>26,457</u>	<u>365,275</u>	<u>9,857</u>	<u>414,919</u>	<u>1,453,334</u>
OATR	0.9%	1.8%	25.1%	0.7%	28.5%	
Weights	3.2%	6.4%	88.0%	2.4%	100.0%	
Suits Index	0.2945	-0.1892	0.1129	0.3328		
Overall SI	0.0095	-0.0121	0.0994	0.0079	0.1047	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2003/04	13,731	5,290	71,138	0	90,158	259,610
2004/05	0	5,304	72,539	0	77,843	263,415
2005/06	0	5,506	74,879	0	80,386	272,446
2006/07	0	5,778	77,273	0	83,051	281,123
2007/08	0	6,061	78,744	9,623	94,428	410,586
Cumulative	<u>13,731</u>	<u>27,938</u>	<u>374,573</u>	<u>9,623</u>	<u>425,866</u>	<u>1,487,180</u>
OATR	0.9%	1.9%	25.2%	0.6%	28.6%	
Weights	3.2%	6.6%	88.0%	2.3%	100.0%	
Suits Index	0.2945	-0.1892	0.1131	0.3364		
Overall SI	0.0095	-0.0124	0.0994	0.0076	0.1041	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2004/05	19,286	5,304	72,254	0	96,844	261,910
2005/06	0	5,506	74,590	0	80,096	270,916
2006/07	0	5,778	76,975	0	82,753	279,547
2007/08	0	6,061	78,415	0	84,476	284,586
2008/09	0	6,334	81,221	8,630	96,185	433,026
Cumulative	<u>19,286</u>	<u>28,982</u>	<u>383,455</u>	<u>8,631</u>	<u>440,353</u>	<u>1,529,984</u>
OATR	1.3%	1.9%	25.1%	0.6%	28.8%	
Weights	4.4%	6.6%	87.1%	2.0%	100.0%	
Suits Index	0.1840	-0.1892	0.1144	0.3104		
Overall SI	0.0081	-0.0125	0.0996	0.0061	0.1013	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.32.

Overall Measure of Progressivity

UK Tenant / Landlords

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2005/06	19,202	5,506	74,294	0	99,002	284,586
2006/07	0	5,778	76,670	0	82,448	277,938
2007/08	0	6,061	78,079	0	84,140	282,813
2008/09	0	6,334	80,952	0	87,286	303,609
2009/10	<u>0</u>	<u>6,555</u>	<u>86,620</u>	<u>9,818</u>	<u>102,993</u>	<u>467,777</u>
Cumulative	<u>19,203</u>	<u>30,233</u>	<u>396,616</u>	<u>9,818</u>	<u>455,870</u>	<u>1,616,723</u>
OATR	1.2%	1.9%	24.5%	0.6%	28.2%	
Weights	4.2%	6.6%	87.0%	2.2%	100.0%	
Suits Index	0.2193	-0.1892	0.1159	0.3055		
Overall SI	0.0092	-0.0125	0.1009	0.0066	0.1041	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Homeowners

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1990	5,859	11,605	56,280		73,744	375,000
1991		11,605	58,395		70,000	386,250
1992		11,605	60,053		71,658	397,838
1993		11,983	62,683		74,666	409,773
1994		<u>12,361</u>	<u>65,196</u>		<u>77,556</u>	<u>608,715</u>
Cumulative	<u>5,859</u>	<u>59,159</u>	<u>302,606</u>	<u>0</u>	<u>367,624</u>	<u>2,177,575</u>
OATR	0.3%	2.7%	13.9%	0.0%	16.9%	
Weights	1.6%	16.1%	82.3%	0.0%	100.0%	
Suits Index	0.0000	0.0085	0.1463	0.0000		
Overall SI	0.0000	0.0014	0.1204	0.0000	0.1218	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1991	6,035	11,605	57,653		75,293	386,250
1992		11,605	59,303		70,908	397,838
1993		11,983	61,925		73,908	409,773
1994		12,361	64,428		76,788	422,066
1995		<u>12,739</u>	<u>67,349</u>		<u>80,088</u>	<u>626,977</u>
Cumulative	<u>6,035</u>	<u>60,292</u>	<u>310,658</u>	<u>0</u>	<u>376,985</u>	<u>2,242,902</u>
OATR	0.3%	2.7%	13.9%	0.0%	16.8%	
Weights	1.6%	16.0%	82.4%	0.0%	100.0%	
Suits Index	0.0000	0.0076	0.1471	0.0000		
Overall SI	0.0000	0.0012	0.1212	0.0000	0.1224	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1992	6,216	11,605	58,539		76,360	397,838
1993		11,983	61,153		73,135	409,773
1994		12,361	63,646		76,007	422,066
1995		12,739	66,559		79,297	434,728
1996		<u>13,201</u>	<u>69,535</u>		<u>82,736</u>	<u>645,786</u>
Cumulative	<u>6,216</u>	<u>61,888</u>	<u>319,432</u>	<u>0</u>	<u>387,536</u>	<u>2,310,190</u>
OATR	0.3%	2.7%	13.8%	0.0%	16.8%	
Weights	1.6%	16.0%	82.4%	0.0%	100.0%	
Suits Index	0.0000	0.0056	0.1479	0.0000		
Overall SI	0.0000	0.0009	0.1219	0.0000	0.1228	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Homeowners

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1993	6,403	11,983	60,366		78,751	409,773
1994		12,361	62,851		75,212	422,066
1995		12,739	65,754		78,493	434,728
1996		13,201	68,720		81,921	447,770
1997		<u>13,597</u>	<u>73,691</u>		<u>87,288</u>	<u>665,159</u>
Cumulative	<u>6,403</u>	<u>63,880</u>	<u>331,382</u>	<u>0</u>	<u>401,665</u>	<u>2,379,495</u>
OATR	0.3%	2.7%	13.9%	0.0%	16.9%	
Weights	1.6%	15.9%	82.5%	0.0%	100.0%	
Suits Index	0.0000	0.0037	0.1482	0.0000		
Overall SI	0.0000	0.0006	0.1223	0.0000	0.1228	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1994	6,595	12,361	62,041		80,996	422,066
1995		12,739	64,935		77,674	434,728
1996		13,201	67,891		81,093	447,770
1997		13,597	72,852		86,449	461,203
1998		<u>13,993</u>	<u>76,103</u>		<u>90,096</u>	<u>685,114</u>
Cumulative	<u>6,595</u>	<u>65,890</u>	<u>343,823</u>	<u>0</u>	<u>416,308</u>	<u>2,450,880</u>
OATR	0.3%	2.7%	14.0%	0.0%	17.0%	
Weights	1.6%	15.8%	82.6%	0.0%	100.0%	
Suits Index	0.0000	0.0022	0.1488	0.0000		
Overall SI	0.0000	0.0003	0.1229	0.0000	0.1233	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1995	6,793	12,739	64,100		83,632	434,728
1996		13,201	67,048		80,249	447,770
1997		13,597	71,999		85,596	461,203
1998		13,993	75,239		89,232	475,039
1999		<u>14,425</u>	<u>76,763</u>		<u>91,189</u>	<u>705,668</u>
Cumulative	<u>6,793</u>	<u>67,955</u>	<u>355,149</u>	<u>0</u>	<u>429,897</u>	<u>2,524,407</u>
OATR	0.3%	2.7%	14.1%	0.0%	17.0%	
Weights	1.6%	15.8%	82.6%	0.0%	100.0%	
Suits Index	0.0000	0.0009	0.1483	0.0000		
Overall SI	0.0000	0.0001	0.1225	0.0000	0.1226	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Homeowners

