



## HMRC STATISTICS

Issued 3 April 2025

ICAEW welcomes the opportunity to respond to HMRC's consultation on changes to HMRC statistics publications 2025 published on 16 January 2025, a copy of which is available from this [link](#).

High quality statistical information on taxation is useful to a variety of users for a range of purposes and care should be taken that any changes to publications are both beneficial and transparent to users.

- We strongly support the move towards machine-readable data formats and interactive platforms where this is a possibility.
- We support the majority of the suggested changes, including reducing frequency of some publications to allow for better quality data collation.
- We concur with the provision of additional detail in some of the publications provided there is no obligation on employers to report any more information.
- We suggest standardising the availability of historical data in these publications wherever possible but also recommend a comprehensive compendium (ideally machine-readable) dataset for historical statistics rather than referring to the National Archives.

This response of 3 April 2025 has been prepared by the ICAEW Tax Faculty. Internationally recognised as a source of expertise, the ICAEW Tax Faculty is a leading authority on taxation and is the voice of tax for ICAEW. It is responsible for making all submissions to the tax authorities on behalf of ICAEW, drawing upon the knowledge and experience of ICAEW's membership. The Tax Faculty's work is directly supported by over 130 active members, many of them well-known names in the tax world, who work across the complete spectrum of tax, both in practice and in business.

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## GENERAL

ICAEW fully supports the intention to move towards providing more data in a machine-readable data, including the ability to filter and produce individualised breakdowns of the available data to meet user requirements.

We have no objection to delaying the reporting period from one month to two months in arrears for the following publications, recognising that this will allow for better quality data available at the date of publication:

- Air Passenger Duty Bulletin
- Alcohol Bulletin
- Environmental Taxes Bulletin
- Hydrocarbon Oils Bulletin
- Insurance Premium Tax Bulletin
- Soft Drinks Industry Levy
- Tobacco Bulletin
- UK Betting and Gaming statistics

Similarly, we have no concerns with regards to reducing the frequency of the Tobacco Bulletin from every three months to every six months and the UK Betting and Gaming statistics bulletin from every six months to an annual publication.

## DETAILED CONSULTATION RESPONSES

**Annual savings statistics:** We have no comment on the additional detail proposed to the annual savings statistics, however we support the separate breakdown of the Lifetime ISA data in view of any potential changes to be made to either savings vehicle.

**Capital Gains Tax statistics:** We agree with the inclusion of specific carried interest capital gains data in the capital gains tax statistics in view of the carried interest tax reform as this will provide useful additional statistical information for users on this topic.

**Charity tax relief statistics:** We concur with the inclusion of payroll giving in the commentary and can confirm the presentation is effective when used on a phone or tablet. Regarding the inclusion of all donors in a new column, we would suggest an additional column to account for those with no income or whose donations exceed their income may be more useful to allow for historical comparison purposes and a greater understanding of the donor make up.

**Child and Working Tax Credits statistics:** We concur with the consolidation of tax credits overview as proposed as well as the plans for concluding the existing publications.

**Earnings and employment from Pay As You Earn Real Time Information:** We concur with the provision of additional breakdowns of data as has been identified as being in the public interest and presented in an accessible, ideally machine-readable format. We have no objection to some of the data tables for the monthly publications being available less frequently due to the added detail.

**Employee Share Scheme statistics:** We support the inclusion of additional breakdown of data with regard to shares taken out of Share Incentive Plans provided that this does not create an additional reporting burden for employers.

**HMRC tax receipts and National Insurance contributions for the UK:** We do not object to the proposal to reduce the monthly receipts table to present outturn for the last 10 years only. However, we would also like to recommend a comprehensive compendium (ideally machine-readable) dataset for historical statistics that goes back as far as possible and to be updated every decade. This would involve adding data to the historical compendium every so often (possibly rotating between statistics over the course of a decade) but would facilitate long-term trend analysis in a way that is practical for users. We would suggest that this is preferable to providing access to previous statistics through accessing old publications within the National

Archives, which means tracking down multiple old datasets, often with a lack of clarity as to whether numbers have been subsequently revised or not.

We believe there is significant value in retaining the annual contribution by tax table as this is useful reference material for users and therefore do not support the proposal to remove this table.

**Inheritance Tax liabilities statistics:** In general, we believe the historic valuation figures may be too low due to the 100% relief that has been available. We are also keen to understand if there are any proposals to make any changes to the IHT statistics publication when agricultural property and business property reliefs are capped from 6 April 2026 and when undrawn pensions become liable to inheritance tax from 6 April 2027.

**Measuring tax gaps publication:** We have no objection to the proposed changes to this publication.

**Number of taxpayers and registered traders statistics:** We strongly support the inclusion of employees and self-employed individuals liable to National Insurance in these statistics which provides a more comprehensive view of numbers of individuals with liabilities whether to tax or National Insurance.

**Personal income statistics:** We have no objection to the discontinuation of Table 3.16 and 3.17 on the basis the information is available in other publications. We support the inclusion of the additional data to the sub-regional geographical tables as has been identified as being in the public interest via FOI requests.

**Private pension statistics:** We support the discontinuation of Table 8 from Summer 2026 given the abolition of the Lifetime Allowance and agree with the proposal to publish data regarding Lifetime Allowance protection applications. We concur the expansion of Table 6 and proposal to publish this information in a machine-readable format.

**Quarterly and Annual Stamp Duty Land Tax statistics:** We have no objections to the discontinuation of the Quarterly Stamp Duty Land Tax statistics in favour of the consolidated annual UK Stamp Tax statistics only. We would suggest standardising the number of years presented in historical data across publications.

**Scottish VAT Assignment statistics:** We have no particular comment on this topic.

**Tax relief statistics:** We concur with the move to an annual report only in order to streamline the publication and data collection process.

**Tax Free Childcare statistics:** We agree with the proposal to remove Table 3 and omit tables that have not been updated in publications but understand the differentiation between those claiming Tax Free Childcare (TFC) only and TFC and 30 hours may still be useful to some users more generally.

**UK payrolled employments by nationality, region, industry, age and sex:** We would support the provision of more specific data on migrant workers in the labour market provided this does not create any additional reporting burden on employers to provide this information.

**Value Added Tax (VAT) annual statistics:** We disagree with the proposal to remove Table 1 from the VAT annual statistics as we understand users prefer that all the VAT statistics are in one place. We have no objection to only tabulating figures for the last 20 years, provided all the historical statistics are readily available elsewhere. Please see comments on tax receipts publication for further comments. We support the other suggestions, including combining Table 5 (net Home VAT by turnover band) with Table 8 (those eligible for the VAT Cash accounting and VAT Annual accounting schemes), provided that the detail included in Table 5 can be retained.