

Method Statement for

Distribution of selected allowances, reliefs and deductions

Dataset

January 2021

Strategy, Evaluation and Reporting 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 to Revenue Statistics. The 'Method' Statement of the individual Revenue statistical products details what specific measures, process and activities are in place in each case. It should be read in conjunction with the Revenue Statistics Quality Statement which details the quality activities and procedures in place at an organisational level.

The following document may be referenced or may be of value

- Revenue Statistics - Publication and Dissemination Policy
- Revenues Statistical Disclosure Control
- Revenue Statistics - Publication Calendar
- Revenue Statistics - Timeliness Monitor

2 General Information

<i>Dataset Name:</i>	Distribution of selected allowances, reliefs and deductions
<i>Description:</i>	<p>Distribution of Corporation Tax Allowances, Reliefs and Deductions by Range of Net Income, Type of Credit or Deduction or Allowance, Year and Statistic – 2004 – 2018.</p> <p>This dataset shows a distribution of types of Corporation Tax allowances, reliefs and deductions by range of net income.</p> <p>The information on Corporation Tax allowances, reliefs and deductions which are given in this dataset has been collected in the course of the administration of tax for the income tax years in question.</p> <p>The tables relate to income assessed in respect of the years by reference to tax returns which were processed, usually in the second quarter of the year following the returns due date. Returns are filed in the 9th month after the end of accounting period. Thus, for example returns in respect of accounting periods ending in 2012 will have been due anytime between October 2012 and September 2013, and will be processed in Q2 of 2014.</p>
<i>Keywords</i>	Corporation Tax, Income Distribution, Foreign Income, Plant and Machinery Capital Allowances, Industrial Buildings, Non-Manufacturing Capital Allowances, Trading Losses Carried Forward, Charges, Current Losses, R&D Credit, Research and Development, Group Relief, Total Deductions, Manufacturing Relief, Double Taxation, DTR
<i>Update Frequency</i>	Annually
<i>Dataset created:</i>	01/09/15
<i>Licence</i>	CC-By
<i>Formats:</i>	<p>Available on revenue.ie and the CSO</p> <p>Tables can be downloaded in various formats, including Microsoft Excel, comma-separated text, and PC-Axis format.</p>

<i>Hyperlinks:</i>	https://data.cso.ie/table/RVA07 https://www.revenue.ie/en/corporate/information-about-revenue/statistics/income-distributions/stats/Distribution-of-selected-allowances-reliefs-and-deductions.aspx
<i>Business Owner:</i>	Fionnuala Ryan
<i>Use</i>	FOI, PQ, Queries from 3rd parties
<i>Temporal extent:</i>	Multi-annual
<i>Anonymisation or aggregation required:</i>	No, Macro -data
<i>Geographical Scope</i>	National

3 Production

<i>Coding</i>	The dataset figures are based on entity level corporate entities, as opposed to groups of companies. Each company files its own return, distinct from other members of its group.
<i>Data Source:</i>	Corporation Tax IDS Data -See Quality Statement
<i>Imputation</i>	N/A
<i>Breakdown</i>	Net income is the total trading income and gains of corporate taxpayers as calculated in accordance with the provisions of the Taxes Consolidation Act 1997. It is net of allowable expenses, but before certain deductions such as charges on income.
<i>Computation:</i>	The value of losses carried forward including trading losses and excepted trading losses, added together.
<i>Quality Checks</i>	See Revenue Statistics - Quality Statement

4 Quality

These are measures other than or in addition to those detailed in the Quality Statement

<i>Relevance</i>	See Revenue Statistics - Quality Statement
<i>Accuracy & Reliability:</i>	See Revenue Statistics - Quality Statement
<i>Timeliness & Punctuality</i>	Release and dissemination process and evaluation detailed in <ul style="list-style-type: none"> • Revenue Statistics - Quality Statement • Revenue Statistics - Publication and Dissemination Policy • Revenue Statistics - Publication Calendar • Revenue Statistics - Timeliness Monitor

	<p>The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have a minimum as close as possible to 90% of tax returns represented in the figures. Because of the return filing date for Corporation Tax returns, the most recent years for which relatively complete and comparable data can be provided in this report generally lags by 2 years.</p>
<p><i>Coherence and Comparability</i></p>	<p>See Revenue Statistics - Quality Statement</p> <p>Some other features of the data are:</p> <ul style="list-style-type: none"> • The information relates to all companies on tax records in respect of whom a tax return for the year is on record; • Particulars of assessments raised during the year in respect of previous years are not included; • Manufacturing capital allowances and manufacturing industrial buildings allowances are no longer reported separately, thus in later years the figures for trading profits includes such manufacturing capital allowances and industrial buildings allowances, • The value of the R&D credit refers to the amount used to offset against the CT liability in the current accounting period only. It does not include amounts carried back to earlier accounting periods, nor does it include amounts converted into any of the payable elements of the credit.
<p><i>Accessibility and Clarity:</i></p>	<p>Published Electronically on the Revenue website and the CSO</p>