

Assessment of compliance with the Code of Practice for Official Statistics

Statistics on Tax Receipts

(produced by HM Revenue and Customs)

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About the UK Statistics Authority

The UK Statistics Authority is an independent body operating at arm's length from government as a non-ministerial department, directly accountable to Parliament. It was established on 1 April 2008 by the *Statistics and Registration Service Act 2007*.

The Authority's overall objective is to promote and safeguard the production and publication of official statistics that serve the public good. It is also required to promote and safeguard the quality and comprehensiveness of official statistics, and good practice in relation to official statistics.

The Statistics Authority has two main functions:

1. oversight of the Office for National Statistics (ONS) – the executive office of the Authority;
2. independent scrutiny (monitoring and assessment) of all official statistics produced in the UK.

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ASSESSMENT AND DESIGNATION

The *Statistics and Registration Service Act 2007* gives the UK Statistics Authority a statutory power to assess sets of statistics against the *Code of Practice for Official Statistics*.

Assessment will determine whether it is appropriate for the statistics to be designated as National Statistics.

Designation as National Statistics means that the statistics comply with the *Code of Practice*. The *Code* is wide-ranging. Designation can be interpreted to mean that the statistics: meet identified user needs; are produced, managed and disseminated to high standards; and are explained well.

Designation as National Statistics should not be interpreted to mean that the statistics are always correct. For example, whilst the *Code* requires statistics to be produced to a level of accuracy that meets users' needs, it also recognises that errors can occur – in which case it requires them to be corrected and publicised.

Assessment Reports will not normally comment further on a set of statistics, for example on their validity as social or economic measures. However, Reports may point to such questions if the Authority believes that further research would be desirable.

Assessment Reports typically provide an overview of any noteworthy features of the methods used to produce the statistics, and will highlight substantial concerns about quality. Assessment Reports also describe aspects of the ways in which the producer addresses the 'sound methods and assured quality' principle of the *Code*, but do not themselves constitute a review of the methods used to produce the statistics. However the *Code* requires producers to "seek to achieve continuous improvement in statistical processes by, for example, undertaking regular reviews".

The Authority may grant designation on condition that the producer body takes steps, within a stated timeframe, to fully meet the *Code's* requirements. This is to avoid public confusion and does not reduce the obligation to comply with the *Code*.

The Authority grants designation on the basis of three main sources of information:

- i. factual evidence and assurances by senior statisticians in the producer body;
- ii. the views of users who we contact, or who contact us, and;
- iii. our own review activity.

Should further information come to light subsequently which changes the Authority's analysis, it may withdraw the Assessment Report and revise it as necessary.

It is a statutory requirement on the producer body to ensure that it continues to produce the set of statistics designated as National Statistics in compliance with the *Code of Practice*.

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1 Summary of findings

1.1 Introduction

1.1.1 This is one of a series of reports¹ prepared under the provisions of the *Statistics and Registration Service Act 2007*². The Act requires all statistics currently designated as National Statistics to be assessed against the *Code of Practice for Official Statistics*³. The report covers the set of statistics reported in *HM Revenue and Customs Receipts*⁴, produced by HM Revenue and Customs (HMRC).

1.1.2 This report was prepared by the Authority's Assessment team, and approved by the Board of the Statistics Authority on the advice of the Head of Assessment.

1.2 Decision concerning designation as National Statistics

1.2.1 The Statistics Authority judges that the statistics covered by this report are readily accessible, produced according to sound methods and managed impartially and objectively in the public interest, subject to any points for action in this report. The Statistics Authority confirms that the statistics published in *HM Revenue and Customs Receipts* are designated as National Statistics, subject to HMRC implementing the enhancements listed in section 1.5 and reporting them to the Authority by September 2011.

1.3 Summary of strengths and weaknesses

1.3.1 *HM Revenue and Customs Receipts* provides timely statistics about all of the main taxes collected by HMRC, published 15 working days after the end of the reference period. Data used to produce these statistics are taken directly from an administrative source, HMRC's General Ledger, thereby placing no additional burden on suppliers.

