



Llywodraeth Cymru  
Welsh Government

## STATISTICS

# Data used in Welsh Revenue Authority performance reporting

The Welsh Revenue Authority's performance measures. Provides transparency to the underlying data in the performance report within our Annual Report and Accounts.

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## Introduction

The Welsh Revenue Authority (WRA) published its **2019-20 annual report** on 20 October 2020, including a section covering the performance of the organisation over the year (**the “performance report”**). The intention of this report is to provide a statistical view of the data used in that document, and to make the underlying datasets fully accessible for further reference or analysis.

There are several charts used in this report, presenting each of the different performance indicators for the WRA for the period 2019-20. Each is included somewhere in the performance report, and referenced accordingly, although not necessarily in the same order.

This report includes brief analysis of each measure, and the reader may wish to consider this in conjunction with the more detailed narrative in the performance report, which is set in the context of the organisation’s approach and objectives. Where applicable, bookmarks to the relevant parts of the annual report are added under each chart.

Note that most of the analysis below applies to Land Transaction Tax (LTT), although where it is also relevant to include Landfill Disposals Tax (LDT) data, that data are also included in the measure. For example it is not possible to submit an LDT return on paper, and so LDT returns are excluded in chart 1. However, LDT payments can be made by cheque, so LDT payments are included in chart 2.

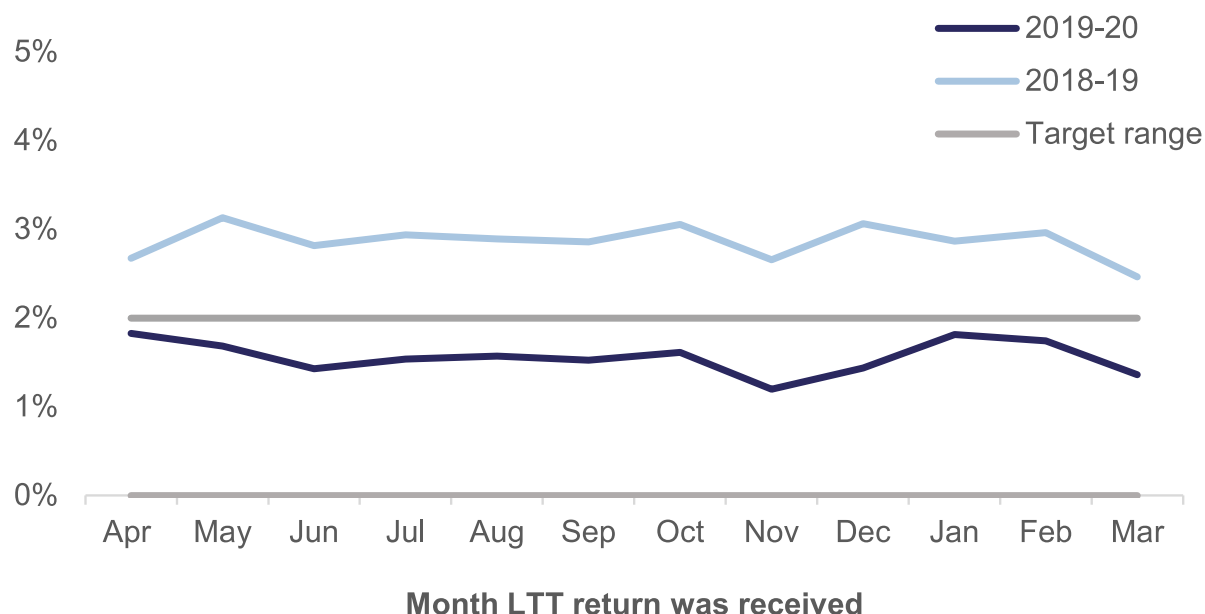
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## Data

