

Home Renovation Incentive (HRI) Statistics 2013 – 2020

The statistics in this release are based on analysis of Home Renovation Incentive (HRI) data as at 5 January 2021.

These statistics should be considered as provisional and may be revised.

Updates are provided regularly on the Revenue statistics webpage:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/index.aspx>.

Any queries of a statistical nature in relation to HRI should be directed to

statistics@revenue.ie.

Information and guidance regarding the operation of the HRI scheme is available on the Revenue website.

Overview of the Scheme

The Home Renovation Incentive (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.

A homeowner may claim for qualifying work that was carried out and paid for from 25 October 2013. A landlord may claim for work carried out and paid for from 15 October 2014. A local authority tenant may claim for work carried out and paid for from 1 January 2017.

Claims cannot be made for any work carried out or paid for after 31 December 2018.

The only exception to this closing date is if planning permission is required for the work. If this is in place by 31 December 2018, claims can be made for work carried out and paid for up to 31 March 2019.

HRI can be claimed from 1 January in the year after the qualifying work has been paid for. The claim must be within 4 years after the year the qualifying work was paid for.

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.

A total of **161,694** works have been registered with the scheme across more than **98,922** individual properties nationwide since it began. The below provides a general statistical overview of the HRI scheme.

Description	Total
Number of Works	161,694
Number of Properties	98,922
Total Value of Works	€2,727,709,177
Average Value of Works	€16,870
Total Number of Contractors	14,520
Maximum Credit to be Claimed	€189.15
Number of Credit Claimants	77,421
Value of Credits Claimed	€ 170.52M

The cumulative total of tax credits available to be claimed by those who have completed qualifying works under the HRI scheme is **€189.15 million** at end 2020. 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. However, this is not reflective of the full cost 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.

Breakdown of Works

Works Description	% Total Works by Value	% Total Works by Number
Home Extension	34.57	8.74
General Repairs & Renovations	26.63	14.28
Window Replacement	10.31	22.86
Kitchen Renovations	9.58	17.54
Bathroom\Shower\En Suite Improvements	3.50	7.36

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

	2013	2014	2015	2016	2017	2018	2019	Total
January	-	1,321	1,713	1,950	2,091	2,254	192	9,521
February	-	1,390	2,056	2,180	2,119	2,245	124	10,114
March	-	1,733	2,351	2,436	2,495	2,490	110	11,615
April	-	1,844	2,606	2,577	2,224	2,753	-	12,004
May	-	2,059	2,765	2,926	2,841	3,071	-	13,662
June	-	2,233	3,057	2,938	2,717	2,957	-	13,902
July	-	2,219	2,971	2,701	2,583	3,100	-	13,574
August	-	2,080	2,936	2,986	2,612	3,207	-	13,821
September	-	2,840	3,599	3,344	2,956	3,350	-	16,089
October	812	2,824	3,454	3,402	2,829	3,775	-	17,096
November	1,880	2,713	3,307	3,381	2,992	3,865	-	18,138
December	1,048	1,797	2,131	2,216	1,834	3,132	-	12,158
Total	3,740	25,053	32,946	33,037	30,293	36,199	426	161,694
Average	1,247	2,088	2,746	2,753	2,524	3,017	142	14,516

The above table shows the number of HRI works registered by month since 2013.

Breakdown of Properties Registering Works

	2013	2014	2015	2016	2017	2018	2019	Total
January	-	1,174	1,494	1,724	1,876	2,014	175	8,457
February	-	1,218	1,801	1,935	1,896	2,020	112	8,982
March	-	1,529	2,046	2,165	2,206	2,248	95	10,289
April	-	1,618	2,278	2,308	2,001	2,450	-	10,655
May	-	1,793	2,407	2,551	2,498	2,740	-	11,989
June	-	1,951	2,676	2,609	2,427	2,638	-	12,301
July	-	1,909	2,594	2,391	2,313	2,772	-	11,979
August	-	1,820	2,542	2,644	2,295	2,852	-	12,153
September	-	2,443	3,115	2,918	2,638	2,999	-	14,113
October	757	2,449	2,999	2,939	2,526	3,346	-	15,016
November	1,604	2,334	2,841	2,907	2,641	3,426	-	15,753
December	890	1,586	1,838	1,943	1,639	2,745	-	10,641
Total	3,251	21,824	28,631	29,034	26,956	32,250	382	142,328
Average	1,084	1,819	2,386	2,420	2,246	2,688	127	2,156

The above table shows the number of properties with works registered under the HRI scheme. Homeowners, however, are permitted to carry out multiple works in the same property over the entire length of the scheme with many opting to do so. It should be noted that the table illustrates the total number of unique properties which registered works in that month, broken down by month, and includes properties which had registered works in earlier months.

