

The Farming Sector in Ireland A Profile from Revenue Data Statistics Update 2019

August 2019

Strategy, Evaluation & Reporting Branch

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Table of Contents

Contents

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

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 (available at <https://www.revenue.ie/en/corporate/information-about-revenue/research/statistical-reports/sectoral-reports.aspx>). Subsequent updates have added detail relating to the years 2014, 2015, 2016 and 2017. This present report revises and updates the statistical tables for 2017 and 2018 (where available).¹

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.²

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

¹ 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.

² 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 2015	Number of Cases 2016	Number of Cases 2017
16 – 20	6,474	7,460	8,453
21 – 30	8,355	8,592	9,084
31 – 40	11,785	12,434	14,299
41 – 50	17,329	18,284	21,209
51 – 60	20,186	21,398	25,440
61 – 70	22,275	23,422	25,815
71 – 80	13,205	14,517	16,004
81 – 90	3,863	4,299	4,876
Over 90	338	368	413
Age not on file	29,087	28,180	20,730
Totals	132,897	138,954	146,323

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

	2015		2016		2017	
	Number of Cases	€	Number of Cases	€	Number of Cases	€
PAYE Total/Earnings	91,756	2,823,966,919	96,981	3,079,409,630	105,910	3,423,351,721
Business Income	86,385	1,953,910,283	90,763	2,006,423,691	89,721	2,125,670,810
Other Non-PAYE Income*	47,914	580,186,818	49,629	621,040,151	54,777	694,681,029
Rental Income	24,898	301,711,933	26,852	338,597,411	26,842	353,208,427
Deposit Interest Income	31,528	53,048,444	30,057	31,391,881	27,682	19,984,327
Foreign Income	16,650	92,020,318	17,226	90,164,252	16,020	93,575,794
Dividend Income	18,932	50,388,277	19,587	46,879,068	19,012	45,532,031
Miscellaneous Income	3,204	14,334,925	3,709	16,426,734	3,654	16,548,466
Balancing/Charges	2,133	11,452,413	2,317	12,723,670	2,102	12,056,071
Case 3/Irish Income	11,906	6,157,680	12,475	12,670,335	11,742	8,066,074
Interest (Untaxed)	1,715	2,602,096	1,620	1,526,140	1,408	885,188
Other Income	255	3,301,891	324	3,590,710	222	2,740,192
Total		5,893,081,997		6,260,843,673		6,796,300,130

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	2015			2016			2017		
	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	2,365	42,678	26,932	2,477	43,849	27,090	2,604	44,744	27,963
Cavan	4,536	42,665	19,257	4,790	43,482	18,760	5,120	44,969	19,832
Clare	5,477	43,825	17,049	5,688	44,814	16,701	5,782	46,153	17,852
Cork	16,763	48,068	30,528	17,365	48,108	29,175	17,466	51,434	33,242
Donegal	6,574	33,398	12,209	7,024	33,833	12,120	7,215	34,263	12,443
Dublin	2,966	57,778	30,826	3,015	66,965	35,879	4,945	54,922	34,978
Galway	9,341	43,514	15,397	9,886	44,282	14,969	10,789	44,552	15,986
Kerry	7,259	42,834	20,185	7,633	42,834	19,605	7,960	46,477	22,622
Kildare	3,840	54,882	34,405	3,946	54,882	32,292	4,085	55,113	32,086
Kilkenny	4,395	48,068	33,492	4,628	48,068	32,408	4,743	49,895	34,620
Laois	2,891	45,646	25,913	3,008	45,646	25,969	3,020	48,875	27,298
Leitrim	2,329	39,160	10,671	2,499	39,160	10,679	2,892	40,129	10,489
Limerick	5,917	48,806	26,127	6,097	48,806	25,431	6,297	51,948	27,929
Longford	2,044	43,587	17,034	2,172	43,587	17,062	2,265	45,696	17,450
Louth	1,897	42,333	24,915	1,938	42,333	25,073	2,145	46,607	26,274
Mayo	7,633	39,377	11,208	8,108	39,377	11,317	8,636	41,183	11,745
Meath	5,121	48,913	28,228	5,326	48,913	27,585	5,533	50,300	28,462
Monaghan	5,011	34,822	21,900	5,426	34,822	21,341	5,708	35,477	22,926
Offaly	3,070	43,301	23,028	3,205	43,301	22,511	3,571	44,986	23,882
Roscommon	4,211	43,012	13,283	4,366	43,012	13,370	4,496	44,850	13,874
Sligo	2,944	42,343	12,064	3,138	42,343	12,130	3,294	43,614	12,531
Tipperary	9,942	45,341	31,283	10,346	45,341	30,141	10,301	48,738	34,266
Waterford	3,712	47,015	36,054	3,827	47,015	35,026	3,867	49,189	37,331
Westmeath	3,690	45,792	21,270	3,819	45,792	21,279	4,141	48,898	22,094
Wexford	6,028	41,967	29,191	6,188	41,967	28,591	6,185	44,268	29,941
Wicklow	2,497	44,460	25,912	2,531	44,460	26,227	2,732	46,381	27,687
Other	444	41,950	14,889	508	41,853	14,027	531	39,924	15,270
State	132,897	44,343	22,512	138,954	45,057	21,952	146,323	46,447	23,627

