

Statistical Release



Land Transaction Tax

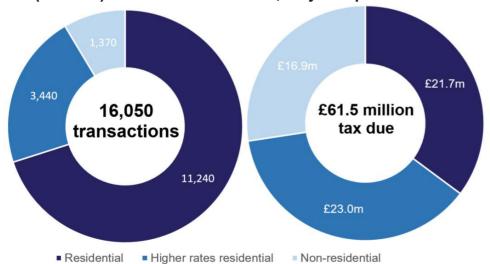
Estimates for Quarter 2, July – September 2018

Key statistics from this release

For notifiable LTT transactions with an effective date in July – September:

- 16,050 reported notifiable LTT transactions, with a total of £61.5 million tax due;
- 11,240 residential LTT transactions at the main rate, with 3,440 residential LTT transactions at the higher rate, covering a total of £44.6 million tax due when combined; and
- 1,370 non-residential LTT transactions resulting in £16.9 million tax due.
- These figures represent an increase over the equivalent figures for April to June 2018. This is largely due to the increase in residential sales that is usually observed during summer months (i.e. seasonal factors).

Chart 1: Number of reported notifiable LTT transactions and tax due (£million) on those transactions, July – September 2018



24 October 2018 WRA 08/2018

This release is the second of the 2018/19 quarterly series of Land Transaction Tax (LTT) statistics.

This release outlines provisional estimates for September and revised estimates for April to August. They provide a snapshot summary of LTT notifiable transactions received by the close of 15 October.

The next quarterly update for LTT statistics is due to be published on 31 January.

This release is also available in Welsh.

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Land Transaction Tax (LTT)

From 1 April 2018, LTT replaced Stamp Duty Land Tax (SDLT) on residential and non-residential property and land interests purchased in Wales. The tax rates and tax bands for LTT vary depending on the type of transaction. The full list of tax rates and tax bands can be found on the Welsh Government website.

Why are these values provisional and which values have been revised?

The data included in this release are considered provisional as the initial estimates are likely to be revised in the future once further data is collected. The diagram on the next page explains the timing of statistics relating to LTT.

The value presented for this quarter is provisional, including data from July, August and September. Initial data for July and August have previously been published on the WRA website, these have been revised in this release following additional returns and data validation.

For the most recent month (September in this release):

- When filing a LTT return, the organisation paying the return has 30 days after the 'effective date' to submit and pay the return. The effective date is when the tax becomes liable to be paid, usually when a transaction is completed on a property. Additional LTT transactions relating to September are therefore likely to be filed during the rest of October.
- Just over 70% of reported notifiable transactions are reported within ten days to the WRA, although around one in every eight are returned outside 20 days.
- Additional data cleansing and validation may identify errors in tax returns that have been submitted. Limited validations have been carried out to date on these data, and we will continue to improve these estimates as we learn more about the data.

In this release, we also revise the initial monthly estimates previously published for July and August. These estimates may be revised further in the future, for example:

- following refunds for higher rates residential transactions (see Table 6);
- due to errors identified in returns as a result of WRA checks; or
- by agents in the course of their business.

The data for the period April to June 2018 are also revised in this release but given the length of time that has now passed since the end of June, these data are unlikely to be subject to noticeable revisions in future editions of this release.