**Chart 1: The percentage of LTT returns received by paper, by month received**

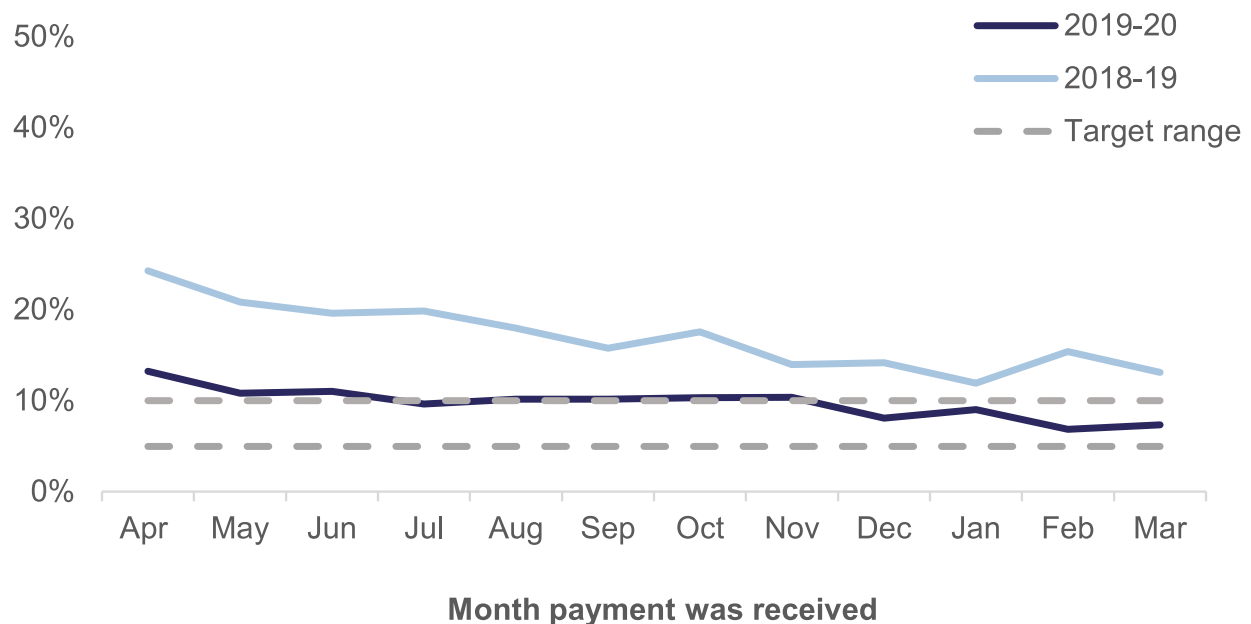


### Related content in main body of report

The WRA has a performance target range of 98-100% in respect of receiving LTT returns electronically. For the purposes of viewing the data, it is easier to visualise the reverse of that measure, namely the percentage of returns received by paper, with a target range of 0-2%. The data for both measures is available in the accompanying spreadsheet.

This chart shows that the percentage of returns received on paper were consistently within the target range during 2019-20, and consistently below the percentage in 2018-19.

