

2020 TAX COMMISSION

TaxPayers' Alliance ♦ Institute of Directors

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Research Note 2
11 February 2011

The length of Tolley's individual tax guides

This research note shows how the Tolley's guides for individual taxes have grown over the last decade. Guides for Income Tax, Corporation Tax, Capital Gains Tax, and Inheritance Tax have been analysed and the results show sharp increases in their length, indicating excessive tax legislation that puts pressure on taxpayers.

The UK's tax system is far too complicated. This places a huge burden on families and businesses across the UK and it means that costly administrative errors are made.

While this note focuses on four individual guides, the length of the complete Tolley's Tax Guide – the handbook of tax legislation – is often cited to show just how much more complex the system has become. The last estimate in 2009 had it at 11,520 pages,¹ more than double the number of pages of 1997's version.

The key findings of this research are:

- Tolley's **Corporation Tax** guide is now **1,897 pages** long, **185 per cent longer** than it was in 1999-2000. That would take the world's fastest speaker, at over 600 words per minute, **20 straight hours** to read aloud.
- Tolley's **Income Tax** guide is now **1,801 pages** long, **54 per cent longer** than it was in 1999-2000. That would take the world's fastest speaker **19 straight hours** to read aloud.
- Tolley's **Capital Gains Tax** guide is now **1,463 pages** long, **70 per cent longer** than it was in 1999-2000. That would take the world's fastest speaker **15 straight hours** to read aloud.
- Tolley's **Inheritance Tax** guide is now **958 pages** long, **63 per cent longer** than it was in 2001-2002. That would take the world's fastest speaker **10 straight hours** to read aloud.
- **War and Peace** comes in at **1,204 pages**. Each **individual** tax guide analysed in this note is **substantially longer** than this, except for the Inheritance Tax guide which is almost as long.

¹ <http://www.accountingweb.co.uk/blogs/gina-dyer/team-blog/uk-tax-code-longest-world>

Sources and Methodology

1. These figures are taken from each edition, from 1999-00 to 2010-11, of: *Tolley's Income Tax*; *Tolley's Corporation Tax*; *Tolley's Capital Gains Tax*. The figures for Inheritance Tax are taken from each edition, from 2001-02 to 2010-11, of *Tolley's Inheritance Tax*. These are not the only individual tax guides available, but they are taxes that are particularly burdensome on businesses and families.
2. The total number of pages of each guide was counted. Each guide has a list of cases, statues and statutory instruments and we also have shown the length without these on each graph for clarity.
3. There are missing data points on some of the graphs below as not each guide was available at the time of research. However, they would not affect the general upward trend of each line.
4. The world's fastest speaker can speak 637 words aloud a minute.² We have assumed an average of 400 words per page for each guide, so we have multiplied the page numbers by 400, divided the result by 637, and divided again by 60 for the number of hours it would take to read aloud, rounding to the nearest hour.

