



Llywodraeth Cymru
Welsh Government

POLICY AND STRATEGY, DOCUMENT

Welsh Revenue Authority policy for publishing official statistics

Policies and procedures we have in place to publish official statistics at the Welsh Revenue Authority.

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1. Integrity of our official statistics

Our statistics are recognised

We're named in the Official Statistics (Wales) Order 2017 as a body that produces official statistics in Wales. The Statistics and Registration Services Act 2007 defines what **official statistics** are.

How we engage with the UK statistical system

We take part in UK statistical system committees and networks through the Welsh Government's Chief Statistician and Head of Profession for Statistics.

The UK statistical system correctly views the WRA as an independent, non-ministerial department, with separate user requirements to the Welsh Government.

Our code of practice

We follow the **UK Statistics Authority's Code of Practice for Statistics**.

Who's responsible for our statistics

Our **Lead Official for Statistics** is our Head of Data Analysis, Adam Al-Nuaimi.

The **responsibilities of the Lead Official for Statistics** are defined by the **UK Statistics Authority**.

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First releases

This is when we release statistics that have not previously been in the public domain.

These are either our quarterly or annual reports with datasets, analysis and commentary. We publish these:

- under [statistics and research on GOV.WALES](#)
- on the [StatsWales](#) website

Or they're interim, monthly, data-only releases where we publish datasets on [StatsWales](#).

Bulletins

These present detailed analysis of data that's already been published.

Our annual statistical release for [Land Transaction Tax](#) already includes detailed analysis. This is why we've not yet produced or published any bulletins.

Articles

When the data quality is not yet high enough for [official statistics](#), we use articles to present analysis.

In this format, we'd often include [official statistics in development](#).

For example, we've used articles to explain how to use our published data for local areas in Wales.

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Ad-hoc requests

This is when an external, non-government organisation asks us to produce analysis that's not already available. It also describes when government asks for an analysis that's to be made public.

We make these available free of charge and publish these under [statistics and research on GOV.WALES](#).

2. Release practices

2.1 Announcing statistics

Where we announce our statistics

We announce our statistical releases under [statistics and research on GOV.WALES](#). This is in line with the [Code of Practice for Statistics](#).

We list our future publications, and this acts as our future work plan for statistics.

We do not preannounce our statistics on the UK Government publication hub.

How often we publish

We publish statistical releases for

- [Land Transaction Tax](#): monthly (data only), quarterly and annually
- [Landfill Disposals Tax](#): quarterly and annually

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When we announce our statistics

We announce the date of first releases, bulletins, and statistical articles at least 4 weeks before publishing. Usually, this will be 3 months in advance.

We publish promptly any ad-hoc requests made to us. We do this no more than 2 weeks after they have been supplied. This supports equal access to our statistics.

Statistics can be requested from us for speeches, Senedd questions or press notices. We aim to publish these statistics before they are used publicly or very soon afterwards.

2.2 Content

Our **Lead Official for Statistics** decides on the following aspects of our regular and ad-hoc **official statistics**:

- methods
- standards and procedures
- content and timing

This includes, but is not limited to:

- deciding the need for new official statistics
- ceasing the release of official statistics
- developing official statistics in development

2.3 Publishing practices

Where and when we publish our statistics

We publish our statistical releases free of charge under [statistics and research on GOV.WALES](#) at 9:30am on the announced date in both English and Welsh.

How we mark our statistics securely

Before we publish our statistics on GOV.WALES, we use the security marking 'Official: Sensitive' on our statistics. This is in line with [Government Security Classifications](#).

Once we've published our statistics, they instead will use the [Open Government Licence](#). This means everyone can access, use or share them with no restrictions.

Our approach to publishing geographic data

We publish our statistics in line with Government Statistical Service (GSS) Geography Policy principles. In analysis broken down by area, we publish the accepted GSS geography codes with the area names and related data.

How we publish data openly

We publish our datasets openly on [StatsWales](#) and under [statistics and research on GOV.WALES](#). This means anyone can freely use, re-use or distribute our data.

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How we ensure our statistics are accessible

We publish our written statistical reports in HTML format under [statistics and research on GOV.WALES](#).

We plan to bring our published spreadsheets in line with the developing GSS guidance on accessibility of statistics for disabled people.

Assessment of our statistics as accredited official statistics

Our statistics are [accredited official statistics](#). In February 2022, the Office for Statistics Regulation [independently reviewed and accredited our statistics](#) as complying with the standards of trustworthiness, quality, and value in the [Code of Practice for Statistics](#). Accredited official statistics are called National Statistics in the [Statistics and Registration Service Act 2007](#).