	2013	2014	2015	2016	2017	2018	2019	Total
January	---	1,038	1,129	1,236	1,324	1,399	108	6,234
February	---	1,085	1,335	1,376	1,334	1,358	70	6,558
March	---	1,302	1,522	1,548	1,487	1,463	53	7,375
April	---	1,369	1,675	1,642	1,373	1,568	-	7,627
May	---	1,493	1,750	1,780	1,742	1,805	-	8,570
June	---	1,580	1,961	1,856	1,652	1,709	-	8,758
July	---	1,536	1,861	1,622	1,551	1,801	-	8,371
August	---	1,463	1,753	1,815	1,526	1,828	-	8,385
September	---	1,912	2,168	1,965	1,769	1,910	-	9,724
October	757	1,877	2,000	1,994	1,630	2,051	-	10,309
November	1,498	1,694	1,839	1,838	1,691	1,973	-	10,533
December	759	1,055	1,106	1,120	955	1,483	-	6,478
Total	3,014	17,404	20,099	19,792	18,034	20,348	231	98,922
Average	1005	1,450	1,675	1,649	1,503	1,696	77	1,499

The above table shows only the number of properties carrying out works for the first time under the scheme.

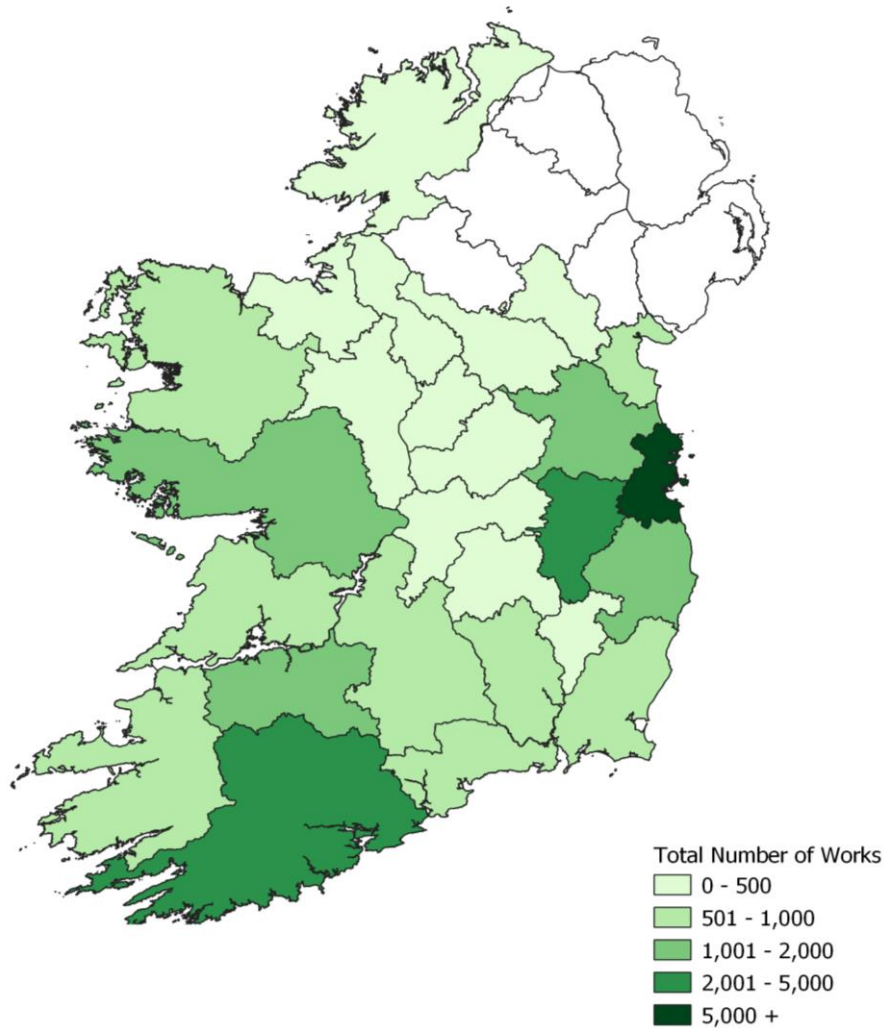
Local Authority Breakdown

Local Authority	Number of Properties					Number of Works					Estimated Value of Works €M				
	2013/14	2015	2016	2017	2018/19	2013/14	2015	2016	2017	2018/19	2013/14	2015	2016	2017	2018/19
Carlow	162	173	173	152	184	239	246	234	195	229	2.18	3.01	2.67	2.60	2.85
Cavan	115	162	157	177	212	156	213	194	221	267	1.89	2.30	2.61	3.94	3.03
Clare	358	412	405	386	503	477	590	527	479	658	9.79	8.92	7.99	7.73	9.26
Cork City	980	1,090	1,272	1,053	1,196	1,406	1,682	1,837	1,457	1,748	20.93	26.53	30.90	26.21	31.42
Cork County	1,388	1,593	1,701	1,463	1,830	1,983	2,351	2,399	2,030	2,593	28.52	28.38	34.79	30.86	39.63
Donegal	142	185	189	154	176	207	266	252	205	246	2.92	5.98	3.73	3.53	3.86
Dublin City	3,074	3,485	3,531	3,421	3,997	4,202	4,893	4,893	4,511	5,313	89.26	100.12	102.57	104.92	127.13
DLR	2,713	2,821	2,761	2,578	2,878	3,929	3,959	3,816	3,540	3,980	88.79	81.96	95.23	89.14	106.47
Fingal	1,926	2,125	2,201	2,253	2,602	2,684	2,976	2,973	3,023	3,484	43.94	48.68	45.73	45.75	54.95
