

Method Statement for The Farming Sector in Ireland: A Profile from Revenue Data Dataset



Last Updated: December 2018

Statistics & Economic Research Branch



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 information on various taxation aspects of the farming sector and also a breakdown by age, county and income.

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

2. General Information

<i>Dataset Name:</i>	The Farming Sector in Ireland: A profile from Revenue Data: Statistics Update 2016
<i>Keywords:</i>	Farming, Age profile, Capital Allowances, Capital Gains Tax, CGT Retirement Relief, Capital Acquisition Tax Agricultural relief, Stamp duty, Young Trained Farmers, Consanguinity Relief, Vat refunds, NACE sectors, Stock relief, farm partnership, leasing, rental income, agricultural land, geographical area, year
<i>Update Frequency:</i>	Annual
<i>Licence:</i>	CC-By
<i>Formats:</i>	.csv, .pdf
<i>Hyperlinks:</i>	http://www.revenue.ie/en/corporate/information-about-revenue/statistics/other-datasets/farming-sector.aspx Open Data Portal https://data.gov.ie/dataset/the-farming-sector-in-ireland-a-profile-from-revenue-data
<i>Business Owner:</i>	Donnchadh O'Donovan, Philip O'Rourke, Fionnuala Ryan
<i>Contact Information:</i>	statistics@revenue.ie
<i>Reference Years</i>	2014-2016
<i>Anonymisation or aggregation required:</i>	No, Macro-data
<i>Geographical Scope:</i>	National, county

3. Production

<i>Coding:</i>	The NACE classification is used to describe economic sectors in which farmers may also be employed.
<i>Data Source:</i>	Taxpayer Returns
<i>Imputation:</i>	None
<i>Breakdown:</i>	The Data is broken down by the following tables: Age Profile of Farmer cases, Gross Income of Farmer cases, Average Incomes by County, Income of Farming cases by NACE sector, Income Tax Reliefs, Capital Allowances Used, Capital Gains Tax, Capital Gains Tax Retirement Relief, Capital Acquisition Tax Agricultural Relief, Capital Acquisition Tax Agricultural Relief by County(2014), Stamp Duty Returns, Stamp Duty – Young Trained Farmers, Stamp Duty Consanguinity Relief on Non-Residential Transfer, Stamp Duty by County, VAT Refunds and Year
<i>Computation:</i>	None

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 and • Fulfil requests for data from academics, students, journalists and members of the public.
<p><i>Accuracy & Reliability:</i></p>	<p>Data are compared with the previous year's data.</p> <p>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.</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 figures for various aspects of the farming sector. The data are grouped at the same granularity for all years.</p> <p>Data are compared with previous years' data. Where there is a deviation notes are provided. Provisional data are also 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](#)