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HM Revenue and Customs

Knowledge, Analysis and Intelligence

**A disaggregation of
HMRC tax receipts
between England,
Wales, Scotland &
Northern Ireland
(Experimental Release).**

**Results of a user survey
covering the first
experimental statistical
release.**

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1. Summary

As part of HMRC's commitment to strengthening statistical outputs and ensuring value for money in their compilation and compliance with the Code of Practice for Official Statistics, HMRC launched a user survey covering the experimental statistics apportioning total UK tax receipts administered by HM Revenue and Customs to England, Wales, Scotland and Northern Ireland.

The user survey covered the first release of these experimental statistics, which are available [here](#).

A total of 13 responses to the survey were received between 11 November 2013 and 31 March 2014.

This note provides a short summary of the survey results and sets out next steps for developing future publications of this statistical series.

2. Introduction

HMRC publishes a range of tax receipt statistics. Each month the latest UK tax receipts figures are published in bulletins and tables. These publications include historical receipts for all the taxes on a monthly and annual basis, as well as commentary on receipts within the current year.

In October 2013 HMRC published an experimental set of tax receipt statistics. The experimental statistical release presented the disaggregation of HMRC tax receipts between England, Wales, Scotland and Northern Ireland.

The experimental statistical release estimated the true economic incidence of taxation, based on the underlying activity, which can often differ from how or where the tax receipts are collected. Actual administrative data is available for capital gains tax, inheritance tax, stamp duty land tax, child and working tax credits and child benefit. For the other taxes, the estimates are arrived at using best available data and statistical techniques, including assumptions and adjustments where necessary.

All statistical methodologies have an inherent degree of uncertainty and, for this publication, a variety of alternate methodologies could justifiably be applied, each leading to a different estimate.

The numbers in the publication do not represent an estimate of the tax revenue that would be raised if each tax was set at the devolved level.

Tax receipt estimates accredited to National Statistics standards have previously been produced for Scotland and have been published in the Government Expenditure and Revenue Scotland report:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Economy/GERS>.

There have also been statistical estimates produced for Northern Ireland in the Northern Ireland Net Fiscal Balance report: <http://www.dfpni.gov.uk/northern-ireland-net-fiscal-balance-report>

HMRC issued a survey in November 2013 to gain information on how the statistics are being used and to gather thoughts on how the methodology and the presentation of the statistics might be improved. Though the formal survey is closed, the statistics remain in a developmental phase and HMRC is still keen to discuss with users whether the methods used can be improved.

3. Summary of responses

The internet-based survey was opened on 11 November 2013 and had a closing date of 31 March 2014. Results in this report are based on responses received by that date.

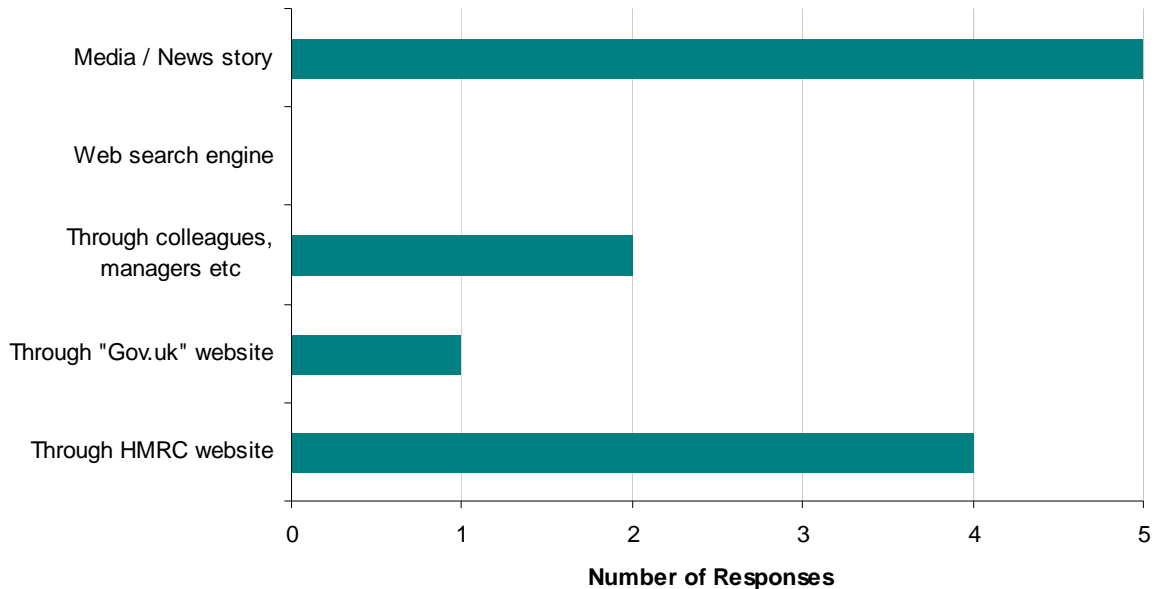
A total of 13 responses were received by the closing date. Most respondents completed questions asking about information on their potential interest and usage of the experimental statistics but did not provide written comments; 3 respondents provided written comments.

