

# Assessment of compliance with the Code of Practice for Official Statistics

**Statistics on Personal  
Incomes, Pensions,  
Investments, Savings,  
Research and Development  
Tax Credits, Revenue from UK  
Oil and Gas, Property,  
Charities and Trusts**

*(produced by HM Revenue & Customs)*

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### **About the UK Statistics Authority**

The UK Statistics Authority is an independent body operating at arm's length from government as a non-ministerial department, directly accountable to Parliament. It was established on 1 April 2008 by the *Statistics and Registration Service Act 2007*.

The Authority's overall objective is to promote and safeguard the production and publication of official statistics that serve the public good. It is also required to promote and safeguard the quality and comprehensiveness of official statistics, and good practice in relation to official statistics.

The Statistics Authority has two main functions:

1. oversight of the Office for National Statistics (ONS) – the executive office of the Authority;
2. independent scrutiny (monitoring and assessment) of all official statistics produced in the UK.

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# **Assessment of compliance with the Code of Practice for Official Statistics**

**Statistics on Personal Incomes,  
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Credits, Revenue from UK Oil and  
Gas, Property, Charities and Trusts**

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## ASSESSMENT AND DESIGNATION

The *Statistics and Registration Service Act 2007* gives the UK Statistics Authority a statutory power to assess sets of statistics against the *Code of Practice for Official Statistics*. Assessment will determine whether it is appropriate for the statistics to be designated as National Statistics.

Designation as National Statistics means that the statistics comply with the *Code of Practice*. The *Code* is wide-ranging. Designation can be interpreted to mean that the statistics: meet identified user needs; are produced, managed and disseminated to high standards; and are explained well.

Designation as National Statistics should not be interpreted to mean that the statistics are always correct. For example, whilst the *Code* requires statistics to be produced to a level of accuracy that meets users' needs, it also recognises that errors can occur – in which case it requires them to be corrected and publicised.

Assessment reports will not normally comment further on a set of statistics, for example on their validity as social or economic measures. However, reports may point to such questions if the Authority believes that further research would be desirable.

Assessment reports typically provide an overview of any noteworthy features of the methods used to produce the statistics, and will highlight substantial concerns about quality. Assessment reports also describe aspects of the ways in which the producer addresses the 'sound methods and assured quality' principle of the *Code*, but do not themselves constitute a review of the methods used to produce the statistics. However the *Code* requires producers to "seek to achieve continuous improvement in statistical processes by, for example, undertaking regular reviews".

The Authority may grant designation on condition that the producer body takes steps, within a stated timeframe, to fully meet the *Code's* requirements. This is to avoid public confusion and does not reduce the obligation to comply with the *Code*.

The Authority grants designation on the basis of three main sources of information:

- i. factual evidence and assurances by senior statisticians in the producer body;
- ii. the views of users who we contact, or who contact us, and;
- iii. our own review activity.

Should further information come to light subsequently which changes the Authority's analysis, it may withdraw the Assessment report and revise it as necessary.

It is a statutory requirement on the producer body to ensure that it continues to produce the set of statistics designated as National Statistics in compliance with the *Code of Practice*.

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# 1 Summary of findings

## 1.1 Introduction

1.1.1 This is one of a series of reports<sup>1</sup> prepared under the provisions of the *Statistics and Registration Service Act 2007*<sup>2</sup>. The Act requires all statistics currently designated as National Statistics to be assessed against the *Code of Practice for Official Statistics*<sup>3</sup>. The report covers the sets of statistics produced by HM Revenue & Customs (HMRC) and reported in:

### Personal Incomes

- *Personal Incomes Statistics*<sup>4</sup> (*Personal Incomes*);
- *Income Tax Deducted from Pay Statistics*<sup>5</sup> (*Income Tax Deducted*);

### Pensions, Investments and Savings

- *Personal Pensions Statistics (Personal Pensions)*<sup>6</sup>;
- *Individual Savings Account (ISA) Statistics*<sup>7</sup> (*ISA*);
- *Employee Share Schemes Statistics*<sup>8</sup> (*ESS*);
- *Enterprise Investment Scheme*<sup>9</sup> (*EIS*);
- *Venture Capital Trusts*<sup>10</sup> (*VCT*);

### Research and Development Tax Credits and Revenues from UK Oil and Gas

- *Research and Development Tax Credits*<sup>11</sup> (*R&D Tax Credits*);
- *Statistics of Government revenues from UK oil and gas production*<sup>12</sup> (*Oil & Gas*);

### Property

- *Property Transactions in the United Kingdom*<sup>13</sup> (*Property Transactions*);
- *Stamp Taxes*<sup>14</sup>;
- *Non-domestic Rating in England and Wales*<sup>15</sup> (*Non-domestic Rating*);

### Charities and Trusts

- *Charities*<sup>16</sup>; and
- *Trusts Statistics*<sup>17</sup> (*Trusts*).

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<sup>1</sup> <http://www.statisticsauthority.gov.uk/assessment/assessment-reports/index.html>

<sup>2</sup> [http://www.opsi.gov.uk/Acts/acts2007/pdf/ukpga\\_20070018\\_en.pdf](http://www.opsi.gov.uk/Acts/acts2007/pdf/ukpga_20070018_en.pdf)

<sup>3</sup> <http://www.statisticsauthority.gov.uk/assessment/code-of-practice/index.html>

<sup>4</sup> [http://www.hmrc.gov.uk/stats/income\\_distribution/menu.htm](http://www.hmrc.gov.uk/stats/income_distribution/menu.htm)

<sup>5</sup> [http://www.hmrc.gov.uk/stats/income\\_tax/payee/menu.htm](http://www.hmrc.gov.uk/stats/income_tax/payee/menu.htm)

<sup>6</sup> <http://www.hmrc.gov.uk/stats/pensions/menu.htm>

<sup>7</sup> <http://www.hmrc.gov.uk/stats/isa/menu.htm>

<sup>8</sup> [http://www.hmrc.gov.uk/stats/emp\\_share\\_schemes/menu.htm](http://www.hmrc.gov.uk/stats/emp_share_schemes/menu.htm)

<sup>9</sup> [http://www.hmrc.gov.uk/stats/ent\\_invest\\_scheme/menu.htm](http://www.hmrc.gov.uk/stats/ent_invest_scheme/menu.htm)