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1996	6,996	13,201	66,188		86,386	447,770
1997		13,597	71,130		84,727	461,203
1998		13,993	74,360		88,353	475,039
1999		14,425	75,873		90,298	489,290
2000		<u>16,344</u>	<u>79,174</u>		<u>95,518</u>	<u>726,838</u>
Cumulative	<u>6,996</u>	<u>71,560</u>	<u>366,725</u>	<u>0</u>	<u>445,281</u>	<u>2,600,139</u>
OATR	0.3%	2.8%	14.1%	0.0%	17.1%	
Weights	1.6%	16.1%	82.4%	0.0%	100.0%	
Suits Index	0.0000	0.0000	0.1477	0.0000		
Overall SI	0.0000	0.0000	0.1217	0.0000	0.1217	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1997	7,206	13,597	70,244		91,047	461,203
1998		13,993	73,465		87,458	475,039
1999		14,425	74,968		89,393	489,290
2000		16,344	78,257		94,601	503,969
2001		<u>16,819</u>	<u>80,455</u>		<u>97,275</u>	<u>748,643</u>
Cumulative	<u>7,206</u>	<u>75,178</u>	<u>377,389</u>	<u>0</u>	<u>459,774</u>	<u>2,678,143</u>
OATR	0.3%	2.8%	14.1%	0.0%	17.2%	
Weights	1.6%	16.4%	82.1%	0.0%	100.0%	
Suits Index	0.0000	0.0000	0.1472	0.0000		
Overall SI	0.0000	0.0000	0.1208	0.0000	0.1208	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1998	7,422	13,993	72,553		93,968	475,039
1999		14,425	74,046		88,471	489,290
2000		16,344	77,325		93,668	503,969
2001		16,819	79,526		96,345	519,088
2002		<u>17,339</u>	<u>79,220</u>		<u>96,559</u>	<u>771,102</u>
Cumulative	<u>7,422</u>	<u>78,920</u>	<u>382,670</u>	<u>0</u>	<u>469,012</u>	<u>2,758,487</u>
OATR	0.3%	2.9%	13.9%	0.0%	17.0%	
Weights	1.6%	16.8%	81.6%	0.0%	100.0%	
Suits Index	0.0000	0.0000	0.1482	0.0000		
Overall SI	0.0000	0.0000	0.1209	0.0000	0.1209	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Homeowners

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1999	7,645	14,425	73,106		95,177	489,290
2000		16,344	76,375		92,718	503,969
2001		16,819	78,580		95,400	519,088
2002		17,339	78,278		95,618	534,660
2003		<u>17,859</u>	<u>74,562</u>		<u>92,421</u>	<u>794,235</u>
Cumulative	<u>7,645</u>	<u>82,787</u>	<u>380,902</u>	<u>0</u>	<u>471,334</u>	<u>2,841,242</u>
OATR	0.3%	2.9%	13.4%	0.0%	16.6%	
Weights	1.6%	17.6%	80.8%	0.0%	100.0%	
Suits Index	0.0000	0.0000	0.1503	0.0000		
Overall SI	0.0000	0.0000	0.1215	0.0000	0.1215	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2000	7,875	16,344	75,408		99,626	503,969
2001		16,819	77,618		94,437	519,088
2002		17,339	77,320		94,659	534,660
2003		17,859	73,698		91,557	550,700
2004		<u>18,379</u>	<u>77,305</u>		<u>95,684</u>	<u>818,062</u>
Cumulative	<u>7,875</u>	<u>86,740</u>	<u>381,348</u>	<u>0</u>	<u>475,962</u>	<u>2,926,479</u>
OATR	0.3%	3.0%	13.0%	0.0%	16.3%	
Weights	1.7%	18.2%	80.1%	0.0%	100.0%	
Suits Index	0.0000	0.0000	0.1531	0.0000		
Overall SI	0.0000	0.0000	0.1227	0.0000	0.1227	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2001	8,111	16,819	76,637		101,567	519,088
2002		17,339	76,344		93,683	534,660
2003		17,859	72,818		90,677	550,700
2004		18,379	76,412		94,791	567,221
2005		<u>18,947</u>	<u>79,785</u>		<u>98,732</u>	<u>842,604</u>
Cumulative	<u>8,111</u>	<u>89,344</u>	<u>381,996</u>	<u>0</u>	<u>479,451</u>	<u>3,014,273</u>
OATR	0.3%	3.0%	12.7%	0.0%	15.9%	
Weights	1.7%	18.6%	79.7%	0.0%	100.0%	
Suits Index	0.0000	0.0000	0.1560	0.0000		
Overall SI	0.0000	0.0000	0.1243	0.0000	0.1243	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Homeowners

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2002	8,354	17,339	75,350		101,043	534,660
2003		17,859	71,921		89,780	550,700
2004		18,379	75,506		93,885	567,221
2005		18,947	78,868		97,815	584,238
2006		<u>19,515</u>	<u>81,587</u>		<u>101,102</u>	<u>867,882</u>
Cumulative	<u>8,354</u>	<u>92,039</u>	<u>383,232</u>	<u>0</u>	<u>483,626</u>	<u>3,104,702</u>
OATR	0.3%	3.0%	12.3%	0.0%	15.6%	
Weights	1.7%	19.0%	79.2%	0.0%	100.0%	
Suits Index	0.0000	0.0000	0.1587	0.0000		
Overall SI	0.0000	0.0000	0.1257	0.0000	0.1257	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2003	8,605	17,859	71,024		97,487	550,700
2004		18,379	74,550		92,929	567,221
2005		18,947	77,935		96,882	584,238
2006		19,515	80,643		100,158	601,765
2007		<u>20,083</u>	<u>83,742</u>		<u>103,825</u>	<u>893,919</u>
Cumulative	<u>8,605</u>	<u>94,783</u>	<u>387,894</u>	<u>0</u>	<u>491,282</u>	<u>3,197,843</u>
OATR	0.3%	3.0%	12.1%	0.0%	15.4%	
Weights	1.8%	19.3%	79.0%	0.0%	100.0%	
Suits Index	0.0000	0.0000	0.1589	0.0000		
Overall SI	0.0000	0.0000	0.1255	0.0000	0.1255	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2004	8,863	18,379	73,583		100,824	567,221
2005		18,947	76,945		95,892	584,238
2006		19,515	79,682		99,197	601,765
2007		20,083	82,769		102,853	619,818
2008		<u>20,704</u>	<u>86,321</u>		<u>107,025</u>	<u>920,736</u>
Cumulative	<u>8,863</u>	<u>97,628</u>	<u>399,300</u>	<u>0</u>	<u>505,791</u>	<u>3,293,778</u>
OATR	0.3%	3.0%	12.1%	0.0%	15.4%	
Weights	1.8%	19.3%	78.9%	0.0%	100.0%	
Suits Index	0.0000	0.0000	0.1593	0.0000		
Overall SI	0.0000	0.0000	0.1258	0.0000	0.1258	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Homeowners

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2005	9,129	18,947	75,929		104,005	584,238
2006		19,515	78,661		98,176	601,765
2007		20,083	81,780		101,863	619,818
2008		20,704	85,409		106,113	638,412
2009		<u>21,325</u>	<u>87,745</u>		<u>109,070</u>	<u>948,358</u>
Cumulative	<u>9,129</u>	<u>100,574</u>	<u>409,524</u>	<u>0</u>	<u>519,226</u>	<u>3,392,591</u>
OATR	0.3%	3.0%	12.1%	0.0%	15.3%	
Weights	1.8%	19.4%	78.9%	0.0%	100.0%	
Suits Index	0.0000	0.0000	0.1592	0.0000		
Overall SI	0.0000	0.0000	0.1256	0.0000	0.1256	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Alternative Investors

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1990		11,719	75,229		86,947	375,000
1991		11,719	75,225		86,944	386,250
1992		11,719	76,447		88,165	397,838
1993		12,081	79,218		91,299	409,773
1994		<u>12,443</u>	<u>82,128</u>	<u>9,870</u>	<u>104,441</u>	<u>459,396</u>
Cumulative	<u>0</u>	<u>59,680</u>	<u>388,246</u>	<u>9,870</u>	<u>457,796</u>	<u>2,028,256</u>
OATR	0.0%	2.9%	19.1%	0.5%	22.6%	
Weights	0.0%	13.0%	84.8%	2.2%	100.0%	
Suits Index	0.0000	0.0000	0.1523	0.0519		
Overall SI	0.0000	0.0000	0.1292	0.0011	0.1303	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1991		11,719	75,225		86,944	386,250
1992		11,719	76,447		88,165	397,838
1993		12,081	79,218		91,299	409,773
1994		12,443	81,704		94,147	422,066
1995		<u>12,805</u>	<u>84,798</u>	<u>10,166</u>	<u>107,770</u>	<u>473,178</u>
Cumulative	<u>0</u>	<u>60,767</u>	<u>397,392</u>	<u>10,166</u>	<u>468,325</u>	<u>2,089,103</u>
OATR	0.0%	2.9%	19.0%	0.5%	22.4%	
Weights	0.0%	13.0%	84.9%	2.2%	100.0%	
Suits Index	0.0000	0.0000	0.1531	0.0519		
Overall SI	0.0000	0.0000	0.1300	0.0011	0.1311	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1992		11,719	76,447		88,165	397,838
1993		12,081	79,218		91,299	409,773
1994		12,443	81,704		94,147	422,066
1995		12,805	84,366		97,172	434,728
1996		<u>13,201</u>	<u>87,642</u>	<u>10,471</u>	<u>111,314</u>	<u>487,373</u>
Cumulative	<u>0</u>	<u>62,249</u>	<u>409,377</u>	<u>10,471</u>	<u>482,098</u>	<u>2,151,777</u>
OATR	0.0%	2.9%	19.0%	0.5%	22.4%	
Weights	0.0%	12.9%	84.9%	2.2%	100.0%	
Suits Index	0.0000	0.0000	0.1541	0.0519		
Overall SI	0.0000	0.0000	0.1309	0.0011	0.1320	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Alternative Investors

