

# Association of Accounting Technicians response to the HMRC consultation on the reduction and consolidation of HMRC statistics publications

**Association of Accounting Technicians (AAT) welcomes the opportunity to provide a short response to this consultation on the reduction and consolidation of HMRC statistics publications because AAT regularly utilises such information for the purposes of research and informing policy positions and recommendations.**

## **Publications to be discontinued**

### **Capital taxes**

AAT believes high quality statistical information relating to capital taxes is vital to ensure informed policy making but acknowledges this purpose is already largely served by the Office for National Statistics Wealth and Assets Survey. As a result, AAT has no objections to this proposed discontinuation.

### **Income Tax statistics**

Discontinuing the Income Tax receipts publication to avoid duplication is a sensible and overdue proposal.

Similarly, the proposed discontinuation of historic Income Tax and National Insurance rates and allowances, given such information is already available on GOV.UK, is a welcome move.

### **VAT**

AAT supports plans to discontinue the quarterly VAT bulletin and merge that information into a VAT Annual Statistics publication. However, noting the quarterly nature of most VAT returns, the impact of such a change on stakeholders should be closely monitored and a commitment to consider restoring a quarterly bulletin – in the unlikely event that sufficient numbers of stakeholders are able to demonstrate significant problems created by this change – would be most welcome.

## **Consolidation of publications**

### **Pensions & Savings**

Having a single annual pensions publication makes absolute sense and will likely be of greater use to stakeholders.

Likewise, combining the content of ISA and Help to Save statistics is a logical simplification.

### **Tax Credits**

AAT has never made use of Child or Working Tax Credit statistics so may not be best placed to comment on this specific proposal but combining tax credit statistics again appears to be a logical consolidation with no obvious stakeholder detriment. In addition, it might be worth HMRC considering incorporating the Child and Working Tax Credits error and fraud statistics into a single Tax Credits publication. AAT assumes that such a publication will eventually be completely phased out as recipients increasingly move across to Universal Credit anyway.

### **Environment**

With regard to the proposal to introduce a new Environmental bulletin, which will combine the content of the Aggregates Levy bulletin, the Landfill Tax bulletin and the Climate Change Levy and Carbon Price Floor bulletin to create an annual publication, AAT recommends that Plastic Packaging Tax statistics also be included when this new tax comes into force in 2022, along with statistics relating to the new Deposit Return Scheme due to be introduced in 2023. This will help ensure a comprehensive statistical overview of environmental taxes and charges is available to all interested parties.

## **Reduction in frequency of publications**

### **Air Passenger Duty bulletin**

AAT supports plans to reduce Air Passenger Duty statistics from every 6 months to every year and agrees that this will probably improve the content and value of the publication. Furthermore, a July date for publication, which will allow for full financial year information to be published, is certainly more helpful than current arrangements.

### **Hydrocarbon Oils bulletin**

Although AAT has no objections to the proposed reduction in the Hydrocarbon Oils bulletin from a quarterly to a six-monthly publication, this is an area where HMRC could perhaps go further still by making this an annual publication. In doing so, this could then be included in the annual environment bulletin.

## **Reduction in coverage of publications**

The technical changes proposed in relation to capital taxes are understandable and accepted.

The changes to charity tax relief statistics are a welcome simplification and could probably go further still by excluding tax years from prior to 2015 rather than 2013, with this year changing each year so that no more than six historical tax years are ever published.

With regard to Benefits in Kind (BIK) statistics, as company car and fuel benefit are the only BIKs where it is now mandatory for employers to report details as part of their regular PAYE returns on RTI, it makes sense for HMRC to only report statistics on company car and fuel benefits in kind in the 'Taxable Benefits in Kind' statistics rather than the wider range of BIKs. It would be helpful to have reliable statistics on the range of BIKs currently available, but this would probably count as a "nice to have" rather than essential data for the majority of stakeholders.

Finally, in relation to Petroleum Revenue Tax (PRT) statistics, AAT does not make use of such statistics but is surprised to learn that a switch to a new system and new IT platform, presumably at considerable expense to the taxpayer, has resulted in less functionality and detail rather than more. The tables at 11.12 and 11.13 are probably of some use to a range of stakeholders, including investors, journalists, academics and so on, given they provide information such as field expenditure, assessable profits, losses carried back and the like. As a result, whilst AAT and its members will not be directly affected by their loss, it recognises that some stakeholders may be negatively impacted, and that this situation is therefore not ideal.

## **Further information**

If you have any queries, require any further information, or would like to discuss any of the above points in more detail, please contact Phil Hall, AAT Head of Public Affairs & Public Policy:

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