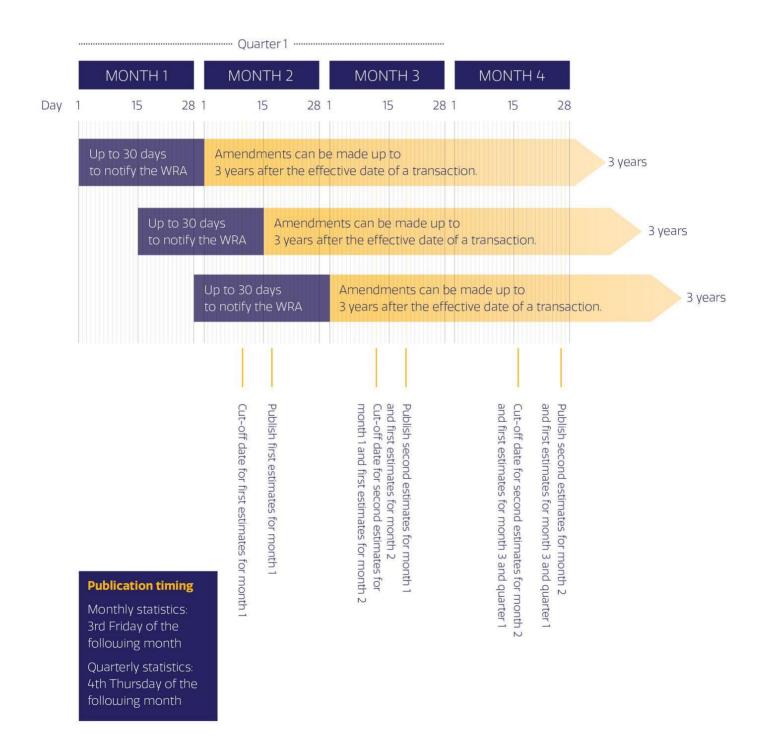
Timing of Official Statistics for Land Transaction Tax

The diagram below outlines the timescales for reporting transactions subject to Land Transaction Tax (LTT) to the Welsh Revenue Authority (WRA); and the impact this has on the timing of official statistics.

The three bars below represent examples of transactions each with different effective dates. The first bar shows where the effective date of the transaction (usually the completion date) is day 1 of month 1, the second bar has an effective date of day 15 of month 1, and the third bar is day 28 of month 1.



The diagram highlights that transactions which occur later in the month may not be included in the first estimates for the month 1, due to the 30 day time period for notification to the WRA and the cut off date to allow timely statistics.



How is this release structured?

This release includes eight tables which will be published quarterly. Tables one to four are also updated monthly on the <u>StatsWales website</u>.

Table 1a-c: Number of reported notifiable transactions, tax due on those transactions and the value attributed to those properties that are subject to LTT, by effective date

Table 2: Number of transactions by type of transaction

Table 3a-b: Number of residential transactions and tax due on those properties, by residential tax band

Table 4a-b: Number of non-residential transactions and tax due on those properties, by non-residential tax band

Table 5: Number and value of reliefs issued by effective date

Table 5a: Number of transactions which had a relief applied which did not impact the value of the tax due

Table 6: Number and value of refunds issued by effective date

Table 7: Land Transaction Tax (LTT) paid to the Welsh Revenue Authority (WRA)

How will this data be published in the future?

This is the second of our quarterly statistical releases for LTT. We will publish the next quarterly in this series in January. This publication will update estimates included in this release in addition to providing estimates for the third quarter (October – December) of 2018/19. Prior to this, tables one to four will be updated on 23 November and 21 December on the StatsWales website. These will be data only releases.

We have decided to make a change to the publication of detailed annual estimates previously outlined in our (now updated) publication timetable. Quarter four data will still be published, as planned, in April and will provide preliminary estimates for the first full year of operations, on the same basis as provided in this release. However, the additional, more granular, data on an annual basis that was originally planned for the quarter four release will now be provided alongside final estimates for the year in an extra release planned for June 2019. This will ensure that that these

more granular data will be less susceptible to future revisions and will remove the need for a revised presentation at a later date.

Data tables included in this release

Table 1a: Number of reported notifiable transactions, by effective date (a)

		Transactions (number)					
Effective	Main rate	Higher rates	Non-residential	Total number of			
date	residential	residential	(b)	transactions (c)			
Quarter 2 (p)	11,240	3,440	1,370	16,050			
September 18 (p)	3,400	1,000	390	4,790			
August 18 (r)	4,190	1,260	500	5,950			
July 18 (r)	3,660	1,180	480	5,310			
Quarter 1 (r)	9,990	3,200	1,400	14,590			
June 18 (r)	3,790	1,170	470	5,430			
May 18 (r)	3,290	1,060	450	4,790			
April 18 (r)	2,910	980	490	4,370			

⁽a) Values in this table have been rounded to the nearest 10 transactions.