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1993		12,081	79,218		91,299	409,773
1994		12,443	81,704		94,147	422,066
1995		12,805	84,366		97,172	434,728
1996		13,201	87,128		100,329	447,770
1997		<u>13,597</u>	<u>90,156</u>	<u>6,255</u>	<u>110,008</u>	<u>494,618</u>
Cumulative	<u>0</u>	<u>64,128</u>	<u>422,572</u>	<u>6,255</u>	<u>492,955</u>	<u>2,208,954</u>
OATR	0.0%	2.9%	19.1%	0.3%	22.3%	
Weights	0.0%	13.0%	85.7%	1.3%	100.0%	
Suits Index	0.0000	0.0000	0.1549	0.0597		
Overall SI	0.0000	0.0000	0.1328	0.0008	0.1335	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1994		12,443	81,704		94,147	422,066
1995		12,805	84,366		97,172	434,728
1996		13,201	87,128		100,329	447,770
1997		13,597	89,774		103,371	461,203
1998		<u>13,993</u>	<u>93,235</u>	<u>7,899</u>	<u>115,126</u>	<u>517,054</u>
Cumulative	<u>0</u>	<u>66,040</u>	<u>436,207</u>	<u>7,899</u>	<u>510,146</u>	<u>2,282,820</u>
OATR	0.0%	2.9%	19.1%	0.3%	22.3%	
Weights	0.0%	12.9%	85.5%	1.5%	100.0%	
Suits Index	0.0000	0.0000	0.1550	0.0562		
Overall SI	0.0000	0.0000	0.1325	0.0009	0.1334	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1995		12,805	84,366		97,172	434,728
1996		13,201	87,128		100,329	447,770
1997		13,597	89,774		103,371	461,203
1998		13,993	92,690		106,683	475,039
1999		<u>14,425</u>	<u>96,805</u>	<u>8,136</u>	<u>119,366</u>	<u>532,565</u>
Cumulative	<u>0</u>	<u>68,022</u>	<u>450,763</u>	<u>8,136</u>	<u>526,921</u>	<u>2,351,304</u>
OATR	0.0%	2.9%	19.2%	0.3%	22.4%	
Weights	0.0%	12.9%	85.5%	1.5%	100.0%	
Suits Index	0.0000	0.0000	0.1547	0.0562		
Overall SI	0.0000	0.0000	0.1323	0.0009	0.1332	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Alternative Investors

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1996		13,201	87,128		100,329	447,770
1997		13,597	89,774		103,371	461,203
1998		13,993	92,690		106,683	475,039
1999		14,425	96,250		110,676	489,290
2000		<u>16,344</u>	<u>100,382</u>	<u>8,380</u>	<u>125,105</u>	<u>548,542</u>
Cumulative	<u>0</u>	<u>71,560</u>	<u>466,225</u>	<u>8,380</u>	<u>546,165</u>	<u>2,421,843</u>
OATR	0.0%	3.0%	19.3%	0.3%	22.6%	
Weights	0.0%	13.1%	85.4%	1.5%	100.0%	
Suits Index	0.0000	0.0000	0.1544	0.0562		
Overall SI	0.0000	0.0000	0.1318	0.0009	0.1326	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1997		13,597	89,774		103,371	461,203
1998		13,993	92,690		106,683	475,039
1999		14,425	96,250		110,676	489,290
2000		16,344	99,817		116,161	503,969
2001		<u>16,819</u>	<u>101,921</u>	<u>6,501</u>	<u>125,241</u>	<u>564,999</u>
Cumulative	<u>0</u>	<u>75,178</u>	<u>480,453</u>	<u>6,501</u>	<u>562,132</u>	<u>2,494,499</u>
OATR	0.0%	3.0%	19.3%	0.3%	22.5%	
Weights	0.0%	13.4%	85.5%	1.2%	100.0%	
Suits Index	0.0000	0.0000	0.1540	0.0522		
Overall SI	0.0000	0.0000	0.1317	0.0006	0.1323	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1998		13,993	92,690		106,683	475,039
1999		14,425	96,250		110,676	489,290
2000		16,344	99,817		116,161	503,969
2001		16,819	101,344		118,164	519,088
2002		<u>17,339</u>	<u>100,951</u>	<u>6,696</u>	<u>124,986</u>	<u>581,949</u>
Cumulative	<u>0</u>	<u>78,920</u>	<u>491,053</u>	<u>6,696</u>	<u>576,669</u>	<u>2,569,334</u>
OATR	0.0%	3.1%	19.1%	0.3%	22.4%	
Weights	0.0%	13.7%	85.2%	1.2%	100.0%	
Suits Index	0.0000	0.0000	0.1555	0.0522		
Overall SI	0.0000	0.0000	0.1324	0.0006	0.1330	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Alternative Investors

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1999		14,425	96,250		110,676	489,290
2000		16,344	99,817		116,161	503,969
2001		16,819	101,344		118,164	519,088
2002		17,339	100,363		117,702	534,660
2003		<u>17,859</u>	<u>94,587</u>	<u>6,722</u>	<u>119,168</u>	<u>599,407</u>
Cumulative	<u>0</u>	<u>82,787</u>	<u>492,362</u>	<u>6,722</u>	<u>581,870</u>	<u>2,646,414</u>
OATR	0.0%	3.1%	18.6%	0.3%	22.0%	
Weights	0.0%	14.2%	84.6%	1.2%	100.0%	
Suits Index	0.0000	0.0000	0.1586	0.0765		
Overall SI	0.0000	0.0000	0.1342	0.0009	0.1351	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2000		16,344	99,817		116,161	503,969
2001		16,819	101,344		118,164	519,088
2002		17,339	100,363		117,702	534,660
2003		17,859	93,736		111,595	550,700
2004		<u>18,379</u>	<u>99,259</u>	<u>6,923</u>	<u>124,561</u>	<u>617,389</u>
Cumulative	<u>0</u>	<u>86,740</u>	<u>494,520</u>	<u>6,923</u>	<u>588,183</u>	<u>2,725,806</u>
OATR	0.0%	3.2%	18.1%	0.3%	21.6%	
Weights	0.0%	14.7%	84.1%	1.2%	100.0%	
Suits Index	0.0000	0.0000	0.1618	0.0765		
Overall SI	0.0000	0.0000	0.1361	0.0009	0.1370	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2001		16,819	101,344		118,164	519,088
2002		17,339	100,363		117,702	534,660
2003		17,859	93,736		111,595	550,700
2004		18,379	97,242		115,621	567,221
2005		<u>18,947</u>	<u>103,923</u>	<u>7,131</u>	<u>130,001</u>	<u>635,911</u>
Cumulative	<u>0</u>	<u>89,344</u>	<u>496,608</u>	<u>7,131</u>	<u>593,082</u>	<u>2,807,580</u>
OATR	0.0%	3.2%	17.7%	0.3%	21.1%	
Weights	0.0%	15.1%	83.7%	1.2%	100.0%	
Suits Index	0.0000	0.0000	0.1658	0.0765		
Overall SI	0.0000	0.0000	0.1389	0.0009	0.1398	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Alternative Investors