Our approach to quality of our statistics

We describe the quality of our statistics in our key quality information pages for:

- [Land Transaction Tax](#)
- [Landfill Disposals Tax](#)

2.4 Rounding, disclosure, and dominance

Rounding used in our publications

Variable	Level of rounding (to the nearest)
Number of transactions	10
Tax due	£100,000 (£0.1 million)
Value of properties (consideration)	£1 million
Weights	1,000 tonnes

We use this rounding in all our publications unless we state otherwise.

We use the following methods for this in our statistical releases:

- disclosure control: where an estimate is based on fewer than 5 transactions (the number of transactions is zero or rounds to zero), we suppress the estimate
- dominance rules: where a small number of transactions contributes to a large proportion of the cell value, we suppress the value

These methods, and other controls, help us mitigate the risk of accidentally revealing information on individual taxpayers in our published statistics.

2.5 Symbols

Symbol	Definition
--------	------------

r	This value has been revised in this publication
---	---

p	This value is provisional and will be revised in a future publication
---	---

*	This value has been suppressed in this publication because: <ul style="list-style-type: none">• it's based on a number of transactions that's not large enough for safe presentation, or• a small number of transactions contributes to a large proportion of the cell value
---	---

~	Represents a value that rounds to 0, but is not 0
---	---

3. Access to official statistics before they're published

Before publishing statistics, some people need access to the underlying statistical systems, reports, and data.

Our **Lead Official for Statistics** supervises sharing our statistics with our colleagues in the following roles. This is before we publish the statistics with the **Open Government License**.

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Who needs access to statistics before they're published

- Statisticians and analysts analyse the data and maintain the statistical systems.
- Translators translate the written analysis.
- Communication colleagues may produce press briefings or communication handling plans for the statistics.
- Security and IT colleagues need to access systems where data is stored. They ensure that data is not exposed to external threats, but they should not access the data.
- Web managers publish the statistical releases and datasets on GOV.WALES and StatsWales.

For these colleagues who need access to statistics before they're published, we ensure they sign an agreement, see [annex B](#).

We also provide early access to a team of HMRC statisticians for a small number of our figures. HMRC use these figures within their publication: '[Monthly Property Transactions in the UK](#)'.

We minimise the number of people who have access to statistics before they're published.

How we manage access to statistics in their final form (pre-release access)

We deliver statistics in their final form to officials 24 hours before they're published. This is where it is considered necessary for their role by the WRA Lead Official for Statistics. All officials who receive this pre-release access sign the agreement at [annex B](#).

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On our website, we publish and regularly update a list of those **positions who have access to the statistics**.

We use a secure sharing mechanism to provide pre-release access, such as the WRA SharePoint system or email across secure networks.

4. Engaging with our users

We've identified these stakeholders who've shown an interest in our statistics:

- Welsh Revenue Authority board and staff
- Natural Resources Wales (NRW)
- Senedd Cymru, notably the Finance Committee
- Welsh Government, notably the Welsh Treasury
- Her Majesty's Revenue & Customs (HMRC)
- Office for Budget Responsibility (OBR)
- Office for National Statistics (ONS)
- Revenue Scotland
- Land Registry
- Valuation Office Agency
- local authorities
- National Parks
- academia
- media and press
- solicitors and conveyancers
- members of the public and taxpayers

We'll continue engaging and collaborating with these stakeholders to improve our publications.

Working with housing and tax statistics user groups in Wales, we'll consider how

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best we can engage with our users and understand their priorities for improving our statistics.

We welcome any users or potential users to get in touch with us: data@wra.gov.wales

This could be to discuss:

- queries about our statistics
- requests for data
- quality issues in our statistics
- any concerns

5. Revisions

Revisions are where a value is amended following its initial publication.

We regularly revise our statistics on a planned basis. This includes updating our initial provisional estimates following the submission of added or amended tax returns. We may also make unplanned revisions to correct any errors which are discovered.

Where a table or an element of a table is revised, we'll note it using the following:

- where a whole table is revised, we'll note it with 'revised' at the end of the title
- where the data for a particular row or column is revised (either in part or across all items), the relevant column or row will have the symbol 'r' added to highlight that it's been revised
- where an individual cell is revised, it'll have the symbol 'r' next to the value

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Planned revisions

As our statistics are derived from live data systems, our statistics for both **Land Transaction Tax** and **Landfill Disposals Tax** have planned revisions. Planned revisions are where estimates are updated after added or amended tax returns are submitted.

First estimates of data planned to be revised in the future are labelled as provisional.

Values that are marked as provisional will use the same structure, substituting (p) and provisional for (r) and revised, respectively.

The accepted Welsh translations for these symbols and meanings are below. The symbols are not translated into (t) or (d) to avoid the need for multiple symbols in bilingual tables.