**Chart 2: The percentage of payments received by cheque, by month received**

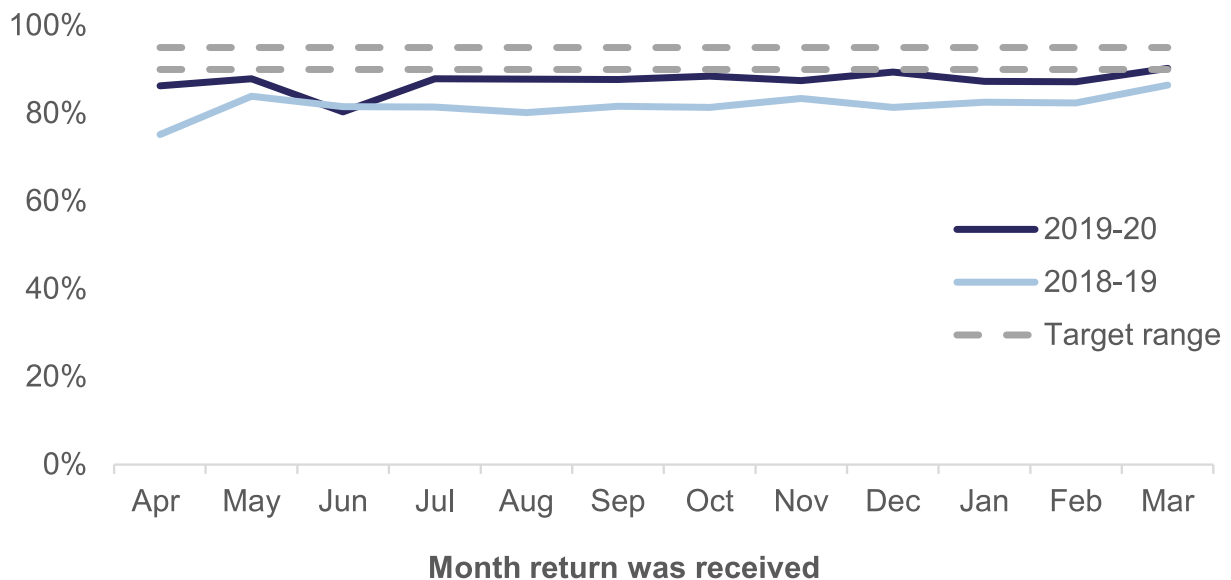


### Related content in main body of report

The WRA has a performance target range of 90-95% in respect of receiving payments electronically, and this covers both LTT and Landfill Disposals Tax (LDT). For the purposes of viewing the data, it is easier to visualise the reverse of that measure, namely the percentage of payments received by cheque, with a target range of 5-10%. The data for both measures is available in the accompanying spreadsheet.

This chart shows that the percentage of payments received by cheque had dropped into the target range by the end of 2019-20, continuing the downward trend that was also evident in 2018-19.

**Chart 3: The percentage of transactions that are processed automatically through to initial payment, with no manual involvement, by month received**



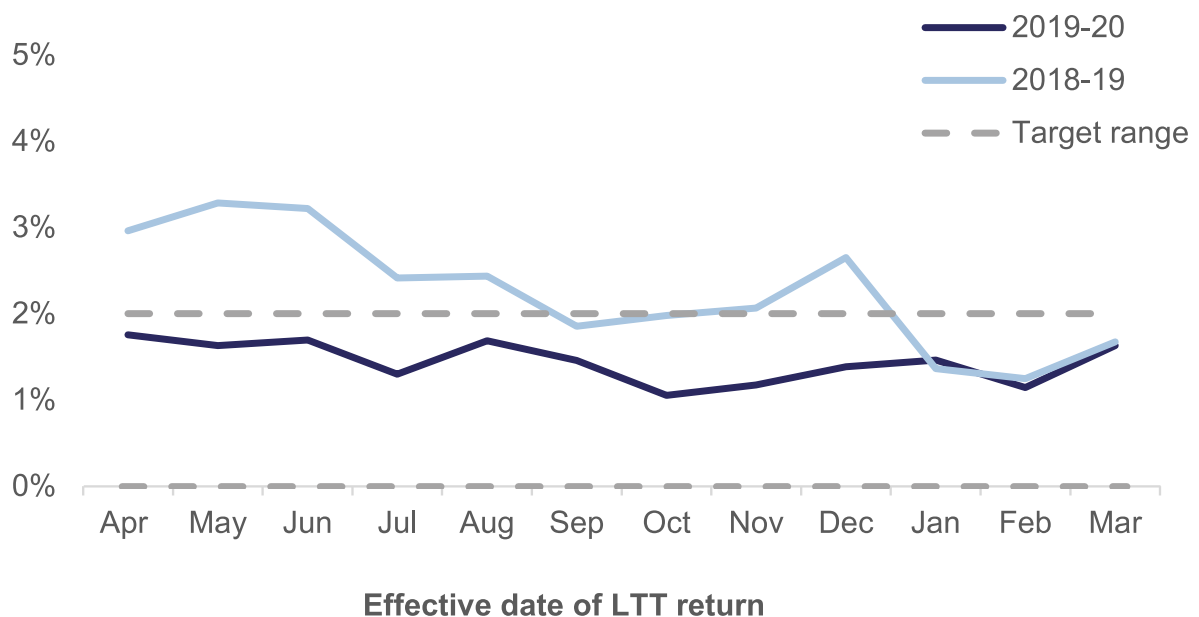
This only includes initial submission and payment (if relevant) and not future action the WRA might undertake to manage tax risk.

### Related content in main body of report

The WRA has a performance target range of 90-95% in respect of automatic processing of its transactions. This covers both the receipt of digital transactions and automatic matching of payments received to any transactions where there is a financial liability and covers both LTT and LDT.

This chart shows that the percentage of transactions processed automatically had increased to reach the lower end of the target range by the end of 2019-20, continuing the upward trend that was also evident in 2018-19. The exception to the upward trend in the early part of 2019-20 highlights the manual handling of some payments while an issue with the WRA's finance system was diagnosed and fixed.

**Chart 4: The percentage of LTT returns received outside 30 days, by month transaction was effective**



### Related content in main body of report

The WRA has a performance target range of 98-100% in respect of receiving LTT returns on time, that is within 30 days of the effective date as specified in the legislation.