<sup>10</sup> <http://www.hmrc.gov.uk/stats/venture/menu.htm>

<sup>11</sup> [http://www.hmrc.gov.uk/stats/corporate\\_tax/randdtcmenu.htm](http://www.hmrc.gov.uk/stats/corporate_tax/randdtcmenu.htm)

<sup>12</sup> [http://www.hmrc.gov.uk/stats/corporate\\_tax/prt-menu.htm](http://www.hmrc.gov.uk/stats/corporate_tax/prt-menu.htm)

<sup>13</sup> [http://www.hmrc.gov.uk/stats/survey\\_of\\_prop/menu.htm](http://www.hmrc.gov.uk/stats/survey_of_prop/menu.htm)

<sup>14</sup> [http://www.hmrc.gov.uk/stats/stamp\\_duty/menu.htm](http://www.hmrc.gov.uk/stats/stamp_duty/menu.htm)

<sup>15</sup> [http://www.hmrc.gov.uk/stats/non\\_domestic/menu.htm](http://www.hmrc.gov.uk/stats/non_domestic/menu.htm)

<sup>16</sup> <http://www.hmrc.gov.uk/stats/charities/menu.htm>

<sup>17</sup> <http://www.hmrc.gov.uk/stats/trusts/trusts.htm>

1.1.2 Section 3 of this report adopts an ‘exception reporting’ approach – it includes text only to support the Requirements made to strengthen compliance with the *Code* and Suggestions made to improve confidence in the production, management and dissemination of these statistics. This abbreviated style of report reflects the Head of Assessment’s consideration of aspects of risk and materiality<sup>18</sup>. The Assessment team nonetheless assessed compliance with all parts of the *Code of Practice* and has commented on all those in respect of which some remedial action is recommended.

1.1.3 This report was prepared by the Authority’s Assessment team, and approved by the Board of the Statistics Authority on the advice of the Head of Assessment.

## **1.2 Decision concerning designation as National Statistics**

1.2.1 The Statistics Authority judges that the statistics covered by this report are readily accessible, produced according to sound methods and managed impartially and objectively in the public interest, subject to any points for action in this report. The Statistics Authority confirms that the statistics listed in section 1.1.1 are designated as National Statistics, subject to HMRC implementing the enhancements listed in section 1.5 and reporting them to the Authority by December 2012.

## **1.3 Summary of strengths and weaknesses**

1.3.1 HMRC has undertaken a range of user consultations in relation to the statistics, the majority involving internet-based surveys. Although the surveys are useful, they do not appear to be part of a wider user engagement strategy. The statistics teams have little contact with users of these statistics outside of government.

1.3.2 The statistical releases are clear, concise and factual, but they include little background information about the policy and operational context in each topic area. Nor do they mention the uses of the statistics or provide possible reasons for trends and patterns in the statistics. Although the statistics all relate to elements of the UK tax system, there are relatively few references in the releases to where users might find additional information about related statistical topics.

## **1.4 Detailed recommendations**

1.4.1 The Assessment team identified some areas where it felt that HMRC could strengthen its compliance with the *Code*. Those which the Assessment team considers essential to enable designation as National Statistics are listed in section 1.5. Other suggestions, which would improve the statistics and the

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<sup>18</sup> <http://www.statisticsauthority.gov.uk/assessment/assessment/guidance-about-assessment/criteria-for-deciding-upon-the-format-of-an-assessment-report.pdf>

service provided to users but which are not formally required for their designation, are listed at annex 1.

## 1.5 Requirements for designation as National Statistics

- |                      |  |
|----------------------|--|
| <b>Requirement 1</b> | Take steps to develop a greater understanding of the use made of the statistics, publish plans to strengthen engagement with users, and use this information to better support the use of the statistics (para 3.1).   |
| <b>Requirement 2</b> | Review options for improving the timeliness of <i>Individual Savings Account Statistics</i> and <i>Trusts Statistics</i> , taking into account user needs, and publish the findings (para 3.2).  |
| <b>Requirement 3</b> | Publish clear information about the nature and extent of any revisions to <i>R&amp;D Tax Credits</i> , <i>Oil and Gas</i> and <i>Property Transactions</i> at the time that the statistics are released (para 3.3).  |
| <b>Requirement 4</b> | a) signpost users to details of the methods used to produce the statistics and explanations of why particular choices were made; b) provide links to information about the quality of these statistics, including their strengths and limitations in relation to use and potential use; and c) ensure that the Payroll Giving statistics, within <i>Charities</i> , are of sufficient quality to meet users' needs (para 3.4). |
| <b>Requirement 5</b> | Publish information about the accuracy, timeliness, coherence and comparability of these statistics with other statistics produced by HMRC, other producers and in other countries as appropriate (para 3.5).  |
| <b>Requirement 6</b> | Improve the commentary in the releases so that it aids user interpretation of the statistics (para 3.6).   |
| <b>Requirement 7</b> | Investigate whether <i>R&amp;D Tax Credits</i> can include industry and regional breakdowns which meet the quality needs of the users (para 3.7).  |



## 2 Subject of the assessment

### Personal Incomes

- 2.1 *Personal Incomes Statistics (Personal Incomes)* and *Income Tax deducted from Pay Statistics* presents statistics derived from a range of HMRC administrative sources and both relate to aspects of the UK tax system. The Survey of Personal Incomes (SPI) is compiled from information held by HMRC about individuals who may be liable to UK income tax. The SPI information comes from three different HMRC administrative sources: the National Insurance and Pay As You Earn (PAYE) Service (NPS) system; the Computerised Environment for Self Assessment system; and the Claims system for those who claimed a repayment after having too much tax deducted at source. Samples are drawn from each of these systems and then combined to create the SPI. *Personal Incomes* is published annually and presents analyses of the incomes and tax liabilities of individuals for the UK, countries and other sub-UK geographic areas.
- 2.2 *Income Tax Deducted from Pay Statistics (Income Tax Deducted)* are based on a 1 per cent sample from NPS. PAYE scheme data are matched to information in the Inter-Departmental Business Register<sup>19</sup> to assign records to industry groupings. The statistics are published annually and show the percentage share by industry of income tax deducted from pay. HMRC told us that the data for *Personal Incomes* and *Income Tax deducted from Pay Statistics* are produced for use within HMRC and producing the statistics takes approximately an extra 25-30 full time equivalent (FTE) person days for *Personal Incomes* and 10 FTE person days for *Income Tax Deducted*.

