

# The Farming Sector in Ireland: A Profile from Revenue Data: Statistics Update 2016

---

*July 2016*

*Statistics & Economic Research Branch*



# The Farming Sector in Ireland: A Profile from Revenue Data: Statistics Update 2016

---

Statistics & Economic Research Branch

July 2016



## Table of Contents

Table 3: Age Profile of Farmer Cases .....	3
Table 4: Gross Income of Farmer Cases .....	3
Table 5: Average Incomes by County.....	4
Table 6: Income of Farming Cases by NACE Sector .....	4
Table 7: Income Tax Reliefs .....	5
Table 8: Capital Allowances Used .....	5
Table 9: Capital Gains Tax.....	5
Table 10: Capital Gains Tax Retirement Relief.....	6
Table 11: Capital Acquisition Tax Agricultural Relief.....	6
Table 12: Capital Acquisition Tax Agricultural Relief by County (2014) .....	6
Table 13: Stamp Duty Returns.....	7
Table 14: Stamp Duty – Young Trained Farmers .....	7
Table 15: Stamp Duty – Consanguinity Relief on Non-Residential Transfers.....	7
Table 16: Stamp Duty by County .....	8
Table 17: VAT Refunds .....	8

## 1 Introduction

In October 2015, Revenue published '*The Farming Sector in Ireland: A Profile from Revenue Data*'. The report presents a statistical analysis of farmers from the perspective of Revenue data.

The data in October 2015 report were based on the latest available (at the time) returns to Revenue, mostly in respect of the 2013 accounting period but in some cases also the 2014 accounting period. This present report revises and updates the statistical tables in the previous report with data for 2014 and 2015 where available.<sup>1</sup>

The tables and analysis in these reports will be updated periodically in the future if the demand arises. This report and future updates will be published on the Revenue website: <http://www.revenue.ie/en/about/research/statistical-reports.html>.

Queries on the statistical material in this report should be sent to: [statistics@revenue.ie](mailto:statistics@revenue.ie).

---

<sup>1</sup> Section 2 of the October 2015 report highlights several key indicators from the Teagasc National Farm Surveys (NFS). While updated material may be available on the NFS, the update of this report focuses on the tables (Tables 3 to 17) derived from Revenue data only.

## 2 Updated Statistical Tables

**Table 3: Age Profile of Farmer Cases**

Age	Number of Cases	
	2013	2014
16 to 20	4,103	5,077
21 to 30	8,296	8,461
31 to 40	11,443	11,527
41 to 50	16,963	17,074
51 to 60	18,885	19,507
61 to 70	21,341	21,986
71 to 80	11,787	12,587
81 to 90	3,315	3,645
Over 90	273	304
Age not on file	32,857	31,419
<b>Totals</b>	<b>129,263</b>	<b>131,587</b>

Source: Revenue data. Note: the age is shown for the main taxpayer only and not the spouse / civil partner (in the case of jointly assessed couples).

**Table 4: Gross Income of Farmer Cases**

	2013		2014	
	Number of Cases	€	Number of Cases	€
PAYE Total/Earnings	87,392	2,654,112,744	89,726	2,703,413,229
Business Income	83,039	1,920,668,028	84,863	1,968,370,076
Other Non-PAYE Income*	46,201	532,184,765	46,674	556,944,917
Rental Income	23,536	284,107,430	24,116	283,128,821
Deposit Interest Income	33,502	128,113,204	33,322	79,200,208
Foreign Income	16,678	99,218,471	17,031	83,349,321
Dividend Income	18,049	35,297,670	18,655	39,319,041
Miscellaneous Income	3,070	15,414,005	3,078	14,364,432
Balancing/Charges	2,043	11,254,831	2,247	12,613,871
Case 3/Irish Income	16,012	9,023,556	12,822	6,213,451
Interest (Untaxed)	1,759	5,225,337	1,845	3,617,484
Other Income	640	6,661,784	325	4,414,257
<b>Total</b>		<b>5,701,281,825</b>		<b>5,754,949,108</b>

Source: Revenue data. Note: a case may have income from more than one source; \*Includes certain social welfare payments; the number of cases reflects jointly assessed couples as one unit.

