

# HM REVENUE AND CUSTOMS DISCLOSURES STATISTICS

Data for the period from 1 August 2004 to 30 September 2014

# 1

## DIRECT TAX DISCLOSURES

			Financial	Employment	Main Regime	(NI Hallmark)	IHT	SDLT	ATED
<b>Financial Year</b>									
1 August 2004	31 March 2005		340	163	0	(0)	0	0	0
1 April 2005	31 March 2006	a	94	28	0	(0)	0	485	0
1 April 2006	31 March 2007		29	7	125	(0)	0	185	0
1 April 2007	31 March 2008	**	2	0	205	(23 N)	0	70	0
1 April 2008	31 March 2009	***	0	0	102	(Fewer than 5 N)	0	28	0
1 April 2009	31 March 2010		0	0	116	(6 N)	0	61	0
1 April 2010	31 March 2011		0	0	97	(11 N)	0	21	0
1 April 2011	31 March 2012	***	0	0	116	(17 N)	Fewer than 5	13	0
1 April 2012	31 March 2013	***	0	0	59	(7 N)	Fewer than 5	18	0
1 April 2013	31 March 2014	***	0	0	28	(7 N)	Fewer than 5	10	Fewer than 5
1 April 2014	30 September 2014	*** p	0	0	Fewer than 5	0	0	Fewer than 5	0
<b>Historic</b>									
1 August 2004	30 September 2004		161	98	0	(0)	0	0	0
1 October 2004	31 March 2005		179	65	0	(0)	0	0	0
1 April 2005	30 September 2005	a	33	15	0	(0)	0	295	0
1 October 2005	31 March 2006		61	13	0	(0)	0	190	0
1 April 2006	31 July 2006		17	7	0	(0)	0	32	0
1 August 2006	30 September 2006		0	0	34	(0)	0	43	0
1 October 2006	31 March 2007		12	0	91	(0)	0	110	0
1 April 2007	30 September 2007		0	0	81	(12 N)	0	36	0
1 October 2007	31 March 2008	** ***	Fewer than 5	0	124	(11 N)	0	34	0
1 April 2008	30 September 2008	***	0	0	49	(Fewer than 5 N)	0	14	0
1 October 2008	31 March 2009	***	0	0	53	(Fewer than 5 N)	0	14	0
1 April 2009	30 September 2009	***	0	0	52	(Fewer than 5 N)	0	32	0
1 October 2009	31 March 2010	***	0	0	64	(Fewer than 5 N)	0	29	0
1 April 2010	30 September 2010	***	0	0	44	(7 N)	0	Fewer than 5	0
1 October 2010	31 March 2011	***	0	0	53	(Fewer than 5 N)	0	17	0
1 April 2011	30 September 2011	***	0	0	50	(12 N)	Fewer than 5	8	0
1 October 2011	31 March 2012		0	0	66	(5 N)	0	5	0
1 April 2012	30 September 2012	***	0	0	27	(Fewer than 5 N)	Fewer than 5	8	0
1 October 2012	31 March 2013	***	0	0	32	(Fewer than 5 N)	0	10	0
1 April 2013	30 September 2013	***	0	0	17	(7 N)	0	6	0
1 October 2013	31 March 2014	***	0	0	11	(0)	Fewer than 5	Fewer than 5	Fewer than 5
1 April 2014	30 September 2014	*** p	0	0	Fewer than 5	(0)	0	Fewer than 5	0

p = provisional data

a = data for SDLT commenced at 1 August 2005

\*\* = although the financial and employment categories have been replaced since 1 August 2006, HMRC may still receive certain types of disclosure falling under these categories in circumstances where the old regulations allowed for longer deadlines.

N = The number of hallmarked disclosures reported under the NIC Regulation

\*\*\* = See Note 4.

### Notes

- 1) Data is final unless otherwise stated. Provisional status is required as amendments and corrections to the base data may occur.
- 2) From 1 August 2006 the 'financial' and 'employment' categories have been replaced by 'hallmark' schemes.
- 3) Dates refer to the date that the disclosure was received by HMRC.
- 4) Where the total number of disclosures received within a specific category in a 6 month period is from 1 to 4 inclusive, the specific number is no longer indicated (now shown as 'Fewer than 5'). This information has previously been published but, having revisited the position, it has been decided that this data should no longer be available. This complies with the Office of National Statistics nationally agreed standards on data confidentiality.
- 5) Data was extracted from the HMRC database as at 1 October 2014.

# HM REVENUE AND CUSTOMS DISCLOSURES STATISTICS

Data for the period from 1 August 2004 to 30 September 2014

## 2 VAT DISCLOSURES

			Listed	Hallmark
<b>Financial Year</b>				
1 August 2004	31 March 2005		341	339
1 April 2005	31 March 2006		47	44
1 April 2006	31 March 2007		40	25
1 April 2007	31 March 2008		24	5
1 April 2008	31 March 2009		10	6
1 April 2009	31 March 2010		7	5
1 April 2010	31 March 2011		8	5
1 April 2011	31 March 2012	*	Fewer than 5	Fewer than 5
1 April 2012	31 March 2013	*	Fewer than 5	5
1 April 2013	31 March 2014	*	Fewer than 5	Fewer than 5
1 April 2014	30 September 2014	* p	0	Fewer than 5
<b>Historic</b>				
1 August 2004	30 September 2004		24	12
1 October 2004	31 March 2005		317	327
1 April 2005	30 September 2005		33	30
1 October 2005	31 March 2006		14	14
1 April 2006	30 September 2006		18	18
1 October 2006	31 March 2007		22	7
1 April 2007	30 September 2007	*	14	Fewer than 5
1 October 2007	31 March 2008	*	10	Fewer than 5
1 April 2008	30 September 2008	*	8	Fewer than 5
1 October 2008	31 March 2009	*	Fewer than 5	Fewer than 5
1 April 2009	30 September 2009	*	Fewer than 5	Fewer than 5
1 October 2009	31 March 2010	*	Fewer than 5	Fewer than 5
1 April 2010	30 September 2010	*	5	Fewer than 5
1 October 2010	31 March 2011	*	Fewer than 5	Fewer than 5
1 April 2011	30 September 2011	*	0	Fewer than 5
1 October 2011	31 March 2012	*	Fewer than 5	Fewer than 5
1 April 2012	30 September 2012	*	Fewer than 5	Fewer than 5
1 October 2012	31 March 2013	*	0	Fewer than 5
1 April 2013	30 September 2013	*	Fewer than 5	Fewer than 5
1 October 2013	31 March 2013	*	Fewer than 5	Fewer than 5
1 April 2014	30 September 2014	*	0	Fewer than 5

p = provisional data

\* = See Note 4

### Notes

- 1) Data is final unless otherwise stated. Provisional status is required as amendments and corrections to the base data may occur.
- 2) Dates refer to the date that the disclosure was received by HMRC.
- 3) The figures for hallmarks do not include voluntary disclosures, as they do not relate to the notification of a distinct arrangement. However, there have been fewer than 100 such disclosures since the introduction of the rules.
- 4) Where the total number of disclosures received within a specific category in a 6 month period is from 1 to 4 inclusive, the specific number is no longer indicated (now shown as 'Fewer than 5'). This information has previously been published but, having revisited the position, it has been decided that this data should no longer be available. This complies with the Office of National Statistics nationally agreed standards on data confidentiality.
- 5) Data was extracted from the HMRC database as at 1 October 2014.