



HM Revenue
& Customs

Indirect Taxes National Statistics

User Consultation 2016 on Indirect Taxes Publications

Results

Knowledge, Analysis and Intelligence HM Revenue & Customs

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Summary

HMRC ran a consultation between 19th November 2015 and 11th February 2016 and asked users for their views on a number of issues relating to the Indirect Taxes bulletins. There were 31 responses in total and this report summarises the results for the National Statistics publications published on the uktradeinfo website. A separate report on our SDLT and Property Transactions has been published [here](#).

In summary:

- We have decided to go ahead with our proposal to reduce the frequency of our Indirect Tax statistical publications.
- The releases that are currently published monthly will move to quarterly; these are our statistical publications on VAT, Tobacco, Alcohol and Oils.
- The releases that are currently published quarterly will move to six-monthly; these are the publications on Betting and Gaming (B&G), Air Passenger Duty (APD), Insurance Premium Tax (IPT), Climate Change Levy and Carbon Price Floor (CCL/CPF), Aggregates Levy (AGL), and Landfill Tax (LFT).
- The new publication cycle is in Table A below, and will commence from September 2016.
- As our small team currently produces nearly 100 publications each year, we have no spare resource to make improvements. The reduction in frequency will provide us with opportunities to do so in the future. For example, we can explore the potential to improve the scope of the publications and to better meet the needs of the users. Specific areas identified in the consultation include producing additional analysis on tobacco and alcohol, and separating out CCL and CPF receipts.

Table A. New publication cycle for Indirect Tax Statistics.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
VAT IPT	Tobacco Alcohol	Oils	VAT APD B&G	Tobacco Alcohol LFT	Oils CCL/CPF AGL	VAT IPT	Tobacco Alcohol	Oils	VAT APD B&G	Tobacco Alcohol LFT	Oils CCL/CPF AGL

These decisions were based on the responses to the User Consultation, the resource required, the size of the tax and the level of usage of the statistics.

The changes relate only to the publication cycle of the bulletins – although they would be published less often, the bulletins would still contain monthly time series data, with commentary and graphical analysis provided.

Monthly cash receipts for each HMRC tax will continue to be published on HMRC's website, and can be found [here](#).

Background

HMRC ran a National Statistics User Consultation from 19th November 2015 to 11th February 2016 (<https://www.gov.uk/government/publications/user-consultation-hmrc-indirect-tax-receipts-statistics>) which asked users for their views on a number of issues relating to the Indirect Taxes bulletins.

Aims of the Consultation

We carried out the consultation to find out how a change in frequency and publication cycle would affect users of our bulletins and to gauge how often these bulletins were currently used. The information gained has increased our understanding of the impact of these proposed changes.

The survey was in three sections; Monthly Releases, Quarterly Releases and the Stamp Duty and Property Releases. We asked respondents which publications they used, how the proposed changes would affect them, which sectors of the economy they represented, and their views on the changes in the frequency of publication. We also asked which order of publication cycle they preferred if the changes were applied.

For the Indirect Taxes published on the uktradeinfo website, we were particularly interested in the views of users in reducing the frequency of these publications.

Responses

We had 31 responses to the User Consultation (which included users of the Stamp Duty and Property publications). There were 16 respondents who said they used the Indirect Taxes monthly bulletins and 17 said they used the quarterly bulletins published on the uktradeinfo website. The responses are presented here in two sections comprising the Monthly and Quarterly publications.

Section 1 (Monthly Publications)

The publications currently published monthly are VAT, Tobacco, Oils and Alcohol.

Users were asked which of the bulletins they used and the impact of the proposed changes on them. Table 1.1 shows the number of users of the monthly bulletins. Of the 16 respondents, 14 said they used the monthly publication on a monthly basis and 2 respondents said they used it on a quarterly basis.

Table 1.1: Frequency of respondents who indicated they used each publication.

Bulletin	Respondents who said they used the monthly publications
Tobacco	9
VAT	7
Alcohol	8
Oils	5

A total of 9 respondents said if the bulletins were moved to **quarterly**, it would have a negative impact on them. On the proposal to move the monthly publications to every **six months**, 13 respondents said it would have a major negative impact as seen in Table 1.2 below.

Table 1.2: Impact based on proposals to publish Quarterly and Six Monthly.

Impact on Users	When moved to Quarterly	When moved to Six Monthly
Major Negative Impact	9	13
Minor negative impact	4	2
No impact	3	1
Total	16	16

When respondents were asked which six-monthly publication cycle they would prefer, 8 said they would prefer a January/July publication cycle as seen in Table 1.3.