**Table 5: Average Incomes by County**

County	2013			2014		
	Number of cases	Gross Income Average €	Farming Income Average €	Number of cases	Gross Income Average €	Farming Income Average €
Carlow	2,355	42,565	27,468	2,367	46,012	32,627
Cavan	4,439	41,353	19,252	4,584	41,300	19,609
Clare	5,293	42,762	16,411	5,406	42,547	16,616
Cork	16,498	49,290	32,190	16,732	48,046	32,398
Donegal	6,081	33,452	12,088	6,453	32,483	12,157
Dublin	2917	60,160	31,302	2,989	57,161	34,908
Galway	9,141	41,384	14,397	9,337	41,600	14,857
Kerry	7,012	42,196	20,172	7,101	42,245	20,851
Kildare	3,693	54,375	31,938	3,795	53,928	32,800
Kilkenny	4,143	49,517	34,004	4,235	49,170	33,940
Laois	2,762	45,549	26,112	2,806	45,311	26,408
Leitrim	2,186	39,894	10,760	2,274	38,661	10,823
Limerick	5,784	49,391	27,503	5,887	48,481	27,268
Longford	1,994	44,435	17,771	2,032	42,758	17,598
Louth	1,923	42,947	26,366	1,940	41,320	24,734
Mayo	7,233	38,426	10,875	7,462	38,135	11,304
Meath	5,092	50,741	27,875	5,223	47,258	28,041
Monaghan	4,759	34,545	22,284	4,908	34,542	22,789
Offaly	2,938	44,752	23,888	3,004	43,996	23,497
Roscommon	4,087	42,007	12,860	4,208	41,209	12,711
Sligo	2,812	41,615	11,976	2,914	40,699	12,238
Tipperary	9,326	45,139	32,368	9,808	44,329	32,263
Waterford	3,601	47,822	37,154	3,642	47,394	38,115
Westmeath	3,611	47,218	21,524	3,757	44,954	21,732
Wexford	5,705	43,537	29,984	5,873	42,282	29,838
Wicklow	2,348	45,531	26,629	2,447	43,787	26,606
<b>Totals</b>	<b>127,976</b>	<b>44,550</b>	<b>23,070</b>	<b>131,587</b>	<b>43,735</b>	<b>23,155</b>

Source: Revenue data. Note: the number of cases reflects those farmer cases with gross income, not all of these will have farming income for the reasons noted earlier in the text; the number of cases reflects jointly assessed couples as one unit therefore differences between gross and farming income may relate to off-farm income of the farm or a spouse / civil partner.

**Table 6: Income of Farming Cases by NACE Sector**

NACE Sector	2014			
	Gross/Income		Farming/Income	
	No. of cases	Amount €	No. of cases	Amount €
A Agriculture Forestry and Fishing	114,981	4,742,617,092	71,802	1,642,388,682
B Mining and Quarrying	32	1,521,989	21	439,787
C Manufacturing	574	27,959,669	373	7,673,067
F Construction	4,125	181,403,948	2,506	47,603,908
G Wholesale and retail trade/motor vehicles	2,004	114,398,848	1,114	28,834,346
H Transportation and Storage	1,002	50,082,196	581	14,133,263
I Accommodation and food service activities	805	42,657,112	441	11,425,466
J Information and Communication	80	6,737,300	43	895,059
K Financial and Insurance Activities	222	20,151,041	97	1,901,732
L Real estate activities	2,515	197,700,804	1,049	21,807,722
M Professional scientific and technical activities	1,123	111,357,125	673	36,566,697
N Administrative and support service activities	695	31,082,102	441	10,256,481
O Public administration and defence	2,091	125,393,629	1,048	15,458,524
P Education	124	13,609,507	68	7,914,538
Q Human health and Social Work activities	261	38,765,870	155	14,874,149
R Arts entertainment and recreation	201	12,387,804	121	4,103,917
S Other services activities	444	19,378,492	242	4,160,434
All other sectors /unknown	308	17,744,580	50	1,098,367
<b>All Sectors</b>	<b>131,587</b>	<b>5,754,949,108</b>	<b>80,825</b>	<b>1,871,536,139</b>

