

Data

Using the UPRN improves collection of Land Transaction Tax in Wales





THE CHALLENGE

IN WALES, LAND TRANSACTION TAX (LTT) REPLACED STAMP DUTY FROM APRIL 2018. THE TAX IS USED TO SUPPORT PUBLIC SERVICES IN WALES, SO IT IS IMPORTANT TO GOVERNMENT, TO CITIZENS AND BUSINESS AS PROPERTY BUYERS, USERS OF PUBLIC SERVICES AND TAXPAYERS THAT THE LTT PROCESS IS BOTH QUICK AND ACCURATE.

When a tax transaction is notified to the Welsh Revenue Authority (WRA), its digital system attempts to assign the Unique Property Reference Number (UPRN) for the property from AddressBase. This means that the accuracy of the tax transactions can be checked and can be more easily cross-referenced to other UPRN-linked datasets. For example, if a Land Transaction Tax (LTT) transaction on a property is assessed at non-residential rates, then a check of the commercial nature of the property can be made against the classification of the property listed in AddressBase.

The assignment of UPRNs to tax transactions is achieved by entering a postcode into the digital system. This uses Ordnance Survey's OS Places web service to download the UPRN associated with an address chosen from a returned list for that postcode.

However, it is possible that an incorrect UPRN is returned, for example where a user chooses a wrong address by mistake from the returned address list and then manually changes it. In these cases, the UPRN from the original selection stays 'live' in the system, creating problems later in the process. Alternatively, the system allows people to enter their addresses manually at the start of a process, in which case no call at all is made to the OS Places service and as a result no UPRN is linked.

WRA wanted to audit its data to identify which UPRNs were missing or incorrect, and to fix them where necessary.

THE SOLUTION

Using GeoPlace's bureau address data matching service, the WRA was able to match virtually all of its existing address data to the authoritative UPRNs, filling in the blanks where necessary. This led to an overall increase in correctly identifying UPRN referenced addresses. WRA now have increased confidence in the UPRNs and the ability to check data for property level matches in subsequent data analysis.

This process has saved money in the short term by avoiding the need for a potentially expensive fix to the digital system to handle the issue of selecting the wrong address. GeoPlace has also provided additional characteristics of the properties alongside the UPRNs to enable the WRA to derive more value from the process. Instead of making additional calls to the OS Places service, the correct building classification data is now taken straight from AddressBase. And as the data are now stored directly WRA's own databases, there has been a reduction in some of the manual steps involved.

THE RESULTS

UPRNs are a valuable tool for identifying properties and making authoritative connections between disparate databases containing property information. Now that the source data is matched and cleansed, a simple query can be used to establish the building classification of a property - which is useful in checking the accuracy of a tax return. Correlations between disparate data sets such as asset lists and, for example, the register of landlords in Wales, can help verify that the right type of tax return is being submitted.

With the benefit of UPRN-matched addresses at the heart of its system now, WRA has already identified tax errors that should lead to recovery of unpaid taxes in excess of the cost of GeoPlace's matching service.



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