Changes to HMRC statistics publications 2025: CIOT response

General Features



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CIOT has responded to a recent HMRC consultation on proposed changes to their statistics publications.

HMRC state they are committed to producing high value and good quality statistical publications that meet the needs of their users, while using their resources in the most effective ways. HMRC periodically consult on these publications so they can prioritise improvements to publications which are important to their users. In January 2023, we responded to HMRC's previous consultation on changes they were proposing to make (see www.tax.org.uk/ref1047). In January 2025, HMRC launched a further consultation (see tinyurl.com/bdcsfxze), with a long list of further changes proposed.

In our response, we said that we support HMRC's commitment to producing high value and good quality statistical publications. This is because they help us and other stakeholders to evaluate whether government policy is meeting its stated

objectives.

We took the opportunity to make some general points regarding HMRC's statistics, including:

- We believe that increased or more targeted publication of statistics could support the government's objectives for HMRC, particularly to reduce the tax gap. We recommended that HMRC consult with interested parties like us to explore how that might be achieved.
- We recommended the greater use of charts and tree maps, which can present large amounts of data in a clear manner, and bring to life what might otherwise be largely indigestible data.
- We recommended that the full range of statistical data sets are made easier to find.
- We suggested that HMRC consult to identify any gaps in the statistics they produce, and whether those gaps can be filled.

Turning to the specific proposals, we welcomed that HMRC are exploring publishing more data in a machine-readable format, as this should help better analysis of the data and evaluation of trends. Regarding individual publications, our feedback included:

- Capital gains tax statistics: We said that these statistics might also be expanded to include data on cryptoasset disposals, as they will be separately reportable from 2024-25 onwards.
- Employee share scheme statistics: The proposal is to publish further statistics on the share incentive plan with regards to shares taken out of plan. We thought this information would be useful to users and that the burden of providing additional information to HMRC would be relatively minor.
- HMRC tax receipts and National Insurance contributions for the UK: We said that the statistics per heads of tax and the proportion they represent of GDP remain useful, as does Table 5: Annual Contribution by Tax, and they should be maintained.
- Tax-free childcare statistics: We referenced the anecdotal evidence of people reducing working hours to remain below £100,000 of adjusted net income (exceeding that threshold means tax-free childcare is lost) and whether HMRC might be able to identify (and consider publishing) information which reveals income levels for those with and without children, to detect any potential

behavioural response to the income cliff-edge.

- Tax relief statistics: We queried what HMRC were planning by the proposal to ‘shorten the length and to improve the accessibility of the commentary on the non-structural tax relief statistics’. We said that non-structural reliefs are one of the greatest areas of interest as they include policies which are designed to change or incentivise particular behaviours, so we cautioned against any proposals which reduce the extent of the data presented, as this will inhibit attempts to evaluate whether the reliefs are having their desired effect.

Our full submission can be found at: www.tax.org.uk/ref1460.

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