

# The Farming Sector in Ireland A Profile from Revenue Data Statistics Update 2017

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*August 2017*

*Statistics & Economic Research Branch*

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## 1 Introduction

In October 2015, Revenue published *'The Farming Sector in Ireland: A Profile from Revenue Data'* which presented a statistical analysis of farmers from the perspective of Revenue data. An updated report published in July 2016 added detail relating to the years 2014 and 2015. This present now report revises and updates the statistical tables in the previous report with data for 2015 and 2016 (where available).<sup>1</sup>

It should be noted that due to Revenue's Statistical Disclosure Controls an 'outlier' in the data contained in this report has been removed in order to prevent potential identification of personal information.<sup>2</sup>

The tables and analysis in this report will be updated periodically and future updates will be published on the Revenue website at:

<http://www.revenue.ie/en/corporate/information-about-revenue/statistics/other-datasets/index.aspx>

Notice of any updates or revisions will be communicated through the Revenue Statistics Bulletin. To sign up for the Bulletin, or for any queries relating to this report, contact us at [statistics@revenue.ie](mailto:statistics@revenue.ie)

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<sup>1</sup> Section 2 of the October 2015 report *'The Farming Sector in Ireland: A Profile from Revenue Data'* 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 containing Revenue data only.

<sup>2</sup> More information on Revenue's Statistical Disclosure Controls can be found at: <http://www.revenue.ie/en/corporate/information-about-revenue/statistics/about/statistical-disclosure-control.aspx>.

## 2 Updated Statistical Tables

### Table 3: Age Profile of Farmer Cases

Age	Number of Cases 2013	Number of Cases 2014	Number of Cases 2015
16 – 20	4,103	5,077	6,474
21 – 30	8,296	8,461	8,355
31 – 40	11,443	11,527	11,785
41 – 50	16,963	17,074	17,329
51 – 60	18,885	19,507	20,186
61 – 70	21,341	21,986	22,275
71 – 80	11,787	12,587	13,205
81 – 90	3,315	3,645	3,863
Over 90	273	304	338
Age not on file	32,857	31,419	29,087
<b>Totals</b>	<b>129,263</b>	<b>131,587</b>	<b>132,897</b>

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		2015	
	Number of Cases	€	Number of Cases	€	Number of Cases	€
PAYE Total/Earnings	87,392	2,654,112,744	89,726	2,703,413,229	91,756	2,823,966,919
Business Income	83,039	1,920,668,028	84,863	1,968,370,076	86,385	1,953,910,283
Other Non-PAYE Income*	46,201	532,184,765	46,674	556,944,917	47,914	580,186,818
Rental Income	23,536	284,107,430	24,116	283,128,821	24,898	301,711,933
Deposit Interest Income	33,502	128,113,204	33,322	79,200,208	31,528	53,048,444
Foreign Income	16,678	99,218,471	17,031	83,349,321	16,650	92,020,318
Dividend Income	18,049	35,297,670	18,655	39,319,041	18,932	50,388,277
Miscellaneous Income	3,070	15,414,005	3,078	14,364,432	3,204	14,334,925
Balancing/Charges	2,043	11,254,831	2,247	12,613,871	2,133	11,452,413
Case 3/Irish Income	16,012	9,023,556	12,822	6,213,451	11,906	6,157,680
Interest (Untaxed)	1,759	5,225,337	1,845	3,617,484	1,715	2,602,096
Other Income	640	6,661,784	325	4,414,257	255	3,301,891
<b>Total</b>		<b>5,701,281,825</b>		<b>5,754,949,108</b>		<b>5,893,081,997</b>

Notes: a case may have income from more than one source; \*includes certain social welfare payments; and the number of cases includes jointly assessed couples as one unit.