1.3.2 HMRC has a good working relationship with the Office for National Statistics (ONS) and HM Treasury (HMT). ONS and HMT use tax receipts data in their joint *Public Sector Finances*⁵ release and ONS also publish the data in *Financial Statistics*⁶. However, HMRC demonstrates little knowledge or engagement with wider users of these statistics.

1.3.3 *HM Revenue and Customs Receipts* contains very little commentary or analysis to aid user interpretation. The release does not sufficiently highlight the main changes in the amount of tax received over time and does not provide information to explain reasons for large changes. It also does not provide any

¹ <http://www.statisticsauthority.gov.uk/assessment/assessment-reports/index.html>

² http://www.opsi.gov.uk/Acts/acts2007/pdf/ukpga_20070018_en.pdf

³ <http://www.statisticsauthority.gov.uk/assessment/code-of-practice/index.html>

⁴ http://www.hmrc.gov.uk/stats/tax_receipts/menu.htm

⁵ <http://www.statistics.gov.uk/statbase/Product.asp?vlnk=805>

⁶ <http://www.statistics.gov.uk/statbase/product.asp?vlnk=376>

information to explain the methods used or the quality of the statistics presented.

1.4 Detailed recommendations

1.4.1 The Assessment team identified some areas where it felt that HMRC could strengthen its compliance with the *Code*. Those which the Assessment team considers essential to enable designation as National Statistics are listed in section 1.5. Other suggestions, which would improve the statistics and the service provided to users but which are not formally required for their designation, are listed at annex 1.

1.5 Requirements for designation as National Statistics

Requirement 1	Document the wider uses of <i>HM Revenue and Customs Receipts</i> , and take steps to engage further with a broader range of users (para 3.2).
Requirement 2	Request and publish users' experiences of these statistics (para 3.3).
Requirement 3	Publish details of the methods used to produce these statistics and explanations of why particular choices were made (para 3.9).
Requirement 4	Review the user need for <i>HM Revenue and Customs Receipts</i> and ensure that the cost required to produce these statistics to be compliant with the <i>Code</i> is proportionate to the user demand for the release (para 3.15).
Requirement 5	Provide information on the quality, including strengths and limitations, of these statistics (para 3.16).
Requirement 6	Improve commentary and analysis in <i>HM Revenue and Customs Receipts</i> to aid interpretation (para 3.17).
Requirement 7	Ensure that access to these statistics is clearly signposted to make access as straightforward as possible (para 3.20).
Requirement 8	Publish a timetable of statistical releases for twelve months ahead (para 3.24).
Requirement 9	Expand the organisational statement of HMRC administrative sources to cover the relevant issues (para 3.28).