For the purposes of viewing the data, it is easier to visualise the reverse of that measure, namely the percentage of returns received outside 30 days of the effective date, with a target range of 0-2%. The data for both measures is available in the accompanying spreadsheet.

This chart shows that the percentage of returns received after 30 days of the effective date remained low and within the target range during all of 2019-20. Despite a small increase at the start of 2019-20, compared to the end of 2018-19, the data for each month in 2019-20 were generally lower than those for the corresponding months in 2018-19.

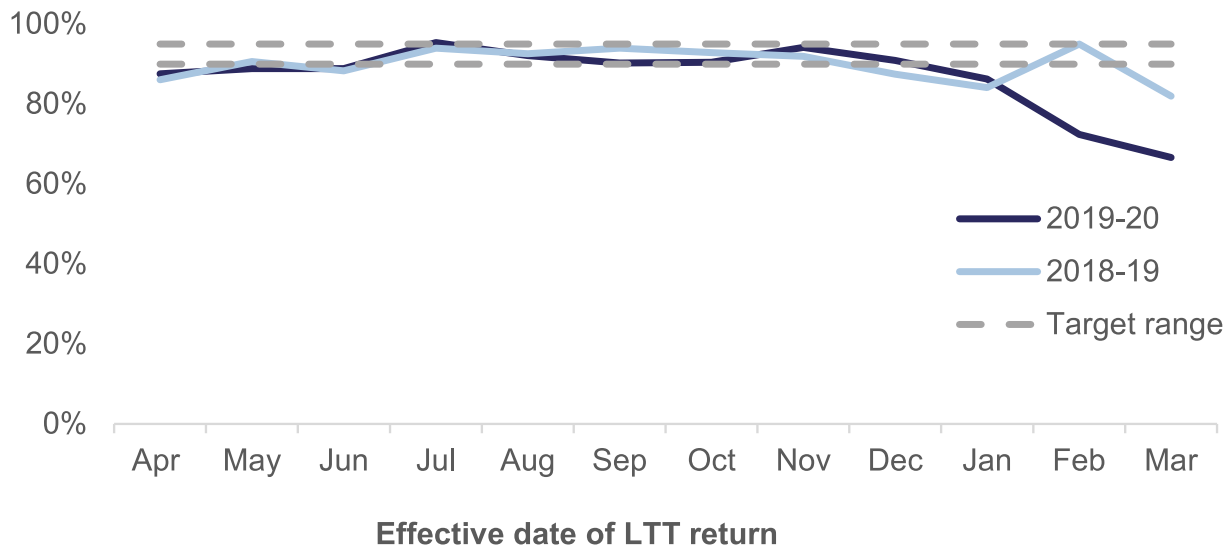
### Chart 5: The percentage of manageable LTT debts

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## collected within 30 days, by month transaction was effective



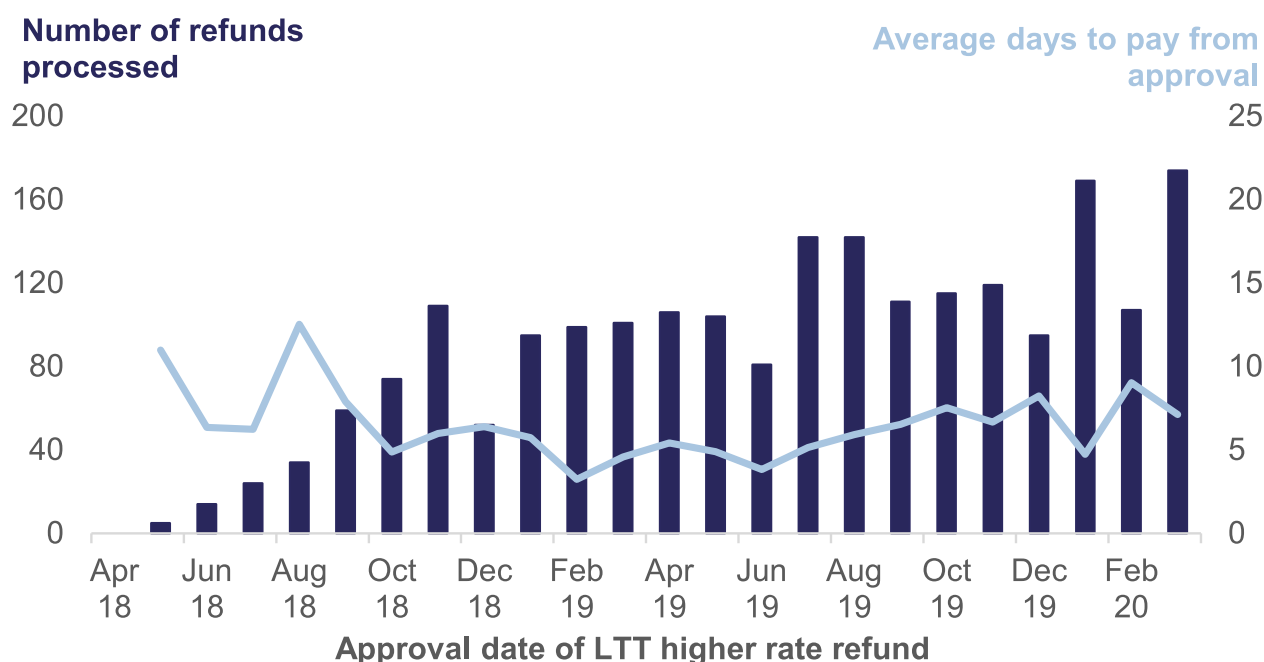
### Related content in main body of report