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2002		17,339	100,363		117,702	534,660
2003		17,859	93,736		111,595	550,700
2004		18,379	97,242		115,621	567,221
2005		18,947	101,401		120,348	584,238
2006		<u>19,515</u>	<u>106,210</u>	<u>7,345</u>	<u>133,070</u>	<u>654,988</u>
Cumulative	<u>0</u>	<u>92,039</u>	<u>498,952</u>	<u>7,345</u>	<u>598,336</u>	<u>2,891,808</u>
OATR	0.0%	3.2%	17.3%	0.3%	20.7%	
Weights	0.0%	15.4%	83.4%	1.2%	100.0%	
Suits Index	0.0000	0.0000	0.1699	0.0765		
Overall SI	0.0000	0.0000	0.1417	0.0009	0.1426	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2003		17,859	93,736		111,595	550,700
2004		18,379	97,242		115,621	567,221
2005		18,947	101,401		120,348	584,238
2006		19,515	103,784		123,299	601,765
2007		<u>20,083</u>	<u>109,011</u>	<u>7,565</u>	<u>136,659</u>	<u>674,638</u>
Cumulative	<u>0</u>	<u>94,783</u>	<u>505,174</u>	<u>7,565</u>	<u>607,523</u>	<u>2,978,562</u>
OATR	0.0%	3.2%	17.0%	0.3%	20.4%	
Weights	0.0%	15.6%	83.2%	1.2%	100.0%	
Suits Index	0.0000	0.0000	0.1722	0.0765		
Overall SI	0.0000	0.0000	0.1432	0.0010	0.1441	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2004		18,379	97,242		115,621	567,221
2005		18,947	101,401		120,348	584,238
2006		19,515	103,784		123,299	601,765
2007		20,083	106,574		126,658	619,818
2008		<u>20,704</u>	<u>112,187</u>	<u>7,453</u>	<u>140,344</u>	<u>694,877</u>
Cumulative	<u>0</u>	<u>97,628</u>	<u>521,189</u>	<u>7,453</u>	<u>626,270</u>	<u>3,067,919</u>
OATR	0.0%	3.2%	17.0%	0.2%	20.4%	
Weights	0.0%	15.6%	83.2%	1.2%	100.0%	
Suits Index	0.0000	0.0000	0.1724	0.1200		
Overall SI	0.0000	0.0000	0.1435	0.0014	0.1449	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Alternative Investors

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2005		18,947	101,401		120,348	584,238
2006		19,515	103,784		123,299	601,765
2007		20,083	106,574		126,658	619,818
2008		20,704	109,944		130,648	638,412
2009		<u>21,325</u>	<u>116,592</u>	<u>7,677</u>	<u>145,594</u>	<u>715,723</u>
Cumulative	<u>0</u>	<u>100,574</u>	<u>538,296</u>	<u>7,677</u>	<u>646,547</u>	<u>3,159,956</u>
OATR	0.0%	3.2%	17.0%	0.2%	20.5%	
Weights	0.0%	15.6%	83.3%	1.2%	100.0%	
Suits Index	0.0000	0.0000	0.1737	0.1200		
Overall SI	0.0000	0.0000	0.1446	0.0014	0.1460	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Tenant / Landlords

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1990	5,859	11,719	68,397		85,975	375,000
1991		11,719	69,122		80,840	386,250
1992		11,719	70,863		82,581	397,838
1993		12,081	74,332		86,413	409,773
1994		<u>12,443</u>	<u>58,263</u>	<u>95,101</u>	<u>165,807</u>	<u>779,153</u>
Cumulative	<u>5,859</u>	<u>59,680</u>	<u>340,976</u>	<u>95,101</u>	<u>501,617</u>	<u>2,348,013</u>
OATR	0.2%	2.5%	14.5%	4.1%	21.4%	
Weights	1.2%	11.9%	68.0%	19.0%	100.0%	
Suits Index	0.0000	0.0000	0.1652	0.0456		
Overall SI	0.0000	0.0000	0.1123	0.0086	0.1209	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1991	6,035	11,719	68,593		86,347	386,250
1992		11,719	70,618		82,337	397,838
1993		12,081	74,120		86,201	409,773
1994		12,443	77,381		89,824	422,066
1995		<u>12,805</u>	<u>58,463</u>	<u>97,996</u>	<u>169,265</u>	<u>802,527</u>
Cumulative	<u>6,035</u>	<u>60,767</u>	<u>349,174</u>	<u>97,996</u>	<u>513,972</u>	<u>2,418,453</u>
OATR	0.2%	2.5%	14.4%	4.1%	21.3%	
Weights	1.2%	11.8%	67.9%	19.1%	100.0%	
Suits Index	0.0000	0.0000	0.1646	0.0452		
Overall SI	0.0000	0.0000	0.1118	0.0086	0.1204	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1992	6,216	11,719	70,403		88,338	397,838
1993		12,081	73,903		85,984	409,773
1994		12,443	77,163		89,606	422,066
1995		12,805	80,599		93,404	434,728
1996		<u>13,201</u>	<u>58,626</u>	<u>100,986</u>	<u>172,814</u>	<u>826,603</u>
Cumulative	<u>6,216</u>	<u>62,249</u>	<u>360,694</u>	<u>100,986</u>	<u>530,146</u>	<u>2,491,007</u>
OATR	0.2%	2.5%	14.5%	4.1%	21.3%	
Weights	1.2%	11.7%	68.0%	19.0%	100.0%	
Suits Index	0.0000	0.0000	0.1640	0.0447		
Overall SI	0.0000	0.0000	0.1116	0.0085	0.1201	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Tenant / Landlords

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1993	6,403	12,081	73,682		92,166	409,773
1994		12,443	76,940		89,383	422,066
1995		12,805	80,374		93,179	434,728
1996		13,201	83,922		97,123	447,770
1997		<u>13,597</u>	<u>61,091</u>	<u>83,299</u>	<u>157,987</u>	<u>851,401</u>
Cumulative	<u>6,403</u>	<u>64,128</u>	<u>376,008</u>	<u>83,299</u>	<u>529,838</u>	<u>2,565,737</u>
OATR	0.2%	2.5%	14.7%	3.2%	20.7%	
Weights	1.2%	12.1%	71.0%	15.7%	100.0%	
Suits Index	0.0000	0.0000	0.1631	0.0432		
Overall SI	0.0000	0.0000	0.1158	0.0068	0.1226	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1994	6,595	12,443	76,712		95,750	422,066
1995		12,805	80,144		92,950	434,728
1996		13,201	83,691		96,892	447,770
1997		13,597	87,184		100,781	461,203
1998		<u>13,993</u>	<u>62,316</u>	<u>85,838</u>	<u>162,147</u>	<u>876,943</u>
Cumulative	<u>6,595</u>	<u>66,040</u>	<u>390,046</u>	<u>85,838</u>	<u>548,519</u>	<u>2,642,709</u>
OATR	0.2%	2.5%	14.8%	3.2%	20.8%	
Weights	1.2%	12.0%	71.1%	15.6%	100.0%	
Suits Index	0.0000	0.0000	0.1620	0.0428		
Overall SI	0.0000	0.0000	0.1152	0.0067	0.1219	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1995	6,793	12,805	79,909		99,507	434,728
1996		13,201	83,454		96,655	447,770
1997		13,597	86,945		100,542	461,203
1998		13,993	90,390		104,382	475,039
1999		<u>14,425</u>	<u>63,044</u>	<u>88,529</u>	<u>165,999</u>	<u>903,251</u>
Cumulative	<u>6,793</u>	<u>68,022</u>	<u>403,742</u>	<u>88,529</u>	<u>567,086</u>	<u>2,721,990</u>
OATR	0.2%	2.5%	14.8%	3.3%	20.8%	
Weights	1.2%	12.0%	71.2%	15.6%	100.0%	
Suits Index	0.0000	0.0000	0.1608	0.0415		
Overall SI	0.0000	0.0000	0.1145	0.0065	0.1210	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Tenant / Landlords