2 Subject of the assessment

- 2.1 *HM Revenue and Customs Receipts* presents monthly statistics on the amount of tax revenue collected by HMRC, broken down by individual tax, for example VAT and Fuel Duties. HMRC has published these statistics since 2001 following the merger of the former Inland Revenue and HM Customs and Excise. Similar statistics on tax receipts were produced by these predecessor departments since 1908.
- 2.2 The tax receipts data used to compile the release are taken from an administrative source, HMRC's General Ledger. The General Ledger is the main system used to record credits and debits to HMRC's accounts and therefore records all of the taxes payable to HMRC. The General Ledger does not include details of taxes collected by other areas of Government such as vehicle excise duty, business rates and council tax. HMRC produces an annual Trust Statement⁷ which details the total revenue that has been collected throughout the year. HMRC adjusts the statistics presented in *HM Revenue and Customs Receipts*, where necessary, to make them consistent with this Trust Statement. Statistics published each March are marked as provisional until the Trust Statement has been finalised and any adjustments have been made.
- 2.3 Consistency between the statistical release and the Trust Statement was improved in early 2010 by changing the source data used to compile *HM Revenue and Customs Receipts*. Previously, instead of the General Ledger, tax receipts were collated from a number of different sources. Since both the Trust Statement and *HM Revenue and Customs Receipts* are now taken from the General Ledger, this should remove the need to make adjustments to the statistics, though this is not yet certain.
- 2.4 Statistics on tax receipts are used to monitor and evaluate economic forecasts and measures of the Government's fiscal policy. Tax receipt data from HMRC are used to produce the joint ONS and HMT *Public Sector Finances* release which presents statistics about public sector revenue, expenditure, borrowing and debt. *Public Sector Finances* is published on the same day as *HM Revenue and Customs Receipts* but in a slightly different format. Statistics released in *Public Sector Finances* are based on accruals rather than on a cash basis, and show receipts broken down into five categories based on national accounts: taxes on production; taxes on income and wealth; taxes on capital; other taxes; and compulsory social contributions. *Public Sector Finances* also includes a cash table which shows outturns for the largest taxes only – income tax, corporation tax, NICs and VAT. Tax receipt data are also used in ONS's *Financial Statistics* publication and in releases produced by the Office for Budget Responsibility (OBR) including the briefing paper on *Forecasting the Public Finances*⁸.
- 2.5 The majority of the current user interest in tax receipt statistics concerns their impact on public sector finances. As a result, most of the user contact and

⁷ <http://www.hmrc.gov.uk/about/hmrc-accs-0910.pdf>

⁸ http://budgetresponsibility.independent.gov.uk/d/obr_briefing1.pdf

media attention about tax receipts is directed to ONS and HMT. HMRC rarely comments publicly on its statistics but it does provide briefing to ONS and HMT. The additional resource required to produce HMRC's release is negligible since the data would be produced in the same format for use by ONS, HMT and OBR.

- 2.6 In 2007, the Statistics Commission included *HM Revenue and Customs Receipts* in a review published in *Tax Records as a Statistical Resource*⁹. The main issues identified by the report included a lack of knowledge of the users of these statistics and the level of engagement with these users, and problems with the accessibility of the data.

⁹ <http://www.statscom.org.uk/uploads/files/reports/Report%2037%20Tax%20Data%20Review.pdf>

3 Assessment findings

Principle 1: Meeting user needs

The production, management and dissemination of official statistics should meet the requirements of informed decision-making by government, public services, business, researchers and the public.

- 3.1 *HM Revenue and Customs Receipts* is used by ONS and HMT to produce their joint *Public Sector Finances* release. HMRC meets ONS and HMT monthly to discuss and assure the quality of the data that it provides to them, prior to the publication of *HM Revenue and Customs Receipts*. The meetings are considered confidential.
- 3.2 HMRC has very little knowledge of, or engagement with, users of these statistics beyond ONS and HMT and told us that they expect users of tax receipt statistics to access them via *Public Sector Finances* rather than through its own release. However, the tax receipts landing page¹⁰ on HMRC's website received 16,800 hits in 2010 and the PDF and Excel versions were downloaded 4,615 and 764 times, respectively. HMRC told us that it does not publish the statistics on its own website in response to any user need, but does so only because negligible additional resources are needed to produce them. HMRC receives and responds to the few queries it receives from users, but no users or uses of the statistics are documented. As part of the designation as National Statistics, HMRC should document the wider uses of *HM Revenue and Customs Receipts*, and take steps to engage further with a broader range of users¹¹ (Requirement 1). We suggest that HMRC refer to the generic classes of use put forward in the Authority's Monitoring Brief: *The Use Made of Official Statistics*¹² in meeting this Requirement.
- 3.3 HMRC has held no formal consultations in relation to these statistics and no feedback from users has been sought. As part of the designation as National Statistics, HMRC should request and publish users' experiences of these statistics¹³ (Requirement 2).