For each LTT transaction with a financial liability that is not submitted and paid within 30 days, a debt is created. The WRA aims to collect transactions that become a debt within 30 further days and has a target range of collecting 90-95% of those debts in that timeframe. Transactions that are submitted later than this 60 days after the effective date create a bias in this measure and are excluded from the calculation. Instead the WRA keeps abreast of the number of these cases with a view to keeping them low, with the numbers available in the accompanying spreadsheet highlighting this is the case, especially over 2019-20.

This chart shows that transactions have been in or just below the target area for most of 2018-19 and 2019-20, with notable exceptions in the latter part of each year, particularly 2019-20. Most of the reductions in February and March of 2020 can be attributed to the temporary suspension of debt collection processes in WRA. This was necessary following a temporary stop on collection of post, firstly due to flooding of the WRA's office in early February and then subsequently

because of the coronavirus (COVID-19) lockdown from March.

## Chart 6: The number of and average days to pay LTT higher rate refunds, by month of approval



### Related content in main body of report

Generally where a taxpayer purchases a new main residence without selling their former main residence at the same time, they are subject to the higher rate of residential LTT. Those that sell their former main residence within three years are usually eligible for a refund of the difference between the higher rates and main rates LTT on the original transaction.

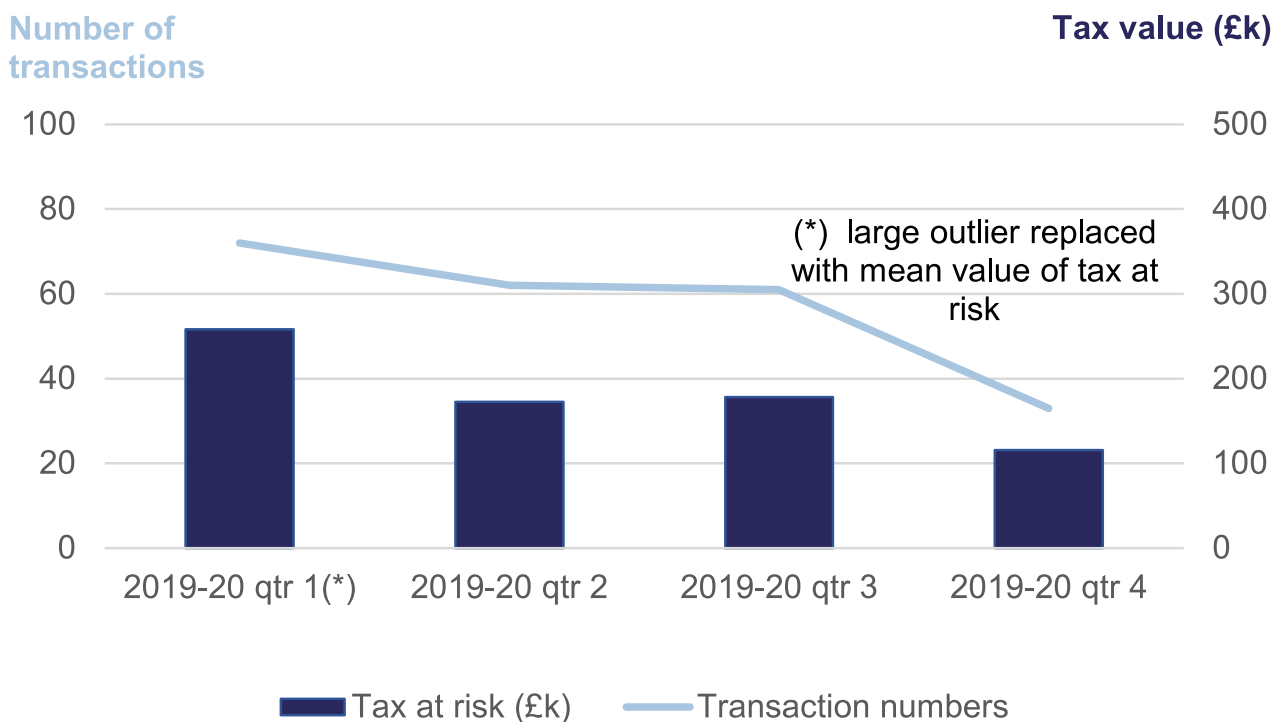
The WRA aims to make payments of these refunds, termed higher rate refunds as timely as possible. It is currently only possible to measure the time taken to make the payment from the point the refund is approved, although work is currently ongoing to measure this from the point the request is received.

