

Statistical bulletin

# Business demography, quarterly, UK: July to September 2026

Official statistics in development on business creations or births and closures or deaths from the Inter-Departmental Business Register (IDBR).

Contact:  
Business Register Strategy and  
Outputs team  
idbrdas@ons.gov.uk  
+44 1633 456902

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# 1 . Main points

- The number of businesses added (business creations) to the Inter-Departmental Business Register (IDBR) in the UK in Quarter 3 (July to Sept) 2026 was 69,895, a 3.5% decrease from Quarter 3 2025.
- There were decreases in business creations in 11 out of 16 main industrial groups in Quarter 3 2026, compared with Quarter 3 2025; the most significant decreases came from the health and social care, and the accommodation and food services industries.
- The number of businesses removed (business closures) from the IDBR in the UK in Quarter 3 2026 was 63,035, a 1.1% decrease from Quarter 3 2025.
- There was a decrease in the number of business closures in 8 out of 16 main industrial groups in Quarter 3 2026, compared with Quarter 3 2025; the most significant decrease came from the business administration and support services industry.

## 2 . Business creations

Business creations are new enterprise entries in the Inter-Departmental Business Register (IDBR). These are referred to as business births in our [Business demography, UK bulletins](#) and other data. More information is available in [Section 6: Data sources and quality](#) and [Section 5: Glossary](#).

The number of business creations in the UK in Quarter 3 (July to Sept) 2026 was 69,895, a 3.5% decrease compared with Quarter 3 2025.

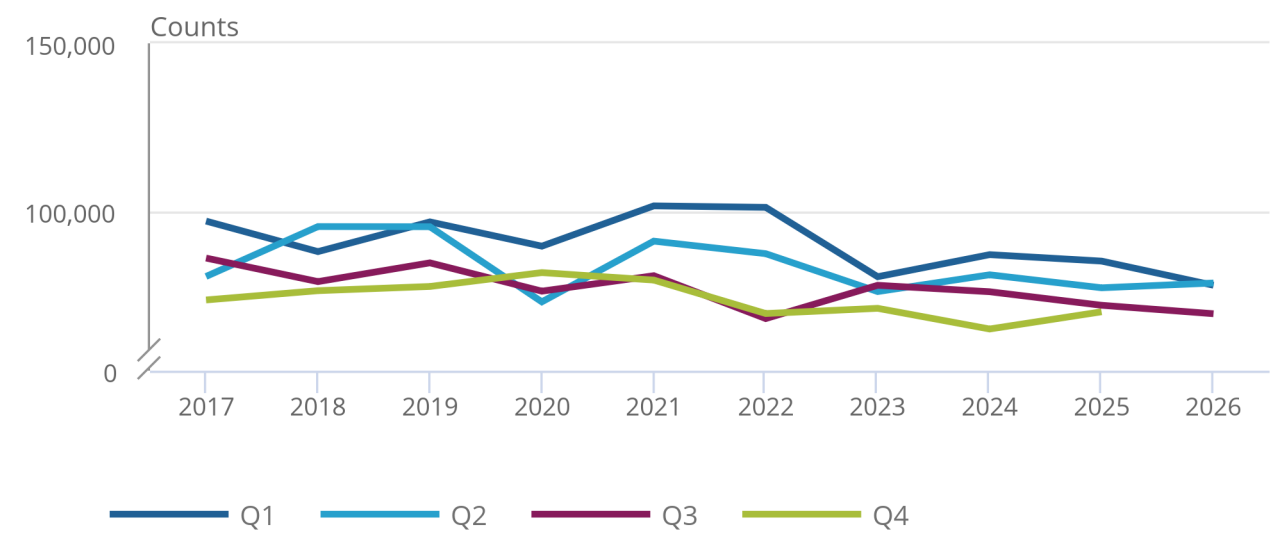
The number of business creations decreased in 11 out of 16 main industrial groups in Quarter 3 2026, compared with Quarter 3 2025. The most significant decreases in business creations came from the health and social care industry (down 26.4%) and the accommodation and food services industry (down 16.2%).