¹⁰ http://www.hmrc.gov.uk/stats/tax_receipts/menu.htm

¹¹ In relation to Principle 1, Practices 1 and 2 of the *Code of Practice*

¹² <http://www.statisticsauthority.gov.uk/assessment/monitoring/monitoring-briefs/monitoring-brief-6-2010---the-use-made-of-official-statistics.pdf>

¹³ In relation to Principle 1, Practice 5 of the *Code of Practice*

Principle 2: Impartiality and objectivity

Official statistics, and information about statistical processes, should be managed impartially and objectively.

- 3.4 In March 2010, HMRC made changes to *HM Revenue and Customs Receipts*, consolidating four tables into a single table. Prior to making this change, HMRC issued a statement explaining that following a review, the methods used to produce the statistics would be revised and improved. No documentation was provided detailing what these changes were. We suggest that HMRC publish an explanation of the changes that were made to the methods and release in 2010.
- 3.5 *HM Revenue and Customs Receipts* was previously subject to annual scheduled revisions as the statistics were aligned with HMRC's annual Trust Statement. Statistics released each March were marked as provisional until the Trust Statement had been finalised and any necessary adjustments made. Due to recent changes in the source used to obtain tax receipt data, it is not expected that revisions will be necessary when the 2010/11 Trust Statement is published, although HMRC told us that this is not certain. We suggest that HMRC continue to mark the appropriate statistics as provisional and provide an explanation of the reasons for this provisional status, until the situation is clearer.
- 3.6 *HM Revenue and Customs Receipts* is released on HMRC's website and is available free of charge.

Principle 3: Integrity

At all stages in the production, management and dissemination of official statistics, the public interest should prevail over organisational, political or personal interests.

- 3.7 HMRC statisticians rarely comment on the statistics contained in *HM Revenue and Customs Receipts* as public comments are usually made by ONS or HMT in relation to *Public Sector Finances*. HMRC told us that it ensures that its statisticians are appropriately briefed so that they are able to comment if necessary.
- 3.8 No incidents of political pressure or abuse were reported to or identified by the assessment team in the course of the assessment.

Principle 4: Sound methods and assured quality

Statistical methods should be consistent with scientific principles and internationally recognised best practices, and be fully documented. Quality should be monitored and assured taking account of internationally agreed practices.

- 3.9 HMRC's General Ledger, is used to compile *HM Revenue and Customs Receipts*. The General Ledger is the main accounting system used within HMRC and details all of HMRC's credits and debits. Adjustments are made to the statistics to bring them in line with the annual Trust Statement produced by HMRC. Details of these adjustments and other methods used are not publicly available. As part of the designation as National Statistics, HMRC should publish details of the methods used to produce these statistics and explanations of why particular choices were made¹⁴ (Requirement 3).
- 3.10 *HM Revenue and Customs Receipts* presents statistics for taxes collected by HMRC and excludes other taxes such as Vehicle Excise Duty, Business Rates and Council Tax. We suggest that HMRC make clear which taxes are not included in *HM Revenue and Customs Receipts* and provide links to where statistics about these taxes can be found.
- 3.11 HMRC told the Assessment team that the data are quality assured by the production team and by the finance team in HMRC which is responsible for extracting the data from the General Ledger. In addition, the source from which the statistics are derived is subject to quarterly checks by the National Audit Office. The production team carries out a range of monthly visual checks and identifies any large discrepancies between the data and forecasts of the data that were made in previous months. HMRC told us that it has desk instructions detailing its quality assurance procedures and that the relevant statisticians liaise regularly with the finance team to ensure the quality of the statistics. The finance team carries out validation during the extraction of data and HMRC told us that improvements have been made to the methods used in response to some errors that were discovered. We suggest that HMRC carry out a systematic review of quality assurance procedures to ensure that they are effective and meet user needs.
- 3.12 The extent of international comparability of the statistics is limited due to the inherent differences between tax regimes in different countries. HMRC told us that a research project was currently underway to investigate the feasibility and validity of making international comparisons. We suggest that HMRC publish the findings from this research in order to provide guidance to users on international comparisons.

