Corporate Plan 2019–2022

Our Key Milestones

Our Board met for the first time, marking the formation of the organisation by Welsh Government

October
2017

March
2018

We published *Our Charter* setting out our shared values, beliefs and responsibilities

We started collecting and managing the first two Welsh devolved taxes and published our first Corporate Plan

April
2018

July
2018

We published our first official quarterly statistics

We marked one year of the formation of the organisation and appointed our first staff elected member to the Board

October
2018

Cover image: Colwyn Bay

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OGL

Chair's foreword

As Wales' new tax authority and a non-ministerial department of Welsh Government, we operate to support Welsh Ministers and their programme for government.

Since we were established in October 2017, we have built the organisation's foundations, designed our processes and systems and developed some innovative approaches to revenue collection, in collaboration with our partners.

This is our second corporate plan, published as we conclude our first year of operations, and it highlights some of the themes that have been central to our development so far – for example, the innovation we have employed in setting up the organisation and *Our Approach*, which is described below.

Partnership is also a key theme: we understand that success in tax administration is best achieved through active engagement with partners and those who use our services, as *Our Charter* sets out – and this approach can work particularly well in Wales, because of our size, our focus and our connectedness. To take one example, our work on Landfill Disposals Tax has been in partnership with colleagues at Natural Resources Wales, who have worked with us to provide their expertise in this important area of work.

This plan sets out how we intend to develop as an organisation over the next three years. It is built around our Purpose Statement which encapsulates what we are for and what we are here to do in serving Wales.

We take our responsibility of raising revenue for Wales very seriously; we have had a successful first year – as the Annual Report to be published in Summer 2019 will indicate – but there is more to do, as this document sets out.

Plans are important, but it is implementation which matters. That involves people, and we know that our small and multi-skilled team is both motivated and committed, because of the results of this year's Civil Service Engagement Survey, in which we were ranked in the top five of more than 100 civil service organisations in the UK.

We have all been involved in the development of this second Corporate Plan, and all our efforts will be focused on achieving the goals we have set out to help to deliver a fair tax system for Wales.

Kathryn Bishop

Chief Executive's foreword

As this second corporate plan marks both the end of our first year of operations and sets out where we want to go next, I feel it's only right to start by saying thank you.

We are delighted with the success we have achieved to date and appreciate how much work has gone into making this possible. I am very grateful to: our delivery partners; taxpayers and their agents; colleagues in Welsh Government; and, of course, all our people in the Welsh Revenue Authority (WRA). Engagement is at the heart of *Our Approach*. And *Our Approach* is based on mutual respect, which is something we will continue to nurture going forward. We believe it is the best way we can continue to learn and grow sustainably as an organisation.

It is thanks to this two-way engagement that we have been able to improve the way we work. This has helped us make system changes, based on feedback, that support taxpayers in paying the right amount of tax and make our services more tailored to the needs of those who use them. We also appreciate the changes others have made to make things more streamlined; for instance, we have seen the number of payments made by cheque fall by a third over the course of the first year.

As Kathryn has outlined, we have taken the time, working with our stakeholders and our people, to reflect on how we want the WRA to develop over the coming years. Our new purpose statement helps define our role moving forward and our objectives focus our attention.

We are excited by the challenge of delivery and are keen to explore the new possibilities Welsh taxpayer data can bring and the chance to share our expertise in designing revenue services for Wales.

> " Engagement is at the heart of *Our Approach*. And *Our Approach* is based on mutual respect, which is something we will continue to nurture going forward. We believe it is the best way we can continue to learn and grow sustainably as an organisation. "

Chief Executive's foreword continued

This work will contribute to the delivery of the Welsh Government's 'Tax Policy Work Plan'.

Over the coming years, we want to grow our digital and data capability, refine new ways of working and continue to deliver efficient services to make it easy for others to work with us. We're committed to ensuring we retain this drive to continually improve, innovate and develop.

We are pleased to have agreed performance indicators that measure how well the devolved tax system works overall. We have worked with others to create innovative, new ways of measuring which reflect *Our Approach*. They encourage us to continue to work closely with taxpayers and their agents, creating the type of tax system that is fair and reflects the priorities of Wales.