The line on the chart (right hand axis) shows the average number of days taken to make payment from the point of approval ran at an average between 5 and 10



days during 2019-20. There was a slightly upward general trajectory, as the number of refunds approved (shown as the bars on the left hand axis) also generally grew with a few monthly exceptions. This followed on from the steady fall seen over the latter half of 2018-19, itself following the overall peak of around 13 days in August 2018.

## Chart 7: Number of transactions and total tax in LTT risks 1, 2 and 3



### Related content in main body of report

The WRA is able to carry out detailed analysis on the data contained in each transaction it receives to check for the presence of different characteristics that may indicate common errors or risks in the information provided. Each of those 'tax risks' are then analysed separately to identify the numbers of transactions and tax at risk, so that this can be tracked over time. The [performance report](#) explains more about the WRA's approach to managing tax risks.

During 2019-20, attention was focussed on several tax risk areas. We have

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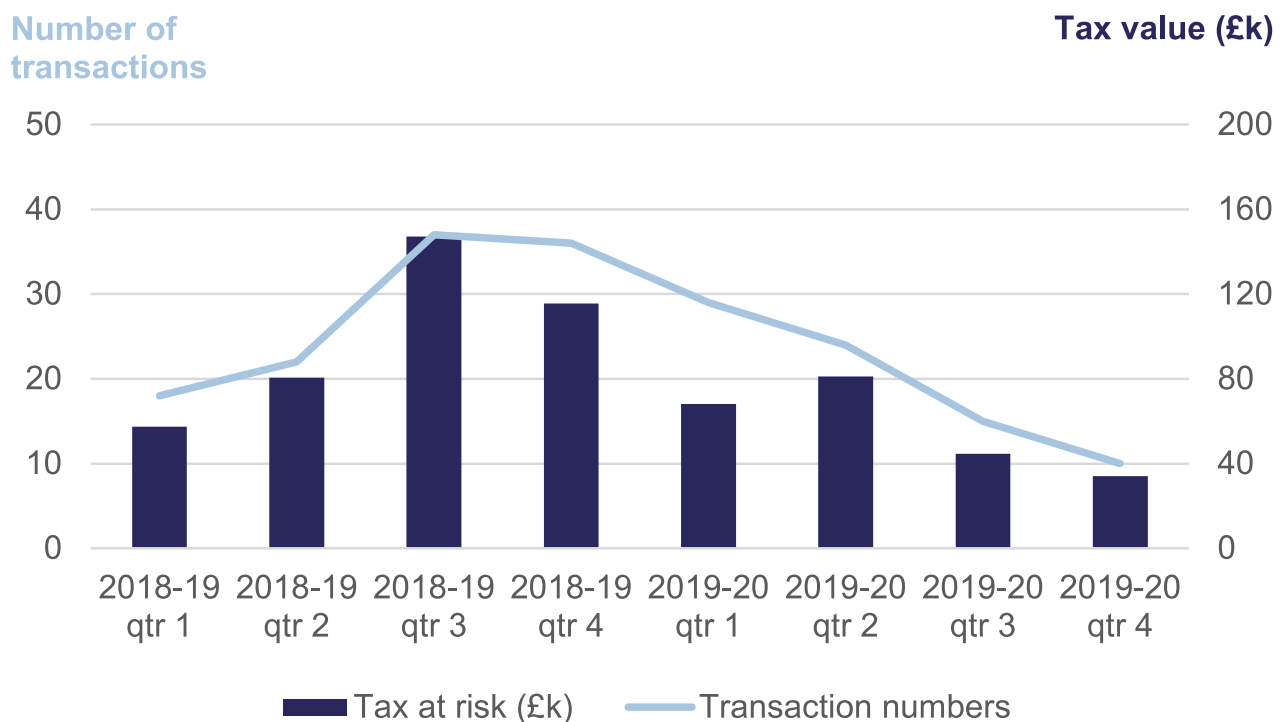
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reported on the 3 main tax risks that were identified at the start of 2019-20. The individual datasets for each of those are shown in charts 8-10 below, whilst this chart shows the aggregation of the data for those 3 tax risk areas for 2019-20.