¹⁴ In relation to Principle 4, Practice 1 of the *Code of Practice*

Principle 5: Confidentiality

Private information about individual persons (including bodies corporate) compiled in the production of official statistics is confidential, and should be used for statistical purposes only.

3.13 *HM Revenue and Customs Receipts* only presents aggregate statistics. No confidential data are handled by the producer team or transferred to ONS or HMT.

Principle 6: Proportionate burden

The cost burden on data suppliers should not be excessive and should be assessed relative to the benefits arising from the use of the statistics.

- 3.14 The data used to produce these statistics are now extracted from HMRC's General Ledger but until recently, HMRC compiled these statistics from a range of different sources. Collecting data from a single source has reduced the burden on internal suppliers who extract the data, reducing the number of staff required. There is no additional burden placed on suppliers in the production of *HM Revenue and Customs Receipts* as data would be produced as an input into *the Public Sector Finances* release, regardless of publication by HMRC.

Principle 7: Resources

The resources made available for statistical activities should be sufficient to meet the requirements of this Code and should be used efficiently and effectively.

- 3.15 The production of statistics on tax receipts appears to be adequately resourced. HMRC told us that the additional cost to produce *HM Revenue and Customs Receipts* is negligible since the data would need to be provided to ONS and HMT even in the absence of the HMRC release. However, to achieve full compliance with the *Code* the cost required to produce *HM Revenue and Customs Receipts* may increase and the extent of the user interest in these statistics is currently unclear, as detailed under Principle 1. As part of the designation as National Statistics, HMRC should review the user need for *HM Revenue and Customs Receipts* and ensure that the cost required to produce these statistics to be compliant with the *Code* is proportionate to the user demand for the release¹⁵ (Requirement 4).

¹⁵ In relation to Principle 7, Practices 1 and 5 of the *Code of Practice*

Principle 8: Frankness and accessibility

Official statistics, accompanied by full and frank commentary, should be readily accessible to all users.

- 3.16 *HM Revenue and Customs Receipts* currently contains no information about the quality of the statistics. HMRC told us that it had previously published a comparison of the amount of tax paid into the Consolidated Fund with the total tax receipts received. Since these two figures should be close at the end of the financial year, this was presented as an indicator of the accuracy of the statistics. As part of the designation as National Statistics, HMRC should provide information on the quality, including strengths and limitations, of these statistics¹⁶ (Requirement 5).
- 3.17 *HM Revenue and Customs Receipts* currently contains very little commentary or analysis to promote user interpretation of the statistics. HMRC have recently introduced some commentary which describes annual movements of the main taxes in an accompanying document but this is not linked from the release itself. This commentary appears to be updated with monthly data but these monthly movements are not explained. The commentary does attempt to provide reasons for trends in the statistics but these are not explained in any detail and a number of errors are present in the text. No information is given about the context or coverage of the statistics contained in the release and no explanation of the differences between these statistics and those published simultaneously in *Public Sector Finances* is given. As part of the designation as National Statistics, HMRC should improve commentary and analysis in *HM Revenue and Customs Receipts* to aid interpretation¹⁷ (Requirement 6). We suggest HMRC engage with users of the statistics and with ONS and HMT in the development of commentary to ensure that it meets users' needs and is complementary to the commentary provided in *Public Sector Finances*.
- 3.18 HMRC has recently included a link to *Public Sector Finances* from the tax receipts page of its website and a footnote in *Public Sector Finances* has been added to direct users to *HM Revenue and Customs Receipts* where more detailed data can be found. To enhance the value of these statistics by placing them in the wider context of public sector finances, HMRC told us that they intend to incorporate the detailed statistics on tax receipts presented in *HM Revenue and Customs Receipts*, along with full commentary, into the *Public Sector Finances* release.
- 3.19 *HM Revenue and Customs Receipts* contains aggregate data across all of the main taxes collected by HMRC. Further detail is available in separate releases produced by HMRC but these are not signposted from *HM Revenue and Customs Receipts*. We suggest that HMRC include links in *HM Revenue and Customs Receipts* to where more detailed statistics can be found.
- 3.20 There is no link from HMRC's homepage to the area of its website where statistics can be accessed. HMRC's website contains historic tax receipt statistics from 1908 but these statistics are not signposted from the release and are not published in full. The historic statistics are published in a different