Our cooperative and preventative outlook encapsulates the spirit of the Wellbeing of Future Generations Act which runs through our organisation.

Taken together, and taking inspiration from the Welsh language, this is what I would describe as a spirit of "Arloesi" (the word used in Welsh to encompass both pioneering and innovation) and we look forward to working together to bring this to life.

Dyfed Alsop

Dyfed Alsop

Our Approach

Cydweithio | Cadarnhau | Cywiro

We are committed to helping to deliver a fair tax system for Wales. We have been doing this through *Our Approach* - a Welsh way of doing tax. By working with representatives, partner organisations, taxpayers and the public, we want this partnership-led approach to ensure taxes are collected and managed efficiently and effectively.

Our Approach is made up of three Welsh terms: Cydweithio, Cadarnhau, Cywiro, and is inspired by *Our Charter*, which consists of eight shared beliefs, values and responsibilities. Here, we share some examples of how we have used *Our Approach* so far.

Cydweithio
(keed–way–thee–o)

This literally means 'to work together' and carries a sense of working towards a common goal.

Cadarnhau
(kad–arn–high)

This suggests a solid, robust quality that can be relied on. This is about providing certainty, being accurate and reinforcing trust.

Cywiro
(kuh–wir–o)

This literally means 'returning to the truth' and is about the way we work with you to resolve errors or concerns.

Cydweithio:
Working together to pay the right tax

Situation
Landfill Disposals Tax replaced Landfill Tax in Wales from 1 April 2018, affecting 17 registered landfill site operators in Wales. We needed to work together to support them in filing the new tax to ensure they were paying the right amount of tax.

Approach
We worked with our partner, Natural Resources Wales, to establish strong relationships with each landfill site operator. Our pan-Wales team visited all sites to understand their operations. We learnt that the legislation did not offer tax relief when top-soil was applied during the restoration of a landfill site. We worked with Welsh Government policy officials to suggest changes to the legislation to allow such a relief.

Impact
The National Assembly for Wales passed new top-soil legislation six months after the tax came into effect, making it fairer to taxpayers. Six months later, some landfill site operators had used the new legislation to claim relief.

Cadarnhau:
Offering support through a tax opinion service

Situation

On introducing Land Transaction Tax, we wanted to make sure our guidance was clear and concise so that we could help representatives to file the right tax at the right time. We also wanted to offer extra support for representatives where the law is ambiguous, or their transaction is complex, including introducing a tax opinion service.

Approach

We decided to set up a tax opinion service via our helpdesk team to allow taxpayers to file more complex returns with confidence. We provide updates on the status of tax opinions and aim to provide a full written response by email or letter within 25 working days.

Impact

We have received positive feedback from individuals using the tax opinion service because it offers greater clarity as to how the rules are applied to their situation and the process has been easy to follow. Representatives have said they like to submit via the website for speed. We have made changes to our guidance following tax opinions.

Cywiro:
Helping to get higher rate tax right

Situation

We estimated that around 80% of calls to our helpdesk team related to Land Transaction Tax higher rates transactions. We identified that some representatives filing tax returns were selecting the incorrect option for higher rates transactions on our tax management system. This resulted in unnecessary amendments to tax returns, inaccurate data on our system and incorrect payments.

Approach

We delivered engagement and communications work to help explain how complex higher rate transactions work. We hosted webinars; ran tailored Twitter campaigns; discussed queries at our Tax Forums; and offered continued support through our helpdesk team. We also improved our guidance based on call feedback and made changes to our digital tax system.

Impact

We have received positive feedback for this ongoing work. From our conversations with representatives, we know that many now feel more confident that they are filing and paying tax correctly. We have also improved the data we hold on our system and we are receiving fewer higher rate queries.