At the close of 15 October, there were 16,050 reported notifiable transactions for July - September, with further notifications likely to be received. Over this period, we see that there was an increase in the number of residential transactions in August, in line with the increase in residential sales that is usually observed during this time. Just over two-thirds of those were main rate residential transactions.

Table 1b: Tax due on reported notifiable transactions, by effective date (a)

	Tax due (£ in millions)						
	Residential	Residential	property subject to h	igher rate	Non-	Total	
Effective	property subject	Revenue from	Additional revenue	Total	residential	tax	
date	to main rate	main rate	from higher rate	higher rate	(b)	due (c)	
Quarter 2 (p)	21.7	5.7	17.2	23.0	16.9	61.5	
September 18 (p)	6.8	2.0	5.2	7.2	5.4	19.4	
August 18 (r)	8.2	2.0	6.2	8.1	3.7	20.0	
July 18 (r)	6.6	1.8	5.9	7.6	7.8	22.0	
Quarter 1 (r)	15.6	3.5	14.5	18.0	15.4	49.0	
June 18 (r)	7.0	1.3	5.4	6.7	5.9	19.6	
May 18 (r)	4.7	1.2	4.7	5.9	3.5	14.1	
April 18 (r)	3.9	1.0	4.4	5.4	6.0	15.3	

⁽a) Tax due in this table has been rounded to the nearest £0.1 million.

⁽b) The category 'non-residential properties' includes properties that are not wholly residential (i.e. those which have both residential and commercial elements).

⁽c) The total presented has been calculated based on the unrounded values.

⁽b) The category 'non-residential properties' includes properties that are not wholly residential (i.e. those which have both residential and commercial elements).

⁽c) The total presented has been calculated based on the unrounded values.

The amount of LTT due is calculated based on the reported notifiable transactions that had been submitted. By the close of 15 October, just over £61.5 million was due for LTT transactions that related to July – September. Whilst the number of non-residential notifiable transactions were similar for July and August, the tax due in from transactions with an effective date in August was less than half than those in July, reflecting the typical volatility in the value of non-residential transactions.

Table 1c: Value attributed to properties subject to LTT, by effective date (a)

	Property value taxed (£ millions)					
Effective		Higher rates	Non-	Total property		
date	Residential	residential property	residential (b)	value taxed (c)		
Quarter 2 (p)	2,091	574	607	3,272		
September 18 (p)	634	174	119	927		
August 18 (r)	793	205	186	1,184		
July 18 (r)	663	195	303	1,161		
Quarter 1 (r)	1,769	483	522	2,773		
June 18 (r)	717	178	180	1,075		
May 18 (r)	562	158	125	845		
April 18 (r)	490	146	217	853		

⁽a) Values in this table have been rounded to the nearest £1 million.

To evaluate the amount of tax due, the purchase price of the transaction (also called the consideration) is typically collected. For conveyance and transfer of ownership, which typically relate to freehold purchases, this is based on the value of the property. The consideration takes the form of a premium for residential leasehold purchases, where it is also usually the value of the property. However, for non-residential leases, this amount represents the premium to acquire the lease.

As a result, table 1c contains a mixture of concepts and so cannot simply be referred to as the true valuation or purchase price of the properties; but instead should be viewed as the value attributed to those properties that are subject to Land Transaction Tax.

⁽b) The category 'non-residential properties' includes properties that are not wholly residential (i.e. those which have both residential and commercial elements).

⁽c) The total presented has been calculated based on the unrounded values.

Table 2: Number of transactions by type of transaction (a)

		nveyance/	Granting a	Reassignment	
	Transfer of	of ownership (b)	new lease	of a lease	Total
Effective		Total Value			
date	Number	(£ millions)	Number	Number	Number
Quarter 2 (p)	14,810	3,123	560	680	16,050
September 18 (p)	4,440	884	170	180	4,790
August 18 (r)	5,480	1,126	200	270	5,950
July 18 (r)	4,900	1,113	180	230	5,310
Quarter 1 (r)	13,270	2,600	630	690	14,590
June 18 (r)	4,950	1,015	220	250	5,430
May 18 (r)	4,370	803	200	230	4,790
April 18 (r)	3,950	782	210	210	4,370

⁽a) Values in this table have been rounded to the nearest £1 million. The total presented has been calculated based on the unrounded values.