### Pensions, Investments and Savings

- 2.3 The statistics published in *Personal Pensions Statistics (Personal Pensions)* and *Individual Savings Account (ISA) Statistics* are produced from information provided to HMRC by pension scheme providers and financial institutions. *Personal Pensions* includes breakdowns of individual contributions to personal pensions and the associated tax treatment. The managers of pension schemes claim tax relief on the pension contributions and submit an annual return to HMRC on behalf of scheme members. The pension schemes managers also provide electronic information about contributions on an individual basis. HMRC matches these data to the SPI to create a database which contains variables, such as age, sex and region. HMRC receives information about occupational pension schemes from the National Accounts team at the Office for National Statistics. In 2011 HMRC streamlined the methods used to produce statistics on personal pensions. The statistics are now published bi-annually in February and October but updated annually. HMRC told us that the additional cost of compiling the statistics is small.
- 2.4 *Individual Savings Account (ISA) Statistics (ISA)* are produced from information provided to HMRC by financial institutions. ISAs enable individuals to earn

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<sup>19</sup> <http://www.ons.gov.uk/ons/about-ons/who-we-are/services/unpublished-data/business-data/idbr/index.html>

interest tax-free. HMRC uses statistics on ISAs to regulate the annual savings limits and to monitor and evaluate policies relating to tax-free saving options. HMRC estimates the annual cost of producing the statistics to be £58,000.

- 2.5 *Employee Share Schemes Statistics (ESS), Enterprise Investment Schemes (EIS) and Venture Capital Trusts (VCT)* and present statistics on investment schemes which are tax-exempt. The statistics are compiled from returns made by companies operating share schemes and individual investors, enterprise investment companies and VCTs; *ESS Statistics* covers four tax-advantaged employee share schemes<sup>20</sup> and presents the numbers of companies operating share schemes, the initial value of shares granted and the cost of income tax relief on schemes. Some of the information about VCTs is obtained from public websites. The statistics are used by HMRC to monitor and forecast the cost, in terms of tax, to the Chancellor of the Exchequer. Statistics in *EIS* and *VCT* show the numbers of trusts and/or companies (newly) raising funds, the number of investors and the amounts raised. HMRC told us that it takes less than £10,000 to produce *ESS* and 80 FTE person days to produce *EIS* and *VCT*. HMRC was due to publish the 2010-11 *ESS Statistics* on 30 June 2012, but the publication has been delayed due to concerns about the quality of the input data. HMRC published a note<sup>21</sup> alerting users to the delay on its website, which said that it expects to publish the statistics later in summer 2012.

## **Research and Development Tax Credits and UK Oil and Gas Revenues**

- 2.6 *Research and Development Tax Credits (R&D Tax Credits)* presents statistics on the number of claims for R&D tax credits<sup>22</sup> received by HMRC and the total financial support claimed by organisations through R&D tax credits. This tax relief is designed to encourage greater spending on innovation. The statistics are produced using information provided to HMRC by organisations on their Corporation Tax returns. HMRC publishes *R&D Tax Credits* annually in October.
- 2.7 *Statistics of Government revenues from UK oil and gas production (Oil and Gas)* presents statistics on government revenues by financial year, an analysis of assessments of liability for petroleum revenue tax (PRT) and the numbers of UK oil and gas fields in different bands of PRT liabilities. HMRC publishes *Oil and Gas* twice a year in April and December. Statistics published in *Oil and Gas* are produced using information from three administrative sources: Corporation Tax data from recorded entries of *payments and repayments* on HMRC's COTAX<sup>23</sup> administrative recording system, PRT receipts data from HMRC's Strategic Accounting Framework Environment<sup>24</sup> (SAFE) and PRT assessments data from HMRC's PRT assessments database.

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<sup>20</sup> Enterprise Management Incentives, Company Share Option Plan, Share Incentive Plan and Save as You Earn

<sup>21</sup> [http://www.hmrc.gov.uk/stats/emp\\_share\\_schemes/menu.htm](http://www.hmrc.gov.uk/stats/emp_share_schemes/menu.htm)

<sup>22</sup> See <http://www.hmrc.gov.uk/ct/forms-rates/claims/randd.htm> for information about the criteria which an organisation must satisfy in order to be eligible

<sup>23</sup> <http://www.hmrc.gov.uk/manuals/commanual/index.htm>

<sup>24</sup> <http://www.hmrc.gov.uk/manuals/emmanual/EM6403.htm>

2.8 The main users of *R&D Tax Credits* and *Oil and Gas* are within HMRC and other government departments such as HM Treasury, the Department for Business, Innovation and Skills, and the Department of Energy and Climate Change. Users within HMRC use the statistics to develop tax policy proposals and provide background briefings to Ministers and other bodies about the current tax revenues. The statistics are also used by the Office for Budget Responsibility (OBR) to conduct analyses of the tax revenue projections<sup>25</sup> based on different scenarios. Industry bodies such as the Confederation of British Industry<sup>26</sup> (CBI) and National Endowment for Science, Technology and the Arts<sup>27</sup> (NESTA) use the R&D tax credit statistics to analyse R&D funding – for example, where there might be potential to improve the support for funding in particular regions or sectors. The statistics are also used by think-tanks and academics for proposing new policy options for government and commerce<sup>28</sup>. HMRC estimates the costs of staff to produce the statistics at £4,250.

## Property

- 2.9 *Property Transactions in the United Kingdom (Property Transactions)* shows estimates of the number and aggregate value of property transactions in the UK. *Property Transactions* is published monthly, quarterly and annually. Data are based on HMRC administrative sources, having switched from the Survey of Property Transactions in 2008.
- 2.10 *Stamp Taxes* shows Government revenues from Stamp Duty Land Tax (SDLT) and stamp duty on share transactions<sup>29</sup> and are published annually in September. A time series back to 2001-02 is presented. Breakdowns are published by type of property (residential or non-residential), by price range, region, and type of buyer and seller. The data are compiled from land transaction returns<sup>30</sup>, which are submitted by conveyancers and solicitors and entered by the HMRC Stamp Duty business stream onto the SDLT database.
- 2.11 *Non-domestic Rating in England and Wales (Non-domestic Rating)* shows the number and value of rateable business premises and is published annually in June<sup>31</sup>. The statistics are presented by type of business and geographic region. Business rates statistics are derived from an administrative source managed by the Valuation Office Agency<sup>32</sup> (VOA), an agency of HMRC. HMRC plans to transfer responsibility for production and publication of these statistics to the VOA later in 2012. HMRC uses the statistics for the forecasting of tax receipts and the formulation of policy.