Source: Revenue data. Note: the number of cases reflects jointly assessed couples as one unit



**Table 7: Income Tax Reliefs**

Year	General Stock Relief	Stock Relief for Young Trained Farmers	Stock Relief for Registered Farm Partnerships	Exempt Rental Income from Leasing of Farm Land
2009 Cost € Million	2.0			4.4
2009 Numbers	n/a			2,960
2010 Cost € Million	2.0			5
2010 Numbers	n/a			3,230
2011 Cost € Million	2.0			6.3
2011 Numbers	n/a			3,590
2012 Cost € Million	5.2	1.1	0.1	7.3
2012 Numbers	7,720	280	30	3,980
2013 Cost € Million	5.2	1.1	0.1	7.3
2013 Numbers	8,950	310	30	4,370
2014 Cost € Million	5.2	1.1	0.03	9.2
2014 Numbers	9,100	280	30	5,130

Source: Revenue data. Note: the number of cases reflects jointly assessed couples as one unit.

**Table 8: Capital Allowances Used**

Year	Machinery & Plant	Industrial Buildings	Case V (Rental Income)	Miscellaneous
2010 Cost € Million	359	196	62	68
2010 Numbers	55,937	31,294	6,686	13,119
2011 Cost € Million	384	197	51	76
2011 Numbers	59,672	32,490	6,969	13,199
2012 Cost € Million	396	191	63	67
2012 Numbers	63,312	33,131	8,132	11,687
2013 Cost € Million	395	190	66	63
2013 Numbers	64,609	33,158	8,930	11,053
2014 Cost € Million	390	184	55	62
2014 Numbers	65,577	33,039	9,055	10,704

Source: Revenue data. Note: the number of cases reflects jointly assessed couples as one unit.

**Table 9: Capital Gains Tax**

CGT Returns by Farmers	2012	2013	2014
Total Number of Returns	6,125	10,406	11,310
Number of Liable Returns	2,946	3,885	2,290
Estimated CGT Paid € Million	35	46	30

Source: Revenue data.

**Table 10: Capital Gains Tax Retirement Relief**

	Retirement Relief Within the Family	Retirement Relief Outside the Family
2012 Amout of Associated Disposal Consideration	113	50
2012 Number of Claimants	237	424
2013 Amout of Associated Disposal Consideration	117	53
2013 Number of Claimants	211	341
2014 Amout of Associated Disposal Consideration	126	28
2014 Number of Claimants	234	270

Source: Revenue data.

**Table 11: Capital Acquisition Tax Agricultural Relief**

	2011	2012	2013	2014	2015
Number of Claimants	1,499	1,747	1,594	1,581	2,024
Estimated Tax Cost € Million	185	201	163	164	215

Source: Revenue data.

**Table 12: Capital Acquisition Tax Agricultural Relief by County**

County	2014		2015	
	Share of Claims	Share of Cost	Share of Claims	Share of Cost
Cavan/Monaghan	4.2%	1.5%	3.9%	1.7%
Clare	4.5%	2.7%	3.6%	2.2%
Cork East	8.2%	11.3%	7.5%	8.7%
Cork North West	6.0%	4.5%	5.5%	5.6%
Cork South West	3.5%	3.1%	4.6%	3.7%
Donegal	3.8%	2.8%	2.8%	1.7%
Dublin	3.0%	4.3%	4.7%	5.7%
Galway County	5.3%	3.4%	6.7%	3.9%
Galway/Roscommon	3.5%	1.4%	2.9%	1.7%
Kerry	6.2%	6.1%	6.9%	5.5%
Kildare	2.8%	5.4%	2.2%	3.0%
Kilkenny/Carlow/Laois	7.8%	10.2%	6.8%	9.3%
Limerick	6.1%	6.8%	6.8%	6.1%
Louth	1.2%	2.3%	1.8%	3.9%
Mayo	4.0%	1.2%	4.1%	2.4%
Meath	3.1%	3.8%	2.9%	2.8%
Sligo/Leitrim/Longford	3.7%	2.0%	4.7%	1.6%
Tipperary	5.4%	6.9%	5.6%	13.8%
Waterford	4.3%	5.7%	4.0%	4.1%
Westmeath/Offaly	5.9%	5.4%	4.6%	4.6%
Wexford	4.8%	5.5%	5.0%	6.0%
Wicklow	2.3%	3.0%	2.1%	2.1%
<b>State</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Source: Revenue data. Note: County is based on Revenue's District structure.