Conveyance or transfer of ownership accounted for the majority of reported notifiable transactions over July - September (92 per cent of all reported notifiable transactions over July - September). The valuation of the properties associated with those conveyances and transfer of ownership over the same period was £3.1 billion.

It should be noted that non-residential lease transactions are allocated to valuation bands on the value attributed to acquiring the lease only, and in many cases, this does not represent the full value of the property. In addition, where a new non-residential lease is granted (tables 4a and 4b), there is an element of tax assessed which relates to the rental value of that property, which cannot directly be attributed to one of the valuation bands. In these cases, the amount is included in the tax figures shown, but with the valuation band determined by the value required to acquire the lease. It is also important to note that rental values of other property and lease types are not assessed for tax and no rent data are collected in these cases, so no similar figures are included in tables 3a and 3b.

⁽b) Conveyance / Transfer of ownership also includes those classed as 'Other'.

Table 3a: Number of residential transactions by residential tax band and effective date (a)

	Trar	Transactions by residential tax band (number)					
Effective	Up to and including	£180,001 -	£250,001 -	£400,001 -	£750,001 -	Over	Total
date	£180,000	£250,000	400,000	£750,000	£1.5m	£1.5m	(b)
Quarter 2 (p)	9,110	2,770	2,140	630	40	*	14,680
September 18 (p)	2,670	860	650	200	20	0	4,400
August 18 (r)	3,370	1,040	780	250	10	*	5,450
July 18 (r)	3,070	870	700	180	10	*	4,840
Quarter 1 (r)	8,710	2,360	1,670	420	20	*	13,190
June 18 (r)	3,070	1,000	690	190	10	*	4,960
May 18 (r)	2,970	700	540	130	10	0	4,350
April 18 (r)	2,680	660	440	100	*	0	3,880

⁽a) Values in this table have been rounded to the nearest 10. Please note that this table includes residential lease transactions.

There were 14,680 reported notifiable residential transactions, 60 per cent of those were within the first tax band (with a purchase price of less than £180,000). This accounts for over 80 per cent of LTT transactions when combined with the second band.

Table 3b: Tax due on residential transactions by residential tax band (a)

	Та	Tax due by residential tax band (£ millions)					
Effective	Up to and including	£180,001 -	£250,001 -	£400,001 -	£750,001 -	Over	Total
date	£180,000	£250,000	400,000	£750,000	£1.5m	£1.5m	(b)
Quarter 2 (p)	7.4	6.4	15.4	12.8	2.4	*	44.6
September 18 (p)	2.1	2.0	4.7	3.9	1.3	0	14.1
August 18 (r)	2.7	2.4	5.5	5.2	0.5	*	16.4
July 18 (r)	2.6	2.0	5.2	3.7	0.6	*	14.2
Quarter 1 (r)	7.5	5.3	11.4	8.1	1.0	*	33.6
June 18 (r)	2.6	2.2	4.6	3.6	0.4	*	13.7
May 18 (r)	2.5	1.7	3.6	2.5	0.3	0	10.6
April 18 (r)	2.4	1.5	3.2	2.0	*	0	9.3

⁽a) Values in this table have been rounded to the nearest £0.1 million. Please note that this table includes the tax due on residential lease transactions.

For July – September, a total of £44.6 million is due from the 14,680-reported notifiable LTT residential transactions.

⁽b) The total presented has been calculated based on the unrounded values.

^{*} Represents a value that is not sufficiently large to present and has been suppressed.

⁽b) The total presented has been calculated based on the unrounded values.

Represents a value that has been suppressed as is based on a very small number of transactions (see table 3a).

