



HMRC Data Landscape

Tax Transparency Sector Board
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Overview

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- Data Landscape
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- Publications
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HMRC's role

We **collect** and administer:

Direct taxes – paid by you or your business on money you earn or capital you gain.

- Capital Gains Tax
- Corporation Tax
- Income Tax
- Inheritance Tax
- National Insurance Contributions

Indirect taxes - paid by you or your business on money spent on goods or services.

- Excise duties
- Insurance Premium Tax
- Petroleum Revenue Tax
- Stamp Duty
- Stamp Duty Land Tax
- Stamp Duty Reserve Tax
- VAT

HMRC's role (continued)

We **pay** and administer:

- Child Benefit
- Child Trust Fund
- Tax Credit

We enforce and administer:

- Environmental taxes
- National Minimum Wage enforcement
- Recovery of student loans
- Customs duties including collection of data on imports and exports

We are the parent department to the Valuation Office Agency (VOA) and its commercial arm - District Valuer Services (DVS).

A summary of HMRC's role is here:

<http://www.hmrc.gov.uk/menus/pocket-guide-2012.pdf>

HMRC Data Landscape

| | | | | |
|------------------------|-------------------|-----------------------|------------------------------------|--------------------------------------|
| Income Tax | Personal incomes | Property Transactions | Trade Statistics | Research and Development Tax Credits |
| Benefits in Kind | Charities | Non-domestic rating | Climate Change Levy | Child Benefit |
| Employee share schemes | Corporation Tax | Value Added Tax | Betting, Gaming and Lottery duties | Personal Tax Credits |
| Personal Pensions | Inheritance Tax | Insurance Premium Tax | Alcohol duties | Trusts |
| EIS & VCT | Personal Wealth | Air Passenger Duty | Hydrocarbon Oil duties | Tax Gaps |
| PEP, TESSA & ISA | Capital Gains Tax | Landfill Tax | Tobacco duties | Charitable Donations |
| Child Trust Fund | Stamp Duties | Aggregates Levy | Oil and gas production | National Insurance |