**Table 13: Stamp Duty Returns**

<b>Stamp Duty Returns Associated with Agricultural Land</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Returns in Respect of Agricultural Land Sold	4,771	4,006	5,763	5,863
Returns in Respect of Agricultural Land Leased	5,412	2,805	4,170	4,372
Total Number of Returns	10,183	6,811	9,933	10,235
Number of Liable Returns in Respect of Agricultural Land Sold	4,110	3,519	5,248	5,300
Number of Liable Returns in Respect of Agricultural Land Leased	3,299	1,732	2,824	2,713
Number of Liable Returns	7,409	5,251	8,072	8,013

Source: Revenue data.

**Table 14: Stamp Duty – Young Trained Farmers**

	<b>Number of Claims</b>	<b>Tax Cost € Million</b>
2010	1,170	21.8
2011	863	13.3
2012	1,157	7.9
2013	714	3.8
2014	722	4.7
2015	989	5.2

Source: Revenue data. Note: Figures include those under Section 81AA and the older S81 also.

**Table 15: Stamp Duty – Consanguinity Relief on Non-Residential Transfers**

	<b>Number of Claims</b>	<b>Tax Cost € Million</b>
2012	2344	3.7
2013	1,208	2.0
2014	1,796	3.0
2015	2,071	4.7

Source: Revenue data.

**Table 16: Stamp Duty by County**

County	2014		2015	
	Share of Returns for Agricultural Land	Share of Claims for Young Farmer Exemptions	Share of Returns for Agricultural Land	Share of Claims for Young Farmer Exemptions
Carlow	1.6%	3.5%	1.4%	1.4%
Cavan	3.4%	4.7%	3.5%	2.7%
Clare	4.3%	4.8%	4.3%	4.1%
Cork	11.4%	15.8%	11.4%	14.1%
Donegal	5.5%	1.9%	5.4%	1.7%
Dublin	1.2%	0.6%	1.1%	0.5%
Galway	9.5%	6.5%	8.8%	9.1%
Kerry	5.6%	7.3%	4.9%	5.2%
Kildare	2.6%	1.7%	2.2%	1.3%
Kilkenny	3.1%	4.7%	2.6%	2.2%
Laois	3.0%	4.3%	3.0%	3.7%
Leitrim	2.2%	1.8%	2.4%	1.4%
Limerick	4.3%	7.2%	4.5%	6.1%
Longford	1.3%	1.1%	1.7%	2.0%
Louth	1.9%	1.0%	1.7%	1.2%
Mayo	7.1%	4.6%	7.0%	4.2%
Meath	3.7%	2.5%	3.8%	1.9%
Monaghan	2.6%	1.7%	2.5%	3.0%
Offaly	2.6%	2.2%	2.7%	3.0%
Roscommon	4.1%	2.1%	4.6%	4.5%
Sligo	2.9%	1.7%	2.9%	3.6%
Tipperary	5.2%	6.6%	6.1%	9.9%
Waterford	2.2%	3.0%	2.4%	2.9%
Westmeath	2.8%	0.8%	2.7%	2.1%
Wexford	3.7%	6.1%	4.0%	4.8%
Wicklow	2.1%	1.8%	2.4%	3.4%
<b>State</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Source: Revenue data.

**Table 17: VAT Refunds**

Year	Amount €	Number of Claims	Number of Farmers
2004	28,671,000	16,333	13,649
2005	31,905,029	16,154	13,430
2006	38,509,753	17,120	14,207
2007	59,977,489	19,252	15,432
2008	155,058,137	32,398	23,260
2009	171,853,011	36,747	27,219
2010	51,901,914	23,338	17,932
2011	44,327,248	22,009	17,214
2012	48,285,068	22,422	17,506
2013	50,069,357	21,893	17,095
2014	50,450,330	21,019	16,556
2015	54,404,412	20,930	16,526

Source: Revenue data.