Our purpose and strategic objectives

Our purpose is to:

→ **Design and deliver Welsh national revenue services**

→ **Lead the better use of Welsh taxpayer data for Wales**

We will do this effectively by:

Making it easier
We will make it easier to pay the right amount of tax

Being more efficient
We will deliver in a way that is sustainable and delivers value for money

Ensuring we are fair
We will be fair and consistent in the way we collect and manage tax, taking proportionate action when people do not meet their obligations

Enhancing our capability
We will develop individual and collective capability
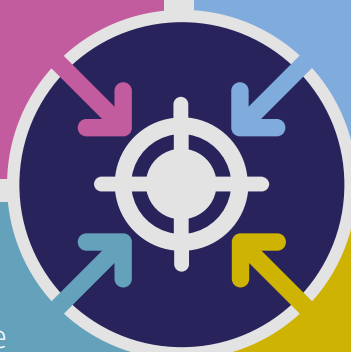
We will develop two other areas to make the most out of our role:

Data
We will make the most of our data assets, and work with others holding Welsh taxpayer data to enhance the way we share, use and analyse those data, for the benefit of Wales

Design
We will use our experience and expertise to support the design of Welsh revenue services

Easier

We will make it easier to pay the right amount of tax

What we will do and how

Use feedback to make our services easier to use:

- Encourage users to give feedback on how our services work for them and base improvements on this

- Be accessible and support people with different needs to use our services

Provide support to help get things right:

- Provide clear guidance and support through a variety of channels

- Develop innovative ways to offer training and support, such as technical webinars or new bespoke digital services

Use insight to prevent future errors:

- Work with agents and taxpayers to understand the cause of errors and help to prevent them in future

- Identify tax risks through data analysis and intelligence and make changes to the Welsh tax system to reduce those risks as far as possible
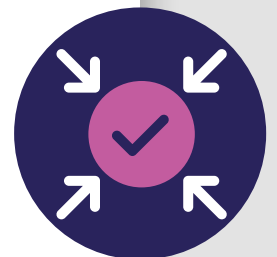
What we want to achieve

We want to support people, making it easier for them to pay the right amount of tax and to use our digital services. We will use two key performance measures (PMs) to test how well this is working.

PM 1: How well our digital services are used:

1.1 The proportion of tax returns filed digitally

1.2 The proportion of payments made digitally

PM 2: How people find dealing with us:

We will use feedback to understand:

2.1 How easy people find it to use our services – we will work in the first half of 2019/20 to establish a baseline and set a target for improvement

2.2 The extent to which people can interact with us in Welsh – we will improve our Welsh language services to provide the same seamless service in Welsh as in English

We will also explain the nature of complaints and set out what we've learned from them and what action we've taken to resolve them.

Fair

We will be fair and consistent in the way we collect and manage tax, taking proportionate action when people do not meet their obligations

What we will do and how

Act proportionately and consistently:

- Take a data and intelligence driven approach to identify tax risks

- Work collaboratively with taxpayers and representatives to resolve errors and debts where possible

- Use our powers to challenge deliberate behaviours, tax avoidance and evasion
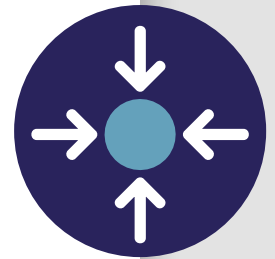
Create a level playing field by making it harder to avoid and evade tax:

- Collect evidence to identify and resolve tax risks, including securely sharing information with other organisations

- Work with enforcement agencies to deter or stop criminal activity

- Work with others to change perceptions and behaviours around tax avoidance, evasion and waste crime

- Make changes to the Welsh tax system to reduce the ability for people to evade and avoid the tax
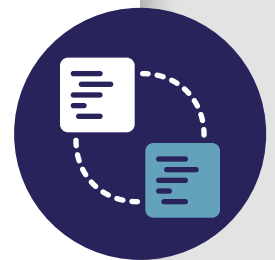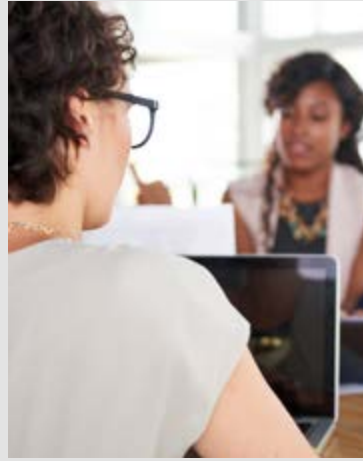
What we want to achieve

We want to administer tax fairly to create a level playing field and help support the Welsh tax system. We want fewer people to make errors and to see fewer people deliberately paying less tax. We will use two key PMs to test how well we have done.

