

Background Quality Report: New Taxes bulletins (Aggregates Levy, Landfill Tax, Air Passenger Duty, Climate Change Levy, Insurance Premium Tax)

Dimension	Assessment by the author
Introduction	<i>Context for the quality report.</i>
	<p>The New Taxes bulletins are published quarterly, and published editions are available online dating back to March 2008. The Air Passenger Duty (APD) bulletin is published every January, April, July and October; the Aggregates Levy (AgL), Landfill Tax (LFT), Climate Change Levy (CCL) and Insurance Premium Tax (IPT) bulletins are each published every February, May, August and November.</p>
	<p>Each bulletin contains information about receipts and the associated quantities declared, as well as commentary on recent trends. The data used to compile them is extracted from the New Environmental Taxes (NET) system for AgL and CCL and the New Taxes (NTX) system for APD, LFT and IPT, as well as from the Crystal Reports. All of these are based on traders' returns.</p> <p>The bulletins are produced by analysts in the Knowledge Analysis and Intelligence directorate of HMRC. Thorough quality assurance procedures are followed for each publication before it is signed off by a senior manager and sent to Excise, Custom, Stamps & Money (ECSM) for publication on the uktradeinfo.com website.</p> <p>The procedure and data sources to be used are thoroughly explained in up-to-date documentation available to all analysts involved in the production of the bulletin. A Quality Assurance checklist also exists in order to assess the quality of the publications before they become available to the public.</p>
Relevance	<i>The degree to which the statistical product meets user needs in both coverage and content.</i>
	<p>The New Taxes bulletins contain data on historical quantities declared, receipts and duty rates applicable in each case. Each bulletin makes it clear that it contains information only about quantities subject to duty. They are National Statistics publications and contain commentary on recent patterns in receipts and quantities declared. They also contain commentary on trends in receipts over the last decade.</p> <p>From January 2012, changes were implemented to the bulletins to provide further analysis and commentary in conjunction with the raw data. To that end, graphs, commentary and more extensive background information were added. This was based on user feedback gained from a 2010 survey of users, and recommendations from the UK Statistics Authority (UKSA).</p>
Accuracy and Reliability	<i>The proximity between an estimate and the unknown true value.</i>
	<p>The data used to produce these bulletins is exhaustive, and covers all quantities subject to duty under UK jurisdiction.</p>

	<p>Deferments and late returns can have an impact on the data used for the publications. For that reason, the last three months of data at any given time are labelled as provisional in statistical releases, although revisions tend to be minor. Where there are revisions they are clearly marked with a "r", and information is given as to the reasons and scale of the revisions.</p>
Timeliness and Punctuality	<p><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>
	<p>Timeliness: The bulletins are published one month after the end of the reporting period for receipts. That is, the bulletin relating to duty received in January is published in February. The bulletin takes around a week to produce, with the data not being available until after the middle of the month. The remaining time is spent quality assuring the information in the bulletin.</p> <p>Punctuality: There have been no incidents of late publication of any of the bulletins.</p>
Accessibility and Clarity	<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 data is publicly available on the uktradeinfo.com website and is published at 9.30 am on the pre-announced date of release.</p> <p>Tax and Duty Bulletins</p> <p>Accompanying the publications themselves is a summary sheet including specifics about how duty is levied and paid, definitions, the methodology for producing statistics, the statistical quality of the figures contained in the publication, the rounding policy and hyperlinks to relevant pages where bulletin users can find more information.</p>
Coherence and Comparability	<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>By definition, there are no other sources that allow a comparison with the data in the bulletin (since HMRC is the only organisation which collects and estimates duty paid and the associated quantities declared).</p> <p>The data is derived from various accounting systems; some are based on cash receipts, while others are based on clearances. Receipts are due a month after clearances; months of clearances and receipts are matched in order to provide accurate information.</p>

	The data relate to the UK as a whole and cannot be disaggregated into lower geographical breakdowns, so are not affected by changes in geographies.
Trade-offs between Output Quality Components	<i>Trade-offs are the extent to which different aspects of quality are balanced against each other.</i>
	Since the data relates to all quantities on which duty is paid to HMRC, in general there have been no trade-offs which have necessitated balancing different aspects of quality.
Assessment of User Needs and Perceptions	<i>The processes for finding out about users and uses, and their views on the statistical products.</i>
	<p>The demand for the New Taxes bulletins is measured by the average download of each new issue on the month of publication. In 2011, the total hits were:</p> <ul style="list-style-type: none"> • IPT: 410; • CCL: 413; • AgL: 496; • APD: 511; • LFT: 1040. <p>In 2012, KAI consulted the users of the bulletins on whether a change from monthly to quarterly publishing would disrupt their work. Following the feedback received, the publishing schedule was moved to every quarter, aligned with the stagger of receipts in each bulletin.</p> <p>There was a user engagement survey in 2010 which led to some changes to the bulletins (for example consolidating into one bulletin, and including historical data). Following this and the 2012 UKSA report, further changes were made to the bulletins, which included added commentary, graphs and background information. We have asked for feedback on these changes via the KAI feedback form.</p> <p>The 2010 survey also asked for information about our users, and their main uses of the bulletin. The team producing the publications also keeps a log of enquiries about the bulletin and factsheet, which enables identification of other users not captured by the user consultation.</p>
Performance, Cost and Respondent Burden	<i>The effectiveness, efficiency and economy of the statistical output.</i>
	<p>The quarterly update to the bulletins takes approximately three hours for the main analyst, plus one each for the second analyst, the team leader and the person signing off the publication. The annual cost in hours, therefore, is approximately 12 hours for the main analyst, 4 hours for the second analyst, 4 hours for the team leader and 4 hours for the sign-off manager, bringing it to a total of 24 hours (or 1 day) a year.</p> <p>There is no respondent burden since the data is taken from administrative sources which are used by taxpayers to make their</p>

	usual returns to HMRC.
Confidentiality, Transparency and Security	<i>The procedures and policy used to ensure sound confidentiality, security and transparent practices.</i>
	<p>The data in its final format is not shared outside the team under any circumstances. The raw receipts data underlying the bulletins is shared with internal members of staff for operational and reporting purposes only.</p> <p>Before going live, the bulletins are pre-released National Statistics, and is therefore subject to a restricted protective marking when referred to in email correspondence and is subject to the Code of Practice for Official Statistics 2009, which is strictly enforced.</p>

Withdrawn