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<sup>25</sup> <http://budgetresponsibility.independent.gov.uk/oil-and-gas-projection-determinants-fiscal-sustainability-report-july-2011/>

<sup>26</sup> <http://www.cbi.org.uk/>

<sup>27</sup> <http://www.nesta.org.uk/>

<sup>28</sup> <http://www.theworkfoundation.com/Reports/304/Making-the-UK-a-Global-Innovation-Hub-How-business-finance-and-an-enterprising-state-can-transform-the-UK> and <sup>28</sup> [http://www3.imperial.ac.uk/newsandeventspggrp/imperialcollege/newssummary/news\\_16-3-2010-13-6-57](http://www3.imperial.ac.uk/newsandeventspggrp/imperialcollege/newssummary/news_16-3-2010-13-6-57)

<sup>29</sup> [http://www.hmrc.gov.uk/stats/stamp\\_duty/sd-intro.pdf](http://www.hmrc.gov.uk/stats/stamp_duty/sd-intro.pdf)

<sup>30</sup> <http://www.hmrc.gov.uk/sdlt6/index.htm>

<sup>31</sup> Rating law and practice is different in Scotland and Northern Ireland. The valuations for ratings in these countries is not carried out by the Valuation Office Agency

<sup>32</sup> <http://www.voa.gov.uk/>

2.12 Users of property statistics include other government departments, housing industry specialists, the media, professional standards regulators<sup>33</sup>, and academics. The majority of users undertake analysis of housing market trends and local level geographic data but there is also interest in modelling longer term trends. HMRC told us that it takes approximately 75-85 FTE person days per annum to produce these statistics.

### **Charities and Trusts**

2.13 *Charities* is published three times a year – in June, December and April. HMRC does not update every statistic in every release and clearly explains this for users. *Charities* presents financial year statistics about charity taxes payable in the UK and the tax reliefs claimed by both charities and individuals following a charitable donation. Examples of the statistics presented include the values of: Gift Aid repayment; exemptions from paying SDLT; tax relief on Inheritance Tax and Payroll Giving<sup>34</sup>. Statistics in *Charities* about Gift Aid donations by higher rate tax-payers have been published on an ad hoc basis and have not been updated since 2004. However, HMRC has announced that, in response to user feedback, these statistics will be brought up to date in the December 2012 publication, with a view to publishing more regular updates in the future. The Charities statistics are produced using administrative data sources with the exception of Payroll Giving which HMRC collects from the agencies administering the Payroll Giving Scheme.

2.14 *Trusts Statistics (Trusts)* is an annual publication that presents statistics about the number of trusts that make self assessment tax returns in the UK and the income earned and taxes paid by these trusts. The statistics include breakdowns by type of trust, type of income and income band. *Trusts* was first published in 2007 to supplement the inheritance tax statistics already published by HMRC and the statistics are produced using administrative data from the Self Assessment returns.

2.15 HMRC uses the Charities statistics to inform taxation policy. HM Treasury, charities and HMRC use the statistics to assess the trends in charitable donations and the impact of related policy. The statistics also inform media commentary on government policy. Financial services companies use the statistics to develop financial products.

2.16 HMRC estimates that the annual cost of producing the Charities and Trusts statistics is approximately £10,000.

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<sup>33</sup> <http://www.sra.org.uk/sra/news/press/sdl-t-schemes-warning-profession.page>

<sup>34</sup> Payroll Giving lets donors make regular or one-off donations to charities of their choice directly from their earnings or company or personal pension

### 3 Assessment findings

- 3.1 HMRC has a user engagement page<sup>35</sup> on its website which asks for feedback from users of its official statistics. HMRC has committed to reviewing user comments on a quarterly basis and to using this information to influence the development of official statistics, although no information has been published about these reviews. The user engagement page does not include details of how HMRC engages with users beyond asking for online feedback. HMRC has carried out surveys of users for all the releases covered by this Assessment with the exception of *EIS*, *VCTs*, *Property Transactions*, *Stamp Taxes* and *Non-domestic Rating*. Although some user surveys are still ongoing, the date for completion has passed for the majority of the statistics and only *Oil and Gas*, published in April 2012, documents the results of the consultation. HMRC has published the findings<sup>36</sup> of the *Trusts* user survey on its website. *Personal Incomes*, *Income Tax Deducted*, *Oil and Gas* and *Charities* contain brief details of the use made of the statistics although none of the releases comment on HMRC's knowledge of users' experiences. The Assessment team welcomes the fact that HMRC has sought user feedback on the statistics but considers that user surveys are only a first step towards improving engagement and that other avenues need to be explored. For example, HMRC told us that it is seeking to establish links with the Charity Tax Forum<sup>37</sup> where policy colleagues discuss with charity representatives the tax issues that impact on charities. As part of the designation as National Statistics, HMRC should take steps to develop a greater understanding of the use made of the statistics, publish plans to strengthen engagement with users, and use this information to better support the use of the statistics<sup>38</sup> (Requirement 1). We suggest that in meeting this requirement, HMRC should publish the results of the user surveys, including users' experiences and, in the interests of transparency, report annually on how user feedback has influenced the statistics. We also suggest that HMRC refer to the generic classes of use put forward in the Authority's Monitoring Brief, *The Use Made of Official Statistics*<sup>39</sup> when documenting use.
- 3.2 HMRC publishes *Trusts* 22 months after the end of the reporting period. The deadline for submitting Self Assessment tax returns is ten months after the end of the reporting period. However, the statistics team receives the administrative data file eleven months later, taking a further month to produce the statistics. HMRC told us that the 11 months delay is to ensure that the data are reasonably complete, in an effort to balance the desire for timely statistics against the need for later revisions, but said that it had not investigated whether the file could be compiled more quickly without any significant loss of quality. HMRC publishes *ISA* three times a year but the tables are updated at different times: some tables are published 4 to 6 months after the end of the reporting period, whereas others are published 18 months after the end of the reporting report. Some users who responded to the user survey carried out as part of the assessment expressed a desire for more timely statistics on ISAs. As part of

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<sup>35</sup> <http://www.hmrc.gov.uk/stats/stats-user-engagement.htm>

<sup>36</sup> <http://www.hmrc.gov.uk/stats/summary-of-users.pdf>

<sup>37</sup> <http://www.hmrc.gov.uk/consultations/charities-tax.htm>

<sup>38</sup> In relation to Principle 1, Practices 1, 2 and 5 of the *Code of Practice*

<sup>39</sup> <http://www.statisticsauthority.gov.uk/assessment/monitoring/monitoring-briefs/monitoring-brief-6-2010---the-use-made-of-official-statistics.pdf>

the designation as National Statistics, HMRC should review options for improving the timeliness of the *ISA* and *Trusts*, taking into account user needs, and publish the findings<sup>40</sup> (Requirement 2).