**Table 5: Average Incomes by County**

County	2013			2014			2015		
	Number of Cases	Gross Income Average €	Farming Income Average €	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	2,365	42,678	26,932
Cavan	4,439	41,353	19,252	4,584	41,300	19,609	4,536	42,665	19,257
Clare	5,293	42,762	16,411	5,406	42,547	16,616	5,477	43,825	17,049
Cork	16,498	49,290	32,190	16,732	48,046	32,398	16,763	48,068	30,528
Donegal	6,081	33,452	12,088	6,453	32,483	12,157	6,574	33,398	12,209
Dublin	2,917	60,160	31,302	2,989	57,161	34,908	2,966	57,778	30,826
Galway	9,141	41,384	14,397	9,337	41,600	14,857	9,341	43,514	15,397
Kerry	7,012	42,196	20,172	7,101	42,245	20,851	7,259	42,834	20,185
Kildare	3,693	54,375	31,938	3,795	53,928	32,800	3,840	54,882	34,405
Kilkenny	4,143	49,517	34,004	4,235	49,170	33,940	4,395	48,068	33,492
Laois	2,762	45,549	26,112	2,806	45,311	26,408	2,891	45,646	25,913
Leitrim	2,186	39,894	10,760	2,274	38,661	10,823	2,329	39,160	10,671
Limerick	5,784	49,391	27,503	5,887	48,481	27,268	5,917	48,806	26,127
Longford	1,994	44,435	17,771	2,032	42,758	17,598	2,044	43,587	17,034
Louth	1,923	42,947	26,366	1,940	41,320	24,734	1,897	42,333	24,915
Mayo	7,233	38,426	10,875	7,462	38,135	11,304	7,633	39,377	11,208
Meath	5,092	50,741	27,875	5,223	47,258	28,041	5,121	48,913	28,228
Monaghan	4,759	34,545	22,284	4,908	34,542	22,789	5,011	34,822	21,900
Offaly	2,938	44,752	23,888	3,004	43,996	23,497	3,070	43,301	23,028
Roscommon	4,087	42,007	12,860	4,208	41,209	12,711	4,211	43,012	13,283
Sligo	2,812	41,615	11,976	2,914	40,699	12,238	2,944	42,343	12,064
Tipperary	9,326	45,139	32,368	9,808	44,329	32,263	9,942	45,341	31,283
Waterford	3,601	47,822	37,154	3,642	47,394	38,115	3,712	47,015	36,054
Westmeath	3,611	47,218	21,524	3,757	44,954	21,732	3,690	45,792	21,270
Wexford	5,705	43,537	29,984	5,873	42,282	29,838	6,028	41,967	29,191
Wicklow	2,348	45,531	26,629	2,447	43,787	26,606	2,497	44,460	25,912
<b>State</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>	<b>132,897</b>	<b>44,343</b>	<b>22,512</b>

Notes: the number of cases includes those farmer cases with an income and who are in receipt of the single farm payment, not all of these necessarily have a farming income; the number of cases includes jointly assessed couples as one unit, therefore differences between gross income 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		2014 Farming Income		2015 Gross Income		2015 Farming Income	
	Number of cases	Amount €	Number of cases	Amount €	Number of cases	Amount €	Number of cases	Amount €
A Agriculture Forestry and Fishing	114,981	4,742,617,092	71,802	1,642,388,682	115,587	4,819,857,708	72,669	1,620,192,632
B Mining and Quarrying	32	1,521,989	21	439,787	27	1,364,858	17	452,539
C Manufacturing	574	27,959,669	373	7,673,067	611	29,856,670	390	8,348,061
F Construction	4,125	181,403,948	2,506	47,603,908	4,336	199,510,670	2,671	53,964,300
G Wholesale and retail trade/Repair of motor vehicles and motorcycles	2,004	114,398,848	1,114	28,834,346	2,050	118,583,536	1,134	28,117,816
H Transportation and Storage	1,002	50,082,196	581	14,133,263	1,021	51,749,202	605	15,561,726
I Accommodation and food service activities	805	42,657,112	441	11,425,466	794	45,125,364	457	11,291,780
J Information and Communication	80	6,737,300	43	895,059	80	6,586,181	45	799,600
K Financial and Insurance Activities	222	20,151,041	97	1,901,732	226	22,018,952	103	1,503,860
L Real estate activities	2,515	197,700,804	1,049	21,807,722	2,661	213,564,782	1,111	18,727,587
M Professional scientific and technical activities	1,123	111,357,125	673	36,566,697	1,188	118,359,470	729	38,575,152
N Administrative and support service activities	695	31,082,102	441	10,256,481	723	33,551,114	451	10,466,332
O Public administration and defence	2,091	125,393,629	1,048	15,458,524	2,178	134,251,965	1,130	17,821,988
P Education	124	13,609,507	68	7,914,538	128	6,963,800	68	1,242,285
Q Human health and Social Work activities	261	38,765,870	155	14,874,149	282	40,602,159	161	14,404,052
R Arts entertainment and recreation	201	12,387,804	121	4,103,917	217	11,780,452	126	3,224,446
S Other services activities	444	19,378,492	242	4,160,434	507	22,033,079	279	4,644,642
All other sectors / Unknown	308	17,744,580	50	1,098,367	281	17,322,035	54	1,162,166
<b>All Sectors</b>	<b>131,587</b>	<b>5,754,949,108</b>	<b>80,825</b>	<b>1,871,536,139</b>	<b>132,897</b>	<b>5,893,081,997</b>	<b>82,200</b>	<b>1,850,500,964</b>

