

**Documentation of statistics for
Overdue Tax 2012**

1 Introduction

The purpose of Overdue tax is to analyze long-term and short-term trends in the yearly overdue tax. The present statistics were compiled for the first time in 1995.

2 Statistical presentation

The statistics provide a yearly overview of the various and total overdue taxes.

Both the total and the individual overdue taxes are of social interest as they influence the government cash flow.

2.1 Data description

An overdue tax is an amount of tax that is charged, due, and has been attempted to be collected through ordinary reminders, but which has not been paid at the time of the analysis.

Amounts of tax that are cancelled or written off as uncollectable are not part of the tax authorities' 'overdue taxes' term.

The calculation of overdue taxes will thus be sensitive to the practice of the tax authorities in regards to cancelling and writing off taxes as well as the due dates of payments.

When an overdue tax cannot be collected, it is classified as uncollectable (provision for expected loss) or lost (established loss) and charged as an expense for write-offs. The cause for the write-off can be e.g. insolvent estates of deceased people, business that have been closed down, and bankruptcies. But also time-related limitations can be the cause. If e.g. a personally owned business with a tax debt is closed down, and the debt is charged as an expense, it is transferred to a register of enforceable claims charged as expenses (RUF) from which the debt will only be removed in case of payment, debt-restructuring, limitation, or the death of the person liable for the debt. In the case of limitation or the death of the person liable for the debt the tax claim is no longer enforceable and will be classified as a loss (definitively written off).

Payment of overdue debt previously charged as expenses will become part of the accounts as extraordinary income.

2.2 Classification system

According to the passed EU-Regulation "Unpaid levied taxes and mandatory social contributions" must be entered as capital transfers to the relevant sectors.

The calculation of overdue taxes consists of the following:

- Income tax (A-tax),
- Labour market contribution,
- Customs, VAT and duties etc.
- Interests, handling fees, costs of income tax, Corporation tax and tax on funds,
- Personal income tax,
- Dividend tax,
- Estate duty,
- Motor vehicle weight duty.

2.3 Sector coverage

Denmark.

2.4 Statistical concepts and definitions

Overdue tax: An overdue tax is an amount of tax that is charged, due, and has been attempted to be collected through ordinary reminders, but which has not been paid at the time of the analysis.

2.5 Statistical unit

Persons or businesses for which an overdue tax has been registered.

2.6 Statistical population

Persons or businesses for which an overdue tax has been registered

2.7 Reference area

The statistic covers all persons and businesses in Denmark or who has business in Denmark.

2.8 Time coverage

The statistic covers the periods 1994 and onwards. Older time series are described under Comparability - over time.

2.9 Base period

Not relevant for these statistics.

2.10 Unit of measure

Million DKK.

2.11 Reference period

End of the fiscal year.

2.12 Frequency of dissemination

The statistics are compiled and published annually.

2.13 Legal acts and other agreements

The legal authority to collect data is provided by section 8 of the Act on Statistics Denmark.

Council Regulation 2516/2000, Commission Regulation 995/2001 and Commission Decision 3637/2001

2.14 Cost and burden

There is no response burden as the data are collected via registers.

2.15 Comment

Additional information is not available.

3 Statistical processing

No statistical processing is done.

3.1 Source data

Data are compiled from the Central Customs and Tax Administration.

3.2 Frequency of data collection

Annually.

3.3 Data collection

Data are received from the Central Customs and Tax Administration in the shape of a note with tables.

3.4 Data validation

The collected material is validated against last year's data as well as the general economic development in society.

3.5 Data compilation

No data compilation is done.

3.6 Adjustment

There is no adjustment of data beyond what has already been described under data validation and data compilation.

4 Relevance

The statistics provide a yearly overview of the various and total overdue taxes owed by the households and businesses.

4.1 User Needs

- Users: Municipalities, counties, regions, government departments, NGO's, private firms and private persons.
- Application: Information about the development in overdue taxes from households and businesses.

4.2 User Satisfaction

Data regarding user satisfaction is not gathered at this time.