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1996	6,996	13,201	83,212		103,410	447,770
1997		13,597	86,702		100,299	461,203
1998		13,993	90,144		104,137	475,039
1999		14,425	93,844		108,270	489,290
2000		<u>16,344</u>	<u>64,082</u>	<u>91,243</u>	<u>171,668</u>	<u>930,349</u>
Cumulative	<u>6,996</u>	<u>71,560</u>	<u>417,984</u>	<u>91,243</u>	<u>587,783</u>	<u>2,803,650</u>
OATR	0.2%	2.6%	14.9%	3.3%	21.0%	
Weights	1.2%	12.2%	71.1%	15.5%	100.0%	
Suits Index	0.0000	0.0000	0.1599	0.0410		
Overall SI	0.0000	0.0000	0.1137	0.0064	0.1201	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1997	7,206	13,597	86,453		107,256	461,203
1998		13,993	89,893		103,886	475,039
1999		14,425	93,591		108,017	489,290
2000		16,344	97,226		113,569	503,969
2001		<u>16,819</u>	<u>63,607</u>	<u>83,039</u>	<u>163,465</u>	<u>958,259</u>
Cumulative	<u>7,206</u>	<u>75,178</u>	<u>430,769</u>	<u>83,039</u>	<u>596,193</u>	<u>2,887,759</u>
OATR	0.2%	2.6%	14.9%	2.9%	20.6%	
Weights	1.2%	12.6%	72.3%	13.9%	100.0%	
Suits Index	0.0000	0.0000	0.1593	0.0406		
Overall SI	0.0000	0.0000	0.1151	0.0056	0.1207	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1998	7,422	13,993	89,637		111,052	475,039
1999		14,425	93,333		107,758	489,290
2000		16,344	96,965		113,309	503,969
2001		16,819	98,724		115,543	519,088
2002		<u>17,339</u>	<u>64,785</u>	<u>84,431</u>	<u>166,555</u>	<u>987,007</u>
Cumulative	<u>7,422</u>	<u>78,920</u>	<u>443,443</u>	<u>84,431</u>	<u>614,217</u>	<u>2,974,392</u>
OATR	0.2%	2.7%	14.9%	2.8%	20.7%	
Weights	1.2%	12.8%	72.2%	13.7%	100.0%	
Suits Index	0.0000	0.0000	0.1607	0.0526		
Overall SI	0.0000	0.0000	0.1160	0.0072	0.1233	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Tenant / Landlords

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
1999	7,645	14,425	93,093		115,164	489,290
2000		16,344	96,808		113,151	503,969
2001		16,819	98,486		115,305	519,088
2002		17,339	97,814		115,153	534,660
2003		<u>17,859</u>	<u>62,427</u>	<u>85,964</u>	<u>166,249</u>	<u>1,016,617</u>
Cumulative	<u>7,645</u>	<u>82,787</u>	<u>448,627</u>	<u>85,964</u>	<u>625,023</u>	<u>3,063,624</u>
OATR	0.2%	2.7%	14.6%	2.8%	20.4%	
Weights	1.2%	13.2%	71.8%	13.8%	100.0%	
Suits Index	0.0000	0.0000	0.1649	0.0636		
Overall SI	0.0000	0.0000	0.1183	0.0087	0.1271	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2000	7,875	16,344	96,427		120,645	503,969
2001		16,819	98,189		115,008	519,088
2002		17,339	97,517		114,856	534,660
2003		17,859	93,318		111,177	550,700
2004		<u>18,379</u>	<u>65,784</u>	<u>88,562</u>	<u>172,725</u>	<u>1,047,116</u>
Cumulative	<u>7,875</u>	<u>86,740</u>	<u>451,234</u>	<u>88,562</u>	<u>634,411</u>	<u>3,155,533</u>
OATR	0.2%	2.7%	14.3%	2.8%	20.1%	
Weights	1.2%	13.7%	71.1%	14.0%	100.0%	
Suits Index	0.0000	0.0000	0.1693	0.0634		
Overall SI	0.0000	0.0000	0.1204	0.0088	0.1292	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2001	8,111	16,819	97,912		122,842	519,088
2002		17,339	97,242		114,582	534,660
2003		17,859	93,162		111,021	550,700
2004		18,379	97,931		116,310	567,221
2005		<u>18,947</u>	<u>69,728</u>	<u>91,219</u>	<u>179,894</u>	<u>1,078,529</u>
Cumulative	<u>8,111</u>	<u>89,344</u>	<u>455,976</u>	<u>91,219</u>	<u>644,649</u>	<u>3,250,199</u>
OATR	0.2%	2.7%	14.0%	2.8%	19.8%	
Weights	1.3%	13.9%	70.7%	14.2%	100.0%	
Suits Index	0.0000	0.0000	0.1739	0.0634		
Overall SI	0.0000	0.0000	0.1230	0.0090	0.1320	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Tenant / Landlords

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2002	8,354	17,339	96,962		122,655	534,660
2003		17,859	93,004		110,863	550,700
2004		18,379	97,747		116,126	567,221
2005		18,947	102,555		121,502	584,238
2006		<u>19,515</u>	<u>70,744</u>	<u>93,954</u>	<u>184,213</u>	<u>1,110,885</u>
Cumulative	<u>8,354</u>	<u>92,039</u>	<u>461,011</u>	<u>93,954</u>	<u>655,359</u>	<u>3,347,705</u>
OATR	0.2%	2.7%	13.8%	2.8%	19.6%	
Weights	1.3%	14.0%	70.3%	14.3%	100.0%	
Suits Index	0.0000	0.0000	0.1788	0.0634		
Overall SI	0.0000	0.0000	0.1258	0.0091	0.1349	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2003	8,605	17,859	92,851		119,315	550,700
2004		18,379	97,598		115,977	567,221
2005		18,947	102,389		121,336	584,238
2006		19,515	104,802		124,317	601,765
2007		<u>20,083</u>	<u>72,343</u>	<u>96,763</u>	<u>189,189</u>	<u>1,144,212</u>
Cumulative	<u>8,605</u>	<u>94,783</u>	<u>469,983</u>	<u>96,763</u>	<u>670,134</u>	<u>3,448,136</u>
OATR	0.2%	2.7%	13.6%	2.8%	19.4%	
Weights	1.3%	14.1%	70.1%	14.4%	100.0%	
Suits Index	0.0000	0.0000	0.1818	0.0635		
Overall SI	0.0000	0.0000	0.1275	0.0092	0.1367	

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2004	8,863	18,379	97,433		124,674	567,221
2005		18,947	102,221		121,168	584,238
2006		19,515	104,632		124,147	601,765
2007		20,083	107,571		127,655	619,818
2008		<u>20,704</u>	<u>74,045</u>	<u>97,989</u>	<u>192,738</u>	<u>1,178,538</u>
Cumulative	<u>8,863</u>	<u>97,628</u>	<u>485,902</u>	<u>97,989</u>	<u>690,382</u>	<u>3,551,580</u>
OATR	0.2%	2.7%	13.7%	2.8%	19.4%	
Weights	1.3%	14.1%	70.4%	14.2%	100.0%	
Suits Index	0.0000	0.0000	0.1821	0.0796		
Overall SI	0.0000	0.0000	0.1282	0.0113	0.1395	

Appendix VII (For Chapter 8): Substantiates Overall Suits Indices for the 5-year rolling periods; underpins data in Appendix VI for Table 8.35.

Overall Measure of Progressivity

US Tenant / Landlords

Year	Acquisition Taxes (AT)	Property Taxes (PT)	Income Tax (IT)	Capital Gains (CGT)	Overall Tax Obligation (AT+PT+IT+CGT)	Comprehensive Income (CI)
2005	9,129	18,947	102,050		130,126	584,238
2006		19,515	104,458		123,974	601,765
2007		20,083	107,396		127,479	619,818
2008		20,704	110,698		131,402	638,412
2009		<u>21,325</u>	<u>77,778</u>	<u>101,717</u>	<u>200,820</u>	<u>1,213,894</u>
Cumulative	<u>9,129</u>	<u>100,574</u>	<u>502,381</u>	<u>101,717</u>	<u>713,800</u>	<u>3,658,127</u>
OATR	0.2%	2.7%	13.7%	2.8%	19.5%	
Weights	1.3%	14.1%	70.4%	14.3%	100.0%	
Suits Index	0.0000	0.0000	0.1829	0.0746		
Overall SI	0.0000	0.0000	0.1287	0.0106	0.1393	

Appendix VIII (for preceding appendices): Substantiates the UK income tax and capital gains tax calculations for the highest tiered investors in 1990/91 and 2009/10

		1990 / 1991		
<u>UK Case Families - 5</u>		Homeowner	Alternative Investor	Tenant / Landlord
Income	W1	68,000	68,000	68,000
Capital Gains		0	0	0
Rental Income	W2	<u>0</u>	<u>0</u>	<u>0</u>
Statutory Taxable Income		68,000	68,000	68,000
Less: Personal Exemption ¹⁶		<u>3,005</u>	<u>3,005</u>	<u>3,005</u>
Taxable Income		<u>64,995</u>	<u>64,995</u>	<u>64,995</u>
Tax Liability ¹⁷ :				
Lower Rate		0	0	0
Basic Rate		5,175	5,175	5,175
Higher Rate		17,718	17,718	17,718
Less: MIRAs	W3	<u>-1,849</u>	<u>0</u>	<u>0</u>
Total Tax Liability		<u>21,044</u>	<u>22,893</u>	<u>22,893</u>
		Page 7	Page 19	Page 43