¹⁶ In relation to Principle 8, Practice 1 of the *Code of Practice*

¹⁷ In relation to Principle 8, Practice 2 of the *Code of Practice*

format to the more contemporary data and it is not made clear how to match the two formats together. *HM Revenue and Customs Receipts* is also available via the National Statistics Publication Hub but the name used is not consistent with that used on HMRC's website. As part of the designation as National Statistics, HMRC should ensure that access to these statistics is clearly signposted to make access as straightforward as possible¹⁸ (Requirement 7).

- 3.21 Each month, *HM Revenue and Customs Receipts* is replaced with a new version of the release on HMRC's website and previous versions are removed. HMRC told us that it retains copies of releases which are available to users on request. HMRC's statistics are archived on the UK Government Web Archive¹⁹ through the use of web crawling, however this is not carried out on a monthly basis. As a result, previous releases of *HM Revenue and Customs Receipts* are not always available on either HMRC's website or via the UK Government Web Archive. We suggest that HMRC make *HM Revenue and Customs Receipts* available on its website for a 12 month period following its release.

¹⁸ In relation to Principle 8, Practice 4 of the *Code of Practice*

¹⁹ <http://www.nationalarchives.gov.uk/webarchive/default.htm>

Protocol 1: User engagement

Effective user engagement is fundamental both to trust in statistics and securing maximum public value. This Protocol draws together the relevant practices set out elsewhere in the Code and expands on the requirements in relation to consultation.

3.22 The requirements for this Protocol are covered elsewhere in this report.

Protocol 2: Release practices

Statistical reports should be released into the public domain in an orderly manner that promotes public confidence and gives equal access to all, subject to relevant legislation.

- 3.23 HMRC releases *HM Revenue and Customs Receipts* on the same day that ONS and HMT release *Public Sector Finances*. Although the data required to produce *HM Revenue and Customs Receipts* are available four working days prior to publication, HMRC told us that they are unable to publish the statistics any earlier as the data are market sensitive and could be used to derive that published in *Public Sector Finances*.
- 3.24 HMRC publishes its *Annual Scheduled Updates*²⁰ on its website which details the frequency of forthcoming statistical releases but gives no indicative dates. Firm dates for all publications due in a particular month are published in a separate document available monthly on HMRC's website. No advance publication dates are published on the National Statistics Publication Hub. As part of the designation as National Statistics, HMRC should publish a timetable of statistical releases for twelve months ahead²¹ (Requirement 8).
- 3.25 The pre-release access list for these statistics contains 15 individuals, 4 from HMT and 11 users from within HMRC. HMRC told us that this was reviewed seven months ago and is currently under review.
- 3.26 ONS receives the data published in *HM Revenue and Customs Receipts* four working days prior to its publication on HMRC's website. Following the release of data to ONS, HMRC makes no further changes to the release before it is published. ONS requires access to the data for use in the production of *Public Sector Finances* but its access to the *HM Revenue and Customs Receipts* in its final form is not recorded anywhere. We suggest HMRC publish a record of the pre-release access of the data that are given to ONS.
- 3.27 The name and address of the responsible statistician is provided in *HM Revenue and Customs Receipts* and a link is provided to allow email contact. However, the link to the email does not work in the PDF version of the release and no telephone number is provided. We suggest HMRC publish full contact details for the responsible statistician in the release in addition to the name and postal address currently provided.

²⁰ <http://www.hmrc.gov.uk/stats/updates/annual-plan.pdf>

²¹ In relation to Protocol 2, Practice 2 of the *Code of Practice*

Protocol 3: The use of administrative sources for statistical purposes

Administrative sources should be fully exploited for statistical purposes, subject to adherence to appropriate safeguards.