The number of transactions falling into these 3 tax risks and shown by the line (left hand axis) dropped from around 70 in quarter 1 to around 30 in quarter 4. The tax at risk in those transactions shown by the bars (right hand axis) fell commensurately.

More reasoning for the trend in this data in the context of the WRA's approach and objectives is given in the annual report.

## Chart 8: LTT risk 1 - companies buying residential property



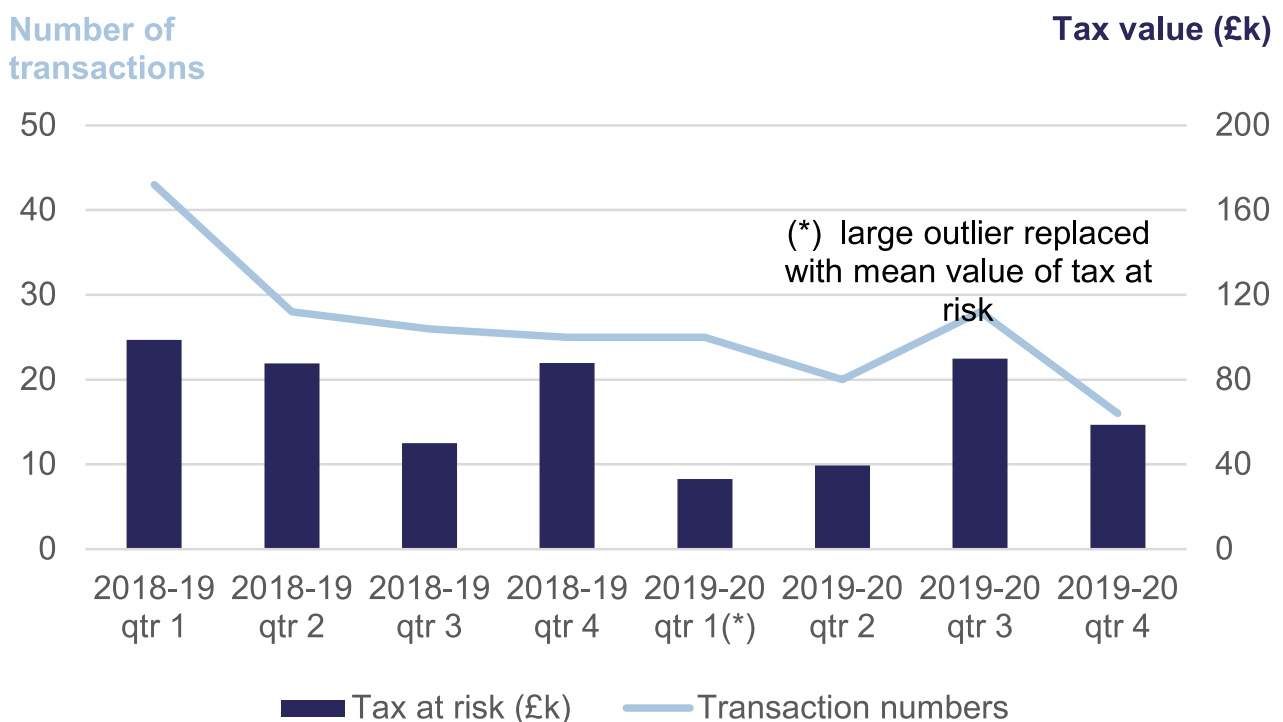
### Related content in main body of report

Please see the commentary under chart 7.