W1

Median income	13,600
Multiple of 5	<u>x 5</u>
Taxable wage income	<u>68,000</u>

W2

House Value (3.125 x wage)		212,500
Rental income (5.5% x HV)		11,688
Less expenses:		
Mortgage interest	W4	26,188
Maintenance (0.5% x HV)		<u>1,063</u>
Rental loss (carried forward)		<u>-15,563</u>

¹⁶ Prior year allowances are available at:

http://webarchive.nationalarchives.gov.uk/20090909205015/http://hmrc.gov.uk/stats/tax_structure/table-a1a.pdf

¹⁷ Prior year tax rates and bands are available at:

http://webarchive.nationalarchives.gov.uk/20090909205015/http://hmrc.gov.uk/stats/tax_structure/table-a2a.pdf

Appendix VIII (for preceding appendices): Substantiates the UK income tax and capital gains tax calculations for the highest tiered investors in 1990/91 and 2009/10

W3			Apr-90	May-90	Jun-90	Jul-90	Aug-90	Sep-90	Oct-90	Nov-90	Dec-90	Jan-91	Feb-91	Mar-91
Case Family UK-H5														
Base rate plus 1%			15.88%	15.88%	15.88%	15.88%	15.88%	15.88%	15.88%	14.88%	14.88%	14.88%	14.88%	14.38%
Payment (monthly)			1	2	3	4	5	6	7	8	9	10	11	12
Principal	£30,000		£3.53	£3.58	£3.62	£3.67	£3.72	£3.77	£3.82	£4.86	£4.92	£4.98	£5.05	£5.71
(MIRAS limit)														
Interest payment			£396.88	£396.83	£396.78	£396.73	£396.68	£396.64	£396.59	£371.47	£371.41	£371.35	£371.29	£358.67
Term			30 years									Sum of 12 payments		£4,621.32
												Marginal interest rate		<u>40%</u>
												MIRAS Tax deduction		<u>£1,848.53</u>
W4														
Case Family UK-H5			15.88%	15.88%	15.88%	15.88%	15.88%	15.88%	15.88%	14.88%	14.88%	14.88%	14.88%	14.38%
House Value	£212,500	£42,500	1	2	3	4	5	6	7	8	9	10	11	12
Principal	£170,000		£20.00	£20.27	£20.53	£20.81	£21.08	£21.36	£21.64	£27.56	£27.90	£28.24	£28.59	£32.36
												Sum of 12 principal payments		£290.34
Interest Rate	Variable (base + 1%)		£2,248.96	£2,248.69	£2,248.43	£2,248.15	£2,247.88	£2,247.60	£2,247.32	£2,105.01	£2,104.67	£2,104.33	£2,103.98	£2,032.49
Term			30 years									Sum of 12 interest payments		<u>£26,187.51</u>
Payment	Variable		£2,268.96	£2,268.96	£2,268.96	£2,268.96	£2,268.96	£2,268.96	£2,268.96	£2,132.57	£2,132.57	£2,132.57	£2,132.57	£2,064.85
												Sum of 12 mortgage payments		£26,477.85

Appendix VIII (for preceding appendices): Substantiates the UK income tax and capital gains tax calculations for the highest tiered investors in 1990/91 and 2009/10

2009 / 2010					
<u>UK Case Families - 5</u>		Homeowner	Alternative Investor	T/L	T/L (spouse)
Income	W5	119,238	119,238	119,238	0
Capital Gains		0	0	0	0
Rental Income	W6	<u>0</u>	<u>0</u>	<u>8,801</u>	<u>8,801</u>
Statutory Taxable Income		119,238	119,238	128,039	8,801
Deductions					
Less: Personal Exemption		<u>6,475</u>	<u>6,475</u>	<u>6,475</u>	<u>6,475</u>
Taxable Income		<u>112,763</u>	<u>112,763</u>	<u>121,564</u>	<u>2,326</u>
Tax Liability:					
Lower Rate		0	0	0	0
Basic Rate		7,480	7,480	7,480	465
Higher Rate		<u>30,145</u>	<u>30,145</u>	<u>33,666</u>	<u>0</u>
Total Tax Liability		<u>37,625</u>	<u>37,625</u>	<u>41,146</u>	<u>465</u>
		Page 7	Page 19	<u>41,611</u>	
				Page 43	
<u>W5</u>					
Income in 1990/91		68,000			
3% annual inflation factor		x 1.03 ¹⁹			
Taxable wage income		<u>119,238</u>			
<u>W6</u>					
House Value (3.125 x wage)				372,620	
Rental income (5.5% x HV)				20,494	
Less expenses:					
Mortgage interest	W7			1,029	
Maintenance (0.5% x HV)				<u>1,863</u>	
Rental Income				<u>17,602</u>	
50% apportionment				<u>8,801</u>	

Appendix VIII (for preceding appendices): Substantiates the UK income tax and capital gains tax calculations for the highest tiered investors in 1990/91 and 2009/10

<u>W7</u>			Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10
<u>Case Family</u>			1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
<u>UK-H5</u>														
House Value	£212,500	£42,500	229	230	231	232	233	234	235	236	237	238	239	240
Principal	£170,000		£497.51	£498.14	£498.76	£499.38	£500.01	£500.63	£501.26	£501.88	£502.51	£503.14	£503.77	£504.40
											Sum of 12 principal payments			£6,011.39
Interest Rate	Variable (base + 1%)		£89.19	£88.57	£87.95	£87.32	£86.70	£86.07	£85.45	£84.82	£84.19	£83.57	£82.94	£82.31
Term	30 years										Sum of 12 interest payments			£1,029.07
Payment	Variable		£586.70	£586.70	£586.70	£586.70	£586.70	£586.70	£586.70	£586.70	£586.70	£586.70	£586.70	£586.70
											Sum of 12 mortgage payments			£7,040.45

Appendix VIII (for preceding appendices): Substantiates the UK income tax and capital gains tax calculations for the highest tiered investors in 1990/91 and 2009/10

<u>UK-TL5</u>	<u>2009/10</u>	
House Value (beginning of the study)	212,500	
House Value (end of the study)	383,799	
Capital Gain = Appreciation of 3% per annum	<u>171,299</u>	
50% allocation between spouses	85,649	85,650
Less individual annual exemptions	<u>10,100</u>	<u>10,100</u>
Taxable capital gain	75,549	75,550
Capital gain rate	<u>x 18%</u>	<u>x 18%</u>
Individual capital gains	<u>13,599</u>	<u>13,599</u>
Total capital gain tax	<u>27,198</u>	

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Appendix VIII (for preceding appendices): Substantiates the UK income tax and capital gains tax calculations for the highest tiered investors in 1990/91 and 2009/10

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Appendix VIII (for preceding appendices): Substantiates the US income tax and capital gains tax calculations for the highest tiered investors in 1990 and 2009.

		1990 ¹⁸		
US Case Family – 5x		Homeowner	Alternative Investor	Tenant / Landlord
Income	W1	150,000	150,000	150,000
Rental Income (Allowed Loss)	W2	0	0	0
Loss carry forward and used		0	0	0
Capital Gain		<u>0</u>	<u>0</u>	<u>0</u>
AGI (Line 32)		150,000	150,000	150,000
Itemized Deductions:		0	0	0
Real Estate Tax	W3	4,688	0	0
Mortgage Interest	W4	26,129	0	0
Other Deductions (2% x income)		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Total Itemized Deductions ¹⁹		33,817	3,000	3,000
Limitation of ITDD				
80% of ITDD				
AGI Ceiling for ITDD				
Net (AGI - Ceiling)				
3% of Net				
Reduction to ITDD				
Itemized Deductions (limited)				
Standard Deduction		5,450	5,450	5,450
Greater of ITDD or standard deduction		33,817	5,450	5,450
Exemption Allowance (\$2,050 x 4)		<u>8,200</u>	<u>8,200</u>	<u>8,200</u>
Taxable Income		107,984	136,350	136,350
Tax Liability ²⁰	W5	27,496	36,857	36,857
AMT		<u>0</u>	<u>0</u>	<u>0</u>
		27,496	36,857	36,857
Credits		<u>0</u>	<u>0</u>	<u>0</u>
Total Tax Liability		<u>27,496</u>	<u>36,857</u>	<u>36,857</u>
		Page 67	Page 79	Page 103

¹⁸ 1990 Form 1040 : <http://www.irs.gov/pub/irs-prior/f1040--1990.pdf>

¹⁹ 1990 Schedule A : <http://www.irs.gov/pub/irs-prior/f1040sab--1990.pdf>

²⁰ 1990 Instructions for 1040 and Schedule A (including the tax rate schedule) available at : <http://www.irs.gov/pub/irs-prior/i1040--1990.pdf>

Appendix VIII (for preceding appendices): Substantiates the US income tax and capital gains tax calculations for the highest tiered investors in 1990 and 2009.