3.28 HMRC has published its Statement of Administrative Sources on its website. This statement contains the name of the administrative source, a brief description and its use within HMRC. However, the Statement is lacking in some of the areas detailed in the *Code* including procedures to follow if the source is changed and arrangements for providing access, auditing the quality of the source and ensuring the security of statistical processes that use the statistical source. HMRC told us that it is currently reviewing the content of this statement. As part of the designation as National Statistics, HMRC should expand the organisational statement of HMRC administrative sources to cover the relevant issues²² (Requirement 9).

²² In relation to Protocol 3, Practice 5 of the *Code of Practice* and previously specified in Assessment Report 93 (May 2011)

Annex 1: Suggestions for improvement

A1.1 This annex includes some suggestions for improvement to *HM Revenue and Customs Receipts*, in the interest of the public good. These are not formally required for designation, but the Assessment team considers that their implementation will improve public confidence in the production, management and dissemination of official statistics.

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|----------------------|--|
| Suggestion 1 | Refer to the generic classes of use put forward in the Authority's Monitoring Brief: <i>The Use Made of Official Statistics</i> in meeting Requirement 1 (para 3.2). |
| Suggestion 2 | Publish an explanation of the changes that were made to the methods and release in 2010 (para 3.4). |
| Suggestion 3 | Continue to mark appropriate statistics as provisional and provide an explanation of the reasons for this provisional status until the situation is clearer (para 3.5). |
| Suggestion 4 | Make clear which taxes are not included in <i>HM Revenue and Customs Receipts</i> and provide links to where statistics about these taxes can be found (para 3.10). |
| Suggestion 5 | Carry out a systematic review of quality assurance procedures to ensure that they are effective and meet user needs (para 3.11). |
| Suggestion 6 | Publish the findings from research in order to provide guidance to users on international comparisons (para 3.12) |
| Suggestion 7 | Engage with users of the statistics and with ONS and HMT in the development of commentary to ensure that it meets users' needs and is complementary to the commentary provided in <i>Public Sector Finances</i> (para 3.17). |
| Suggestion 8 | Include links in <i>HM Revenue and Customs Receipts</i> to where more detailed statistics can be found (para 3.19). |
| Suggestion 9 | Make <i>HM Revenue and Customs Receipts</i> available on HMRC's website for a 12 month period following its release (para 3.21). |
| Suggestion 10 | Publish a record of the pre-release access of the data that are given to ONS (para 3.26). |

Suggestion 11

Publish full contact details for the responsible statistician in the release in addition to the name, and postal address currently provided (para 3.27).

Annex 2: Summary of assessment process and users' views

A2.1 This assessment was conducted from December 2010 to March 2011.

A2.2 The Assessment team – Kat Pegler and Gary Wainman – agreed the scope of and timetable for this assessment with representatives of HMRC in December. The Written Evidence for Assessment was provided on 31 January. The Assessment team subsequently met HMRC during February to review compliance with the *Code of Practice*, taking account of the written evidence provided and other relevant sources of evidence.

Summary of users contacted, and issues raised

A2.3 Part of the assessment process involves our consideration of the views of users. We approach some known and potential users of the set of statistics, and we invite comments via an open note on the Authority's website. This process is not a statistical survey, but it enables us to gain some insights about the extent to which the statistics meet users' needs and the extent to which users feel that the producers of those statistics engage with them. We are aware that responses from users may not be representative of wider views, and we take account of this in the way that we prepare assessment reports.

A2.4 The Assessment team received 4 responses from the user consultation. The respondents were grouped as follows:

Government department	2
Other	2

A2.5 Users reported that the timeliness of the release of the statistics was good and that staff were generally prompt with responses to queries. Some users reported that the lack of detailed commentary limited the usefulness of the statistics. A further limitation on use was the lack of expanded time series data.

Key documents/links provided

Written Evidence for Assessment document