The survey was composed of 4 parts; questions and a summary of responses will be outlined below.

Part 1: Usage of the Statistics

Question 1: How did you find out about the statistics?

Of 13 respondents 12 provided information on how they found out about the statistics.



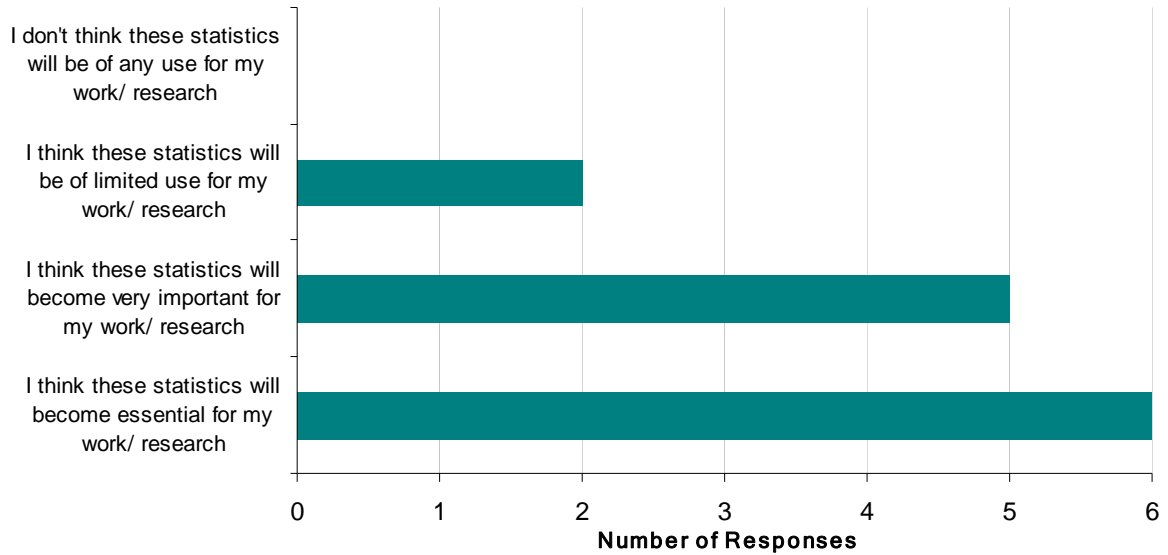
Question 2: How have you used the statistics?

All 13 respondents provided answers to this question – some indicating that they had more than one potential use for the statistics.

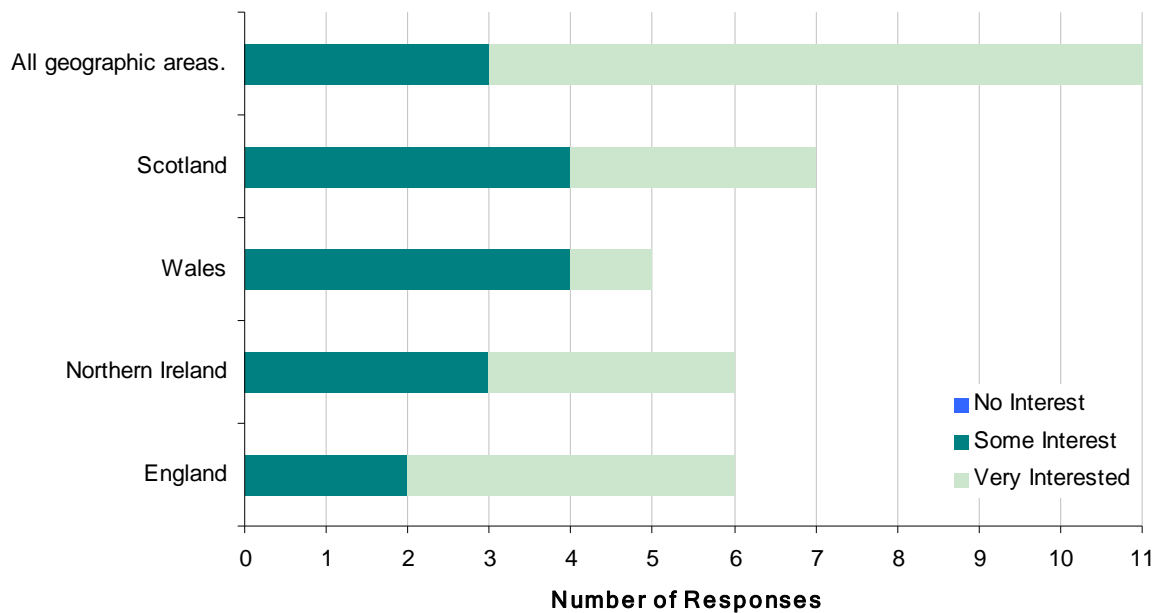
Answer Choices	Number of Responses
Commercial research purposes (e.g. within a business)	2
Academic research purposes (e.g. educational use)	4
Non-commercial reporting, analysis & policy development (e.g. Government)	4
International comparisons	1
Media or other commentary	1
Other ad-hoc reporting / analysis (please describe below)	1
I have not used the statistics yet.	4