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	2016 Gross Income		2016 Farming Income		2017 Gross Income		2017 Farming Income	
	Number of cases	Amount €	Number of cases	Amount €	Number of cases	Amount €	Number of cases	Amount €
A Agriculture Forestry and Fishing	118,952	5,009,787,556	75,096	1,627,669,979	118,053	5,233,373,082	74,213	1,738,017,920
B Mining and Quarrying	45	2,334,958	30	641,339	130	5,888,417	28	636,632
C Manufacturing	799	41,370,958	487	9,855,540	1,734	83,155,999	459	11,262,071
F Construction	4,864	232,168,867	2,990	63,575,283	5,468	267,516,192	2,997	69,543,644
G Wholesale and retail trade/Repair of motor vehicles and motorcycles	2,251	133,488,468	1,252	30,466,042	3,135	169,494,983	1,274	33,175,146
H Transportation and Storage	1,147	61,184,309	681	17,846,118	1,578	77,139,492	678	18,945,647
I Accommodation and food service activities	874	50,247,877	512	13,199,946	1,035	52,290,023	508	13,150,441
J Information and Communication	94	8,194,969	49	945,850	183	12,742,383	47	1,024,457
K Financial and Insurance Activities	370	28,420,524	172	2,303,949	1,652	59,579,836	165	2,493,400
L Real estate activities	3,047	246,336,223	1,217	25,141,177	2,936	248,611,782	1,270	23,852,665
M Professional scientific and technical activities	1,327	128,012,167	791	36,897,840	1,598	133,471,467	814	37,270,684
N Administrative and support service activities	814	38,967,742	516	12,118,675	1,138	50,272,841	518	12,851,992
O Public administration and defence	2,656	162,091,687	1,363	20,579,419	4,463	241,189,827	1,391	23,707,160
P Education	195	12,038,173	106	2,319,643	469	23,154,288	91	2,072,926
Q Human health and Social Work activities	365	44,995,699	225	14,625,196	1,271	66,530,019	207	13,989,825
R Arts entertainment and recreation	251	13,124,799	140	3,352,528	292	15,252,124	119	3,215,069
S Other services activities	595	28,328,080	328	5,350,388	777	32,197,831	339	5,856,756
All other sectors / Unknown	308	19,750,617	68	1,451,780	411	24,439,544	61	1,448,659
All Sectors	138,954	6,260,843,673	86,023	1,888,340,692	146,323	6,796,300,130	85,179	2,012,515,094

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

Table 7: Income Tax Reliefs and Credits

	2013		2014		2015		2016		2017	
	Cost € Million	Number	Cost € Million	Number	Cost € Million	Number	Cost € Million	Number	Cost € Million	Number
General Stock Relief	5.2	8,950	5.2	9,100	6.1	10,690	6.4	11,020	6.3	10,130
Stock Relief for Young Trained Farmers	1.1	310	1.1	280	1.4	460	1.4	500	1.6	530
Stock Relief for Registered Farm Partnerships	0.1	30	0.03	30	0.003	60	0.5	360	0.6	370
Exempt Rental Income from Leasing of Farm Land	7.3	4,370	9.2	5,130	13.9	6,830	19.4	8,490	23.7	9,790
Succession Farm Partnership Credit	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.4	175

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

Table 8: Capital Allowances Used

	2013		2014		2015		2016		2017	
	Cost € Million	Number	Cost € Million	Number	Cost € Million	Number	Cost € Million	Number	Cost € Million	Number
Machinery & Plant	395	64,609	390	65,577	376	66,738	370	69,483	371	68,804
Industrial Buildings	190	33,158	184	33,039	175	32,851	167	33,168	168	32,166
Case V (Rental income)	66	8,930	55	9,055	42	9,324	36	9,956	30	9,765
Miscellaneous	63	11,053	62	10,704	57	9,894	49	8,899	52	8,748

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

Table 9: Capital Gains Tax

CGT Returns by Farmers	2014	2015	2016	2017
Total Number of Returns	11,310	11,773	9,081	8,151
Number of Liable Returns	2,290	3,791	3,400	3,401
Estimated CGT Paid € Million	30	72	73	109

Table 10: Capital Gains Tax Retirement Relief

	2014		2015		2016		2017	
	Number of Claimants	Amount of Associated Disposal Consideration €m	Number of Claimants	Amount of Associated Disposal Consideration €m	Number of Claimants	Amount of Associated Disposal Consideration €m	Number of Claimants	Amount of Associated Disposal Consideration €m
Retirement Relief Within the Family	234	126	294	163	264	124	265	153
Retirement Relief Outside the Family	270	28	391	63	468	68	460	68

Table 11: Capital Acquisition Tax Agricultural Relief

	2013	2014	2015	2016	2017	2018
Number of Claimants	1,594	1,581	2,024	1,263	1,472	1,463
Estimated Tax Cost € Million	163	164	215	118	141	166

