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Rob Kent-Smith, Deputy Head for OSR

Sean Whellams
Head of Profession for Statistics
HM Revenue & Customs
(by email)

03/12/2025

Dear Sean

Direct effects of illustrative tax changes bulletin - compliance review

We have completed our compliance review of HMRC's Direct effects of illustrative tax changes bulletin. While the bulletin is clear and well signposted, it is based on economic modelling rather than observed data, raising questions about its classification as official statistics.

To strengthen transparency and value, we recommend that HMRC:

- Publish a fuller methodology and further explain model assumptions and uncertainties.
- Provide additional guidance on appropriate use of estimates.
- Engage users regularly to inform improvements.
- Consider whether the "official statistics" label remains appropriate.

We expect these points to be addressed in the spring 2026 update and will continue to engage with you on next steps.

Thank you for your cooperation on this.

Yours sincerely

Rob Kent-Smith
Deputy Head for OSR