The legal position on publishing HMRC data

S18 Commissioners for Revenue and Customs Act 2005

- Imposes a duty of confidentiality on all HMRC staff for all HMRC data

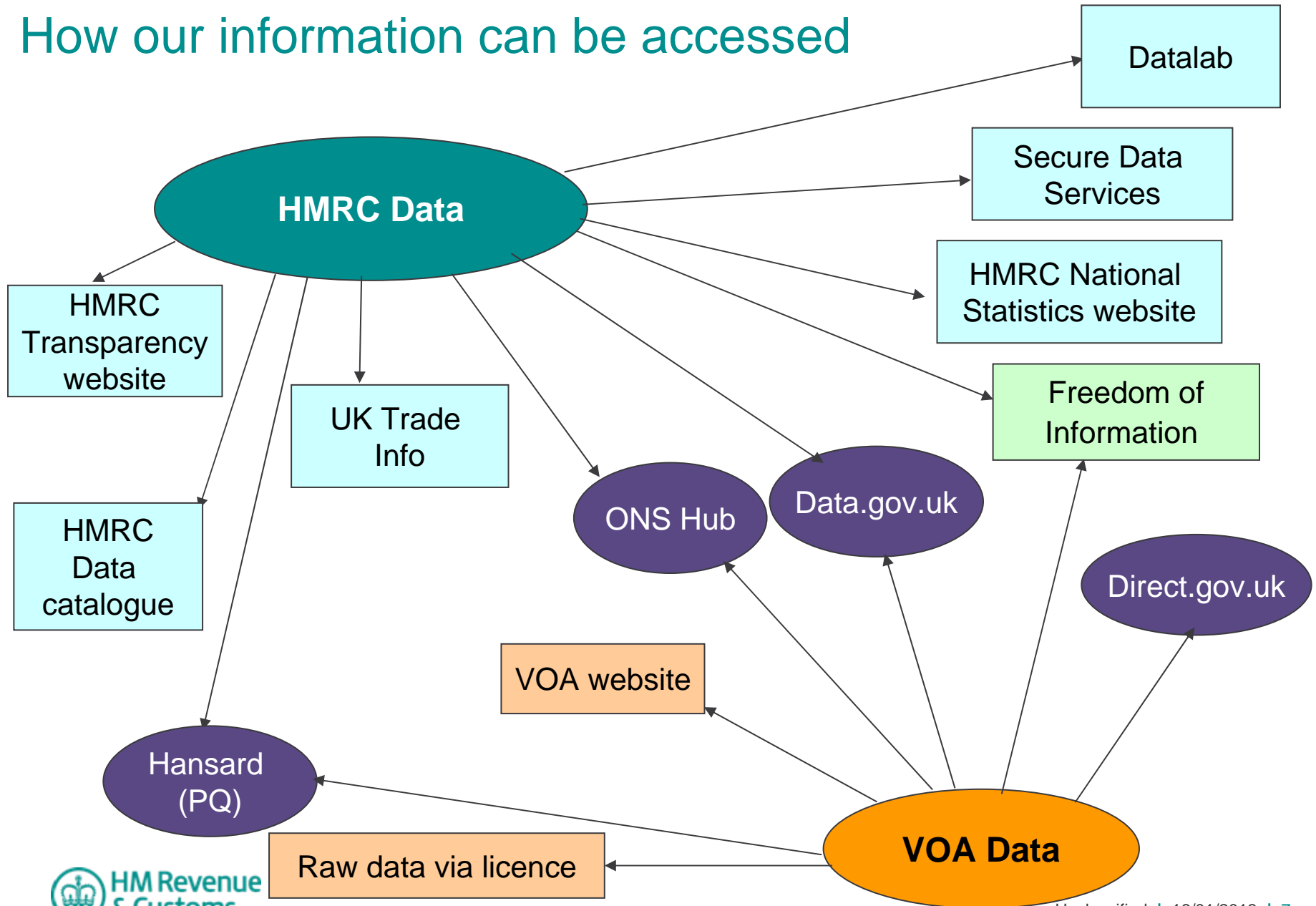
BUT

- HMRC can make disclosures for the purposes of its functions
- HMRC publishes data in support of its functions
- All disclosures must comply with

Principles of Data Protection Act 1998 so must be **fair and lawful**

Human Rights Act 1998 – Article 8 so must be **proportionate** to the purpose for which the information is disclosed

How our information can be accessed



HMRC's National Statistics website

Most viewed pages (external visitors) for the period 14/07/11 - 30/11/12:

| | Visits |
|--------------------------------|---------------|
| 1 Taxable Benefits | 46,678 |
| 2 Income Tax | 25,889 |
| 3 Income Distribution | 24,378 |
| 4 Tax Receipts | 15,927 |
| 5 Child Poverty Statistics | 15,644 |
| 6 Survey of Properties | 11,049 |
| 7 Working Families Tax Credits | 9,605 |
| 8 Corporation Tax | 9,467 |
| 9 Personal tax credits | 9,239 |
| 10 Tax Structure | 8,854 |

Total number of visits to HMRC's National Stats pages: **350,000**

Total number of downloads from National Stats website: **250,000**

Tax Structures, Tax Receipts and Taxable benefits in kind and expenses most downloaded information

Example of National Statistics information we publish

2.8

Income tax receipts: analysis by type
2008-09 to 2011-12

Amounts: £
million

| | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|---|----------------|----------------|----------------|----------------|
| Receipts other than self assessment | 136,771 | 128,134 | 137,800 | 137,689 |
| <i>of which:</i> | | | | |
| PAYE | 128,470 | 122,584 | 132,263 | 132,189 |
| Assessed income tax | 198 | 130 | 80 | 60 |
| Tax deduction scheme for interest (TDSI) | 4,365 | 2,676 | 1,994 | 1,763 |
| Other tax deducted at source | 1,615 | 1,190 | 1,003 | 1,463 |
| Other receipts | 2,122 | 1,554 | 2,460 | 2,215 |
| Self Assessment, net of repayments 1 | 22,531 | 21,708 | 22,108 | 20,334 |
| Repayments other than self assessment 2,3 | -11,447 | -10,561 | -11,959 | -11,797 |
| Total net receipts 4 | 147,856 | 139,281 | 147,949 | 146,227 |

¹ Income tax element only

² Including payments of tax credits

³ Exclusive of Public Expenditure

⁴ Totals may not equal the sum of their components because of rounding



Open Data Strategy HMRC Commitments

- **Tax Transparency Sector Board**
- The development of a tax calculator and downloadable phone application
- The issue of personal tax statements to taxpayers
- Expand HMRC Datalab and set up Tax Administration Research Centre
- A programme of engagement with software firms, civic-minded developers and related communities
- Upgrade of uktradeinfo website

Questions for us?

Questions for you

- a) What HMRC data is most useful to you and why? How is it currently used?
- b) What would make the existing information we publish more useful?
- eg new data formats
 - different breakdowns (geography, industry, other demographics)
- c) What data that is currently not published would you find useful? What would you be able to do with it?