4.3 Data completeness rate

All data is published

5 Accuracy and reliability

There are no sources of statistical uncertainty of importance.

The statistical uncertainty is not calculated.

5.1 Overall accuracy

As the data is compiled from administrative registers, the overall accuracy is considered to be very high. In addition Statistics Denmark runs logical tests before publishing the data.

5.2 Sampling error

Not relevant for these statistics.

5.3 Non-sampling error

Not relevant for these statistics.

5.4 Quality management

Statistics Denmark follows the recommendations on organisation and management of quality given in the Code of Practice for European Statistics (CoP) and the implementation guidelines given in the Quality Assurance Framework of the European Statistical System (QAF). A Working Group on Quality and a central quality assurance function have been established to continuously carry through control of products and processes.

5.5 Quality assurance

Statistics Denmark follows the principles in the Code of Practice for European Statistics (CoP) and uses the Quality Assurance Framework of the European Statistical System (QAF) for the implementation of the principles. This involves continuous decentralized and central control of products and processes based on documentation following international standards. The central quality assurance function reports to the Working Group on Quality. Reports include suggestions for improvement that are assessed, decided and subsequently implemented.

5.6 Quality assessment

The quality of the statistic is estimated to be high.

5.7 Data revision - policy

Statistics Denmark revises published figures in accordance with the [Revision Policy for Statistics Denmark](#). The common procedures and principles of the Revision Policy are for some statistics supplemented by a specific revision practice.

5.8 Data revision practice

Only final figures are published.

6 Timeliness and punctuality

The statistics are usually published on the scheduled date without delays.

6.1 Timeliness and time lag - final results

The statistics are published annually in September.

6.2 Punctuality

The statistics are usually published on the scheduled date without delays.

7 Comparability

As the figures on total overdue tax are easily affected by the established practice of the Danish tax authorities, and these practices vary over time and place, comparability over time can be problematic.

One should also be aware that new taxes are often added and old taxes are abandoned. This may further affect the comparability over time.

7.1 Comparability - geographical

Comparable statistics are not available.

7.2 Comparability over time

As the figures on total overdue tax are easily affected by the established practice of the Danish tax authorities. As these practices vary over time and place, comparability over time can be problematic.

One should also be aware that new taxes are often added and old taxes are abandoned. This may further affect the comparability over time.

7.3 Coherence - cross domain

Comparable statistics are not available.

7.4 Coherence - internal

Not relevant for these statistics.

8 Accessibility and clarity

- [News from Statistics Denmark](#).
- [Skatter og Afgifter \(Taxes and Duties\)](#).
- [Statbank](#).

8.1 Release calendar

The publication date appears in the release calendar. The date is confirmed in the weeks before.

8.3 User access

Statistics are always published at 8:00 a.m. at the day announced in the release calendar. No one outside of Statistics Denmark can access the statistics before they are published.

8.2 Release calendar access

The Release Calendar can be accessed on our English website: [Release Calendar](#).

8.4 News release

The data are published in [News from Statistics Denmark](#).

8.5 Publications

The data are part of the publication [Skatter og Afgifter 2014 \(Taxes and Duties\)](#).

8.6 On-line database

All data are published in the [Statbank](#).

8.7 Micro-data access

Data is stored electronically by Statistics Denmark.

8.8 Other

No other access.

8.9 Confidentiality - policy

Not relevant for these statistics.

8.10 Confidentiality - data treatment

Not relevant for these statistics.

8.11 Documentation on methodology

Documentation of the statistics is published in the yearly publication [Skatter og Afgifter \(Taxes and Duties\)](#).

8.12 Quality documentation

Results from the quality evaluation of products and selected processes are available in detail for each statistics and in summary reports for the Working Group on Quality.

9 Contact

The administrative placement of this statistics is in the division of Government Finances. The person responsible is Ida Balle Rohde, tel. +45 3917 3015, e-mail: ilr@dst.dk

9.1 Contact organisation

Statistics Denmark

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N/A