- 3.3 HMRC has revised *R&D Tax Credits, Oil and Gas and Property Transactions* but has not published any information about the nature and extent of the revisions to accompany the release of the updated statistics. As part of the designation as National Statistics, HMRC should publish clear information about the nature and extent of any revisions to *R&D Tax Credits, Oil and Gas and Property Transactions* at the time that the statistics are released<sup>41</sup> (Requirement 3).
- 3.4 HMRC presents helpful information about the methods used to produce the statistics, and about their quality, in *ISA Statistics, Charities and Trusts Statistics*. However, while some of the releases briefly describe the administrative data sources used, none discuss the quality and reliability of the statistics in relation to potential uses or explain why methods were chosen. For example, in *Property Transactions*, there is no evidence that decisions to change methods (such as those used for seasonal adjustment), or decisions to use administrative boundaries for smaller area analysis, are discussed with users outside government. In *Charities*, HMRC provides some information about the methods used to produce the Payroll Giving statistics but doesn't provide sufficient information about their quality. HMRC told us that an audit is planned of the data used to produce these statistics. The reasons for the choice of rounding conventions used for the *Charities* statistics are not explained or justified and, in some cases, we consider that the degree of rounding may impact on the usefulness of the statistics. As part of the designation as National Statistics, HMRC should: a) signpost users to details of the methods used to produce the statistics and explanations of why particular choices were made; b) provide links to information about the quality of these statistics, including their strengths and limitations in relation to use and potential use; and c) ensure that the Payroll Giving statistics, within *Charities*, are of sufficient quality to meet users' needs<sup>42</sup> (Requirement 4). In meeting this Requirement we suggest that HMRC publish the findings of the audit of the data used to produce the Payroll Giving statistics, within *Charities*. We also suggest that HMRC review the rounding conventions used in *Charities*.
- 3.5 HMRC publishes some information in *Oil and Gas* about how it checks and maintains the quality of the statistics but the release does not provide sufficient information about the accuracy and timeliness of the statistics, their coherence with other related statistics<sup>43</sup> or their comparability with statistics produced by other countries. HMRC does not include information in *Property Transactions* about different sources of housing market data available from VOA, Department for Communities and Local Government (DCLG) and Land Registry, links to where this information can be found, or about which source might be more helpful in meeting different users' needs. HMRC has produced,

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<sup>40</sup> In relation to Principle 1, Practices 4 and 5 and Principle 4, Practice 2 of the *Code of Practice*

<sup>41</sup> In relation to Principle 2, Practice 6 of the *Code of Practice*

<sup>42</sup> In relation to Principle 4, Practices 1, 2 and 5 and Principle 8, Practice 1 of the *Code of Practice*

<sup>43</sup> For example, *UK Business Enterprise Research and Development*, produced by the Office for National Statistics, which presents statistics on Research and Development expenditure (see link at footnote 16)

but not published, a document about the data sources and methods used to produce the R&D tax credits statistics. This complements the information about methods that HMRC has published within the 'Introduction' document which accompanies the statistical tables on its website. It provides information about the accuracy of the statistics but does not include information about the extent to which the statistics meet users' needs, or the coherence of the statistics with other related statistics. It does not link to, or comment on, the comparisons that HMRC has made with statistics produced by other countries about R&D tax incentives<sup>44</sup>. ESS, VCTs and EIS are all tax-exempt saving schemes but the releases do not refer to the other schemes nor do they provide links to the related HMRC statistics. As part of the designation as National Statistics, HMRC should publish information about the accuracy, timeliness, coherence and comparability of these statistics with others produced by HMRC, other producer bodies and in other countries as appropriate<sup>45</sup> (Requirement 5). In meeting this Requirement we suggest that HMRC publish the Data Sources and Methodology document to accompany *R&D Tax Credits*.

- 3.6 HMRC has recently improved the format of the majority of statistical releases so that they have a common style and contain commentary to accompany the statistics. HMRC has improved the commentary in *Oil and Gas*, *Charities* and *Trusts* to make the statistics more accessible including some very helpful explanations of observed trends. *Trusts* would benefit from the presentation of a longer time series and better contextual information but a user consulted as part of this assessment told us that they have welcomed the recent improvements. *R&D Tax Credits* provides background information about the tax relief schemes but little discussion about the policy and operational context of the statistics. During the assessment HMRC showed the Assessment team a model that it proposes to use to for the next release, which goes some way to compliance with the *Code*. *EIS*, *VCTs*, *Property Transactions*, *Stamp Taxes* and *Non-domestic Rating* have yet to adopt the common style in the latest release and the tables are published alongside a background note which provides little commentary. As part of the designation as National Statistics, HMRC should improve the commentary in the releases so that it aids user interpretation of the statistics<sup>46</sup> (Requirement 6). We suggest that in meeting this requirement HMRC should consider the points detailed in annex 2. We also suggest HMRC should publish longer time series in *Trusts*.
- 3.7 Some users of *R&D Tax Credits* have said that they would like industry and regional breakdowns included in the release. HMRC told us that it cannot provide this as part of the National Statistics publication due to concerns that the statistics would not be of sufficient quality. However, it has produced a monitoring note on R&D tax credits<sup>47</sup> which reports the number of claims made over the first 10 years of the scheme, and the amount of relief claimed. It also presents proportions of claims and the value of support broken down by industry sector and region. HMRC published an evaluation of the R&D tax credits<sup>48</sup> which provides estimates of the amount of additional R&D expenditure

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<sup>44</sup> *Monitoring Note on Research and Development tax credits* produced by HMRC presents an analysis of tax credits by industry and UK government office region, but has not been published

<sup>45</sup> In relation to Principle 4, Practices 2 and 6 of the *Code of Practice*

<sup>46</sup> In relation to Principle 8, Practice 2 of the *Code of Practice*

<sup>47</sup> <http://www.hmrc.gov.uk/research/report107.pdf> (Appendix B)

<sup>48</sup> <http://www.hmrc.gov.uk/research/report107.pdf>

made by companies as a result of receiving the tax credits, and compares the format and extent of R&D tax incentives available in the UK with that available to companies in other countries. It also provides information about the statistics on R&D expenditure by businesses published by ONS<sup>49</sup>. As part of the designation as National Statistics HMRC should investigate whether *R&D Tax Credits* can include industry and regional breakdowns which meet the quality needs of the users<sup>50</sup> (Requirement 7). We suggest HMRC include links in the National Statistics release to the monitoring note and evaluation report, to provide further context for users.

