

Method Statement for **Alcohol Products Tax** Dataset

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 which will comply with the Irish Statistical System Code of Practice (ISSCOP).¹

Alcohol Products Tax (APT) is a tax charged on alcohol and alcohol products. APT is charged at the time the alcohol products are released for consumption in the State or, following release for consumption in another Member State, are then brought into Ireland.

Alcohol products include beer, wine, cider and perry, other fermented beverages other than cider and perry, intermediate beverages and spirits.

The rate of tax depends on the type of alcohol product and its alcoholic content. The various rates applying to different alcohol products can be found on the [Alcohol Products Tax](#) excise rates page.

Further guidance on Alcohol Products Tax can be found on the [Revenue website](#).

Due to a systems error in the transfer of data from the new Automated Import System (AIS) to Revenue's accounting systems, overall Excise revenue was underreported by €90.1 million over the period October 2020 to end 2022. This primarily relates duties on alcohol, and the value of underreported APT amounts to €87.7m. The data contained in this publication reflects the correct allocation of APT volumes, liabilities and receipts for 2020 and subsequent years.

The data published on this webpage details:

1. The volume and declared liabilities of home-produced and imported alcohol products.
2. The net receipts of home-produced and imported alcohol products.

Receipts and volume data relating to beer produced in qualifying microbreweries and cider and perry produced by qualifying small producers is not separately identified but is included in the overall data relating to beer and cider.

¹ For more information see <http://www.isscop.ie/>

2. General Information

<i>Dataset Name:</i>	Alcohol Products Tax
<i>Keywords:</i>	Alcohol, Alcohol Products Tax, APT, Beer, Spirits, Wine, Cider, Cider and Perry, Other Fermented Beverages, Intermediate Beverages
<i>Update Frequency:</i>	Monthly
<i>Licence:</i>	CC-By
<i>Formats:</i>	.csv
<i>Hyperlinks:</i>	
<i>Business Owner:</i>	Donnchadh O'Donovan & Conor O'Brien
<i>Contact Information:</i>	statistics@revenue.ie INDTstatistics@revenue.ie
<i>Reference Years</i>	2019 to present
<i>Anonymisation or aggregation required:</i>	All data is aggregated by alcohol product type
<i>Geographical Scope:</i>	National

3. Production

<i>Coding:</i>	Not applicable
<i>Data Source:</i>	Alcohol Products Tax data are drawn from returns and payments data filed by taxpayers upon the release for consumption of taxable alcohol products in the State. This data is stored on Revenue systems.
<i>Imputation:</i>	Not applicable
<i>Breakdown</i>	This data has been broken down by year, monthly accounting period, alcohol product type, unit, volume, declared liability and net receipts
<i>Computation:</i>	Not applicable

4. Quality

<p><i>Relevance:</i></p>	<p>Data are used to:</p> <ul style="list-style-type: none"> • 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. • Fulfil requests for data from academics, students, journalists and members of the public.
<p><i>Accuracy & Reliability:</i></p>	<p>When extracting data for publication a sample will be analysed to assess quality in terms of volume, declared liability and net receipts. Any amendments to published records will be updated for a period of up to twelve months.</p>
<p><i>Timeliness & Punctuality:</i></p>	<p>An advance release schedule is provided for all datasets with anticipated publication deadline.</p> <p>Divergence from the notified schedule is publicised in advance, along with a new release date.</p> <p>See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.</p>
<p><i>Coherence and Comparability:</i></p>	<p>The dataset provides volume, liability and receipts data for Alcohol Products Tax. The data are grouped at the same granularity for all years.</p> <p>Provisional data are identified.</p>
<p><i>Accessibility and Clarity:</i></p>	<p>Published electronically on Revenue's Website & Open Data portal</p> <p>This dataset is consistent with the Open Data Technical Framework:</p> <ul style="list-style-type: none"> • 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](#)