Note: the number of cases includes jointly assessed couples as one unit.

**Table 7: Income Tax Reliefs**

	2011		2012		2013		2014		2015	
	Cost € Million	Number	Cost € Million	Number	Cost € Million	Number	Cost € Million	Number	Cost € Million	Number
General Stock Relief	2	N/A	5.2	7,720	5.2	8,950	5.2	9,100	6.1	10,690
Stock Relief for Young Trained Farmers			1.1	280	1.1	310	1.1	280	1.4	460
Stock Relief for Registered Farm Partnerships			0.1	30	0.1	30	0.03	30	0.003	60
Exempt Rental Income from Leasing of Farm Land	6.3	3,590	7.3	3,980	7.3	4,370	9.2	5,130	13.9	6,830

Note: the number of cases includes jointly assessed couples as one unit.

**Table 8: Capital Allowances Used**

	2011		2012		2013		2014		2015	
	Cost € Million	Number	Cost € Million	Number	Cost € Million	Number	Cost € Million	Number	Cost € Million	Number
Machinery & Plant	384	59,672	396	63,312	395	64,609	390	65,577	376	66,738
Industrial Buildings	197	32,490	191	33,131	190	33,158	184	33,039	175	32,851
Case V (Rental income)	51	6,969	63	8,132	66	8,930	55	9,055	42	9,324
Miscellaneous	76	13,199	67	11,687	63	11,053	62	10,704	57	9,894

Note: the number of cases includes jointly assessed couples as one unit.

**Table 9: Capital Gains Tax**

CGT Returns by Farmers	2012	2013	2014	2015
Total Number of Returns	6,125	10,406	11,310	11,773
Number of Liable Returns	2,946	3,885	2,290	3,791
Estimated CGT Paid € Million	35	46	30	72



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

	2012		2013		2014		2015	
	Number of Claimants	Amount of Associated Disposal Consideration	Number of Claimants	Amount of Associated Disposal Consideration	Number of Claimants	Amount of Associated Disposal Consideration	Number of Claimants	Amount of Associated Disposal Consideration
Retirement Relief Within the Family	237	113	211	117	234	126	294	163
Retirement Relief Outside the Family	424	50	341	53	270	28	391	63

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

	2011	2012	2013	2014	2015	2016
Number of Claimants	1,499	1,747	1,594	1,581	2,024	1,263
Estimated Tax Cost € Million	185	201	163	164	215	118