Table 1.3 Proposed six monthly publication cycle

Publication cycle (Six Monthly)	Number of Responses
Jan/July	8
Feb/Aug	1
Mar/Sep	1
Apr/Oct	0
May/Nov	0
Jun/Dec	2
Don't mind	4
Total	16

Eight respondents said they preferred Jan/Apr/July/Oct publication cycle when asked about moving the publications to every quarter and 3 respondents said they did not mind as seen in Table 1.4 below.

Table 1.4 Proposed quarterly publication cycle

Publication cycle (Quarterly)	Number of Responses
Jan/Apr/July/Oct	8
Feb/May/Aug/Nov	2
Mar/Jun/Sep/Dec	3
Don't Mind	3
Total	16

Section 2 (Quarterly Publications)

The publications currently published quarterly are B&G, APD, LFT, CCL/CPF, AGL and IPT.

Users were again asked which quarterly bulletins they used and the impact of the proposed changes. Of the 17 responses, 13 said they used the quarterly publication on a quarterly basis and 4 respondents said they used it on a monthly basis.

Table 2.1 below shows the number of respondents who said they used the quarterly bulletins. AGL was the highest with 11 respondents followed by LFT with 9 respondents.

Table 2.1 Number of users of the Quarterly publications

Bulletins	Number of Users
B&G	8
APD	5
LFT	9
CCL+CPF	5
AGL	11
IPT	5

On the proposals to move these bulletins to every **six months** as seen in Table 2.2 below, 7 respondents said it would have a major negative impact.

Table 2.2 Impact based on the proposal to publish Six Monthly and Annually

Impact on Users	When moved to Six Monthly	When moved to Annually
Major negative Impact	7	11
Minor negative impact	6	5
Minor positive impact	1	1
Total	14	17

If the quarterly publications were moved to **annually**, 11 out of 17 respondents said it would have a major negative impact as seen in Table 2.2.

Again, there were mixed views about which would be the best months for publication as seen in Tables 2.3 and 2.4. On the timing of the bulletins, there was no strong preference for a particular publication month.

Table 2.3 Proposed Annual publication cycle

Publication cycle (Annually)	Number of Responses
January	2
February	0
March	1
April	2
May	1
June	0
July	0
August	1
September	0
October	1
November	0
December	2
Don't mind	7
Total	16

Table 2.4 Proposed Six Monthly publication cycle

Publication cycle (Six Monthly)	Number of Responses
Jan/July	3
Feb/Aug	0
Mar/Sep	3
Apr/Oct	3
May/Nov	1
Jun/Dec	2
Don't mind	5
Total	17

Outcomes

In deciding what changes to make to the publication cycle, we took into account the following:

- The strength in demand of the publications
- Results of the user consultation and specific feedback.
- Whether the bulletin contains significant information that is not published elsewhere on a monthly basis.
- The resource required to produce the publications.
- Whether the bulletin covers a significant amount of tax revenue: HMRC's purpose is to make sure that money is available to fund the UK's public services. Therefore, the focus of our statistics and analysis is tax revenue.

As a result of the above considerations, we will be publishing the following bulletins every quarter: VAT, Tobacco, Alcohol and Oils.

The bulletin previously published quarterly; Betting and Gaming (B&G), Air Passenger Duty (APD), Landfill Tax (LFT), Climate Change Levy and Carbon Price Floor (CCL+CPF), Aggregate Levy (AGL) and Insurance Premium Tax (IPT) will move to every six months.

In our User Consultation, we asked users of the implications of moving to a less frequent publication cycle than what we are now moving to. The feedback we received showed this would have a greater negative impact on users.

The proposed changes relate only to the publication cycle of the bulletins – the bulletins will still contain monthly time series data, with commentary and graphical analysis. Cash receipts for each HMRC tax will continue to be published monthly on HMRC's website [here](#).

Future Publication Cycle

The new publication cycle is in Table A below, and will commence from September 2016.

Table A. New publication cycle for Indirect Tax Statistics.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
VAT IPT	Tobacco Alcohol	Oils	VAT APD B&G	Tobacco Alcohol LFT	Oils CCL/CPF AGL	VAT IPT	Tobacco Alcohol	Oils	VAT APD B&G	Tobacco Alcohol LFT	Oils CCL/CPF AGL

For VAT, Tobacco and Oils, these bulletins will continue to be published on the 15th working day of the month, but is delayed by a day whenever the day preceding the 15th working day is a non-working day. The Alcohol bulletin will continue to be

published on the last working day of the month, but it is brought forward whenever the day preceding the last working day is a non-working day (i.e. no bulletins are published on a Monday).

For the bulletins currently published quarterly, we will be moving the release date to later in the month. They will be published on the last working day of the month, but it is brought forward whenever the day preceding the last working day is a non-working day (i.e. no bulletins are published on a Monday).

Other relevant sources for tax statistics are the joint Office for National Statistics and HM Treasury publication of Public Sector Finances which can be found [here](#).