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<sup>49</sup> <http://www.ons.gov.uk/ons/rel/rdit1/bus-ent-res-and-dev/2010/stb-berd-2010.html>

<sup>50</sup> In relation to Principle 8, Practice 3 of the *Code of Practice*



## Annex 1: Suggestions for improvement

A1.1 This annex includes some suggestions for improvement to the HMRC's statistics covered by this Assessment, in the interest of the public good. These are not formally required for designation, but the Assessment team considers that their implementation will improve public confidence in the production, management and dissemination of official statistics.

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|---------------------|---|
| <b>Suggestion 1</b> | Publish the results of the user surveys, including users' experiences and, in the interests of transparency, report annually on how user feedback has influenced the statistics (para 3.1). |
| <b>Suggestion 2</b> | Refer to the types of use put forward in the Statistics Authority's Monitoring Brief, <i>The Use Made of Official Statistics</i> when documenting use (para 3.1).                           |
| <b>Suggestion 3</b> | Publish the findings of the audit of the data used to produce the Payroll Giving statistics, within <i>Charities</i> (para 3.4).  |
| <b>Suggestion 4</b> | Review the rounding conventions used in <i>Charities</i> (para 3.4).  |
| <b>Suggestion 5</b> | Publish the Data Sources and Methodology document to accompany <i>R&amp;D Tax Credits</i> (para 3.5).   |
| <b>Suggestion 6</b> | Consider the points detailed in annex 2, in seeking to improve the statistical releases (para 3.6).   |
| <b>Suggestion 7</b> | Publish longer time series in <i>Trusts</i> (para 3.6).   |
| <b>Suggestion 8</b> | Include links in <i>R&amp;D Tax Credits</i> to the monitoring note and evaluation report, to provide further context for users (para 3.7).  |

## Annex 2: Compliance with Standards for Statistical Releases

- A2.1 In October 2010, the Statistics Authority issued a statement on *Standards for Statistical Releases*<sup>51</sup>. While this is not part of the *Code of Practice for Official Statistics*, the Authority regards it as advice that will promote both understanding and compliance with the *Code*. In relation to the statistical releases listed in section 1.1.1, this annex comments on compliance with the statement on standards.
- A2.2 In implementing any Requirements of this report (at paragraph 1.5) which relate to the content of statistical releases, we encourage the producer body to apply the standards as fully as possible.

### Appropriate identification of the statistics being released

- A2.3 HMRC has developed a standard format for releases and is in the process of applying this format to its National Statistics outputs. The new format clearly identifies the name of the originating department, contact details of the responsible statistician, coverage and frequency of the release and uses appropriate headings and logos. *EIS*, *VCT*, *R&D Tax Credits*, *Property Transactions*, *Stamp Taxes* and *Non-domestic Rating* have yet to be published in the new format and the tables are released with a separate introductory note which does not clearly identify the statistics being released.

#### *Personal Incomes*

- A2.4 The titles of *Personal Incomes* and *Income Tax Deducted* describe the content and coverage of the statistics. However, the title of *Income Tax Deducted* does not include the period to which the latest statistics relate. The landing page for *Personal Incomes* includes links to previous releases but the page for *Income Tax Deducted* does not.

#### *Pensions, Investments and Savings*

- A2.5 The April 2012 release of *ISA*, February 2012 *Personal Pensions* and December 2011 releases of *EIS* and *VCT* have titles which do not describe the period to which the statistics relate. *EIS* and *VCT* do not make it clear which statistics in the releases, if any, are new.

#### *Research and Development Tax Credits and UK Oil and Gas Revenues*

- A2.6 *R&D Tax Credits (October 2011)* and *Oil and Gas (April 2012)* have titles describing the coverage of the release and the period to which the statistics relate. *Oil and Gas* includes a list of its contents and includes information about which statistics are new.

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<sup>51</sup> <http://www.statisticsauthority.gov.uk/news/standards-for-statistical-releases.html>

## *Property*

A2.7 The standard National Statistics logo is displayed on the relevant *Property Transactions*, *Stamp Taxes* and *Non-domestic Rating* tables; however, HMRC's website does not make clear which of the tables are National or Official Statistics. Official Statistics tables include a note stating that these tables 'fall outside the scope of National Statistics' but there is no explanation about the difference between statistics displaying the National Statistics logo and those which do not.

## *Charities and Trusts*

A2.8 *Charities* and *Trusts* have titles that reflect the coverage and the reference period of the statistics but the title for *Trusts* does not make it clear that these are UK statistics. HMRC provides helpful contents pages and a summary of what statistics are new or have been updated in the releases.

## **Include commentary that is helpful to the non-expert and presents the main messages in plain English**

## *Personal Incomes*

A2.9 *Personal Incomes* presents a range of charts with some descriptive text to accompany the tables. *Income Tax Deducted* presents a chart of the main data but includes little commentary. Font sizes for some of the tables make the text difficult to read when printed, for example Table 3.9.

## *Pensions, Investments and Savings*

A2.10 *ISA*, *EIS*, *VCT* and *Personal Pensions* do not contain a summary of the main messages in the release. *ESS* does contain a summary near the beginning of the release which compares the statistics over time although this is very lengthy and does not include key points. All releases use straightforward language and include background information near the beginning of the release.

A2.11 *ISA*, *EIS* and *Personal Pensions* use graphs and tables to illustrate comparisons, including time trends, between age groups, genders and regions. *ISA* does not include an explanation of why the statistics are important and to whom, nor does it explain the relationship between *ISA* saving habits and other investment arrangements or how the trends relate to policy changes. The *Personal Pensions* release includes helpful commentary which explains noteworthy features of the statistics. However it does not explain the relationship between trends in pensions and changes in policy. *EIS* and *VCT* are not accompanied by an explanation of the statistics, or graphs or tables to illustrate trends and comparisons. The introduction to the statistics does not include information about key policy changes which may be reflected in the statistics.