PM 3: How we have supported people to get their tax right:

This indicator will look at the change over time in the proportion of tax returns which are:

- Not flagged by one of our risk profiles

- Not subject to an amendment which changes the amount of tax due

We will report on the annual change in people paying the right tax by comparing the position at the start and end of the year, as well as year on year. We will also continue to identify new tax risks throughout the year. As we identify new risks, we will find more people who have not paid the right tax and we will work to resolve this. We will explain this in the way we report our performance.

PM 4: How we have reduced the scope for tax risk:

We will report progress on how we have resolved and prevented tax risks. We will do this by sharing, for each risk, the change in numbers of people making errors; the estimated tax lost or overpaid and the tax recovered or repaid. We will also explain the actions taken to prevent future tax loss. Over time, we will look to show a downward trend in occurrences for each risk.

Efficient

We will deliver in a way that is sustainable and delivers value for money

What we will do and how

Simplify the way we administer services:

- Use feedback to improve the way we work

- Take a digital-first approach to reduce the need for manual processes

Deliver value for money by focusing on prevention:

- Invest in supporting people to pay the right amount of tax

- Use data and insight to understand and influence behaviours to improve the environment and support payment of the right tax

Use data to plan, prioritise and make sustainable decisions:

- Understand our data to make sound, evidence-based decisions

- Consider the short, medium and long-term impact on our people, taxpayers and representatives when making investment decisions
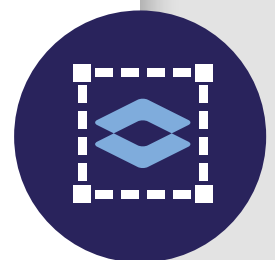
What we want to achieve

We want to be as efficient as possible by focusing on achieving value for money in all that we do. We will do this by ensuring strong governance across the organisation and through basing our decisions on data and insight. Over time, we want to increase the number of automated processes and systems to be more efficient. We will use two key PMs to test how well we have done:

PM 5: Timeliness

5.1 Time taken to file

5.2 Time taken to pay

5.3 Time taken to make repayments and refunds

PM 6: The extent of automation

We will review how many digital tax returns and payments we are receiving on time and analyse how many are being linked automatically by our systems. We want to see an increasing number of transactions completed successfully without requiring any manual intervention.

Capable

What we will do and how

Maintain an engaged high-performance culture where our people feel motivated, empowered and fulfilled:

- Motivate our people through clear communication of our purpose and objectives, and their place in delivering them

- Empower and trust our people to take managed risks by providing them with autonomy and flexibility

- Encourage and support employee wellbeing

Develop a highly skilled workforce that can grow and apply their skills, experience and knowledge:

- Encourage a learning culture and close skills gaps

- Reduce manual processes where possible to give our people the space to tackle complex issues

Harness and retain the power of being a small, inclusive organisation:

- Maximise the opportunity for people to innovate, collaborate and be involved in the decisions we make

- Be accessible to taxpayers, representatives and our people

- Create an inclusive culture where everyone feels valued and able to achieve their potential
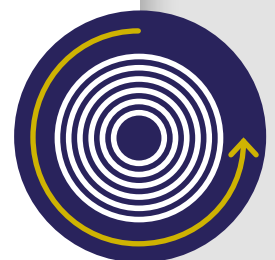
What we want to achieve

Our collective capabilities, inclusivity and the way we collaborate will make us more than just the sum of our parts. We want to be an organisation whose engaged, innovative culture fuels continuous learning and development. We will be as diverse as the communities we serve and our capability and culture will help us meet our objectives. We will use three key PMs to test how well we have done:

PM 7: How our people feel

This indicator will tell us how engaged our people are. We want our overall engagement score to remain in the top 25% of all Civil Service organisations.

We will identify changes over time, and specific areas for development and provide a narrative statement to demonstrate what we have done to improve.