W1

Median income	30,000
Multiple of 5	<u>x 5</u>
Taxable wage income	<u>150,000</u>

W2

House Value (3.125 x wage)		468,750
Rental income (6.5% x HV)		30,469
Less expenses:		
Mortgage interest	W4	26,129
Property taxes (1% of HV)	W3	4,688
Maintenance (0.5% x HV)		2,344
Depreciation (HV x 80% x 0.03636)		<u>13,635</u>
Rental loss (carried forward)		<u>-16,327</u>

W3

House Value (3.125 x wage)	468,750
Real Estate Tax Rate	<u>x 1%</u>
Real Estate Tax Liability	<u>4,688</u>

W4

See the next page.

W5

Taxable Income	107,984	136,350	136,350
Tax band threshold	<u>78,400</u>	<u>78,400</u>	<u>78,400</u>
Income subject to higher rate	29,584	57,950	57,950
Applicable Tax Rate	<u>33%</u>	<u>33%</u>	<u>33%</u>
	9,763	19,124	19,124
Add tax on lower band income	<u>17,734</u>	<u>17,734</u>	<u>17,734</u>
Total Tax Liability	<u>27,496</u>	<u>36,857</u>	<u>36,857</u>

Appendix VIII (for preceding appendices): Substantiates the US income tax and capital gains tax calculations for the highest tiered investors in 1990 and 2009.

W4

Mortgage Amortization

Inputs	
Loan principal amount (80%xHV)	\$375,000.
Annual interest rate	7.000%
Loan period in	30
Base year of loan	1990
Base month of loan	Jan

Key	
Annual loan payments	\$29,938.56
Monthly payments	\$2,494.88
Interest in first calendar year	\$26,129.32
Interest over term of loan	\$523,156.80
Sum of all payments	\$898,156.80

Payments in First 12 Months								
Year	Month	Beginning Balance	Payment	Principal	Interest	Cumulative Principal	Cumulative Interest	Ending Balance
1990	Jan	\$375,000.	\$2,494.88	\$307.38	\$2,187.50	\$307.38	\$2,187.50	\$374,692.62
	Feb	\$374,692.	\$2,494.88	\$309.17	\$2,185.71	\$616.55	\$4,373.21	\$374,383.45
	Mar	\$374,383.	\$2,494.88	\$310.98	\$2,183.90	\$927.53	\$6,557.11	\$374,072.47
	Apr	\$374,072.	\$2,494.88	\$312.79	\$2,182.09	\$1,240.32	\$8,739.20	\$373,759.68
	May	\$373,759.	\$2,494.88	\$314.62	\$2,180.26	\$1,554.94	\$10,919.46	\$373,445.06
	Jun	\$373,445.	\$2,494.88	\$316.45	\$2,178.43	\$1,871.39	\$13,097.89	\$373,128.61
	Jul	\$373,128.	\$2,494.88	\$318.30	\$2,176.58	\$2,189.69	\$15,274.47	\$372,810.31
	Aug	\$372,810.	\$2,494.88	\$320.15	\$2,174.73	\$2,509.84	\$17,449.20	\$372,490.16
	Sep	\$372,490.	\$2,494.88	\$322.02	\$2,172.86	\$2,831.86	\$19,622.06	\$372,168.14
	Oct	\$372,168.	\$2,494.88	\$323.90	\$2,170.98	\$3,155.76	\$21,793.04	\$371,844.24
	Nov	\$371,844.	\$2,494.88	\$325.79	\$2,169.09	\$3,481.55	\$23,962.13	\$371,518.45
	Dec	\$371,518.	\$2,494.88	\$327.69	\$2,167.19	\$3,809.24	\$26,129.32	\$371,190.76

Appendix VIII (for preceding appendices): Substantiates the US income tax and capital gains tax calculations for the highest tiered investors in 1990 and 2009.

		2009 ²¹		
US Case Family – 5x		Homeowner	Alternative Investor	Tenant / Landlord
Income	W6	263,026	263,026	263,026
Rental Income (Allowed Loss)	W7	0	0	12,128
Loss carry forward and used	W8	0	0	-93,203
Capital Gain	W9	<u>0</u>	<u>130,536</u>	<u>649,455</u>
AGI (Line 32)		263,026	393,562	831,405
Itemized Deductions:		0	0	0
Real Estate	W10	8,530	0	0
Mortgage Interest	W11	15,591	0	0
Other Deductions (2% x income)		<u>5,261</u>	<u>5,261</u>	<u>5,261</u>
Total Itemized Deductions (1)		29,381	5,261	5,261
Limitation of ITDD ²²				
(4) 80% of ITDD		23,505		
(5) AGI		263,026		
(6) Statutory Limitation		166,800		
(7) AGI in excess		96,226		
(8) 3% of excess AGI		2,887		
(9) Smaller of (4) or (8)		2,887		
(10) Divide (9) by 1.5		1,925		
(11) Subtract (10) from (9)		962		
Limited Itemized Deductions (12)		28,419	5,261	5,261
Standard Deduction		12,400	11,400	11,400
Greater of ITDD or standard deduction		28,419	11,400	11,400
Exemption Allowance	W12	<u>14,016</u>	<u>9,732</u>	<u>9,732</u>
Taxable Income		220,591	372,430	810,273
Tax Liability	W13	50,616	77,226	157,870
AMT	W14	<u>279</u>	<u>9,685</u>	<u>14,404</u>
Total Tax Liability		<u>50,895</u>	<u>86,911</u>	<u>172,273</u>
		Page 67		
Income Tax Liability			<u>67,331</u>	<u>47,696</u>
Capital Gains Tax Liability			<u>19,580</u>	<u>124,577</u>
			Page 79	Page 103

²¹ 2009 Form 1040 : <http://www.irs.gov/pub/irs-prior/f1040--2009.pdf>

²² 2009 Instructions for 1040 and Schedule A (including the tax rate schedule) available at : <http://www.irs.gov/pub/irs-prior/i1040--2009.pdf>

The number referencing calculating the limited ITDD is with reference to the lines on the itemized deduction worksheet on page A-11 of the instructions.

Appendix VIII (for preceding appendices): Substantiates the US income tax and capital gains tax calculations for the highest tiered investors in 1990 and 2009.

W6

Income in 1990/91	150,000
3% annual inflation factor	x 1.03 ¹⁹
Taxable wage income	<u>263,026</u>

W7

House Value (3.125 x wage)	821,956
Rental income (6.5% x HV)	53,427
Less expenses:	
Mortgage interest W	15,591
Property taxes (1% of HV) W	8,530
Maintenance (0.5% x HV)	4,110
Depreciation (HV x 80% x 0.03636)	<u>13,068</u>
Net rental income	<u>12,128</u>

W8

	Net rental income (suspended loss)	Cumulative suspended losses
1990	-16,327	-16,327
1991	-15,207	-31,534
1992	-14,043	-45,577
1993	-12,976	-58,554
1994	-11,860	-70,413
1995	-10,691	-81,104
1996	-9,481	-90,585
1997	-8,213	-98,798
1998	-6,885	-105,683
1999	-5,511	-111,194
2000	-4,658	-115,852
2001	-3,165	-119,017
2002	-1,608	-120,625
2003	20	-120,605
2004	1,737	-118,867
2005	3,514	-115,353
2006	5,390	-109,963
2007	7,354	-102,610
2008	9,406	<u>-93,203</u>
2009	12,128	

Appendix VIII (for preceding appendices): Substantiates the US income tax and capital gains tax calculations for the highest tiered investors in 1990 and 2009.

