

# Home Renovation Incentive (HRI) Statistics

30 September 2019

The statistics in this release are based on analysis of returns filed and other HRI related information by Revenue's Strategy, Evaluation & Reporting Branch. These statistics should be considered as provisional and may be revised.

The statistics in this release focus on latest HRI figures in 2019. Updates to these statistics will be provided in due course at [Home Renovation Incentives statistics \(HRI\)](#)

Any queries of a statistical nature in relation to HRI should be directed to [statistics@revenue.ie](mailto:statistics@revenue.ie)

## **Overview of the Scheme**

The HRI scheme, which was introduced in October 2013, allows homeowners who carry out qualifying renovation works to apply for and claim an income tax credit. In order to qualify for the tax credit, the following criteria must be met:

1. The value of work carried out on a property must be at least €4,405 excluding VAT; and
2. Only works which are chargeable at the 13.5% VAT rate are counted towards the threshold.

If the total value of work carried out in a property does not exceed the minimum threshold, the home owner will not be eligible for any tax credit under the HRI scheme. However, there are no restrictions on the number of works a home owner may carry out in their property to reach this minimum threshold.<sup>1</sup>

154,701 works have been registered with the scheme across 98,241 individual properties nationwide since it began. Table 1 below provides a general statistical overview of the HRI scheme.

<b>Description</b>	<b>Total</b>
Number of Works	154,701
Number of Properties	98,241
Total Estimated Value of Works	€2,607,293,347
Average Value of Works	€16,854
Total Number of Contractors	13,551
Maximum Credit to be Claimed	€181.2m
Number of Credit Claimants	69,756
Value of Credits Claimed	€130.72m

**Table 1: General HRI Statistics.**

The cumulative total of tax credits available to be claimed by those who have completed qualifying works under the HRI scheme is €181.2m. This cost is calculated by including only the properties which have had works carried out and paid for in line with the criteria listed above. The total number of properties which have carried out and paid for such works to date is 86,478. However, this is not reflective of the cost to date to the Exchequer as not all credits have been claimed. These figures will be updated over time as credits are claimed. Furthermore, it should be noted that tax credits claimed are split evenly over a two-year period.

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<sup>1</sup> Further information can be found on the HRI section of Revenue's website at <http://www.revenue.ie/en/tax/it/reliefs/hri/index.html>

### **Breakdown of Works**

The following table show a breakdown of the types of work most commonly completed under the HRI scheme. Table 2 illustrates the most common works categories with reference to their estimated value and the total number of works carried out.

<b>Work Description</b>	<b>% Total Works by Value</b>	<b>% Total Works by Number</b>
Home Extension	34.48	8.55
General Repairs & Renovations	26.35	14.05
Window Replacement	10.42	23.08
Kitchen Renovations	9.74	17.79
Other Works (unspecified)	3.49	7.27