## *Research and Development Tax Credits and UK Oil and Gas Revenues*

A2.12 *Oil and Gas* contains summaries identifying the main messages relating to individual tables in the release at the beginning of each section rather than the beginning of the release. While the language used in the April 2012 release presents information in a more straightforward way than in previous releases, the language could be simplified further to enhance accessibility. The description of the oil and gas fiscal regime retains some technical terms as does the glossary of terms. *Oil and Gas* contains appropriate charts and graphs to help illustrate comparisons. Commentary on reasons for tax yield changes over the period since the 1984 is helpful and informative. Information provided about uses of the statistics is brief, focusing on the internal use by HMRC and giving examples of the types of other users.

A2.13 *R & D Tax Credits* includes information about the R&D tax credit schemes but little explanation of the statistics. No charts or graphs are used to help illustrate the statistics.

## *Property*

A2.14 The releases are presented without commentary or summaries of the main messages. There is only one chart (accompanying Table 15.1), but no graphs or maps are included. Font sizes for some of the tables (particularly, for example, Tables 15.5 and 16.5 presenting small area geographical splits) make the text difficult to read when printed.

## *Charities and Trusts*

A2.15 *Charities* and *Trusts* include summaries of the key points of the releases. *Charities* sets the key statistics for the latest year within the context of longer term trends and briefly describes the key drivers of change, aiding user interpretation. The summary for *Trusts* focuses only on the statistics for the latest year and comparisons with the previous year, and could helpfully be presented earlier in the release.

A2.16 Both releases present detailed commentary and charts in support of the statistics. The order that the statistics are presented in *Trusts* could be improved – for example, the total number of trusts is presented after detailed analysis of the income from trusts by income band. Also, only five years statistics are presented. HMRC told us that statistics are available from 2000 so it would be possible to examine trends over a longer period. Further contextual information would also be helpful – for example; statistics are not presented about the number of new trusts established or trusts closed. Such information would aid user interpretation of changes over time.

A2.17 HMRC has developed new commentary in support of the Charities statistics in the run up to, and during, this assessment. *Charities* now includes helpful analyses of trends and provides contextual information about developments in the economy and taxation policy that might be driving changes. However, the

commentary focuses on each of the tables in turn and would benefit further from an analysis of the overall story.

A2.18 The subject matter requires the use of technical terms in both releases. *Charities* provides background information about charity tax reliefs and defines key terms as they are introduced in the commentary, providing illustrative examples in places. *Charities* also presents a helpful diagram to explain how the tables in the release fit together. *Trusts* includes an introduction that explains the different types of trust, the reasons for setting up a trust and describes the related taxation policy. The relationship between the types of trust and their uses would be a helpful addition.

### **Use language that is impartial, objective and professionally sound**

A2.19 In all releases language is impartial and the descriptive statements are consistent with the statistics. Descriptions of proportions, changes, and trends are professionally sound.

A2.20 The brief introductory notes to *Stamp Taxes* are mainly impartial although the use of the term 'adverse' in '....following an adverse decision in the European Court of Justice...' relating to Stamp Duty Reserve Tax may not be seen by some users as impartial. No descriptive statements of the statistics are given. The use of technical terms (or Latin such as '*ad valorem*'), to describe some of the taxes, for example the Stamp Duty Reserve Tax, does not assist the non-expert user in interpreting the statistics.

### **Include information about the context and likely uses**

#### *Personal Incomes*

A2.21 The releases give some information about general uses of the statistics, primarily regarding use within HMRC, and suggestions for who might be interested in the statistics, but no information is given about specific uses. Links are included to the specific user surveys for both releases along with the more general feedback form for HMRC statistics.

A2.22 The annex to *Personal Incomes* contains information about the data sources and methodology. *Income Tax Deducted* only contains a small amount of information about data sources and methodology. *Income Tax Deducted* presents a brief summary of the key statistics.

#### *Pensions, Investments and Savings*

A2.23 *ISA*, *ESS* and *EIS* include information about the operational context in which the statistics have been collected but none of the releases explain the policy context in which the statistics have been produced and will be used.

A2.24 *ISA* provides some information about the timeliness and accuracy of the statistics in the 'Data and Methodology' section of the release. *ESS* includes information about sources of error and bias although no further information is

given about the accuracy of the statistics. None of the releases include information about the quality and reliability in relation to use.

#### *Research and Development Tax Credits and UK Oil and Gas Revenues*

A2.25 *Oil and Gas* provides only brief coverage of uses but discussion of the context for the statistics is much improved in the April 2012 release. *R&D Tax Credits* provides no information about uses, and the background covered relates to the tax credit schemes rather than the policy and operational context.

A2.26 *Oil and Gas* contains some information about the quality and reliability of the statistics but little information about the processes used to check the accuracy of the data and the sources of bias or error. HMRC has produced, but not published, a 'Data Sources and Methodology' document to accompany *R&D Tax Credits* which includes information about the quality and reliability of the statistics.

#### *Property*

A2.27 The releases do not give information about the likely uses of the statistics. The introductory note to each series contains little information about the quality and reliability of the statistics or any information about the processes used to check their accuracy or sources of bias.

#### *Charities and Trusts*

A2.28 *Charities* presents some information about the context and likely uses of the statistics but *Trusts* does not include any specific examples. However, both releases provide details about the user surveys that HMRC has run during 2012 in order to better understand how the statistics are used.

### **Include, or link to, appropriate metadata**

#### *Personal Incomes*

A2.29 *Personal Incomes* includes a glossary of terms within its annex, however *Income Tax Deducted* does not provide sufficient explanation of the impact of the change from the 2003 to the 2007 version of the Standard Industrial Classification. Personal Incomes statistics for previous periods are available on HMRC's website landing page but are split across a large number of individual tables and are not straightforward for users to combine. *Personal Incomes* provides information about the coverage of the data sources, methodological changes, an explanation of the precision of the estimates, and the confidence intervals for the estimates presented. *Income Tax Deducted* includes an explanation of the data source and a brief note of the allocation of information to industry, but limited information about the quality of estimates.

#### *Pensions, Investments and Savings*

A2.30 *ISA, ESS, Personal Pensions, EIS and VCT* all include little information about the data sources and the methods used to compile the statistics. The methods information lacks detail when the statistics are not simple totals and does not

provide sufficient detail about the administrative sources used to collect the data. HMRC does not publish information about the coherence of the statistics with other related statistics which it produces.