We will also undertake an analysis of the questions that link directly to the culture we want to have to understand how well we are creating and maintaining that culture.

PM 8: Our skill mix

We want to remain a small, specialised organisation, maintaining our breadth of professions and developing the depth of key skills we have. This indicator is comprised of three parts, and will track changes in our skill mix over time:

8.1 The number of professions our people are in

8.2 The proportion of Welsh speakers across the organisation

8.3 How our people are developing

PM 9: Diversity

We want to be an inclusive organisation which values and involves people regardless of their background or situation. We will review our diversity statistics regularly and take meaningful actions as a result. Due to our size, it is unlikely we will be able to publish those statistics, but we will share the stories of what we identify and how we have sought to make changes. We will publish statistics on:

9.1 Gender balance

9.2 Diversity of people applying for and appointed to jobs at the organisation

Our wider role

We want to make the most out of the investment made in the WRA. To do this, in addition to our four strategic objectives above, we will develop our role in two other areas:
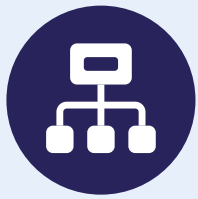
Data

Our aim is to maximise the value of Welsh taxpayer data. Working across government we want to explore effective and secure ways of sharing, using and developing data – turning that data into an asset for Welsh taxpayers.

Initially we aim to explore the potential use of the data we hold and how to make it available to relevant partners, bearing in mind legal aspects of data-sharing.

Design

Our aim is to be a trusted partner for the design of end-to-end revenue services which achieve Welsh Government objectives, whether the services will be delivered by us or others.

Working across Welsh Government on new and existing revenue services, we can draw on our experience and expertise in customer insight, operations, data, digital and policy to support the design of systems, policy and legal frameworks in an integrated way that work well for end users and meet Welsh Government objectives.

Data

We want to make the most of the data we hold, and work with others holding Welsh taxpayer data to enhance the way that data is shared, used and analysed for the benefit of taxpayers

What we will do and how

Explore ways to get more out of Welsh taxpayer data:

- Build relationships across Welsh Government and with key stakeholders to understand the range of Welsh taxpayer data

- Understand how taxpayer data can be used safely and securely to make things better for taxpayers

- Understand the challenges faced by those administering revenue services to identify solutions from new and existing data

Work within the legal framework to protect and make the most of taxpayer data and identify changes needed to improve this further:

- Explore the opportunities within the legal framework enabling us to share data while ensuring protected taxpayer data remains secure

- Put in place agreements to make data more accessible and work closely across Welsh Government where legislative changes are needed

- Undertake a test and learn project to share some of our data to identify the full scale of challenges in data sharing

Work to improve our own and others' access to the data we or they need:

- Evaluate the test and learn project to understand the potential power of data and the benefits of data sharing

- Build on existing work to strengthen and expand data sharing with other organisations for the purposes of tackling crime, debt and unauthorised disposals

- Publish high quality, useful data about Land Transaction Tax and Landfill Disposals Tax

Our performance

We will provide a summary of the work we have done, and the progress we are making in this area, including reporting the progress of the data projects we have established with others and their feedback.

Design

We will use our experience and expertise to support the design of Welsh revenue services

What we will do and how

Identify opportunities to work across Welsh Government:

- Raise awareness of our design objective and develop this in practice

- Provide data and insight to stimulate thinking about how revenue services could be used as effective policy tools

- Use our expertise in end-to-end design to support the delivery of commitments in the annual 'Tax Policy Work Plan'

Bring policy thinking, system design and implementation together at an early stage:

- Continue to innovate and role model best practice as we improve our own services

- Work on the development of new taxes and improvements to the existing devolved taxes

- Build relationships with others to increase our knowledge and share best practice, experience and lessons learnt

Our performance

We will provide a summary of the work we have done and share case studies to illustrate the value we bring to the design of Welsh revenue services.

