

Method Statement for **High Income Individuals'-Cases** **where partial restriction has been** **employed** Dataset



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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 details of high-income individuals with an adjusted income of €500,000 or more for the years 2007 to 2009 and adjusted income of €400,000 or more for the years 2010 to 2014. (Table 2A).

This restriction limits the use of tax reliefs and exemptions by high income individuals. The restriction may apply if:

- income is greater than or equal to €125,000 - less if there is ring-fenced income (income that is normally liable to tax at a specific rate), such as [Deposit Interest Retention Tax \(DIRT\)](#)
- total reliefs are greater than €80,000
- the aggregate of specified reliefs used are greater than 20% of adjusted income.

For more information on this restriction see <http://www.revenue.ie/en/self-assessment-and-self-employment/guide-to-self-assessment/high-income-earner-restriction-hier.aspx>

If you are subject to HIER you must include the details on your [Form 11](#). You must also submit a calculation of the restriction on a [Form RR1](#).

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

2. General Information

<i>Dataset Name:</i>	High Income Individuals' Restriction – Cases where partial restriction has been employed.
<i>Keywords:</i>	Number of cases, range of adjusted income, tax before restriction, tax after restriction, additional tax after application of restriction, average effective rate before application of restriction, average effective rate after application of restriction, tax including USC payable after restriction, year
<i>Update Frequency:</i>	Annual
<i>Licence:</i>	CC-By
<i>Formats:</i>	.csv
<i>Hyperlinks:</i>	http://www.revenue.ie/en/corporate/information-about-revenue/statistics/other-datasets/hiir/hiir-partial-restriction.aspx Open Data Portal: https://data.gov.ie/dataset/high-income-individuals-restriction-cases-where-partial-restriction-has-been-employed
<i>Business Owner:</i>	Philip O'Rourke
<i>Contact Information:</i>	statistics@revenue.ie
<i>Reference Years</i>	2007-2016
<i>Anonymisation or aggregation required:</i>	No, Aggregated data
<i>Geographical Scope:</i>	National

3. Production

<i>Coding:</i>	The restricted tax reliefs are specified in Schedule 25B of the Taxes Consolidation Act, 1997
<i>Data Source:</i>	<p>IT IDS Data and Taxpayer returns (RR1)</p> <p>Taxpayer subject to HIER must include the details on their Form 11 (which is extracted within IDS) and must also submit a calculation of the restriction on a Form RR1.</p> <p>To produce the HIER Report and associated .csvs for a given year, RR1 data are extracted for a that year with the associated accessing data (IDS).</p>
<i>Imputation:</i>	Not applicable
<i>Breakdown:</i>	The data are broken down by Number of cases, range of adjusted income, tax before restriction, tax after restriction, additional tax after application of restriction, average effective rate before application of restriction, average effective rate after application of restriction, tax including USC payable after restriction.
<i>Computation:</i>	Effective tax rate presented in reports /.csvs is calculated within extract code

4. Quality

<i>Relevance:</i>	<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.
<i>Accuracy & Reliability:</i>	<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>
<i>Timeliness & Punctuality:</i>	<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>
<i>Coherence and Comparability:</i>	<p>The dataset provides figures for high-income individuals with an adjusted income of €500,000 or more for the years 2007 to 2009 and adjusted income of €400,000 or more for the years 2010 to 2014 in € millions. 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>Prior to publication of the report and .csv, drafts are reviewed by our colleagues in Revenue Legislation Service and Dept of Finance.</p>
<i>Accessibility and Clarity:</i>	<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](#)