



Transparency Implementation Plan

May 2011

WITHDRAWN

HM Revenue & Customs Transparency Implementation Plan

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Introduction

This Transparency Implementation Plan is part of our commitment to greater transparency, as set out in the HM Revenue & Customs Business Plan 2011-15 (page 14 of the revised version published in May 2011, available from <http://www.hmrc.gov.uk/about/reports.htm>). It gives an initial view of the types of data we hold, and how we intend to treat them in line with our drive to greater transparency.

The size of HMRC and the very wide range of data we hold and use within our department means that this is a very ambitious undertaking. As such, this is the first version of our Transparency Implementation Plan. We believe this covers the vast majority of our general types of data, plus the specific items of data of greatest general interest. This is informed by responses to an informal consultation on our approach to transparency between November 2010 and January 2011.

As part of our ongoing work on transparency we will consider what other information and data we might release, and publish updated versions of our Transparency Implementation Plan at regular intervals.

The Transparency Implementation Plan is in two parts. This document sets out the necessary context and background to our approach to transparency, while the accompanying spreadsheet sets out the initial detailed view of our types and items of data in light of transparency. The spreadsheet part of the Implementation Plan can be found at www.hmrc.gov.uk/transparency/implementation-plan-catalogue.xls.

You can send us feedback on this first version of the Transparency Implementation Plan at transparency.kai@hmrc.gsi.gov.uk.¹

However, if you have comments on particular datasets already in the public domain for which specific contact points are given already, such as for our National Statistics, then please use those existing contact points in the first instance. This will help us deal with your comments more effectively.

¹ Please note that we cannot guarantee the security of emails you send to us or we send to you over the internet. Information sent by email over the internet is not secure and is at risk of being intercepted and read by people other than those it was intended for. Any information you send to us by email is at your own risk.

If you have any doubt about the authenticity of an email you receive which claims to come from HMRC please do not follow any links within the email, disclose any personal details or respond to it. Forward it to us at: phishing@hmrc.gsi.gov.uk

Our Commitment to Transparency

In summary, our key commitments to transparency are:

- To publish data by default wherever possible
- To publish data in line with the Public Data Principles²
- To make transparency a key part of our everyday activities
- To make datasets available for re-use, and in a re-usable format where reasonable and practical
- To keep our data under review, so as to examine and improve the amount and frequency of data released into the public domain
- To link all datasets released on www.data.gov.uk, the single online portal for central and local government data.

Our commitments are given in full in the transparency section of the HMRC Business Plan 2011-15, available at <http://www.hmrc.gov.uk/about/reports.htm>.

Balanced with these commitments to transparency are our other obligations. In particular, our Business Plan 2011-15 states that:

- We have a strict legal duty to protect our customers' information, as set out in the Commissioners for Revenue and Customs Act 2005. We recognise that we have privileged access to our customers' data and will protect it. In line with our legal obligations, we will not release information that relates to the affairs of an identifiable individual customer.
- We will ensure we do not provide information that would encourage or support those seeking to pervert the tax system and steal from the public purse.
- Equally and more generally, we need to maintain our ability to function as a government department in line with public expectations of our role and effectiveness. In this context, we will consider both the likely positive and negative behavioural implications of releasing our data.

² www.data.gov.uk/wiki/Public_Data_Principles

Our Transparency Framework

Based on the commitments and obligations listed above, we have developed a framework to assess the relative benefits and risks of publishing our data. Individual datasets will be assessed on a case-by-case basis, using this framework (or evolutions of it in future) for consistency.

Key points of this framework are below – but we are not limited to these points, should the circumstances of some datasets need the consideration of extra factors.

A) Benefits of publishing data

- Our default position of publishing data. This forms the primary factor of the framework, and is considered first. However, please note that while this is the default position (and a highly significant factor in the framework by itself) it can be outweighed by some of the factors listed in the risks section below, such as our duty to protect confidential customer data or a strong combination of other elements.
- Improved accountability. In particular, this factor captures the benefits of publishing data on our expenditure, performance, governance etc.
- Generating value for the UK economy. Where possible, we will consider whether a dataset could be combined with other data to be of greater use, and if and how it could be used in various applications. To aid us with this assessment, requests for new data would be particularly helpful if information on the potential uses were included by the requestor.
- Generating value for HMRC. Information can have positive behavioural effects - some of which are obvious, while other effects are rather more indirect. The potential for releasing data that could help us fulfil our role is a factor to be considered.
- Participation in broader transparency events. This reflects our commitment and willingness to take part in cross-government releases of particular types of data, such as expenditure and salary information.