**Table 2: Top 5 categories of work by reference to the value of work completed/number of works completed.**

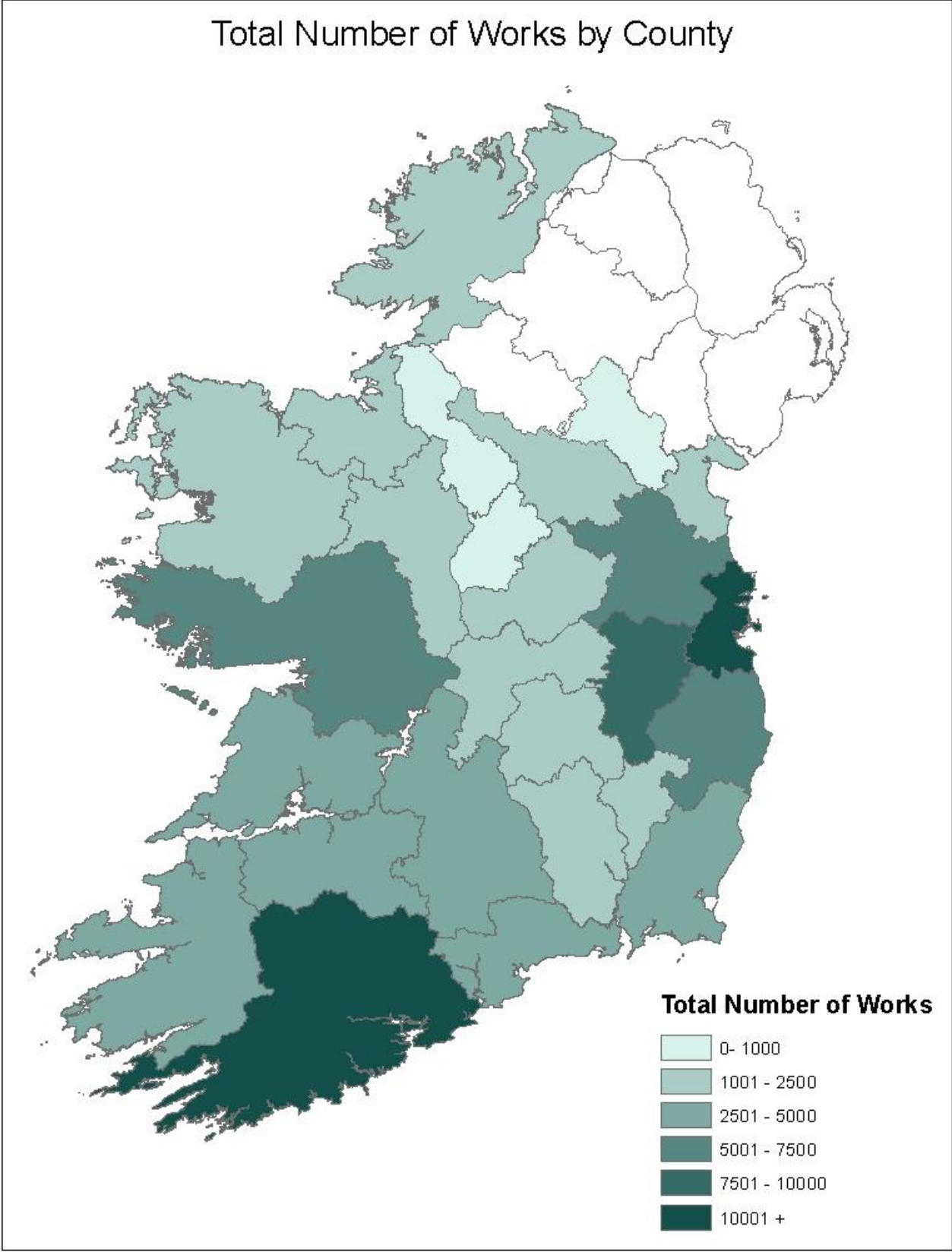
### Local Authority Breakdown

Table 3 provides a breakdown by Local Authority of the number of individual properties which have registered with the HRI scheme, the total number of works and their estimated value.

<b>Local Authority</b>	<b>Number of Properties</b>	<b>Number of Works</b>	<b>Estimated Value of Works €M</b>
<b>Carlow</b>	723	1,090	12.80
<b>Cavan</b>	729	1,009	13.06
<b>Clare</b>	1,765	2,612	42.34
<b>Cork City</b>	4,699	7,811	130.97
<b>Cork County</b>	6,676	10,876	154.99
<b>Donegal</b>	740	1,072	18.80
<b>Dublin City</b>	14,741	22,829	500.36
<b>DLR</b>	11,190	18,589	447.21
<b>Fingal</b>	9,286	14,591	227.16
<b>South Dublin</b>	8,479	13,504	193.95
<b>Galway City</b>	1,479	2,453	41.17
<b>Galway County</b>	2,625	4,194	58.19
<b>Kerry</b>	2,128	3,210	48.09
<b>Kildare</b>	5,926	9,449	124.05
<b>Kilkenny</b>	1,480	2,171	32.35
<b>Laois</b>	725	1,109	13.63
<b>Leitrim</b>	340	490	6.13
<b>Limerick</b>	3,197	4,973	70.42
<b>Longford</b>	370	577	6.77
<b>Louth</b>	1,666	2,384	32.80
<b>Mayo</b>	1,340	2,018	27.64
<b>Meath</b>	3,715	5,805	81.02
<b>Monaghan</b>	398	533	7.40
<b>Offaly</b>	810	1,215	16.05
<b>Roscommon</b>	939	1,470	16.70
<b>Sligo</b>	1,074	1,722	25.80
<b>Tipperary</b>	2,180	3,317	55.33
<b>Waterford</b>	1,903	2,900	44.04
<b>Westmeath</b>	1,324	2,044	27.02
<b>Wexford</b>	1,903	2,924	37.34
<b>Wicklow</b>	3,691	5,760	93.73
<b>Total</b>	<b>98,241</b>	<b>154,701</b>	<b>2,607.29</b>

**Table 3: Breakdown of the number of properties registered, works carried out and their estimated values by county.**

# Total Number of Works by County



The above chart shows the number of HRI works to September 2019 by County.