

# **Indirect Taxes National Statistics**

## **User Consultation 2012**

### **Results**

**Knowledge, Analysis and Intelligence,  
HM Revenue & Customs**

**Carly Gray**

# **Indirect Taxes: National Statistics Survey** **Analysis**

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## **Summary**

HMRC ran a consultation between 20 January and 19 April 2012, asking users for their views on changing the publication cycle for some of its National Statistics bulletins from monthly to quarterly. Eleven users completed the survey in full. Seven responses indicated the bulletins were used on a monthly basis (or more frequently) and there were three responses that indicated moving to quarterly publication would have a major impact on work.

Based on the responses outlined in the results section on page 6, the six bulletins that were the subject of the consultation will move to a quarterly publication cycle during 2012. For further details of the changes, please see the Outcomes section, on page 8.

## Background

HMRC held a consultation from 4 January 2010 to 5 April 2010 (<http://www.hmrc.gov.uk/statistics/indirect-taxes.htm>) which asked users for their views on a number of issues relating to the Indirect Taxes bulletins. There was strong support from nearly all users surveyed for including commentary and graphs, as well as support for adding more historic time series data. Since then, historic data, graphs and commentary have been added to all of the bulletins.

Users were also consulted on their views on the bulletins being moved from monthly to quarterly publication. There was strong opposition to this change, although the consultation did not make it clear that the data would still be available as monthly time series data, and that monthly cash receipts would still be available elsewhere.

We have balanced the requests of statistical users with the resources required to publish these statistics. As a result, HMRC ran a second consultation in early 2012 to consult users on whether they would encounter any problems moving to quarterly publication of some of the National Statistics bulletins.

In deciding which bulletins could move to a monthly publication cycle, we took into account:

1. ***The results from the previous consultation.*** There was strong opposition to moving to a quarterly publication cycle, particularly for Tobacco Duties, Alcohol Duties and Hydrocarbon Oil Duties; these will all continue to be released monthly. Nearly all users preferred monthly publication but there were few specific concerns on other taxes.
2. ***Whether there is strong user demand for monthly publication:*** The bulletins for VAT, Tobacco Duties, Alcohol Duties and Hydrocarbon Oil Duties have strong user demand for monthly publication, with on average 770 downloads each month in 2011. For the six bulletins we propose moving to quarterly publication, each bulletin has around 570 or fewer downloads a month (apart from Landfill Tax which in 2011 had around 1,000 downloads per month).
3. ***Whether the bulletin contains significant information that is not published elsewhere on a monthly basis:*** Quarterly publication of the 6 bulletins will not result in any delay in publishing cash receipts, which continue to be published before the bulletins in HMRC's Tax Receipts Table (<http://www.hmrc.gov.uk/statistics/receipts.htm>). Quarterly publication will mean a delay in publishing: liabilities for five bulletins, tonnage for Aggregates Levy and Landfill Tax; passenger numbers for Air Passenger Duty; and stakes & receipts breakdowns for Betting & Gaming.
4. ***Whether the bulletin covers a significant amount of tax revenue:*** HMRC's Purpose is to make sure that the money is available to fund the UK's public services. Therefore the focus of our statistics and analysis is tax revenue. The six bulletins moving to quarterly publication have a combined coverage of less

than 5% of Indirect Taxes receipts in 2010-11 and 2% of all taxes. The four bulletins we propose to continue publishing monthly have a combined coverage of 83% of Indirect Taxes receipts and 31% of all taxes. Moving to quarterly publication will allow the department's resources to work on other higher value analysis for statistics users

As a result of the above consideration, we were proposing to publish the following bulletins every three months:

Insurance Premium Tax, Climate Change Levy, Aggregates Levy, Landfill Tax, Air Passenger Duty and Betting & Gaming.

The bulletins that will continue to be released monthly are Value Added Tax, Tobacco Duties, Alcohol Duties and Hydrocarbon Oils Duties.

The proposed changes relate only to the publication cycle of the bulletins – although they would be published every three months, the bulletins will still contain monthly time series data, with commentary and graphical analysis provided on a quarterly basis.

Despite the proposed changes, cash receipts for each HMRC tax would continue to be published monthly on HMRC's website, and can be found here: <http://www.hmrc.gov.uk/statistics/receipts.htm>.

Other relevant sources for tax statistics are the joint Office for National Statistics and HM Treasury publication Public Sector Finances which can be found here: <http://www.statistics.gov.uk/statbase/Product.asp?vlnk=805>.

We proposed to publish bulletins in such a way as to ensure data is released in calendar quarters, i.e. Jan/Feb/Mar, Apr/May/June and so on. At the time of consultation this meant that the Betting and Gaming bulletin would be published in January, April, July, and October in each year. For the remaining five bulletins, they would be published in February, May, August and November of each year.

Since the consultation ended we've aligned the naming of the bulletins with the receipts data contained within them, rather than the declared tonnages/stakes etc (which lags one month behind), given that most of the presentation is focused on receipts.

## Responses

Twenty-eight individuals started the survey , and of these, 11 (39.3%) completed the survey. A summary of the responses is below.

### **Which bulletins are used?**

The following table shows the number of users who said they used a particular bulletin. Users could indicate they use more than one bulletin, so the total responses sum to more than 11.