**Figure 1: Business creations in July to September 2026 were 3.5% lower than in July to September 2025**

Number of businesses added to the Inter-Departmental Business Register (IDBR), quarterly, UK, Quarter 1 (Jan to Mar) 2017 to Quarter 3 (July to Sept) 2026

Figure 1: Business creations in July to September 2026 were 3.5% lower than in July to September 2025

Number of businesses added to the Inter-Departmental Business Register (IDBR), quarterly, UK, Quarter 1 (Jan to Mar) 2017 to Quarter 3 (July to Sept) 2026



Source: Inter-Departmental Business Register (IDBR) from the Office for National Statistics

### 3 . Business closures

Business closures are those removed from the Inter-Departmental Business Register (IDBR). A business is removed from the IDBR if its turnover and employment are zero for several periods, or if we are notified that the business has ceased trading through an administrative or survey source.

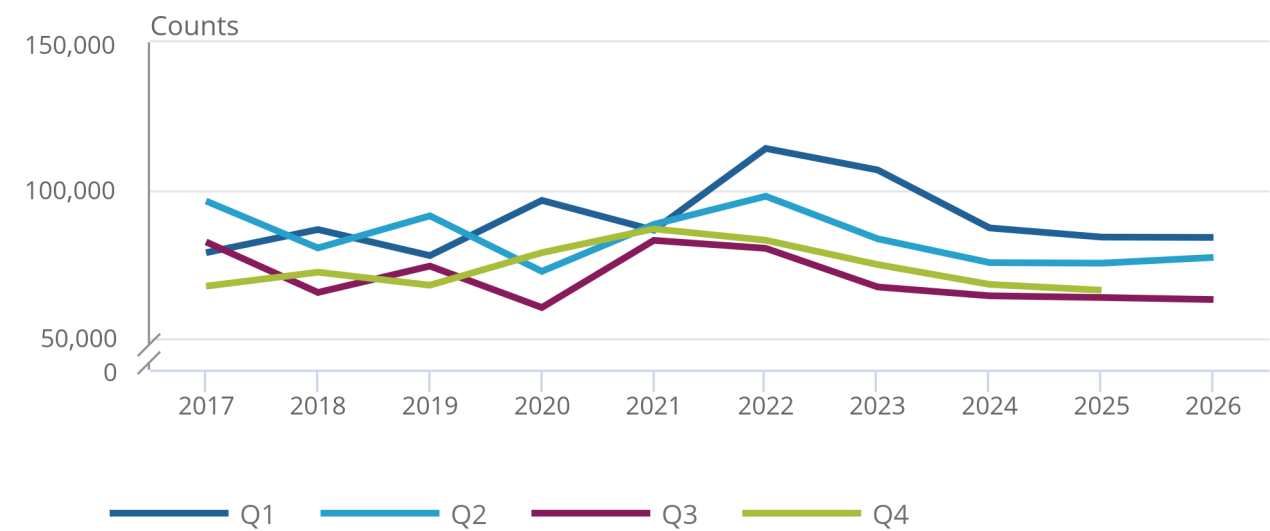
There were 63,035 business closures in the UK in Quarter 3 (July to Sept) 2026, a 1.1% decrease compared with Quarter 3 2025. There was a decrease in closures in 8 out of 16 main industrial groups. The most significant decrease in closures came from the business administration and support services industry (down 16.7%).

**Figure 2: Business closures were 1.1% lower in July to September 2026 than in July to September 2025**

Number of businesses removed from the Inter-Departmental Business Register (IDBR), quarterly, UK, Quarter 1 (Jan to Mar) 2017 to Quarter 3 (July to Sept) 2026

Figure 2: Business closures were 1.1% lower in July to September 2026 than in July to September 2025

Number of businesses removed from the Inter-Departmental Business Register (IDBR), quarterly, UK, Quarter 1 (Jan to Mar) 2017 to Quarter 3 (July to Sept) 2026



Source: Inter-Departmental Business Register (IDBR) from the Office for National Statistics

## 4 . Data on business demography

### [Business demography, quarterly, UK](#)

Dataset | Released 29 October 2026

Business creations and closures from the Inter-Departmental Business Register (IDBR) with high-level breakdowns by industry and region. These are official statistics in development.

