



Llywodraeth Cymru
Welsh Government

PUBLICATION, DOCUMENT

Welsh Revenue Authority statement of compliance with the Code of Practice for Statistics

This sets out how we meet all aspects of the Code of Practice for Statistics.

First published: 17 November 2022

Last updated: 17 November 2022

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Purpose

The **Code of Practice for Statistics** sets the practices we must commit to for producing and releasing official statistics on:

- **Landfill Disposals Tax (LDT)**
- **Land Transaction Tax (LTT)**

An **assessment of our statistics** showed we meet the Code of Practice for Statistics.

This means users can be confident:

- in our people who produce our statistics
- that our statistics are robust, reliable and accurate

This document sets out how we comply and how we ensure our statistics are:

- trustworthy
- valuable
- high quality

Trustworthiness

‘Confidence in the people and organisations that produce statistics and data.’

Our people, systems and processes must be trustworthy to produce statistics and data. This means we need to continue to be:

- well-led and managed
- open

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- impartial
- skilled

Honesty and integrity

We commit to using, collecting, accessing and sharing data ethically for the public good. We present data:

- impartially
- objectively
- free from political and commercial influence

Independent decision making and leadership

Our Lead Official for Statistics is our Head of Data Analysis. The UK Statistics Authority defines the [responsibilities of the Lead Official for statistics \(PDF\)](#).

Our Lead Official decides on the following for our official statistics:

- methods
- standards and procedures
- content
- timing

We take part in UK statistical system committees and networks through the Welsh Government:

- Chief Statistician
- Head of Profession for Statistics

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Orderly release

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

We announce the date at least 4 weeks before publishing and usually 3 months in advance for:

- first releases
- bulletins
- statistical articles

We work with colleagues to ensure policy and press statements are issued separately from statistics. We advise colleagues on the use of our statistics within these statements.

[Our policy for publishing official statistics](#) includes:

- how we manage access to official statistics before publishing (pre-release access)
- our approach to revisions

We regularly revise our statistics on a planned basis. This includes updating our initial provisional estimates for additional or amended tax returns. We may also make unplanned revisions to correct any errors discovered, alerting users to this in our statistics.

We also publish performance data in our annual LTT statistics publication, used in our [annual reports and accounts](#). When publishing this data, we clarify these are not official statistics.

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Transparent processes and management

We announce our statistical releases under [statistics and research on GOV.WALES](#). We list our future publications, which acts as our future work plan for statistics.

Professional capability

When recruiting we use the Civil Service [Success Profiles](#). We also use the [Government Statistician Group competency framework](#) for certain roles.

Our team of analysts:

- apply the principles of the Code of Practice for Statistics
- act with integrity, honesty, objectivity and impartiality
- train and develop our skills regularly
- share knowledge and expertise
- follow our policies on managing data securely in our data system
- document our processes appropriately, including:
 - our list of tasks to produce statistics
 - comments within our programming code

Data governance

We follow all legal obligations for data collection, confidentiality, sharing, linking and release.

Our Head of Data Analysis oversees how we protect data integrity and security in line with:

- [data protection](#)
- [taxpayer legislation](#)
- [how we manage information](#)

This includes:

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

Quality

‘Data and methods that produce assured statistics.’

We describe the quality of our statistics in our:

- [quality information for Land Transaction Tax statistics](#)
- [quality information for Landfill Disposals Tax statistics](#)

We assessed our data sources using the [Quality Assurance of Administrative Data](#) toolkit.

Suitable data sources

We produce statistics mainly using data from tax returns supplied to the Welsh Revenue Authority. The data sources for our statistics may expand in future. We work closely with our operations and finance teams to resolve any quality issues we discover in the source data.

We ensure that our source data is coherent across various levels of aggregation. For example, in our [annual LTT data by geography on the StatsWales website](#). Totals are consistent with all our other LTT statistics, which we publish at the same time.

We're transparent about the use of our statistics and any limitations. For example, alongside our annual LTT statistics, we publish an annex. This explains the use of data on LTT higher rates and for geographic areas.

