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# **A disaggregation of HMRC tax receipts between England, Wales, Scotland & Northern Ireland**

## **Survey Response**

## HM Revenue and Customs Tax and NICs receipts

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## Summary

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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 Disaggregation of HMRC tax receipts publication.

This statistical publication provides the annual update to the disaggregation of HMRC tax by UK country.

The user survey covered the statistics, which are available here:

<https://www.gov.uk/government/statistics/disaggregation-of-hmrc-tax-receipts>

Responses to the survey were received between 13<sup>th</sup> October 2017 and 11<sup>th</sup> January 2018.

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

## Introduction

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HMRC publishes a range of tax receipt statistics here:

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics#tax-receipts-and-taxpayers>

Statistics relating to the disaggregation of HMRC Tax receipts can be found here:

<https://www.gov.uk/government/statistics/disaggregation-of-hmrc-tax-receipts>

HMRC issued a survey in October 2017 to gain information on how these statistics are being used and to gather thoughts on the interest, timing, and frequency for these statistics, and how they may be improved.

Though the formal survey is closed, HMRC is still keen to hear any further comments from users: see the contacts on page 1.

## Summary of Survey Responses

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The internet-based survey was opened on 13<sup>th</sup> October 2017 and was closed on the 11<sup>th</sup> January 2018. Results in this report are for responses received in that period.

We asked users how they used the statistics, how important they are to their work and which taxes and regions they were particularly interested in.

The survey was composed of 5 parts; questions and a summary of responses will be outlined below.

### **Part 1: Usage of the Statistics**

All of the respondents indicated that they had used the statistics for non-commercial reporting, analysis & policy development (e.g. Government) and that the statistics are of use for future work/research, with some indicating they are essential to their work.

All of the respondents indicated interest in all the geographic sets of statistics. The taxes attracting the most interest were Income Tax, National Insurance Contributions, Value Added Tax, Aggregates Levy, Child Benefit and total HMRC Taxes.

### **Part 2: Methodologies**

There was interest in seeing greater alignment in methodologies between HMRC, the OBR and the devolved administrations in estimating geographic shares of Air Passenger Duty. There was also a suggestion of using analysis of the type of waste disposed of in each country as potentially being a better indication of landfill tax revenues, in order to better reflect the split in standard and lower rated waste.

Other respondents felt that while it would be difficult to improve on many of the methodologies used, it might be useful to focus on improving the transparency and clarity of the methodologies for some of the larger taxes. Finally there was also some interest in seeing a section on non-savings non-dividend income tax.

### **Part 3: Presentation**

A number of respondents thought that the presentation of the statistics was clear, with some commenting that the statistics are more useful on a tax head basis, rather than presented in terms of the total tax revenue from each country. Others suggested that it would be useful to have more information on the methodologies used.

### **Part 4: Other Publications**

All respondents were aware of nearly all the publications listed (the only exception was the Northern Ireland Fiscal Balance Report, which most but not all were aware of). All respondents had used Government Expenditure and Revenue Scotland (GERS) and most had used the ONS Country and regional public sector finances publication. All respondents who had used ONS Country and regional public sector finances (CRPCF), reported that some of the information they use can only be found in one of the two publications (HMRC's or ONS's).

The majority of respondents wanted 'closer collaboration between producers of these statistics'; 'combining publications on this topic' and 'further alignment of methodologies across publications' were also popular. There was at least some level of support for all of the options. Other suggestions for improvements included stopping the HMRC publication and channelling responses into supporting the ONS to develop its statistics and greater involvement from officials in the devolved administrations and public bodies.

All respondents were neutral to the publication being published later than October.

### **Part 5: Next steps for these statistical series.**

HMRC will continue to publish these statistics once a year in the Autumn.

HMRC and the ONS are currently exploring options for more closely aligning the publication dates of their country and regional statistics publications.

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