Measures explained

Developing the right performance measures (PMs) is something we have put considerable thought into. In our [first corporate plan](#) we explained that *Our Approach* is different and therefore our measures need to be different too. We felt that this different approach gives us an opportunity to include PMs which not only hold the organisation to account, but also ones which measure the success of the whole tax system. We will work together with taxpayers and representatives to achieve this collaboratively. Our PMs have been developed to assess if we are working together to achieve the outcomes we want to see or each objective. We will use these to measure our performance going forward and we will also use these, where the data exists, to review our performance over the first year. This will be published in our 'Annual Statistical Release' in June (2019).

During our first year of operation we have been working to develop the measures we want to see, and some of our original ideas have evolved. We have set this out in the [annex below](#).

There are some points to note about the measures we have developed:

- Some of our measures are best described through a narrative and cannot be described by a single number. Numbers aren't always easy to derive, nor do they necessarily tell the whole story. Where we do provide a narrative there will often be a basket of numbers included as part of the narrative statement.

- The data on the performance of Landfill Disposals Tax, as an example, better lend themselves to a narrative approach because the data is quite different and there are a small number of landfill site operators in Wales.

- The targets we have set are where we want to be after three years and we want to see continuous improvement towards these targets during this period. We will review our targets annually and consider if they need revising.

Summary of our performance measures (PMs)

PM	Indicator	What we are measuring	Target *We want to see an improvement over time, with the aim of reaching these targets by 2022*	Related objectives
1	**How well our digital services are used**	1.1 The proportion of tax returns filed digitally 1.2 The proportion of payments made digitally	1.1 98–100% 1.2 90–95%	Easier Efficient
2	**How people find dealing with us**	2.1 How easy people find it to use our services 2.2 The extent to which people can interact with us in Welsh We will also provide an explanation of the types of complaints we receive, why these have happened, and what we are doing to resolve them.	2.1 Increasing numbers of people to find it easy to use our services. We will establish a baseline in the first half of 2019/20 before setting a target for improvement. 2.2 Improved Welsh Language services to provide the same seamless service in Welsh as in English.	Easier Fair Capable
3	**How we have supported people to get their tax right**	Whether people are getting their tax right. To do this we will measure the change over time in the proportion of tax returns which are: – not flagged by one of our risk profiles – not subject to an amendment changing the amount of tax due	We want to see an upward trend over time in the number of people who are getting their tax right.	Easier Fair Efficient

Summary of our performance measures (PMs)

PM	Indicator	What we are measuring	Target *We want to see an improvement over time, with the aim of reaching these targets by 2022*	Related objectives
4	**How we have reduced the scope for tax risk**	How we are making a difference in our key risk areas. To do this we will report on how we have resolved and prevented tax risk.	We want to see each individual risk reducing over time.	Easier Fair Efficient
5	**Timeliness**	5.1 Time taken to file 5.2 Time taken to pay 5.3 Time taken to make repayments and refunds	5.1 98–100% within 31 days of the effective date of the transaction 5.2 90–95% of debts paid within 30 days of their creation 5.3 98–100% within 30 processing days from the receipt of the repayment request, or the refund being due	Efficient Easier Fair
6	**The extent of automation**	The number of transactions that are successfully completed without requiring any manual intervention.	We want to see the proportion of automated transactions increasing to 90–95%.	Efficient
7	**How our people feel**	How engaged our people are. We will also identify specific areas for development and provide a narrative statement to demonstrate what we have done to improve.	To remain in the top 25% of Civil Service organisations in the people survey.	Capable

Summary of our performance measures (PMs)

PM	Indicator	What we are measuring	Target *We want to see an improvement over time, with the aim of reaching these targets by 2022*	Related objectives
8	**Our skill mix**	8.1 Number of professions our people are drawn from 8.2 Proportion of Welsh speakers across the organisation 8.3 How our people are developing – this measures the extent to which our staff are increasing their skill levels	8.1/8.3 To maintain the breadth of professions and deepen our skills by identifying and closing skills gaps 8.2/8.3 To develop our Welsh skills and ensure we have Welsh speakers across the range of our processes	Capable
9	**Diversity**	9.1 Gender balance 9.2 Diversity of people applying for and appointed to jobs at the organisation We recognise diversity is about much more than the two we can report on above, so we will also share stories of the wider diversity issues we identify and of changes we make to create a more inclusive organisation.	9.1 Maintain a gender balance across all levels of the organisation 9.2 Ensure fair and equal opportunity for all, and that people applying for jobs and being appointed are representative of the community	Capable

