

Background Quality Report: Tax expenditures and ready reckoners

- i) Estimated costs of the principal tax expenditure and structural reliefs
- ii) Cost of minor tax allowances and reliefs
- iii) Tax allowances and reliefs: Cost not known

Dimension	Assessment by the author
Introduction	<i>Context for the quality report.</i>
	<p>These three publications provide the latest estimates of the revenue costs (where possible) in 2010-11 and 2011-12 of the main tax, expenditures, reliefs and allowances.</p> <p>We also provide a list of reliefs for which there is insufficient data available on which to base any reasonable estimate.</p>
Relevance	<i>The degree to which the statistical product meets user needs in both coverage and content.</i>
	<p>The degree to which these products meet users needs have not yet been tested. However, we do intend to hold a customer survey in the near future as well as publish contact details.</p> <p>Customers wishing to provide feedback on these tables can do so via the form on our website.</p> <p>Official statistics user engagement</p>
Accuracy and Reliability	<i>The proximity between an estimate and the unknown true value.</i>
	<p>These figures should be regarded as broad estimates as the loss of revenue from a tax relief cannot be directly observed and so the estimates are often based on simplified assumptions. All costs, except where specifically referred to in the footnotes, are the effects on the tax liabilities for each year, not receipts in each year.</p> <p>More background on these tables can be found in the introduction note.</p> <p>Tax Expenditures</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>These statistics are published to a pre-announced timetable bi-annually, and in line the NS code of Practice, are published at 0930 on the pre-announced date.</p> <p>National and Official Statistics - Scheduled updates</p> <p>There have not been any recent delays to the publications.</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>These publications are available through the HMRC Website:</p> <p>Tax expenditures and ready reckoners</p> <p>The publications consist of a summary table with estimated costs for various expenditures, reliefs and allowances, along with accompanying notes where applicable.</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>This tables is updated annually and archived tables are not published, though can be issued on request.</p>
Trade-offs between Output Quality Components	<p><i>Trade-offs are the extent to which different aspects of quality are balanced against each other.</i></p>
	<p>These figures are estimated costs.</p>
Assessment of User Needs and Perceptions	<p><i>The processes for finding out about users and uses, and their views on the statistical products.</i></p>
	<p>We will be conducting a customer survey in the new year.</p>
Performance, Cost and Respondent Burden	<p><i>The effectiveness, efficiency and economy of the statistical output.</i></p>
	<p>There is very little cost to producing these publications.</p>
Confidentiality, Transparency and Security	<p><i>The procedures and policy used to ensure sound confidentiality, security and transparent practices.</i></p>
	<p>This data is aggregated and is not disclosive.</p> <p>HMRC complies with the Code of Practice and supporting Principles. Detailed policy statements are available on our website:</p> <p>National and Official Statistics</p>