Question 3: How important do you think these experimental statistics might become for your work?

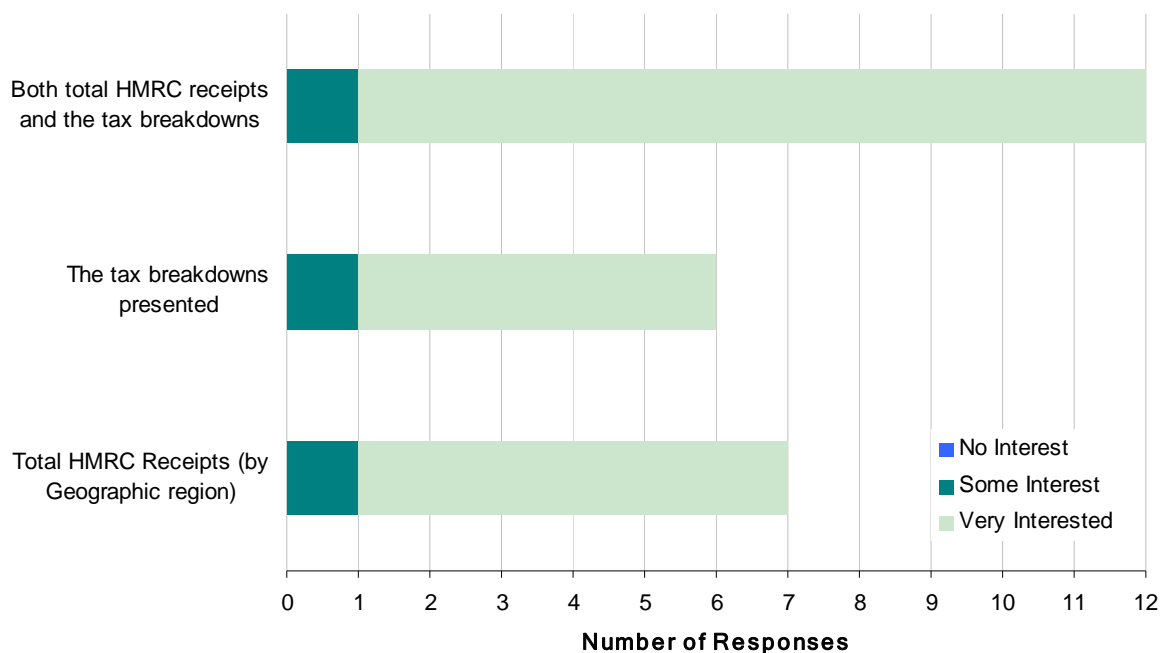
All 13 respondents indicated that the statistics would be of potential use for future work/ research.



Question 4: Which geographic set of statistics are you particularly interested in?



Question 5: Are you interested in the total HMRC tax receipts (by geographic region) or in the tax breakdowns presented?



Question 6: Which tax breakdowns are you specifically interested in?

