

Note on changes to the publication of Revenue statistics

August 2023

Revenue has changed how we publish statistical information on tax expenditures.

Previously, both Revenue and the Department of Finance maintained separate publications on tax expenditures, with different items appearing across the two sources. Several bodies have made recommendations to publish a single set of statistics on tax expenditures. Two of the most prominent are below.

Recommendation 16.6 of the Commission on Taxation and Welfare (published September 2022):

The Commission recommends that the Department of Finance, with support from the Revenue Commissioners, should publish and maintain a single agreed definition of the benchmark tax system and compile a master list of all tax expenditures. This would ensure that tax measures are systematically included either in the benchmark or the tax expenditure list.

Recommendation 1 of the Select Committee on Budgetary Oversight Report (published September 2022):

The Committee recommends that the Department of Finance and Revenue Commissioners agree a definition and publish a common list of tax expenditures.

In collaboration with the Department of Finance, Revenue has now implemented these recommendations.

From August 2023 onward, there will be a statistical publication on the Revenue website called *Cost of Tax Expenditures*. Within it, there will be two main sections. The first section will outline the available statistical information on the items defined by the Department of Finance as being a Tax Expenditure.¹ The second section will outline the available statistical information on the remaining credits, reliefs, and allowances which formerly appeared in the two Revenue publications *Cost of Tax Expenditures (credits, allowances, and reliefs)* and *Certain property-based tax reliefs*. The purpose of the second section is to provide continuity for users who seek statistical information on other aspects of the tax system. Revenue will continue to publish statistics on all individual items as previously; the only change is the format of the presentation.

Publication of *Cost of Tax Expenditures (credits, allowances, and reliefs)* and *Certain property-based tax reliefs* will now cease. The last published versions will be retained on the Revenue website for reference and research purposes. They are now available in the Statistical Reports Archive section of the Revenue website:
<https://revenue.ie/en/corporate/information-about-revenue/statistics/archive/index.aspx>

¹ The Department of Finance categorises items in accordance with the definition of a tax expenditure in Irish legislation (S.I.508 of 2013). As such, “tax expenditures” means a transfer of public resources that is achieved by—
(a) reducing tax obligations with respect to a benchmark tax rather than by direct expenditure, or
(b) provisions of tax legislation that reduce or postpone revenue for a comparatively narrow population of taxpayers relative to the tax base.