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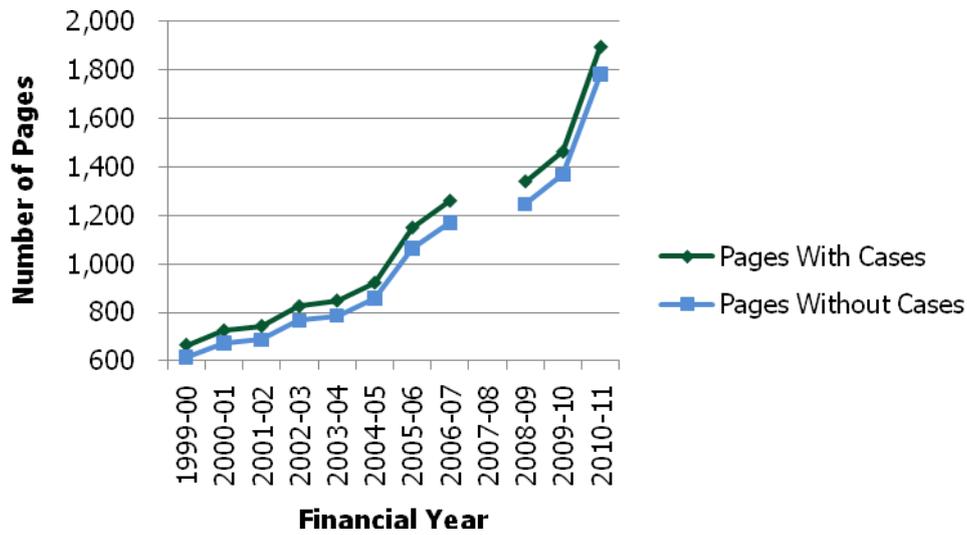
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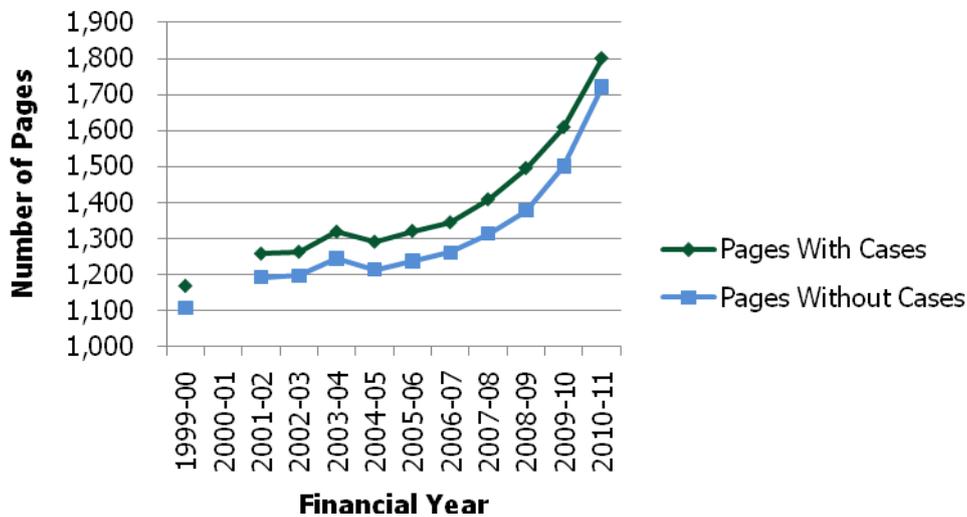
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² <http://www.ukscreen.com/cast/proteus>

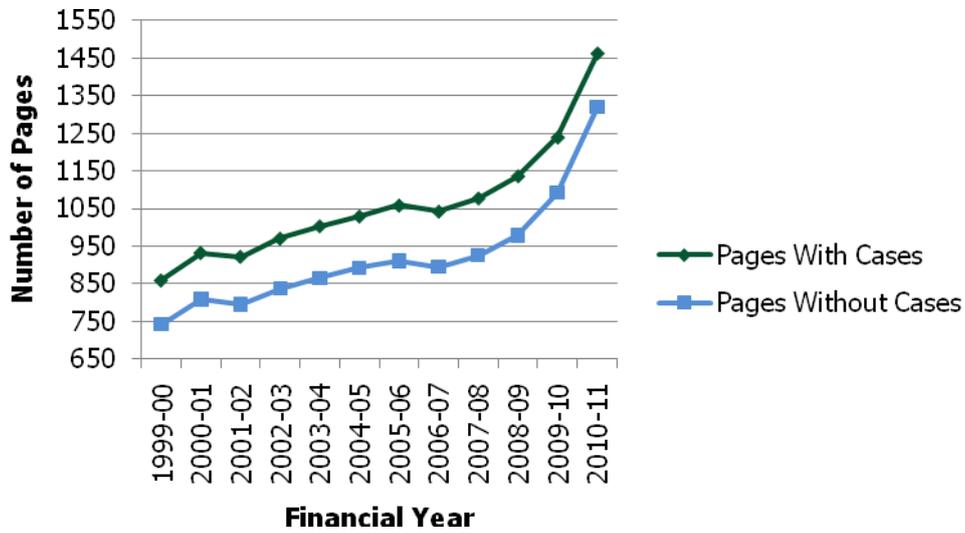
Tolley's Corporation Tax Guide



Tolley's Income Tax Guide



Tolley's Capital Gains Tax Guide



Tolley's Inheritance Tax Guide