Sound methods

We explain the methods we use in our statistics and any limitations. We describe important definitions in our:

- [glossary for Land Transaction Tax statistics](#)
- [glossary for Landfill Disposals Tax statistics](#)

We collaborate with others working on similar statistics to discuss methods and definitions.

Assured quality

We consider user needs when balancing:

- timeliness
- frequency
- the level of quality

We regularly:

- report on quality issues in our statistical releases
- update our quality information pages

- make planned revisions to our statistics

Sometimes we may also make unplanned revisions to our statistics.

We describe our approach to revisions in [our policy for publishing official statistics](#).

Where practicable, we automate our quality assurance with a [Reproducible Analytical Pipelines](#) approach. This improves the efficiency, quality, and trustworthiness of our statistics.

For example, we regularly reconcile data between our tax, finance and customer management systems. We have automatic processes to alert us to:

- errors
- missing data items
- inconsistencies between data held in different systems

We'll then promptly investigate any discrepancies we're alerted of.

Examples of these checks include:

- tax returns which should have been submitted to HMRC instead
- systems checks on higher rate refunds for residential transactions on which we publish statistics
- checks that the tax due is consistent with the type of transaction and property value

Value

'Statistics that support society's need for information.'

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We aim to produce statistics and data that are:

- useful
- easy to access
- relevant
- support understanding of important issues

This includes:

- improving existing statistics and creating new statistics through discussion and collaboration with stakeholders
- being responsible and efficient in the collection, sharing and use of statistical information

Relevance to users

In [our policy for publishing official statistics](#), we identify a range of stakeholders who've shown an interest in our statistics. We'll continue engaging and collaborating with these stakeholders to improve our publications.

We monitor how our statistics are used in the media and use these insights to inform our statistics.

We welcome those with queries, requests or concerns to get in touch with us by email: data@wra.gov.wales

Accessibility

We publish spreadsheets and written statistical reports in HTML under [statistics and research on GOV.WALES](#). Our outputs follow Analysis Function guidance on the accessibility of statistics.

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We publish our datasets openly on the [StatsWales website](#). This ensures anyone can use, re-use and re-distribute our data freely.

We regularly revise our statistics. The datasets we present on StatsWales will always be the most recent version of the statistics. We remove all previous versions of the statistics on StatsWales. Archived versions are available on request by [contacting us](#).

We provide more on our publishing practices in [our policy for publishing official statistics](#).

Clarity and insight

Our statistics provide advice on how to use and interpret terms. We make our statistics as clearly as possible, supported by our:

- [glossary for Land Transaction Tax statistics](#)
- [glossary for Landfill Disposals Tax statistics](#)

We follow best practices in presenting data visually to aid statistics interpretation.

We provide context in our statistical commentary to explain trends.

For example, we comment in our statistics on how trends in the data have been affected by events such as:

- coronavirus (COVID-19)
- changes to tax rates and bands

Our quality information pages signpost to similar UK statistics produced by HMRC and Revenue Scotland.

Innovation and improvement

We collaborate and keep up to date with Analysis Function innovations, particularly in:

- HMRC
- Revenue Scotland
- Office for National Statistics (ONS)

For example, we provide user input to the House Price Index team at the ONS.

We involve users in testing new statistics. For example, statistics in development for LTT on properties not purchased as main residence. We're actively seeking feedback from users on these statistics.

Efficiency and proportionality

We aim to adapt our existing publications to meet any new user needs which we identify. If this is not workable, we publish this data as an ad-hoc request under [statistics and research on GOV.WALES](#).

We use [Reproducible Analytical Pipelines](#) approaches. These help us to efficiently produce, and quality assure our statistics. We support the [Reproducible Analytical Pipelines strategy](#).

Further information

For more on how we apply the Code of Practice for Statistics, refer to:

- [our policy for publishing official statistics](#)

- [pre-release access to our official statistics](#)

We welcome any feedback, comments or queries about our statistics. Email data@wra.gov.wales

Rydym yn croesawu gohebiaeth yn Gymraeg / We welcome correspondence in Welsh.

This document may not be fully accessible.

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

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