Table 4a: Number of non-residential transactions by non-residential tax band (a)(b)

	Transactions by non-residential tax band (number)					
_	Up to and					
Effective	including	£150,001 -	£250,001 -	More		
date	£150,000	£250,000	£1m	than £1m	Total (c)	
Quarter 2 (p)	880	150	260	70	1,370	
September 18 (p)	250	50	70	20	390	
August 18 (r)	320	50	110	30	500	
July 18 (r)	310	60	80	30	480	
Quarter 1 (r)	910	170	240	80	1,400	
June 18 (r)	290	60	80	40	470	
May 18 (r)	300	50	80	20	450	
April 18 (r)	320	60	80	30	490	

⁽a) Values in this table have been rounded to the nearest 10. Please note that this table includes non-residential lease transactions.

For July - September, there were 1,370 reported notifiable non-residential transactions, just under two thirds of which were up to and including £150,000.

Table 4b: Tax due on non-residential transactions by non-residential tax band (a)

	Tax due by non-residential tax bands (£ in millions)					
	Up to and					
Effective	including	£150,001 -	£250,001 -	More		
date	£150,000	£250,000	£1m	than £1m	Total (b)	
Quarter 2 (p)	4.1	0.1	2.9	9.8	16.9	
September 18 (p)	*	~	0.7	3.5	5.4	
August 18 (r)	0.2	~	1.2	2.2	3.7	
July 18 (r)	2.8	~	0.9	4.1	7.8	
Quarter 1 (r)	2.6	0.1	2.8	10.0	15.4	
June 18 (r)	*	~	0.9	4.2	5.9	
May 18 (r)	0.6	~	8.0	2.1	3.5	
April 18 (r)	*	~	1.0	3.6	6.0	

⁽a) Values in this table have been rounded to the nearest £0.1 million. Please note that this table includes the tax due on non-residential lease transactions, including elements derived from the rental values of the properties.

⁽b) The number of properties identified in each value band does not equal the number of properties that have a premium value within that band. This is because the tax paid on those properties will also include elements due on the rental value of lease properties. This will have the effect of indicating that there are a higher number of properties in the higher value bands than would be the case in practice. Going forward we will investigate how these two elements of the tax can be disaggregated.

⁽c) The total presented has been calculated based on the unrounded values.

⁽b) The total presented has been calculated based on the unrounded values.

The tax identified in each value band is made up of elements relating to both the premium value and the rental value of lease properties. Going forward we will investigate how these two elements of the tax can be disaggregated.

[~] Represents a value which rounds to 0, but is not 0.

^{*} Represents a value that has been suppressed as the tax due for a small number of transactions contributes to the majority of the cell value (dominance).

£16.9 million tax was calculated for these non-residential properties for July - September, with just under 60 per cent falling within the highest valuation tax band.

Reliefs

Reliefs can be claimed on both residential and non-residential properties. Reliefs reduce the amount of tax due when certain conditions are met. The most common reliefs claimed are typically: group relief; multiple dwellings relief; and charity relief.

More information on each of the reliefs and when they apply can be found in published guidance on the WRA website.

The table below outlines the number of transactions that have had reliefs applied. It should be noted that multiple reliefs can be applied to a single transaction and reliefs may reduce the tax due to zero (known as a full relief) or by a certain percentage or amount (known as a partial relief). For July – September, there were 400 transactions which had a relief, a very small number of transactions had more than one relief applied (see both tables 5 and 5a below).

Table 5: Number and value of reliefs issued by effective date (a)(d)

	Reliev	Relieved transactions (number)			Value of tax relieved (£ million			s)
		Higher	Non-			Higher	Non-	
Effective	Main rate	rates	residential	Total	Main rate	rates	residential	Total
date	residential	residential	(c)	(b)	residential	residential	(c)	(b)
July - September 18 (p)	50	70	60	170	0.5	0.7	14.0	15.2
April - June 18 (r)	80	40	50	170	1.3	0.6	6.8	8.7

- (a) Values in this table have been rounded to the nearest 10 transactions and the nearest £0.1 million tax relieved.
- (b) The total presented has been calculated based on the unrounded values.
- (c) The category 'non-residential properties' includes properties that are not wholly residential (i.e. those which have both residential and commercial elements).
- (d) The figures presented exclude 50 linked transactions subject to relief for each quarter as it is difficult to reliably estimate the impact of reliefs in these cases. Our best estimate of the impact of reliefs relating to linked transactions is around £2.5m, but this is not sufficiently robust to be included alongside the above data.