### [Business demography, quarterly, low-level geographic breakdown, UK](#)

Dataset | Released 29 October 2026

Business creations and closures from the Inter-Departmental Business Register (IDBR), a low-level geographic breakdown for the UK, quarterly data. These are official statistics in development.

## 5 . Glossary

### Business

For this release, the term "business" is used to represent an enterprise. An enterprise is an organisational unit producing goods or services that has a certain degree of autonomy in decision-making.

### Business creations

Often called "business births", we refer to enterprises added to the IDBR as "business creations" in this release. Enterprises are added to the IDBR when a new business is identified from administrative sources. These are usually the Value Added Tax (VAT) or Pay As You Earn (PAYE) systems.

### Business closures

Business closures are removals from the Inter-Departmental Business Register (IDBR). These are referred to as "business deaths" in our [Business demography, UK bulletins](#) and other data.

A business is removed from the IDBR if its turnover and employment are zero for several periods, or we are notified that the business has ceased trading.

### Inter-Departmental Business Register

This is a database of all businesses in the UK registered for VAT and/or the PAYE Income Tax system. There are approximately 2.8 million businesses on the IDBR. The IDBR is used as a sampling frame for business surveys from the Office for National Statistics (ONS).

## 6 . Data sources and quality

## Official statistics in development

These statistics are labelled as "official statistics in development". They are based on information from the Inter-Departmental Business Register (IDBR), Value Added Tax (VAT), Pay As You Earn (PAYE), business surveys from the Office for National Statistics (ONS), and Companies House.

We are developing how we collect the data and produce statistics to improve their quality. Once we have completed the developments, we will review the statistics with the Statistics Head of Profession.

If the statistics meet trustworthiness, quality, and value standards based on user feedback, we will remove the "official statistics in development" label to publish them under the "official statistics" label.

If they do not meet trustworthiness, quality and value standards, we will further develop them and might stop producing them.

If they were "accredited official statistics" before the start of the developments, we will ask the Office for Statistics Regulation (OSR) to reassess and reaccredit them.

We will inform users of the outcome of any review or changes undertaken by us or the OSR.

## Revisions and quality improvements

This bulletin was previously titled [Business demography, quarterly experimental statistics, UK](#). In this bulletin, the term "most significant" refers to changes that have been identified by weighting percentage movements of business creations and closures by the absolute difference in the change and ordering them by industry.

Businesses with a live company number but no VAT or PAYE registration have been excluded from these statistics since our [Business demography, quarterly experimental statistics, UK: October to December 2022 bulletin](#). They are often created on the IDBR for monitoring purposes within enterprise groups, but typically have no employment or turnover, which can distort business creation and closure figures.

In our [Business demography, quarterly, UK: July to September 2024 bulletin](#), business birth figures from Quarter 1 (Jan to Mar) 2023 to Quarter 3 (July to Sept) 2024 were revised to include business births of non-representative members of VAT groups. These were previously omitted from the administrative data source. This revision added approximately 2,400 business births across the seven quarters.

In our [Business demography, quarterly, UK: October to December 2024 bulletin](#), the industrial classifications of these businesses were improved. This resulted in many of them being reclassified from the finance sector to their correct industries.

## Agriculture industry revisions in our Quarter 1 2026 release

In Quarter 1 2024, business deaths in agriculture for England were revised from Quarter 1 2017, to exclude agricultural businesses that are not registered for either VAT or PAYE. They were removed because they can have a distorting effect on business creation and closure figures.

Further unregistered agricultural businesses were removed from agriculture business closure counts in our [Business demography, quarterly, UK: January to March 2026 bulletin](#). This led to downward revisions for Quarter 1 2023 to Quarter 4 (Oct to Dec) 2025.

