

Background Quality Report: Inheritance Tax

Dimension	Assessment by the author
Introduction	<i>Context for the quality report.</i>
	<p>Inheritance Tax (IHT) statistics are published annually by HMRC. The latest published tables contain details of IHT receipts up to 2016/17, estates left due to deaths in 2014/15 and trusts paying ten-yearly IHT charges up to 2015/16. Previous publications are available from the National Archives website.</p> <p>The statistics are compiled from HMRC's administrative data and include details for those estates requiring a grant of representation. In addition to receipts, the statistics include the numbers of taxpaying and non-taxpaying estates, details of assets and liabilities in estates, and the use of reliefs and exemptions against tax. Details of the assets in trusts paying ten-yearly IHT charges are also published.</p>
Relevance	<i>The degree to which the statistical product meets user needs in both coverage and content.</i>
	<p>We carried out a user survey in 2012 which showed that the statistics mostly met users' needs and helped us identify changes we could make to better meet their needs.</p> <p>The feedback from users and HMRC's response are published on the internet here: User feedback</p>
Accuracy and Reliability	<i>The proximity between an estimate and the unknown true value.</i>
	<p>There are a number of sources of error in the data, including sampling and non-sampling error and assumptions and estimates used in the data production. These, and their impact on the statistics, are described in the Quality section of the published commentary document.</p>
Timeliness and Punctuality	<i>Timeliness refers to the time gap between publication and the reference period. Punctuality refers to the gap between planned and actual publication dates.</i>
	<p>As described in the published commentary document, the IHT forms for estates should be received by HMRC six months following the end of the month of the death. For IHT the majority of cases are processed promptly though there are occasional delays. The data will not be fully complete due to delays in receiving some returns on the value of estates; for some of the larger estates, they will submit an estimate of the tax due and then complete this once all estate assets have been valued.</p> <p>The statistics for estates in tables 12.2 to 12.6 and 12.10 to 12.12 are published about 21 months following the latest due date for returns relating to the year just ended. This allows for a largely complete data set though there will still be delays in obtaining the value of some estates and the tax due. For example, data for estates left due to deaths in 2014-15 has been published in July 2017.</p>

	<p>The 2017 updates to the National Statistics tables and documents were published on time on 28th July 2017.</p>
<p>Accessibility and Clarity</p>	<p><i>Accessibility is the ease with which users are able to access the data, also reflecting the format in which the data are available and the availability of supporting information. Clarity refers to the quality and sufficiency of the metadata, illustrations and accompanying advice.</i></p> <p>The IHT statistics tables are available on HMRC website and are free to all users. They contain contact details for further information.</p> <p>The accompanying commentary contains analysis of the statistics and graphs to illustrate the data, and a range of supporting information including background information on IHT, the methodology, data quality, who uses the data and related data sources.</p>
<p>Coherence and Comparability</p>	<p><i>Coherence is the degree to which data that are derived from different sources or methods, but refer to the same topic, are similar. Comparability is the degree to which data can be compared over time and domain.</i></p> <p>These statistics are the main published source of data on IHT receipts and value of estates requiring a grant of representation.</p> <p>A historical time series of data is provided in some of those tables with less detailed breakdowns to allow for comparability across years and notes are provided when any policy change may result in a break in the series.</p>
<p>Trade-offs between Output Quality Components</p>	<p><i>Trade-offs are the extent to which different aspects of quality are balanced against each other.</i></p> <p>There is an ongoing trade-off between timeliness and accuracy. It is hoped that publishing around 21 months following the latest due date for tax returns for estates relating to the year being published is a satisfactory balance between having a sufficiently complete data set and making the statistics available for users.</p>
<p>Assessment of User Needs and Perceptions</p>	<p><i>The processes for finding out about users, and their views on the statistical products.</i></p> <p>In 2012 we carried out a user consultation, and the results are published on our website (User feedback). We have considered users' suggestions and have implemented some of these changes from our July 2012 publication onwards.</p> <p>In addition users can register their interest in the statistics or offer feedback at any time by contacting the statistical contacts named in the release.</p>
<p>Performance, Cost and Respondent Burden</p>	<p><i>The effectiveness, efficiency and economy of the statistical output.</i></p> <p>There is no respondent burden since the data are sourced from HMRC's administrative system.</p>

	The annual operational cost (staff time) of producing the publication is approximately £6,000.
Confidentiality, Transparency and Security	<i>The procedures and policy used to ensure sound confidentiality, security and transparent practices.</i>
	Statistics are presented at an aggregate level. We do not publish data unless there is a minimum sample size to ensure confidentiality. For some of the more detailed breakdowns in the IHT statistics, some values have been suppressed in accordance with stringent disclosure guidelines.
	<p>HMRC's Datalab allows approved researchers to access anonymised data to undertake research that serves one of HMRC's functions and benefits the wider research community, ensuring transparency. This could potentially be used to access anonymised IHT data.</p> <p>More information on the Datalab is available from the HMRC website at https://www.gov.uk/government/organisations/hm-revenue-customs/about/research.</p>