Table 12: Capital Acquisition Tax Agricultural Relief by County

County	2016		2017		2018	
	Share of Claims (%)	Share of Cost (%)	Share of Claims (%)	Share of Cost (%)	Share of Claims (%)	Share of Cost (%)
Cavan/Monaghan	4.4	2.8	4.6	2.9	6.0	4.3
Clare	3.9	3.2	4.1	3.1	4.3	2.9
Cork	16.6	17.3	15.0	16.9	18.0	20.3
Donegal	3.7	2.4	4.8	3.9	3.8	2.1
Dublin	4.4	4.5	3.7	4.1	3.7	4.3
Galway/Roscommon	8.6	5.8	8.8	6.6	8.6	5.7
Kerry	7.1	7.5	6.3	5.9	4.5	3.5
Kildare	3.2	4.2	2.9	3.8	3.1	4.4
Kilkenny/Carlow/Laois	7.7	10.7	8.0	10.7	9.5	13.2
Limerick	5.6	4.5	5.2	5.5	4.5	4.6
Louth	1.5	1.6	1.1	1.2	1.9	2.5
Mayo	3.9	2.0	3.9	1.8	2.9	1.4
Meath	3.3	2.1	4.7	6.4	3.3	3.9
Sligo/Leitrim/Longford	3.2	4.6	3.9	1.9	3.6	2.0
Tipperary	5.6	6.4	7.5	7.7	7.1	8.3
Waterford	4.0	4.9	4.7	4.9	2.7	3.8
Westmeath/Offaly	5.3	5.6	6.5	5.7	4.9	4.2
Wexford	5.9	7.7	2.7	4.0	5.7	6.5
Wicklow	2.1	2.2	1.8	3.2	1.8	2.2
State	100	100	100	100	100	100

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

Table 13: Stamp Duty Returns

Stamp Duty Returns Associated with Agricultural Land	2014	2015	2016	2017	2018
Returns in Respect of Agricultural Land Sold	5,763	5,863	5,258	5,157	5,738
Returns in Respect of Agricultural Land Leased	4,170	4,372	3,776	4,073	3,933
Total Number of Returns	9,933	10,235	9,034	9,230	9,671
Number of Liable returns in Respect of Agricultural Land Sold	5,248	5,300	4,922	4,815	5,191
Number of Liable returns in Respect of Agricultural Land Leased	2,824	2,713	2,345	2,583	2,334
Number of Liable Returns	8,072	8,013	7,267	7,398	7,525

Table 14: Stamp Duty – Young Trained Farmers

Year	Number of Claims	Tax Cost € Million
2012	1,157	7.9
2013	714	3.8
2014	722	4.7
2015	989	5.2
2016	735	4.6
2017	845	7.8
2018	1,056	16.8

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

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

Year	Number of Claims	Tax Cost € Million
2014	1,796	3.0
2015	2,071	4.7
2016	864	2.1
2017	622	1.2
2018	1,647	22.0

Table 16: VAT Refunds

Year	Amount €	Number of Claims	Number of Farmers
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
2017	59,084,750	20,369	16,478
2018	75,347,421	21,766	17,446

Table 17: Stamp Duty by County

County	2016		2017		2018	
	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	1.4	1.1	1.0	1.5	1.2	1.1
Cavan	3.3	4.1	3.3	4.3	3.5	4.9
Clare	4.8	5.4	4.9	7.0	4.5	5.1
Cork	10.1	13.4	10.9	17.8	11.4	14.9
Donegal	4.8	2.0	5.0	2.4	5.2	2.4
Dublin	1.3	0.2	1.1	0.3	1.0	0.4
Galway	9.9	6.5	8.8	4.9	8.9	9.0
Kerry	4.9	6.4	5.7	5.2	5.0	4.0
Kildare	2.4	1.5	2.4	1.1	2.5	1.5
Kilkenny	3.4	5.6	3.1	5.7	3.5	5.8
Laois	2.6	2.6	2.5	4.1	2.2	2.8
Leitrim	2.6	1.5	2.7	2.1	2.6	1.7
Limerick	4.1	4.9	4.1	5.3	3.8	3.2
Longford	1.4	1.3	1.3	1.3	1.4	2.2
Louth	1.8	0.5	1.9	0.7	1.8	0.7
Mayo	7.1	6.0	7.0	3.2	8.5	6.3
Meath	4.0	2.0	4.0	1.7	4.4	2.1
Monaghan	2.8	2.8	3.2	3.6	3.0	3.5
Offaly	2.7	1.8	2.8	3.5	2.5	2.4
Roscommon	4.6	3.9	4.6	3.1	4.5	5.1
Sligo	3.3	3.3	3.4	2.0	3.0	3.5
Tipperary	6.1	12.1	5.7	7.6	5.7	6.9
Waterford	1.9	2.3	2.4	2.2	1.8	2.4
Westmeath	3.0	2.9	2.9	2.5	2.6	2.7
Wexford	3.4	4.2	3.5	5.2	3.1	3.3
Wicklow	2.2	1.8	1.9	1.8	2.3	2.2
State	100	100	100	100	100	100