### *Research and Development Tax Credits and UK Oil and Gas Revenues*

A2.31 HMRC publishes information about how methods and definitions used to create the statistics in *R&D Tax Credits* relate to international concepts and classifications in an evaluation report about the R&D tax credit scheme<sup>52</sup> but does not include a link to this report.

A2.32 *Oil and Gas* includes brief information about coverage, date of release, frequency of release and date of next release. It does not include information about continuity of the data, revisions, and coherence with other statistics (such as projections of government revenues from oil and gas, produced by OBR).

### *Property*

A2.33 The rounding method for the monthly property transaction tables (to the nearest thousand) has resulted, particularly in the last few years, in the statistics for Wales and Northern Ireland being difficult to interpret due to the low values for these countries. Table 15.2 splits information into two sub-tables due to the change in the regional classifications between 1996-97 and 1997-98 from Standard Statistical Region to Government Office Region.

A2.34 Comparable statistics are given for the different countries of the UK as well as different regions and other smaller area analysis such as local authorities and parliamentary constituencies. Statistics on transactions are presented on both a seasonally adjusted and non-adjusted basis.

### *Charities and Trusts*

A2.35 *Charities* and *Trusts* include helpful information about the methods used to produce the statistics, and about their quality. More information is needed in both releases about the administrative data sources used and any potential sources of error. For example, the impact of Trusts completing Self Assessment returns when they are not required to is not quantified. *Charities* does not present any information about the Payroll Giving statistics, which are collected from payroll agencies, and so it is difficult to assess their quality. Also, *Charities* explains that HMRC produces estimates to fill gaps in the data but no detail is provided about the methods used or possible margins of error around these estimates. *Charities* does not present any quantitative information about the quality of Payroll Giving statistics.

A2.36 No information is provided in *Charities* about coherence with any other similar statistics. *Trusts* includes information about coherence with Capital Gains Tax statistics and provides a link to the release on its website.

A2.37 The nature and extent of revisions are described in both releases.

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<sup>52</sup> See footnote 22

## Annex 3: Summary of assessment process and users' views

A3.1 This assessment was conducted from January to June 2012.

A3.2 The Assessment team – Catherine Barham, Iain Russell, Emma Bowditch, Neil Wilson, Donna Livesey and Rachel Beardsmore – agreed the scope of and timetable for this assessment with representatives of HMRC in stages, between January and May. The Written Evidence for Assessment covering the individual sets of statistics was provided at various dates between 20 January and 31 May. The Assessment team subsequently met HMRC during May and June to review compliance with the *Code of Practice*, taking account of the written evidence provided and other relevant sources of evidence.

### Summary of users contacted, and issues raised

A3.3 Part of the assessment process involves our consideration of the views of users. We approach some known and potential users of the set of statistics, and we invite comments via an open note on the Authority's website. This process is not a statistical survey, but it enables us to gain some insights about the extent to which the statistics meet users' needs and the extent to which users feel that the producers of those statistics engage with them. We are aware that responses from users may not be representative of wider views, and we take account of this in the way that we prepare Assessment reports.

A3.4 The Assessment team received 42 responses from the consultation of users and suppliers. The respondents were grouped as follows:

HMRC	7
Other central government	10
Private companies	8
Research/academics	3
Data suppliers	14

A3.5 Users of *Personal Incomes* generally noted that the statistics were very useful for their needs. A user from HMRC reported a close working relationship with the statistics team and welcomed the option to request tailored breakdowns when required. Two users said that they would welcome more geographic detail and one user said that it would be helpful if the statistics were more timely and available for a longer time period.

A3.6 Users of Pensions, Investments and Savings statistics reported being satisfied with their engagement with HMRC and were generally content with the presentation and coverage of the statistics. However, some users of the statistics on ISAs said that they would like more timely and detailed statistics supported by more charts. Some users also felt that *EIS* and *VCT* are not sufficiently detailed and that information about the accuracy of the statistics is inadequate.

A3.7 HMRC users reported that *R&D Tax Credits* and *Oil and Gas* were valued, met their needs and that engagement with the statistics team, while not frequent in regard to these statistics, was appropriate. Other government users said that



they find the statistics useful, and that *Oil and Gas* is clearly presented. A central government user of *R&D Tax Credits* reported that a related HMRC Monitoring Note contains more detailed information about R&D Tax Credits and is more useful than the statistical release. HMRC told us it did not publish the statistics in the release itself as there were known limitations to their reliability set out in the Note. This user also commented about the timeliness of release of *R&D Tax Credits*, desiring that the statistics be released more quickly. The statistics team told us that it intends to publish in August rather than October each year. A research user reported asking HMRC for R&D tax credit statistics by sector as they are not available in the release, but received the statistics in PDF format which was not helpful for re-use. This user did not have contact with the statistics team other than this request.

A3.8 Users of *Property Transactions, Stamp Taxes and Non-Domestic Rating* were interested in transactions data for a number of reasons, including analysing market trends, affordability issues and market sentiment, for which the regional and geographic breakdowns were seen as very useful. There are a number of HMRC and other central government users, including by ONS as a component of the UK National Accounts. Users were generally positive about the range of statistics available though there was some interest in obtaining more detailed geographic data and splits by types of property and transaction, with two users interested in a split between residential and commercial sales, and two interested to see a split by mortgages and outright purchases. One user noted the inconsistency with house sales data published by the Land Registry and the lack of information that HMRC has published to explain this. Four of the users had positive experiences of interacting with the statistics team but one noted that they had not received a response and another had been left unclear about what could be provided in response to their request.

A3.9 Users of *Charities* confirmed the importance of the statistics and said that they were satisfied with their engagement with the statistics team. One user of *Trusts* said that the statistics inform their range of investment products and that they would like to see more detailed information about trusts income and the asset breakdown within trust funds. The user said that whilst more timely statistics would be welcomed, the current timetable is acceptable. A user of *Charities* said that the statistics inform income tax policy.

A3.10 The majority of suppliers of data for *Personal Incomes and Income Tax Deducted* had a good understanding of what is needed from them and said that a clear process exists for managing changes to data requirements. One supplier of data for *Charities* said that they did not recognise their data in the published statistics and that they were not clear about how they were used. However, suppliers said that the information required by HMRC for *Charities* is readily available and easy to supply.

### **Key documents/links provided**

Written Evidence for Assessment documents