English

Welsh

Provisional (p)

Tymhorol neu dros dro (p)

Revised (r)

Diwygiedig (r)

Land Transaction Tax (LTT): timing and planned revisions

LTT returns can be amended several years after the effective date of the transaction, which is usually the date of completion. New returns can be made up to 30 days after the effective date without penalty, and potentially after that too. As we publish statistics by the effective date, we therefore revise data for recent months on a planned basis.

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We've identified there's an established need for timely statistics. This follows discussions with our users and HMRC, who previously published statistics relating to this area.

Therefore, we publish the following estimates for LTT:

- monthly estimates: publishing datasets on [StatsWales](#)
- quarterly and annual estimates: publishing a statistical release on our website in addition to updated [StatsWales](#) datasets, with relevant commentary

Timing within the month for extracting LTT data

We extract data from our systems as at midnight on the third Monday of the month, known as the 'cut-off date'. This extract will include data up to the final day of the previous month.

Timetable for producing LTT statistics

Type of release	When we publish
Monthly statistics (data-only)	Friday of the same week that data is extracted
Quarterly statistics	Thursday of the week after data is extracted
Annual statistics (with detailed datasets by geography)	We extract the data as at midnight on the third Monday of June, after the relevant financial year ends. Where possible, we align the publication date of our annual LTT statistics with that of our annual report and accounts . These reports are usually published in early July.

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When designing this timetable, we considered the following:

- which days are most common for returns to be submitted to us
- the time taken for returns to be submitted, to minimise revisions
- timing and content of returns we need to send to other government departments to include in their publications. This includes HMRC, the Office for National Statistics (ONS), and the Welsh Treasury (within the Welsh Government).
- the level of disaggregation in the data, to avoid publishing suppressed values
- timetables for HMRC and Revenue Scotland publications which provide similar statistics
- the time that our statisticians need to produce data-only releases, or statistical commentary

Our approach is to publish initial estimates which are then revised when further data is available.

Landfill Disposals Tax (LDT): timing and planned revisions

Landfill site operators submit their data to us on a quarterly basis. Each landfill site operator agrees a quarterly accounting period with us for making an LDT return. We must then receive each return by the last working day of the month following the end of the accounting period.

HMRC publish data for UK Landfill Tax by month. However, with a smaller number of operators in Wales, we're unable to publish data for individual months without disclosing tax returns for a small number of operators.

As landfill site operators submit data to us on a quarterly basis, we publish the data on a quarterly basis.

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Unplanned revisions due to errors

If an error is discovered in our published statistics, our Head of Data Analysis will:

- consider how significant the error is
- take the following appropriate action

Action we'll take on errors discovered in our published statistics

Type of error	Action
Small (such as a typographical error)	We'll update and publish the statistical release on the website. No further action will be taken.
Substantial but can be corrected immediately	We'll update and publish the statistical release on the website with a note of the revision. We'll notify users of the revision by email and social media.
Substantial and cannot be corrected immediately	We may temporarily remove the release from GOV.WALES and StatsWales while we prepare the update. We'll add an accompanying note to the website in these cases.

Where a revision due to an error is identified, we'll release the revised statistics to the same audiences and via the same media.

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6. Data storage and management

Our Head of Data Analysis is responsible for managing all stored data. This includes:

- preparing and maintaining metadata
- assessing quality assurance in line with the [Code of Practice for Statistics](#)
- documenting the systems used to store data
- providing access to data in as much detail as is reliable and practicable:
 - in a useful and flexible format to the user
 - subject to legal and confidentiality constraints
- managing the burden on suppliers of data assets:
 - ensuring the detail required is proportionate and necessary
 - avoiding duplication of requests

Our Head of Data Analysis also guards data integrity and security, in line with [taxpayer](#) and [data protection](#) legislation, and internal policies. This includes:

- storing and transferring information securely
- fair processing of personal information
- regularly assessing the risks of identifying individual taxpayers in the data and related statistical outputs
- any mitigating actions to reduce those risks

In our regular releases, we revise estimates we've previously published. This occurs as tax returns are amended or new tax returns are submitted.

The datasets presented on [StatsWales](#) will always be the most recent version of the statistics. We will remove the previous version of the statistics. Archived versions will be available on request by contacting us. Email data@wra.gov.wales

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7. Complaints

We value all feedback and enquiries we receive.

We aim to:

- provide timely and professional responses
- be approachable and helpful
- provide information that is relevant, accurate and current

If you have a complaint about our statistics, you can contact us. Please see our guidance on [how to make a complaint](#) and how we respond.

