

Method Statement for Tax Registrations, Assessments and Transactions 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 an overview of a range of Revenue registrations, assessments and transactions for each year from 2008 to 2016. It shows for each year the number of Revenue registrations for Employers, Self-Assessment (Income Tax) , Corporation Tax , Value Added Tax, Bookmaking premises as well as assessments and transactions in respect of employees, CGT, Stamp Duty and Property.

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

2. General Information

<i>Dataset Name:</i>	Registrations, Assessments and Transactions
<i>Keywords:</i>	Tax, Registrations, Assessment, Transaction, Employers on register, Bookmaking premises, Adjudication stamps, Employee Returns, Stamps, Sales, Leases of land, Residential, Non-Residential, Property, Transactions, CGT, Capital Gains Tax, Stamp Duty, Corporation Tax, Self-Assessment, Income Tax, VAT, 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/registrations-assessments-transactions/overview.aspx
<i>Business Owner:</i>	Maureen O'Connell/Andrew Wiley/Brendan Hegarty/Donnchadh O'Donovan
<i>Contact Information:</i>	statistics@revenue.ie
<i>Reference Years</i>	2008-2016
<i>Anonymisation or aggregation required:</i>	No, Macro-data
<i>Geographical Scope:</i>	National

3. Production

<i>Coding:</i>	Not Applicable
<i>Data Source:</i>	Taxpayer Returns, Stamp Duty Dashboard
<i>Imputation:</i>	Not Applicable
<i>Breakdown:</i>	<p>The Data is broken down showing for each year the number of Revenue registrations for Employers, Self-Assessment (Income Tax) , Corporation Tax , Value Added Tax, Bookmaking premises as well as assessments and transactions in respect of employees, CGT, Stamp Duty and Property.</p> <p><u>Stamp Duty only</u></p> <p>1. Stamp Duty Tax: Data is taken from Stamp Duty Dashboard (IBI>Dashboards>Stamp Duty) and data is compiled based on the headings within the table on a yearly basis and also SAS File> filtered by Residential and Non Residential Property transactions.</p>
<i>Computation:</i>	None

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 Registrations, Assessments and Transactions for income tax, corporation tax, capital gains tax and stamp duty by year. The data are grouped at the same granularity for all years.</p> <p>Where there is a deviation notes are provided. Provisional data are also identified.</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](#)