Data is available for 2 years for this tax risk and for both the count of transactions (shown by the line, left hand axis) and tax at risk (shown by the bars, right hand axis). There was a sustained fall in 2019-20, following the peak values seen in the latter half of 2018-19.

More reasoning for the trend in this data is given in the context of the WRA's approach and objectives is given in the annual report.

## Chart 9: LTT risk 2 - missing tax return



### Related content in main body of report

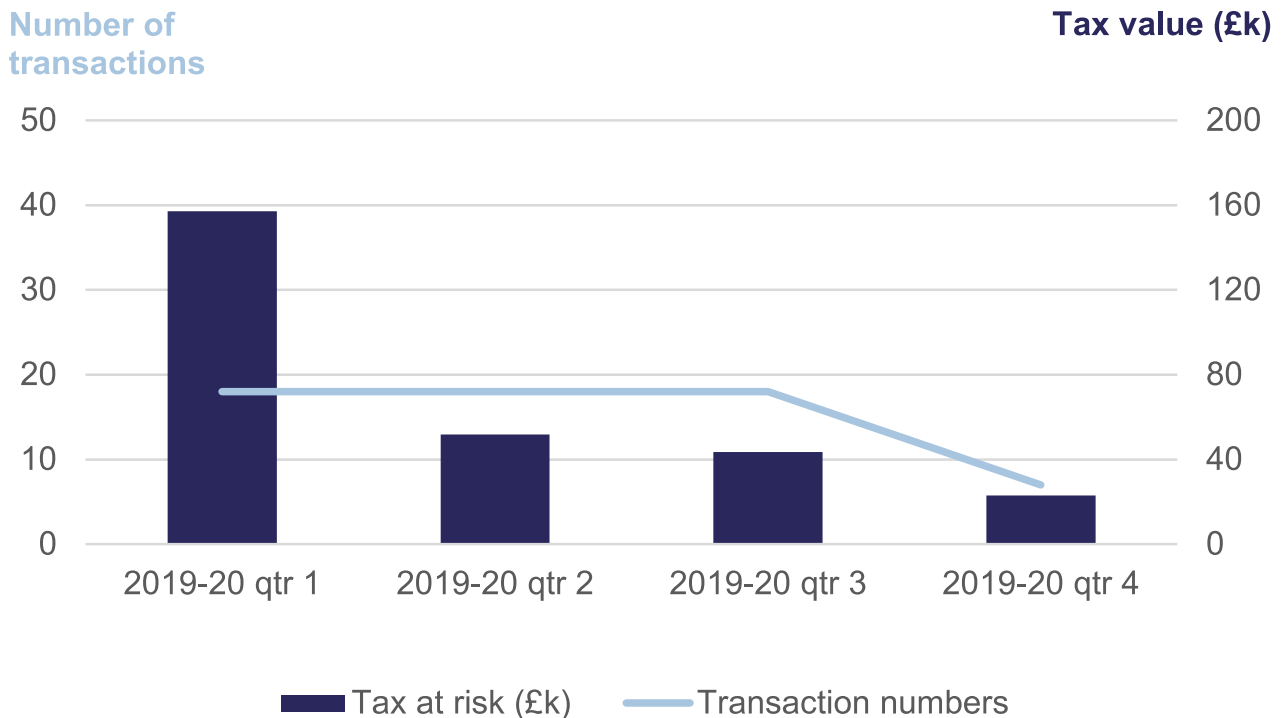
Please see the commentary under chart 7.

Data is available for 2 years for this risk and for the count of transactions (shown by the line, left hand axis). There was a general fall during both years, with the exception of a minor peak in quarter 3 of 2019-20. The tax at risk was affected by a few larger unrepresentative transactions but the average for 2019-20 was less than that for 2018-19 (ignoring the particularly large outlier referred to in

quarter 1 2019-20).

More reasoning for the trend in this data is given in the context of the WRA's approach and objectives is given in the annual report.

## Chart 10: LTT risk 3 - disagreeing with LTT calculator



### Related content in main body of report

Please see the commentary under chart 7.

This risk was only fully monitored from the start of 2019-20 and so only that single year of data is available. The count of transactions (shown by the line, left hand axis) remained flat until a drop in the quarter 4. The tax at risk (shown by the bars, right hand axis) fell sharply over the course of 2019-20, although this should be interpreted in the context of a slightly lower number of transactions compared to the other two risks, as reported in charts 8 and 9.

More reasoning for the trend in this data is given in the context of the WRA's

approach and objectives is given in the annual report.

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