Annex: Link between year one potential measures and our chosen performance measures (PMs)

Potential measure	Year one thinking	PM	Explanation and link to related PM
Resolving queries upfront, and at first contact with the organisation. **Satisfaction survey**	Measures can focus on call waiting times and call length, but we feel it is more important that you get the help you need when you call. Research has shown that this approach can produce more satisfied customers and increase trust. Our helpdesk staff will work to resolve your query first time, so you don't have to call us back. We are also keen to think about how we can measure if you are asking for help when you need it.	2 3	As part of our work to ensure there is a fair tax system, we will continuously identify potential tax risks. We will use this to identify when things have gone wrong so that we can work to correct them (PM 2). We will use this information to create risk profiles which will identify the tax returns which may contain these tax risks. For this measure we want to know when things have gone right. We can also use this information to measure the proportion of tax returns that are believed to be low risk or correct by identifying those that are not flagged by one of our risk profiles. PM 3 will look at the change in this figure over time to tell us how well we are supporting you to get things right.
The proportion of you who could speak to us and transact with us in your chosen language (Welsh, English) or a combination, if you so wish	We will count the proportion of transactions or correspondence undertaken in Welsh/English, but this will only tell us part of the story. What matters most to us is that you can use whichever language you want, and we will support you in doing that.	2.2 8.2	We offer services in Welsh and English. What is important is that we can offer the same high-quality service in Welsh and English in real time, rather than a translation service into Welsh. To do this we need our Welsh skills to keep improving (PM 8.2) and to measure how well we are doing in providing the same seamless service in Welsh and English (PM 2.2).

Annex: Link between year one potential measures and our chosen performance measures (PMs)

Potential measure	Year one thinking	PM	Explanation and link to related PM
Number of tax returns that need no action from the organisation following submission and the number of enquiry cases worked by the organisation	We want to focus on supporting you up front to get it right first time and we want to focus our efforts on that initial support rather than working to correct matters after the fact.	2 3	We explained above that PM 3 will look at the change over time in the proportion of tax returns that are believed to be low risk or correct by identifying those that are not flagged by one of our risk profiles or are subject to an amendment. PM 2 will provide detail on a risk by risk basis of the tax risks, and actions we are taking to resolve these.
Complaints, feedback and responses from us. **Number and nature of engagement events and participation**	We will count the number of complaints. But we will also listen carefully to feedback directed to us through complaints and other channels, including engagement events. Most importantly, we want to make sure we are held to account for taking action in response to your feedback.	2	We will provide details on the complaints we received, and we will do this in a way that focuses on why these have happened, and what we are doing to resolve them so that we can be held to account for acting on feedback through this channel. We will record the number and nature of engagement events and use it to manage our business, but we didn't feel it added value as a PM.

Annex: Link between [year one potential measures]() and our chosen performance measures (PMs)

Potential measure	Year one thinking	PM	Explanation and link to related PM
Operational statistics we said we'd report on	Volume of contact broken down by channel (e.g. phone, post, etc)	n/a	We will record this and use it to manage our business, but we didn't feel it added value as a PM. What is more important is that people are getting the support they need to get it right (PM 3) and that people find our services easy to use (PM 2).
	Response times	5.3	We will measure how quickly we are processing repayments. We will also use complaints and other feedback (PM 2) to understand whether we are responding promptly.
	Number of tax returns filed (paper/digital split)	1.1	These will feature as PMs and there will be additional detail in the performance section of our annual statistics release.
	Total tax receipts (cheque/BACS split)	1.2	In understanding late payments, we felt it was appropriate to focus on getting the low numbers of people who do not pay within the 30-day statutory limit to pay within the following 30 days. This is our focus and is what PM 5.2 measures.
	Proportion of late returns and late payments	5	
	Number of complaints received	2	We will include a narrative statement to describe the number and nature of complaints, why these happened, and what we have done to resolve them.