Method Statement for

Local Property Tax (LPT) Statistics (Annual Report)

Dataset

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

ISSCOP
Irish Statistical
System Code of
Practice

1. Introduction

The purpose of this document is to provide information on the commitment to quality activities and procedures Revenue has put in place in respect of the production of Revenue Statistics to comply with the Irish Statistical System Code of Practice (ISSCOP).[1]

This dataset provides various Local Property Tax statistics including local authority breakdown as at end of Year

The statistics in this release are based on preliminary analysis of returns filed and other LPT related information. The statistics in this release focus on LPT (end of Year). The report provides a number of profiles of LPT Exchequer Receipts and Household Charge Payments made to Revenue including:

- LPT Compliance Statistics
- Local Authority Analysis – Collection and Compliance
- Local Authority Analysis – Mandatory Deduction at Source
- Payment Methods
- Claims for Exemption or Deferral
- Deferrals and Exemptions by Local Authority
- Valuation Bands – Based on Returns Filed
- Valuation Bands by Local Authority
- Valuation Bands – Changes Compared to the Revenue Estimate for 2013
- Valuation Bands – Self-Correction of 2013 Valuations
- Multiple Property Owners

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[1] For more information see http://www.isscop.ie/

2. General Information

Dataset Name:	**Breakdown of Local Property Tax Receipts**
Keywords:	LPT, Compliance data, Exchequer Receipts, Household Charge, Compliance rate, Compliance letters, Valuations, Sheriff, Local Adjustment Factor, Local Authorities, LPT Collected, Properties Returned, Mandatory Deduction at Source, Exempt, Declared, Deferred, Department of the Environment, Community and Local Government, Payment Types, Credit Card, Debit Card, Single debit authority, Deduct at Source, Service Provider, Claims for Deferral or Exemption, Charitable recreational activities, Charity, special needs, Public Body, Diplomatic properties, First Time Buyer, Commercial rates, Long-term illness, Mobile homes, unused, Nursing homes, Pyrite damaged, Severely incapacitated individual, Unfinished Housing Estates, Unsold, Executor, Administrator, Financial Loss, Insolvent, Valuation Bands, Multiple Property Owners.
Update Frequency:	Annually
Licence:	CC-By
Formats:	.csv, .pdf
Hyperlinks:	https://www.revenue.ie/en/corporate/information-about-revenue/statistics/local-property-tax/lpt-stats/end-of-year-reports/local-property-tax-2021.aspx https://www.revenue.ie/en/corporate/information-about-revenue/statistics/local-property-tax/lpt-stats/index.aspx Open Data Portal: https://data.gov.ie/dataset/local-property-tax-lpt-statistics-2021
Business Owner:	Fionnuala Ryan
Contact Information:	statistics@revenue.ie
Reference Years	2016-2021
Anonymisation or aggregation required:	No, Macro-data
Geographical Scope:	National

3. Production

Coding:	Local Authority
Data Source:	LPT Dashboard from Revenue's Integrated Business Intelligence system. Data based on Taxpayer Returns and Payment Data
Imputation:	***Local Authority Analysis – Collection and Compliance*** The compliance rate is calculated on an expected Register number extrapolated from Central Statistics Office Census 2011 / 2016 information and data collected from the administration of LPT since 2013. ***Local Authority Analysis – Mandatory Deduction at Source*** ***Valuation Bands – Based on Returns Filed for 2013*** ***Valuation Bands by Local Authority – Based on Returns Filed for 2013*** ***Valuation Bands – Changes Compared to the Revenue Estimate for 2013*** ***Multiple Property Owners*** Properties owned by Local Authorities and approved housing bodies are excluded from analysis.
Breakdown:	The Data is broken down on Local Authority/ type/Year basis
Computation:	LPT data are compiled from all methods of payment including P30 data from salary deductions by employers.

4. Quality

Relevance:	Data are used to: • Inform the Tax Strategy Group and the Department of Finance on budgetary decisions • Provide answers to Parliamentary Questions (PQs) and Freedom of Information (FOI) requests. • Inform policymakers and internal stakeholders and • Fulfil requests for data from academics, students, journalists and members of the public.
Accuracy & Reliability:	Data are compared with the previous year's data. Source data are input into Revenue's systems by the Collector General's area and the statistical outputs are assessed and validated are signed off by the Accountant General's area.
Timeliness & Punctuality:	An advance release schedule is provided for all datasets with anticipated publication deadline. Divergence from the notified schedule is publicised in advance, along with a new release date. See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.
Coherence and Comparability:	The dataset provides figures for LPT Receipts by local authority and band in € millions. The data are grouped at the same granularity for all years. Analysis is preliminary and there is an element of estimation in particular with regard to the distribution of numbers by Local Authority.
Accessibility and Clarity:	Published electronically on Revenue's Website & Open Data portal This dataset is consistent with the Open Data Technical Framework: • with metadata, methodological and quality information • to Open Data 3-star Format (i.e., machine readable) and • searchable through keywords.

5. Supporting Documentation

Revenue Statistics - Quality Statement

Revenue Statistics - Publication and Dissemination Policy

Revenue Statistics - Publication Calendar

Revenue Statistics - Statistical Disclosure Control

Open Data Technical Framework

Irish Statistical System Code of Practice