

Method Statement for **Electricity 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

Electricity Tax is an excise duty that is charged on supplies of electricity. The tax is charged on the final supply of electricity to the consumer and the liability arises at the time the electricity is supplied. Any supplies for domestic use are not subject to the tax. The supplier is responsible for payment of the tax and for all returns.

There are two tax rates:

- €1 per unit (megawatt hour) for electricity supplied for business use.
- €1 per unit (megawatt hour) for electricity supplied for non-business use, excluding domestic use.

Up to and including 31 December 2019, the rate was €0.50 per unit (megawatt hour) for electricity supplied for business use.

Liable electricity suppliers must file a return and pay for each annual accounting period by 31 January of the following year.

The dataset published on this webpage presents aggregated Electricity Tax returns data for the accounting periods 2016 onwards. This returns data is broken down in terms of supply into non-taxable use units and taxable use units. Taxable use units refer to business use and non-business use. Non-taxable use units refer to Combined Heat & Power (CHP) generation, electricity generation and household use. The returns data also identify units generated from renewable sources and from environmentally friendly High Efficiency Heat & Power Cogeneration (HECHP) sources. It also provides the declared aggregated gross taxable charge, renewable source relief, HECHP relief, and net tax payable in respect of business use and non-business use. One unit supplied represents one megawatt hour.

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

2. General Information

<i>Dataset Name:</i>	Electricity Tax
<i>Keywords:</i>	electricity, electricity tax, renewable sources, Combined Heat & Power, chp, High Efficiency Heat & Power Cogeneration, hechp, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023
<i>Update Frequency:</i>	Annual
<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>	2016 to present
<i>Anonymisation or aggregation required:</i>	Annual tax return data has been aggregated.
<i>Geographical Scope:</i>	National

3. Production

<i>Coding:</i>	Not applicable
<i>Data Source:</i>	Electricity Tax data are taken from taxpayer returns. This data is stored on Revenue systems.
<i>Imputation:</i>	N/A
<i>Breakdown</i>	This data has been aggregated by year from taxpayer returns. It presents the total units supplied in a calendar year, broken down by units supplied for non-taxable and taxable uses, together with applicable reliefs.
<i>Computation:</i>	There are no computations carried out on the data presented. This data is the aggregated data by year contained in returns filed by taxpayers.

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 this data liabilities associated with each return are compared to the relevant payments in each accounting period.</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 aggregated taxpayer returns data. 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](#)