W9

Alternative Investor

Investment Value (beginning of the study)	93,750
Additional Equity Invested (\$8,000 annually)	<u>160,000</u>
Basis in the investment	253,750
Investment Value (end of the study)	<u>384,286</u>

Capital Gain	<u>130,536</u>

Tenant / Landlord

House Value (beginning of the study)	468,750
House Value (end of the study)	<u>846,615</u>

Capital Gain = Appreciation of 3% per annum	377,865
Depreciation allowed over 20 years (IRC § 1250 income)	<u>271,590</u>

Total Schedule D gain	<u>649,455</u>

W10

Assessable Value (2007)	730,297
Appreciated Value (2008)	<u>798,015</u>
Appreciation	67,718
Factor for revaluation	<u>x 2 / 3</u>
Additional value	45,145
Last assessment	<u>730,297</u>
Assessable Value (2009)	775,442
Tax Rate	<u>x 1.1%</u>
Real estate tax liability	<u>8,530</u>

Appendix VIII (for preceding appendices): Substantiates the US income tax and capital gains tax calculations for the highest tiered investors in 1990 and 2009.

W11							
Yearly Schedule of Balances and Payments							
Year	Beginning Balance	Payment	Principal	Interest	Cumulative Principal	Cumulative Interest	Ending Balance
1991	\$371,190.76	\$29,938.56	\$4,085.35	\$25,853.21	\$7,894.59	\$51,982.53	\$367,105.41
1992	\$367,105.41	\$29,938.56	\$4,379.93	\$25,558.63	\$12,274.52	\$77,541.16	\$362,725.48
1993	\$362,725.48	\$29,938.56	\$4,696.56	\$25,242.00	\$16,971.08	\$102,783.16	\$358,028.92
1994	\$358,028.92	\$29,938.56	\$5,036.07	\$24,902.49	\$22,007.15	\$127,685.65	\$352,992.85
1995	\$352,992.85	\$29,938.56	\$5,400.13	\$24,538.43	\$27,407.29	\$152,224.07	\$347,592.71
1996	\$347,592.71	\$29,938.56	\$5,790.51	\$24,148.05	\$33,197.79	\$176,372.13	\$341,802.21
1997	\$341,802.21	\$29,938.56	\$6,209.10	\$23,729.46	\$39,406.90	\$200,101.58	\$335,593.10
1998	\$335,593.10	\$29,938.56	\$6,657.96	\$23,280.60	\$46,064.86	\$223,382.18	\$328,935.14
1999	\$328,935.14	\$29,938.56	\$7,139.27	\$22,799.29	\$53,204.12	\$246,181.48	\$321,795.88
2000	\$321,795.88	\$29,938.56	\$7,655.36	\$22,283.20	\$60,859.49	\$268,464.67	\$314,140.51
2001	\$314,140.51	\$29,938.56	\$8,208.77	\$21,729.79	\$69,068.26	\$290,194.46	\$305,931.74
2002	\$305,931.74	\$29,938.56	\$8,802.18	\$21,136.38	\$77,870.44	\$311,330.84	\$297,129.56
2003	\$297,129.56	\$29,938.56	\$9,438.49	\$20,500.07	\$87,308.93	\$331,830.91	\$287,691.07
2004	\$287,691.07	\$29,938.56	\$10,120.80	\$19,817.76	\$97,429.74	\$351,648.66	\$277,570.26
2005	\$277,570.26	\$29,938.56	\$10,852.44	\$19,086.12	\$108,282.17	\$370,734.79	\$266,717.83
2006	\$266,717.83	\$29,938.56	\$11,636.96	\$18,301.60	\$119,919.13	\$389,036.39	\$255,080.87
2007	\$255,080.87	\$29,938.56	\$12,478.20	\$17,460.36	\$132,397.33	\$406,496.75	\$242,602.67
2008	\$242,602.67	\$29,938.56	\$13,380.25	\$16,558.31	\$145,777.58	\$423,055.06	\$229,222.42
2009	\$229,222.42	\$29,938.56	\$14,347.51	\$15,591.05	\$160,125.08	\$438,646.12	\$214,874.92

Appendix VIII (for preceding appendices): Substantiates the US income tax and capital gains tax calculations for the highest tiered investors in 1990 and 2009.

<u>W12²³</u>	<u>Homeowner</u>	<u>Alternative Investor</u>	<u>Tenant / Landlord</u>
(2) 4 x \$3,650	14,600	14,600	14,600
(3) AGI	263,026	393,562	831,405
(4) Statutory limitation	250,200	250,200	250,200
(5) AGI in excess if statutory limitation	12,826	143,362	581,205
(6a) Divide (5) by \$2,500 if (5)<\$122,500 or	6		
(6b) Multiply 4 by \$2,433 if greater and stop		<u>9,732</u>	<u>9,732</u>
(7) Multiply (6a) by 2%	0.12		
(8) Multiply (2) by (7)	1,752		
(9) Divide (8) by 3	584		
(10) Subtract (9) from (2)	<u>14,016</u>		

W13

Homeowner

Taxable Income	220,591
Applicable Tax Rate	<u>x 33%</u>
	72,795
Less excess tax applicable to lower bands	<u>-22,179</u>
Total Tax Liability	<u>50,616</u>

Alternative Investor

Taxable Income	372,430
Capital gain included in taxable income	<u>130,536</u>
Other taxable income	241,894
Applicable income tax rate	<u>x 33%</u>
	79,825
Less excess tax applicable to lower bands	<u>-22,179</u>
Income Tax Liability	57,646
Capital gains tax (15%)	<u>19,580</u>
Total Tax Liability	<u>77,226</u>

²³ The number referencing calculating the limited personal exemptions is with reference to the lines on the deduction for exemptions worksheet on page 37 of the instructions.

Appendix VIII (for preceding appendices): Substantiates the US income tax and capital gains tax calculations for the highest tiered investors in 1990 and 2009.

W13 (continued)

Tenant / Landlord

Taxable Income	810,273
Capital gain included in taxable income	377,865
IRC §1250 income included in taxable income	<u>271,590</u>
Other taxable income	160,818
Applicable income tax rate	<u>x 28%</u>
	45,029
Less excess tax applicable to lower bands	<u>-11,736</u>
Income Tax Liability	33,293
Capital gains tax (15%)	56,680
IRC §1250 income tax (25%)	<u>67,898</u>
Total Tax Liability	<u>157,870</u>

Appendix VIII (for preceding appendices): Substantiates the US income tax and capital gains tax calculations for the highest tiered investors in 1990 and 2009.

W14²⁴	Homeowner	Alternative Investor	Tenant / Landlord
Part 1			
AGI	263,026	393,562	831,405
Less: ITDD	<u>(28,419)</u>	<u>0</u>	<u>0</u>
AGI net of ITDD	234,607	393,562	831,405
Add preferences:	<u>7,568</u>	<u>0</u>	<u>9,204</u>
AMT Income	242,175	393,562	822,201
Part 2:			
Exemption calculation:			
(a) Potential exemption	70,950	70,950	70,950
(b) AMTI in excess of (a)	171,224	322,612	751,251
(c) Statutory limitation	150,000	150,000	150,000
(d) AMTI in excess of (c)	92,174	243,562	672,201
(e) 25% of (d)	23,044	60,890	168,050
(f) threshold test (b) + (e)	194,269	383,502	919,301
(g) Allowable exemption (if (f) < \$439,800, (a)-(e), 0)	47,906	10,060	0
AMTI less exemption	194,269	383,502	822,201
Part 3			
Capital Gains		130,536	377,865
AMT Depreciation Recap		130,536	177,343
Total gains included in AMTI		130,536	555,208
AMTI minus gains		252,966	266,993
AMT on other income (28% minus \$3,500)		67,331	71,258
Capital Gains Tax on capital gains (15%)		19,580	56,680
Tax on AMT Depreciation (25%)			44,336
AMT	50,895	86,911	172,274
Regular Tax	<u>50,616</u>	<u>77,226</u>	<u>157,870</u>
AMT	<u>279</u>	<u>9,685</u>	<u>14,404</u>

²⁴ Form 6251 (Alternative Minimum Tax) and its instructions are available at:
<http://www.irs.gov/app/picklist/list/priorFormPublication.html?value=6251&criteria=formNumber&submitSearch=Find>