

**Documentation of statistics for  
Public arrears 2016**

## **1 Introduction**

The purpose of Public arrears is to analyze the yearly development in public arrears, among these tax in arrears. The statistics were published for the first time in 2017 covering the years 2013-2016.

## **2 Statistical presentation**

Public arrears provide a yearly overview of public arrears measured in mio. dkr. Both the total and the individual arrears are of public interest as they influence the government cash flow.

### **2.1 Data description**

These statistics contain the development in all public arrears divided by creditor and type.

### **2.2 Classification system**

Public arrears are divided into tax arrears and other public arrears. These categories are further subdivided. No international classification is available.

### **2.3 Sector coverage**

Persons and companies.

### **2.4 Statistical concepts and definitions**

Arrears: Are public debt that haven't been paid on time.

### **2.5 Statistical unit**

Persons or companies for whom an arrear is reported

### **2.6 Statistical population**

All debt to the public sector that has become arrears, i.e. not paid in on time.

### **2.7 Reference area**

Denmark

### **2.8 Time coverage**

These statistics cover the time period from 2013 to 2016

## **2.9 Base period**

Not relevant for this statistics

## **2.10 Unit of measure**

Mio. dkr.

## **2.11 Reference period**

01-01-2016 - 31-12-2016

## **2.12 Frequency of dissemination**

Yearly

## **2.13 Legal acts and other agreements**

Law on Statistics Denmark § 6. Data are gathered and adapted by the Danish tax authorities SKAT. The statistics in not based on EU-regulation.

## **2.14 Cost and burden**

The statistics are based on administrative data. There is thus no response burden in relation to the compilation of the statistics.

## **2.15 Comment**

Further information can be found at the [subject page](#) for these statistics or by contacting Statistics Denmark directly.

## **3 Statistical processing**

The compilation and the collection of data in done by the Danish tax authorities SKAT. Statistics Denmark makes no direct statistical treatment, except for validation of data.

### **3.1 Source data**

The compilation is made by the Danish tax authorities SKAT.

### **3.2 Frequency of data collection**

Data are collected yearly.

### **3.3 Data collection**

Data is directly read from the quarterly status reports concerning public arrears from SKAT to the parliaments tax committee .

### **3.4 Data validation**

Data are validated against the last years data.

### **3.5 Data compilation**

Data are received in the published form, why except for validation, no data compilation is done.

### **3.6 Adjustment**

No corrections are made.

## **4 Relevance**

Arrears effect the public liquidity and if they are not collected also the deficit/surplus. The statistics are relevant for economic ministries, the central bank, NGOs and others compilers of economic analysis and forecast. In addition it is assumed that the statistics is of general public interest.

### **4.1 User Needs**

Arrears effect the public liquidity and if they are not collected also the deficit/surplus. The statistics are relevant for economic ministries, the central bank, NGOs and others compilers of economic analysis and forecast. In addition it is assumed that the statistics is of general public interest. The have been a user demand for a split of arrears by business . The possibility to publish this split is being investigated.

### **4.2 User Satisfaction**

A satisfaction survey has not been made.

### **4.3 Data completeness rate**

Data is complete, i.e. all public arrears are included in the statistics.

## **5 Accuracy and reliability**

The accuracy of the statistic is estimated to be high, as it is based on registers that are continuously updated. In addition Statistics Denmark runs logical tests before publishing the data. The statistics are based on SKATs register, why errors in these are transferred to the statistics. However, these possible errors are assumed to be very small. the uncertainty is therefore assumed to be low. No revisions of data will be made.

### **5.1 Overall accuracy**

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

### **5.2 Sampling error**

Note relevant for these statistics.

### **5.3 Non-sampling error**

The statistics are based on SKAT's register, why errors in these are transferred to the statistics. However, these possible errors are assumed to be very small.

### **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, as it is based on registers that are continuously updated.

### **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**

No revisions will be made, because the source data will not be updated.

## **6 Timeliness and punctuality**

It is expected that the statistics in the future will be published simultaneously with or short after the data is compiled by SKAT and published on the parliaments tax committees web page at the end of March. Thus these statistics is published 3 months after the end of the reference period.

### **6.1 Timeliness and time lag - final results**

These statistics is updated with the latest years data approximately 3 mounts after the end of the year.

### **6.2 Punctuality**

These statistics are expected to be published without delay, with reference to the announced time of publication in the release calendar.

## **7 Comparability**

The data in the statistics is fully comparable over time. Statistics Denmark is not familiar if other countries are complied corresponding statistics.

### **7.1 Comparability - geographical**

The data in the statistics is fully comparable over time. Statistics Denmark is not familiar if other countries are compiling corresponding statistics.

### **7.2 Comparability over time**

The data in the statistics is fully comparable for the years 2013-2016. Until 2013 Statistics Denmark published a tax arrear statistics covering the years until 2012. When the Danish tax authorities SKAT changed the compilation method between 2012 and 2013 Statistics Denmark suspended the publication. The now archived and not up-dated tax arrear statistics can be found in the Statbank [Taxes and duties in arrears by type of tax and function](<http://www.statistikbanken.dk/SKRES1>). In the [Quarterly status report from the Danish tax authorities SKAT to the governments tax committee -October 2013](#) the change of method is described.

### **7.3 Coherence - cross domain**

The statistics are related to the statistics for taxes not paid in [Taxes not paid in, periodicity by type of tax](#). The data in the statistics are valuated at nominal value, i.e. value 100. In the national accounts tax arrears for 2013-2016 is written down to market value.

### **7.4 Coherence - internal**

Not relevant for these statistics.

## **8 Accessibility and clarity**

In the StatBank, these statistics can be found under the subject [Public arrears](#). For further information, go to the Public arrears [subject page](#).

### **8.1 Release calendar**

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

### **8.2 Release calendar access**

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

### **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.

### **8.4 News release**

There are no separate press release for these statistics.

### **8.5 Publications**

For the present not relevant for these statistics.

### **8.6 On-line database**

The statistics are published in the StatBank under the subject [Offentlige restancer](#) in the following tables:

- [OFFRES1](#): Public arrears by type of arrears and time
- [OFFRES2](#): Taxes in arrears by type of arrears and time
- [OFFRES3](#): Other public arrears by type of arrears and time

### **8.7 Micro-data access**

Micro-data is not available.

### **8.8 Other**

Not relevant for these statistics

### **8.9 Confidentiality - policy**

[Data Confidentiality Policy](#) at Statistics Denmark.

### **8.10 Confidentiality - data treatment**

Not relevant for these statistics.

### **8.11 Documentation on methodology**

In the report [Public arrears - status by December 2016](#) information about collection of arrears etc. can be found

### **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 Public Finance. The person responsible is Niels Madsen, tel.: + 45 3917 3431, e-mail: [nim@dst.dk](mailto:nim@dst.dk).

### **9.1 Contact organisation**

Statistics Denmark

### **9.2 Contact organisation unit**

Government Finances, Economic Statistics

### **9.3 Contact name**

Niels Madsen

### **9.4 Contact person function**

Responsible for the statistics

### **9.5 Contact mail address**

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