

**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 these statistics is in the division of Government Finances. The contact person is , tel.: , and e-mail: .