	<b>No. of users</b>	<b>Percentage</b>
Landfill Tax bulletin	7	25%
Betting and Gaming bulletin	5	18%
Air Passenger Duty bulletin	5	18%
Aggregates Levy bulletin	7	25%
Climate Change Levy bulletin	3	11%
Insurance Premium Tax bulletin	1	4%
<b>Total</b>	<b>28</b>	<b>100%</b>

### **The number of users accessing the bulletin monthly or more often**

The following table shows for each bulletin, the number of users who said they used the bulletin monthly or more.

	<b>No. of users</b>	<b>Percentage</b>
Landfill Tax bulletin	3	43%
Betting and Gaming bulletin	2	29%
Air Passenger Duty bulletin	0	0%
Aggregates Levy bulletin	1	14%
Climate Change Levy bulletin	0	0%
Insurance Premium Tax bulletin	1	14%
<b>Total</b>	<b>7</b>	<b>100%</b>

### **What would be the impact if we were to publish the bulletin every three months instead of monthly?**

Users were asked whether there would be no impact, whether there would be some impact, e.g. they could adapt with some/little difficulty , or whether there would be major impact, e.g. they would have to discontinue existing work. The following table shows the number of users who answered that there would be major impact on their work.

	No. of users	Percentage
Landfill Tax bulletin	2	67%
Betting and Gaming bulletin	0	0%
Air Passenger Duty bulletin	0	0%
Aggregates Levy bulletin	1	33%
Climate Change Levy bulletin	0	0%
Insurance Premium Tax bulletin	0	0%
<b>Total</b>	<b>3</b>	<b>100%</b>

In order to release data in quarterly calendar chunks (e.g. Jan/Feb/Mar data is released at the same time), we are proposing to release this bulletin in the following months: February, May, August, November.

The following table shows the number of users who agreed with the proposed timing, and the number disagreeing.

	No. agreeing	Percentage	No. disagreeing	Percentage
Landfill Tax bulletin	2	33%	1	25%
Betting and Gaming bulletin	1	17%	0	0%
Air Passenger Duty bulletin	1	17%	0	0%
Aggregates Levy bulletin	2	33%	2	50%
Climate Change Levy bulletin	0	0%	1	25%
Insurance Premium Tax bulletin	0	0%	0	0%
<b>Total</b>	<b>6</b>	<b>100%</b>	<b>4</b>	<b>100%</b>

# Outcomes

## Outcome 1:

**The six bulletins will move to a quarterly publication cycle.**

This is based on the small number of users who said that they use the bulletins monthly or more, and the smaller number of users who said there would be a major impact if the bulletins were published quarterly.

## Outcome 2:

**Two bulletins (Air Passenger Duty and Betting and Gaming) will be published to align with calendar quarters according to when cash receipts are received. The remaining four bulletins will be published to align with calendar quarters according to when traders make their returns to HMRC.**

Some of the consultation responses disagreed with the suggestion that we should align the quarters with cash receipts, and in the comments left by some users, it was suggested that they would find it more useful for the bulletins to be aligned with quarterly returns made by traders. HMRC has taken this on board.

For bulletins where the associated returns are made monthly (or predominantly monthly as is the case with the Betting and Gaming bulletin), the publication cycle will be aligned with cash receipts. This means that the Betting and Gaming, and Air Passenger Duty bulletins will be published as follows:

Publication date	Most recent cash receipts (and bulletin title)	Most recent returns made to HMRC
24 <sup>th</sup> July 2012	Jun 2012	May 2012
23 <sup>rd</sup> Oct 2012	Sep 2012	Aug 2012
24 <sup>th</sup> Jan 2013	Dec 2012	Nov 2012
23 <sup>rd</sup> Apr 2013	Mar 2013	Feb 2013
23 <sup>rd</sup> Jul 2013	Jun 2013	May 2013
23 <sup>rd</sup> Oct 2013	Sep 2013	Aug 2013
23 <sup>rd</sup> Jan 2014	Dec 2013	Nov 2013

For bulletins where the associated returns are made quarterly (and these returns are generally aligned with calendar quarters) the publication cycle will be aligned with returns made to HMRC. This means that the Aggregates Levy, Climate Change Levy, Landfill Tax and Insurance Premium Tax bulletins will be published as follows:



Publication date	Most recent cash receipts (and bulletin title)	Most recent returns made to HMRC
23 <sup>rd</sup> Aug 2012	Jul 2012	Jun 2012
23 <sup>rd</sup> Nov 2012	Oct 2012	Sep 2012
26 <sup>th</sup> Feb 2013	Jan 2012	Dec 2012
23 <sup>rd</sup> May 2013	Apr 2012	Mar 2013
23 <sup>rd</sup> Aug 2013	Jul 2012	Jun 2013
26 <sup>th</sup> Nov 2013	Oct 2012	Sep 2013

Users affected by these changes should note that HMRC is only changing the publication cycle of the bulletins – although they will be published every three months, the bulletins will still contain monthly time series data, with commentary and graphical analysis provided on a quarterly basis.

Cash receipts on a monthly basis will still be available on the HMRC National Statistics tables, at the following web address:  
<http://www.hmrc.gov.uk/statistics/receipts/receipts-stats.xls>.

Four of the bulletins produced by the team will continue to be published monthly. These are the VAT bulletin, Tobacco Duties bulletin, Alcohol Duties bulletin and the Hydrocarbon Oil Duties bulletin.

**Indirect Taxes,  
KAI  
July 2012**