Tax Area	Number of Respondents		
	Very Interested	Some interest	No Interest
Income Tax	4	2	0
Capital Gains Tax	4	1	0
National Insurance Contributions	3	2	0
Value Added Tax	4	1	0
Corporation Tax (Onshore)	3	3	0
Corporation Tax (Offshore)	3	2	1
Petroleum Revenue Tax	3	2	1
Bank Levy	1	3	1
Bank Payroll Tax	1	3	1
Fuel Duties	4	1	1
Inheritance Tax	2	2	1
Stamp Duty on Shares	1	3	1
Stamp Duty Land Tax	2	2	1
Tobacco Duties	2	2	1
Spirits Duties	1	3	1
Beer Duties	2	2	1
Wine Duties	2	2	1
Cider Duties	2	2	1
Betting and Gaming	3	1	1
Air Passenger Duty	3	1	1
Insurance Premium Tax	2	2	1
Landfill Tax	3	1	1
Climate Change Levy	3	1	1
Aggregates Levy	2	2	1
Customs Duties	2	2	1
Child and Working Tax Credits	3	2	1
Child Benefit	3	2	1
All the above tax breakdowns	8	4	0

Part 2 and 3: Methodologies and Presentation

Question 7: For the taxes you are specifically interested in - do you have any suggestions for how the methods used could be improved?

Question 8: For this experimental statistical release HMRC issued the following documents:

- Disaggregated tax and NICs receipts: information and analysis
- Disaggregated tax and NICs receipts: statistics table
- Disaggregated tax and NICs receipts: methodological note

Please rank aspects of the statistical release on a scale of 1-5.

Answer Options	1	2	3	4	5	Response Count
Information and analysis	1	1	1	2	3	8
Statistics table	0	1	1	2	5	9
Methodological note	0	2	2	4	1	9

Question 9: Do you have any comments on the commentary note that accompanies the statistics?

Question 10: Do you have any comments on the statistics table?

Question 11: Do you have any comments on the methodological note that accompanies the statistics?

Question 12: Do you have any other comments on the presentation of these statistics?

Question 13: Do you have any other comments on the presentation of these statistics?

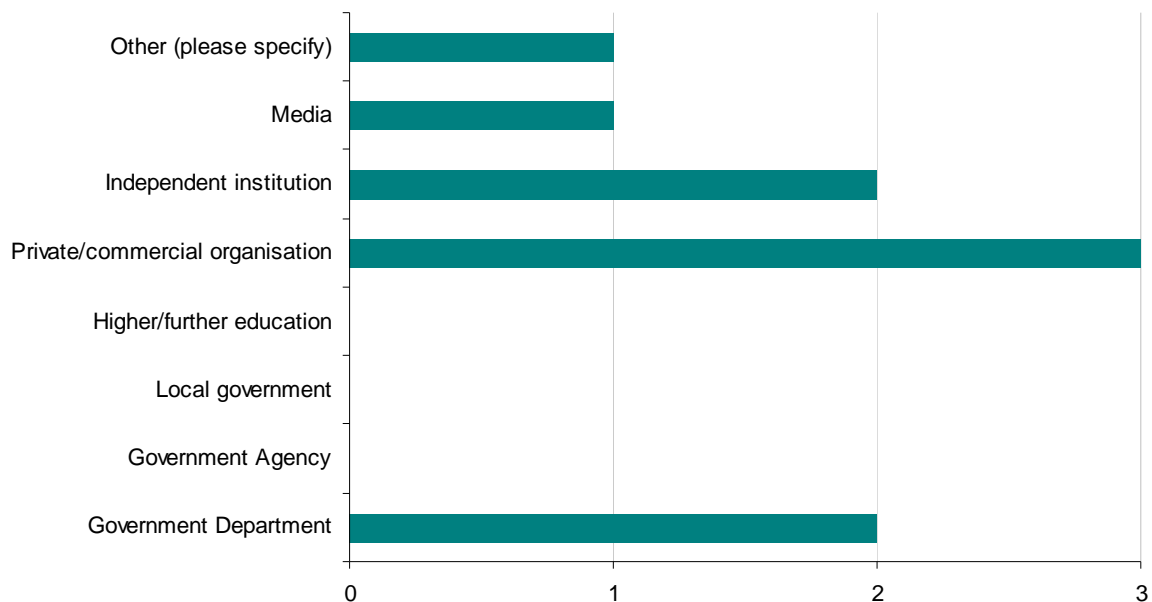
Summary of comments

The detailed comments mainly focused on three areas. There were three comments enquiring about underlying data sources, eight comments on methodology and ten comments requesting greater detail in explaining the estimations. Corporation tax (both onshore and offshore) and Value Added Tax attracted the most comments. All comments will be considered for the development of the second publication of this series which will be completed in October.

Part 4: Information on survey responses

Question 14: What is the type of your organisation?

The breakdown of the 8 respondents who provided information on the type of the organisation they belong to is shown below.



4. Next steps for this experimental statistical series.

HMRC will publish a further set of this statistics series on 1st October 2014.

The comments from this survey will be taken into account when developing future editions of this statistical release.