Annex A: Glossary

Chief Statistician for the devolved administrations

The principal advisers on [official statistics](#) in their respective administrations, with overall responsibility for:

- the implementing and co-ordinating of professional statistical standards
- for ensuring the [Code of Practice](#) is followed

In Northern Ireland, the Chief Statistician is the:

- Registrar General
- Chief Executive of the Northern Ireland Statistics and Research Agency

The Chief Statistician in the Scottish Government works in consultation with

- the Registrar General for Scotland

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-
- the Head of Profession for Health and Care Statistics

The Chief Statistician in the Welsh Government is responsible for professional statistical standards in Wales.

Code of Practice for Statistics or ‘the Code’

The Code provides producers of official statistics with the detailed practices they should commit to when producing and releasing official statements.

The Code can be found on the [UK Statistics Authority website](#).

Government Statistical Service (GSS)

The GSS is a cross-government network, spread across a whole range of public bodies, including components of the devolved administrations and UK government departments.

Led by the National Statistician, the GSS includes:

- statisticians
- researchers
- economists
- analysts
- operational delivery staff
- IT specialists
- other supporting roles

The GSS community works together to provide the statistical evidence base required by decision-makers. The GSS publishes around 2,000 sets of statistics each year and provides professional advice and analysis to decision makers.

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GSS Geography Policy

The GSS Geography Policy provides best practice guidance for producers of statistics to:

- geographically report on statistical events accurately, consistently and at the lowest possible level
- maximise the ability to compare their statistics with other official statistics
- minimise the impact of changing area boundaries on official statistics outputs
- standardise how geography and related information is defined, used and presented in statistics
- meet legal requirements to safeguard the confidentiality of statistics

The **GSS Geography Policy** can be found in the GSS policy store.

Land Transaction Tax

From 1 April 2018, Land Transaction Tax (LTT) replaced UK Stamp Duty Land Tax in Wales. The tax is collected and administered by the Welsh Revenue Authority.

The tax is payable when you buy or lease a building or land over a certain price.

It may affect those in the transaction process, including:

- house buyers and sellers
- businesses including builders and property developers
- agents such as solicitors and conveyancers

The tax is payable by the individuals or businesses purchasing the land or property. Typically, the agents of taxpayers (solicitors and conveyancers) submit tax returns to us on behalf of the taxpayer.

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Landfill Disposals Tax

From 1 April 2018, Landfill Disposals Tax (LDT) replaced UK Landfill Tax in Wales. The tax is collected and administered by the WRA.

LDT is a tax on the disposal of waste to landfill and is charged by weight. It's payable by landfill site operators, who pass on these costs to waste operators through their gate fee.

Lead Official for Statistics

The **Code of Practice for Statistics** defines the Lead Official for Statistics as:

‘the senior statistician or analyst in an arm’s length body that has been given the responsibility to lead on professional matters by the organisation and liaises with the Head of Profession for Statistics in a sponsoring department.’

For the WRA, the Lead Official for Statistics is the Head of Data Analysis, Adam Al-Nuaimi.

Whilst the WRA is not sponsored by the Welsh Government, we liaise with the Welsh Government’s Chief Statistician where appropriate.

Official statistics

Statistics produced by:

- crown bodies
- those acting on behalf of crown bodies
- those bodies specified in statutory orders

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As defined in section 6 of the **Statistics and Registration Services Act 2007**.

The WRA is named as an Official Statistics producer in **The Official Statistics (Wales) Order 2017**.

Open data

Data that anyone can freely use, re-use and redistribute.

Open Government Licence (OGL)

The National Archives has developed the OGL as a tool to enable information providers in the public sector to licence the use and re-use of their information under a common open licence.

The National Archives invites public sector bodies owning their own copyright and database rights to permit the use of their information under this licence.

You're encouraged to use and re-use the information that's available under this **Open Government License** freely and flexibly, with only a few conditions.

Office for Statistics Regulation (OSR)

The Office for Statistics Regulation is the regulatory arm of the **UK Statistics Authority**. It provides independent regulation of all official statistics produced in the UK.

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StatsWales

StatsWales is a free-to-use online repository for detailed statistical data for Wales. It is provided by the Welsh Government.

StatsWales allows users to view and manipulate datasets on-screen, including the ability to produce charts. Data can be downloaded in a variety of formats and can be saved and shared.

UK Statistics Authority (UKSA) or 'the Authority'

The Authority is an independent statutory body. It operates at arms-length from government as a non-ministerial department, directly accountable to Parliament.

It was established on 1 April 2008 by the **Statistics and Registration Services Act 2007**.

The Authority has a statutory objective of promoting and safeguarding the production and publication of official statistics that 'serve the public good'.

Annex B: Declaration for pre-release access to statistics in their final form

Annex B: Declaration for pre-release access to statistics in their final form, file type: ODT, file size: 41 KB

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For more information refer to our [accessibility statement](#).

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