B) Risks of publishing data

- Our legal obligations to protect confidential customer information. We take the protection of our confidential customer data very seriously. As set out in the Commissioners for Revenue and Customs Act 2005, disclosing data that can identify an individual customer – directly or indirectly by deduction – is a criminal offence carrying a prison sentence and/or a fine. As a result, we will not release data that breaches our duty of confidentiality.³ This affects much of our information in the “Tax” section of the Implementation Plan in particular.
- Enabling fraud and non-compliance. We also have a duty to administer and safeguard the UK’s tax and benefit system. For example, some of the data we

³ The full text of the Commissioners of Revenue and Customs Act 2005 can be found online at <http://www.legislation.gov.uk/ukpga/2005/11/contents>. Sections 17-23 relate to information.

hold is crucial to our drive to close the tax gap, but a direct impact of releasing these data would be to make our job harder and facilitate the efforts of criminals. We will not release information that would support or encourage those seeking to pervert the tax system. This affects much of our information in the “Compliance” section of the Implementation Plan in particular.

- Our ability to function effectively as a public department. As noted above, information can have positive behavioural effects (both direct and indirect) but it can also have negative impacts as well. In addition to the fraud and non-compliance point above, there is also the potential for some types and items of data to affect our general ability to operate efficiently. For example, some types of performance information could generate many more additional calls to our call centres just to ask for a progress report, which could in turn reduce the levels of service for other callers. These impacts can be quite complex and indirect, but will be considered in our assessment of whether to publish data. Equally, some of our data relates to active policy development work or sensitive economic issues – in line with Freedom of Information exemptions, data on these topics will not be released. This affects much of our information in the “Compliance” section of the Implementation Plan in particular.
- Resource implications. In some cases our data may need to be extracted, processed, analysed, cleaned, organised, checked and cleared before it can be published (particularly if the data are to become official statistics, where there is a Code of Practice⁴ to adhere to). With limited resources and competing priorities in practice, it may not be possible for our data owners and statisticians to drop existing work and set to publishing new data immediately. However, in line with our commitment to transparency we will work to publish requested data where we can. This factor is more likely to affect the timing of the release of new data rather than the overall decision.

Again, these elements of benefits and risks are the key points in our framework for assessing our data in light of our drive for greater transparency. Other factors will also be considered as required for particular datasets.

Using this framework, our Transparency Implementation Plan aims to show (clearly and transparently) where our initial assessment of our types and items of data is one of the following categories:

- The benefits clearly dominate and there do not seem to be significant risks to publication at this stage - we will work to publish these data when we are able
- There are overriding risks to publication, such as a breach of our duty to keep our customers’ data confidential - these data will not be published.
- The balance of risks and benefits need to be considered in more depth before we can reach a view. Equally, some data might be suitable for publication in a revised form - for example, while much of our raw data could breach our confidentiality obligations it may be possible to construct new statistics and summary information if resources allow. In this case, future editions of our Implementation Plan will seek to show the results of that further analysis as our early work to embed transparency across HMRC continues over the life cycle of our Business Plan 2011-15.

⁴ The Code of Practice for Official Statistics can be found online at <http://www.statisticsauthority.gov.uk/assessment/code-of-practice/code-of-practice-for-official-statistics.pdf>

What the Transparency Implementation Plan Excludes

Our Transparency Implementation Plan has been constructed from an initial trawl of information sources in HMRC, especially from within our Knowledge Analysis & Intelligence directorate.

Many items of data we hold are third party datasets used in our analyses. For example, rather than data originating from and owned by HMRC we make extensive use of surveys conducted by other organisations, reports by market research companies and statistics by other government departments. These items are not included in this Implementation Plan, since the decision on whether or not to publish these items cannot and should not be made by HMRC.

In general, analytical models and many administrative data systems are also excluded on grounds that they collate, process and manipulate information rather than being forms of data in their own right. However, many datasets included in the Implementation Plan are outputs from our models and analyses, and some analytical models are detailed in our series of [published working papers](#).

The initial version of the Transparency Implementation Plan includes high level performance information covering the whole of HMRC, but does not include management information from individual directorates or teams.

Requesting Data

As set out in our Business Plan 2011-15, requests for data will be treated as Freedom of Information requests.

- For more background on Freedom of Information, please see <http://www.hmrc.gov.uk/about/foi.htm>.
- For details of how to send us a Freedom of Information request, please see: <http://www.hmrc.gov.uk/freedom/make-info.htm>

If you are trying to re-use some public sector information but it is locked up (for example, through charges, licenses or the format of the data) then you can use the Unlocking Service on data.gov.uk. This can be found at:

<http://data.gov.uk/data/requests>

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