Over July - September, there were 170 transactions which had reliefs applied to them and which reduced the associated tax due, consistent with April - June. The total reduction in tax due of these reliefs was £15.2m, of which £14.0m was accounted for by non-residential transactions. A very small number of these non-residential transactions accounted most of this £14.0m and the value of tax relieved for this first half of the year may not be representative of the activity to be expected over the full year.

Table 5a outlines that a further 240 transactions with an effective date in July – September were reported as being subject to reliefs. However, these reliefs had no impact on the tax due and have been excluded from the number above for that reason. Many of them have been reported unnecessarily by the organisations completing the online tax return. As most of these apply to low value residential transactions, early indications are that the majority are due to a perceived (but mistaken) need to claim first time buyer relief (which applies for the predecessor tax, but not to LTT).

Table 5a: Number of transactions which had a relief applied which did not impact the value of the tax due (a)(d)

		Transactions (number)					
		Higher	Non-				
Effective		rates	residential				
date	Residential	residential	(c)	Total (b)			
July - September 18 (p)	210	10	20	240			
April - June 18 (r)	170	~	30	200			

- (a) Values in this table have been rounded to the nearest 10 transactions and the nearest £0.1 million tax relieved.
- (b) The total presented has been calculated based on the unrounded values.
- (c) The category 'non-residential properties' includes properties that are not wholly residential (i.e. those which have both residential and commercial elements).
- (d) The figures presented exclude 50 linked transactions subject to relief for each quarter as it is difficult to reliably estimate the impact of reliefs in these cases. Our best estimate of the impact of reliefs relating to linked transactions is around £4.7m, but this is not sufficiently robust to be included alongside the above data.

Refunds

The first refund for higher rates LTT was issued in May. Refunds for the residential higher rate element can be claimed up to three years after the effective date of a transaction. At the close of 15 October, 130 refunds were claimed for transactions with an effective date in the first quarter of 2018-19, with 40 for the second guarter.

When a refund for higher rates residential LTT is claimed the original transaction is amended to a main rate residential LTT transaction. In tables one to three, transactions that were included in the higher rates columns prior to the refund claim are therefore moved to the main rate column after the refund claim. The data in this release is adjusted for any refunds approved by WRA up to and including 15 October.

Table 6: Number and value of refunds of higher rate residential issued by effective date (a)(b)

		Amount refunded
Effective Date	Number	(£ million)
July - September 18 (p)	40	0.4
April - June 18 (p)	130	1.0

⁽a) Values in this table have been rounded to the nearest 10 transactions and the nearest £0.1 million tax relieved.

Table 6, above, outlines the number and value of refunds that have been issued by the effective date of the transaction.

Further information on the refund payments actually made to taxpayers, by the *month in which they* were made, can be found on the StatsWales website. These are provided, in the main, to support forecasting requirements and have been omitted from this release to avoid confusion between the two values.

Table 7: Land Transaction Tax (LTT) paid to the Welsh Revenue Authority (WRA) (a)

	Value of LTT	
Quarter	payments (£m)	
July - September 18	62.8	
April - June 18	39.0	

⁽a) Values in this table have been rounded to the nearest £0.1 million.

Over the second quarter of 2018 (July – September) the WRA received £62.8 million in LTT payments.

This value differs from the value shown in table one (part b), as it only includes those transactions where payments had been received by the end of 30 September; which is typically referred to as 'on a cash basis'.

⁽b) The total presented has been calculated based on the unrounded values.

Key quality section

Value

These statistics have been established to meet the immediate user requirement for data on the implementation of Land Transaction Tax, following the establishment of the WRA. <u>Further information</u> on Land Transaction Tax can be found here.

Statistics for the equivalent taxes in England and Scotland are published by HMRC and Revenue Scotland, respectively.

- Stamp Duty Land Tax Statistics for England (including previous statistics for Wales) can be found here.
- Land and Business Transaction Tax statistics for Scotland can be found here.