## Turnover and employment data

Turnover data on the IDBR are mainly derived from VAT or ONS business survey records. Employment data are mainly derived from PAYE or ONS business survey records. Some values are imputed from administrative data.

Turnover data are updated annually, usually every September, while employment data are updated annually and more frequently for some businesses.

Turnover and employment data for business closures are the stored values from the last update while the business was active. Turnover data for business creations are usually estimated by the business when registering for VAT, and employment data are based on registered PAYE employees, or imputed where needed. These values can be revised on the IDBR when newer information is received, but they are not revised in these statistics.

IDBR turnover and employment data should not be used to measure economic growth or labour market growth; other ONS sources should be used for these purposes. Data are generally more current for larger businesses than for smaller businesses.

## Additional geographical breakdowns

Additional geographical breakdowns of business creations and closures from Quarter 4 2021 have been published. An "unspecified" geography category is used where there are more than 250 creations or closures at the same postcode, to reduce distortion from multiple registrations at one site. These cases are removed from their local geography but still count towards UK totals.

## Time of recording

Business creations and closures are recorded according to the date the action is taken on the IDBR, and data for this release are extracted quarterly. A business is usually added to the IDBR on the same day as, or shortly after, its legal creation at Companies House, although this can be several weeks after the effective birth of the business.

Closures can take longer to record because business deaths may be complex. The effective business death may occur several months before the legal business death. A business is removed from the IDBR when information from HM Revenue and Customs (HMRC), ONS business surveys or Companies House indicates that it is no longer active; deaths may be confirmed by contacting businesses.

## Frequency of data

The IDBR is updated from four main sources:

- VAT
- PAYE
- ONS business surveys
- Companies House

Updates happen at different frequencies, from daily to annual. Shorter time-period analysis of business creations and closures would be volatile because the PAYE update is quarterly, so the data are best suited to quarterly publication.

## Timeliness

Our annual [Business demography, UK bulletins](#) are published a year after the reference period, in line with guidance from Eurostat and the Organisation for Economic Co-operation and Development (OECD). This is to allow for reactivations before business death figures are calculated.

These quarterly data provide a timelier indicator of business creations and closures, but they are not fully consistent with the annual bulletin, which remains the preferred measure of business demography.

Adjustments have been made for reactivated business deaths and, to a lesser extent, false business births later removed by IDBR processes since our [Business demography, quarterly, UK: October to December 2022 bulletin](#). A 10.3% reduction has been applied to business closures and a 3.8% reduction to business creations for Quarter 4 2025 to Quarter 3 2026 in this release.

It is standard practice to revise business births and deaths from the same quarter a year earlier, recalculate adjustments for false business births and reactivated business deaths, and revise figures from that quarter onwards.

More quality and methodology information (QMI) on the IDBR and annual official statistics on business demography is available in our [Business demography \(QMI\)](#).

## 7 . Related links

### [Business demography, UK: 2024](#)

Bulletin | Released 20 November 2025

Annual change in the number of UK businesses broken down by sector of the economy.

### [Business insights and impact on the UK economy: 22 October 2026](#)

Bulletin | Released 22 October 2026

The impact of challenges facing the economy and other events on UK businesses, including financial performance, workforce, trade, and business resilience.

### [Multiple business registrations at a single postcode, UK: 2024](#)

Article | Released 20 November 2025

Business demography explainer covering additional information on the impact of multiple registrations at a single postcode.

### [Business dynamism in the UK economy: Quarter 1 \(Jan to Mar\) 1999 to Quarter 4 \(Oct to Dec\) 2019](#)

Bulletin | Released 15 October 2020

Experimental statistics on business dynamism at a firm level using the Inter-Departmental Business Register (IDBR). The analysis includes changes in quarterly job creation and destruction rates by different firm characteristics since 1999 to 2019 for the UK.

## 8 . Cite this statistical bulletin

Office for National Statistics (ONS), released 29 October 2026, ONS website, statistical bulletin, [Business demography, quarterly, UK: July to September 2026](#)