Thank you for participating in our consultation. If you have any questions regarding this document, do not hesitate to contact us at the following email address:

revenue**monitoring**@hmrc.gsi.gov.uk

Indirect Taxes
KAI
August 2016

Annex A: Consultation Questions

SECTION 1

Monthly Releases

Do you use any of the following bulletins?: (a) VAT, (b) Tobacco, (c) Alcohol and (d) Oils

Yes or No

1. The following publications on Indirect Taxes statistics are currently published every month at <https://www.uktradeinfo.com/Statistics/Pages/TaxAndDutybulletins.aspx>. Which of these bulletins do you use? Please select all those that apply to you.
 - VAT
 - Tobacco
 - Alcohol
 - Oils

2. How often do you use these bulletins? Please select one option.
 - Monthly
 - Quarterly
 - Annually
 - Less than once a year
 - Don't know

3. Which sector do you work in?
 - Central Government
 - Local Government
 - Academia
 - Private Sector
 - Personal Capacity
 - Other:

4. 4. For what purpose(s) do you use these tables? Please select all the options that apply to you/your organisation.
 - Policy Development
 - Research & Analysis
 - Monitoring and Forecasting economic trends
 - Media or other commentary on Indirect Taxes
 - International Comparisons
 - Educational use/academic research
 - Other:

5. What would be the impact to your work if the publication(s) you identified above were released every QUARTER instead of every month? Please select one option.
- Major positive impact
 - Minor positive impact
 - No Impact
 - Minor negative impact
 - Major negative impact
 - Don't know
6. If we published the above publication(s) you identified above on a QUARTERLY basis, which would be the most useful publication cycle for your purposes?
- Jan/Apr/July/Oct
 - Feb/May/Aug/Nov
 - Mar/Jun/Sep/Dec
 - Don't Mind
7. What would be the impact to your work if the publication(s) you identified above were released every SIX MONTHS instead of every month? Please select one option.
- Major positive impact
 - Minor positive impact
 - No Impact
 - Minor negative impact
 - Major negative impact
 - Don't know
8. If we published the above publication(s) you identified above on a SIX MONTHLY basis, which would be the most useful publication cycle for your purposes?
- Jan/July
 - Feb/Aug
 - Mar/Sep
 - Apr/Oct
 - May/Nov
 - Jun/Dec
 - Don't mind

9. If you have any suggested improvements to the publication(s) above, please describe them in the box below. This could include data items related to the bulletins that you would find useful, but that are not currently included in these tables.

SECTION 2

Do you use any of the following bulletins?: (a) Betting & Gaming, (b) Air Passenger Duty, (c) Landfill Tax, (d) Climate Change Levy & Carbon Price Floor, (e) Aggregates Levy, (f) Insurance Premium Tax

Yes or No

10. The following publications on Indirect Taxes statistics are currently published every quarter at

<https://www.uktradeinfo.com/Statistics/Pages/TaxAndDutybulletins.aspx>.

Which of these bulletins do you use? Please select all those that apply to you.

- Betting and Gaming
- Air Passenger Duty
- Landfill Tax
- Climate Change Levy and Carbon Price Floor
- Aggregates Levy
- Insurance Premium Tax

11. How often do you use these bulletins? Please select one option.

- Monthly
- Quarterly
- Six monthly
- Annually
- Don't know

12. Which sector do you work in?

- Central Government
- Local Government
- Academia
- Private Sector
- Personal Capacity
- Other:

13. For what purpose(s) do you use these tables? Please select all the options that apply to you/your organisation.

- Policy Development
- Research & Analysis
- Monitoring and Forecasting economic trends
- Media or other commentary on Indirect Taxes
- International Comparisons
- Educational use/academic research
- Other:

14. What would be the impact to your work if these publications were released ANNUALLY instead of every quarter? Please select one option.

- Major positive impact
- Minor positive impact
- No impact
- Minor negative impact
- Major negative impact
- Don't know

15. If we published the above publication(s) you identified above on an ANNUAL basis, which would be the most useful publication cycle for your purposes?

- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December
- Don't mind

16. What would be the impact to your work if the publication(s) you indicated above were released every SIX MONTHS instead of every quarter? Please select one option.

- Major positive impact
- Minor positive impact
- No impact
- Minor negative impact
- Major negative impact
- Don't know

17. If we published the above publication(s) you identified above on a SIX MONTHLY basis, which would be the most useful publication cycle for your purposes?

- Jan/July
- Feb/Aug
- Mar/Sep
- Apr/Oct
- May/Nov
- June/Dec
- Don't mind

18. If you have any suggested improvements to the publication(s) above, please describe them in the box below. This could include data items related to the bulletins that you would find useful, but that are not included in these tables.