Documentation outlining the coherence with these statistics will be developed with statistics producers in the future.

Trustworthiness

These statistics have been produced in line with the Code of Practice for Statistics.

As a new producer of official statistics, we are developing our statistical publication processes and our interim policy on statistical outputs will be published shortly, outlining:

- the professional standards which were adhered to as part of the creation of these statistics;
- how the content and timing of outputs is independently managed by the WRA Lead Official for Statistics;
- how we notify users of upcoming outputs; and
- that staff involved in the production of statistics will undertake continuous professional development in line with the Civil Service competency framework and the GSS competency framework.

Further supporting documentation will be published alongside upcoming statistical releases which outline:

- how we will engage with users; and
- how data is collected, stored and managed.

Assessing the quality of this data

We are still assessing the quality of the data as more transactions are processed.

We previously assessed the interest and potential quality concerns in line with the Government Statistical Service guidance on the use of administrative data. Having worked with the data further we have evaluated the level of risk of quality concerns. The updated table below presents our current assessment.

Data source	Public interest profile	Level of risk of quality concerns	Level of assurance information to be developed
LTT Registration data	Low	Low	A1 – basic assurance
LTT Tax returns	Medium	Low	A2 – enhanced assurance

During the preparation of this release, we have continued to work closely with WRA operational staff to identify further issues during data collection and processing of individual returns. We continue to apply quality controls which provide immediate analysis of tax returns which flag up potential areas of concern. Where a tax return is amended by the WRA operational team, the organisation filing the return is contacted to confirm the amendment.

We are also continuously working with internal colleagues to identify options to mitigate these issues at the point of collection for future returns, which will indirectly lead to improved data quality.

It is also worth noting that most Land Transaction Tax data are supplied by organisations working on behalf of the taxpayers, some of whom submit transactions on a regular basis (around 10% of organisations supply around three-quarters of the tax returns). This has led to data quality improvements as the WRA has developed its relationships with many of these key organisations.

At the close of 15 October, there were 2,063 organisations that had registered for online LTT submissions, with a total of 5,370 registered online users. Most organisations have submitted at least one return. Examples of quality issues we have previously discovered and our response to date are overleaf.

Example 1

As part of the quality assurance for this release we studied non-residential transactions due to the volatility of the series, particularly when considering smaller subsets of the data than are presented in the release. We reviewed the reasons for the volatility which generally relate to small numbers of large value transactions which can occur at any time but may not be present in each month. Because non-residential transactions are usually relatively low in value, the impact of these large value transactions has a pronounced effect on the volatility. We have concluded that whilst there are no immediate concerns with the data as a result of this exercise, there will be value in presenting further disaggregation of the data in the future. We will look to publish these as part of our annual release and future StatsWales tables.

Example 2

By assessing the tax due against the data that has been supplied for each transaction, we have been able to identify some errors in data. This has led to some corrections to the transactions, in conjunction with the agents that have submitted them.

One example is where we have checked whether the correct option for the type of transaction was selected when filing.

A transaction can be either: residential or non-residential (which includes cases where a property is not wholly residential). In addition to this, a higher rate can also be applied to residential properties depending on a few factors. Further information can be found here.

By carrying out analysis on the tax due, and supplementary data, we have been able to identify cases where the incorrect type of transaction has been selected and subsequently been corrected. This data is presented by transaction type in Table 2.

Why have we done this?

If within three years of completing a higher rate LTT transaction the purchaser treats it as their sole main residence, they may be eligible for a refund of the additional higher rate of LTT. It is therefore important to be able to estimate this figure as accurately as possible.

Symbols used in this release

- r This value has been revised in this publication
- p This value is provisional and will be revised in a future publication
- * This value that is not sufficiently large to present and has been suppressed in this publication
- Represents a value which rounds to 0, but is not 0

Feedback and enquiries

We welcome feedback and comments to develop these releases, and our future releases. Please use the details below to get in contact with us.

Media: Email: news@wra.gov.wales

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Next update

31 January 2019 (please see the 'How will this data be published in the future?' section)

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