

Method Statement for **Sugar Sweetened Drinks 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

The Sugar Sweetened Drinks Tax (SSDT) applies on the first supply in the State of sugar sweetened drinks. It was introduced in May 2018. The tax operates as an excise duty and is administered on a self-assessment basis. The tax applies to water and juice-based drinks which have added sugar and a total sugar content of five grams or more per 100 millilitres. From January 2019, SSDT also applies to certain categories of plant protein drinks and drinks containing milk fats.

SSDT applies on a volumetric basis at the following rates:

Band 1: €16.26 per hectolitre on drinks with a total sugar content of five grams or more, but less than eight grams, per 100 millilitres.

Band 2: €24.39 per hectolitre on drinks with a total sugar content of eight grams or more per 100 millilitres.

Suppliers are required to register with Revenue in advance of making first supplies of sugar sweetened drinks in the State. A return must be filed within one month after the end of the accounting period during which the supplies were made.

The data published on this webpage details:

- the breakdown of SSDT liabilities declared by suppliers under bands 1 and 2, by accounting period.
- the estimated breakdown of SSDT receipts collected annually under bands 1 and 2

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

2. General Information

<i>Dataset Name:</i>	Sugar Sweetened Drinks Tax Statistics
<i>Keywords:</i>	Sugar Sweetened Drinks Tax, SSDT, Sugar, Sugar Tax
<i>Update Frequency:</i>	Bi-monthly
<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>	2018 to present
<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>	Sugar Sweetened Drinks Tax (SSDT) data are taken from returns filed by liable suppliers. This data is stored on Revenue systems.
<i>Imputation:</i>	Not Applicable
<i>Breakdown</i>	SSDT data has been broken down by year and accounting period for the two applicable tax bands.
<i>Computation:</i>	The breakdown of SSDT receipts collected in a calendar year is estimated by apportioning the recorded net Exchequer receipts between the two SSDT bands according to the liabilities declared in taxpayer returns.

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>Bimonthly returns data will be updated in line with any amendments to returns for a period up to twelve months.</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 SSdT by year, accounting period and SSdT band. 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](#)