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

County	2014		2015		2016	
	Share of Claims (%)	Share of Cost (%)	Share of Claims (%)	Share of Cost (%)	Share of Claims (%)	Share of Cost (%)
Cavan/Monaghan	4.2	1.5	3.9	1.7	4.4	2.8
Clare	4.5	2.7	3.6	2.2	3.9	3.2
Cork East	8.2	11.3	7.5	8.7	6.4	8.1
Cork North West	6.0	4.5	5.5	5.6	5.5	4.9
Cork South West	3.5	3.1	4.6	3.7	4.7	4.3
Donegal	3.8	2.8	2.8	1.7	3.7	2.4
Dublin	3.0	4.3	4.7	5.7	4.4	4.5
Galway County	5.3	3.4	6.7	3.9	5.5	3.9
Galway/Roscommon	3.5	1.4	2.9	1.7	3.1	1.9
Kerry	6.2	6.1	6.9	5.5	7.1	7.5
Kildare	2.8	5.4	2.2	3.0	3.2	4.2
Kilkenny/Carlow/Laois	7.8	10.2	6.8	9.3	7.7	10.7
Limerick	6.1	6.8	6.8	6.1	5.6	4.5
Louth	1.2	2.3	1.8	3.9	1.5	1.6
Mayo	4.0	1.2	4.1	2.4	3.9	2.0
Meath	3.1	3.8	2.9	2.8	3.3	2.1
Sligo/Leitrim/Longford	3.7	2.0	4.7	1.6	3.2	4.6
Tipperary	5.4	6.9	5.6	13.8	5.6	6.4
Waterford	4.3	5.7	4.0	4.1	4.0	4.9
Westmeath/Offaly	5.9	5.4	4.6	4.6	5.3	5.6
Wexford	4.8	5.5	5.0	6.0	5.9	7.7
Wicklow	2.3	3.0	2.1	2.1	2.1	2.2
<b>State</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

Notes: County definitions are based on Revenue's District structure; and inconsistencies in calculations are due to rounding.

**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>	<b>2016</b>
Returns in Respect of Agricultural Land Sold	4,771	4,006	5,763	5,863	5,258
Returns in Respect of Agricultural Land Leased	5,412	2,805	4,170	4,372	3,776
Total Number of Returns	10,183	6,811	9,933	10,235	9,034
Number of Liable returns in Respect of Agricultural land Sold	4,110	3,519	5,248	5,300	4,922
Number of Liable returns in Respect of Agricultural land Leased	3,299	1,732	2,824	2,713	2,345
Number of Liable Returns	7,409	5,251	8,072	8,013	7,267

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

<b>Year</b>	<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
2016	735	4.6

Note: Figures include claims under both Sections 81AA and S81.

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

<b>Year</b>	<b>Number of Claims</b>	<b>Tax Cost € Million</b>
2012	2,344	3.7
2013	1,208	2.0
2014	1,796	3.0
2015	2,071	4.7
2016	864	2.1

**Table 16: 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
2016	55,653,800	22,834	17,666

**Table 17: Stamp Duty by County**

County	2014		2015		2016	
	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 (%)	Share of Returns for Agricultural land (%)	Share of Claims for Young Farmer Exemptions (%)
Carlow	1.6	3.5	1.4	1.4	1.4	1.1
Cavan	3.4	4.7	3.5	2.7	3.3	4.1
Clare	4.3	4.8	4.3	4.1	4.8	5.4
Cork	11.4	15.8	11.4	14.1	10.1	13.4
Donegal	5.5	1.9	5.4	1.7	4.8	2.0
Dublin	1.2	0.6	1.1	0.5	1.3	0.2
Galway	9.5	6.5	8.8	9.1	9.9	6.5
Kerry	5.6	7.3	4.9	5.2	4.9	6.4
Kildare	2.6	1.7	2.2	1.3	2.4	1.5
Kilkenny	3.1	4.7	2.6	2.2	3.4	5.6
Laois	3.0	4.3	3.0	3.7	2.6	2.6
Leitrim	2.2	1.8	2.4	1.4	2.6	1.5
Limerick	4.3	7.2	4.5	6.1	4.1	4.9
Longford	1.3	1.1	1.7	2.0	1.4	1.3
Louth	1.9	1.0	1.7	1.2	1.8	0.5
Mayo	7.1	4.6	7.0	4.2	7.1	6.0
Meath	3.7	2.5	3.8	1.9	4.0	2.0
Monaghan	2.6	1.7	2.5	3.0	2.8	2.8
Offaly	2.6	2.2	2.7	3.0	2.7	1.8
Roscommon	4.1	2.1	4.6	4.5	4.6	3.9
Sligo	2.9	1.7	2.9	3.6	3.3	3.3
Tipperary	5.2	6.6	6.1	9.9	6.1	12.1
Waterford	2.2	3.0	2.4	2.9	1.9	2.3
Westmeath	2.8	0.8	2.7	2.1	3.0	2.9
Wexford	3.7	6.1	4.0	4.8	3.4	4.2
Wicklow	2.1	1.8	2.4	3.4	2.2	1.8
<b>State</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>