South Dublin	1,834	1,934	2,002	2,053	2,261	2,568	2,849	2,790	2,759	3,075	36.06	39.32	38.02	40.81	46.08
Galway City	271	364	360	324	419	419	548	544	457	682	7.22	9.65	8.89	8.33	9.46
Galway	536	652	624	556	722	791	959	936	824	1,014	10.97	11.01	13.87	11.13	15.50
Kerry	405	444	533	485	620	564	620	699	624	839	7.58	8.75	10.33	12.81	12.73
Kildare	1,084	1,327	1,508	1,386	1,790	1,511	1,912	2,114	1,928	2,489	19.61	22.60	28.85	25.02	34.51
Kilkenny	321	349	349	300	390	415	460	462	387	534	6.02	6.16	6.51	6.83	8.13
Laois	129	164	188	162	193	177	255	265	210	269	2.41	2.86	2.83	2.86	3.38
Leitrim	75	69	83	80	92	104	88	120	112	130	1.56	1.17	1.53	1.39	1.49
Limerick	622	826	791	737	824	895	1,158	1,106	983	1,089	11.20	14.42	15.16	14.40	18.31
Longford	69	96	100	80	94	112	133	137	109	126	1.22	1.25	1.65	1.38	1.79
Louth	315	386	404	363	440	425	523	520	465	569	5.29	6.40	6.82	7.70	8.94
Mayo	297	294	318	283	365	417	405	423	363	502	4.97	6.27	5.79	5.51	7.06
Meath	667	836	842	925	1,097	929	1,215	1,133	1,209	1,549	12.60	14.81	15.82	17.17	23.85
Monaghan	74	99	86	93	94	104	122	110	119	114	1.30	1.51	1.44	2.10	1.78
Offaly	165	162	176	198	217	236	211	250	261	306	2.70	2.49	2.97	3.52	5.13
Roscommon	177	211	239	208	266	260	301	331	275	386	2.68	3.19	3.47	3.55	5.43
Sligo	236	231	242	257	280	354	348	360	365	416	6.47	5.25	4.79	5.55	5.94
Tipperary	468	524	517	423	554	656	745	727	569	847	9.55	10.59	13.83	10.73	14.30
Waterford	364	454	483	401	501	527	641	638	546	669	7.81	8.87	8.62	9.31	10.85
Westmeath	292	325	307	302	332	426	443	410	403	462	5.04	5.60	5.19	6.46	6.26
Wexford	385	429	482	420	516	502	587	655	569	709	6.36	7.59	7.58	7.23	9.92
Wicklow	783	901	900	813	994	1,118	1,247	1,182	1,095	1,331	15.70	19.64	21.11	18.32	22.38
Total	20,427	23,123	23,924	22,486	26,639	28,793	32,946	33,037	30,293	36,625	473	515	551	537	652

The above table shows information on numbers of properties, numbers of works and the values of works by Local Authority and year.

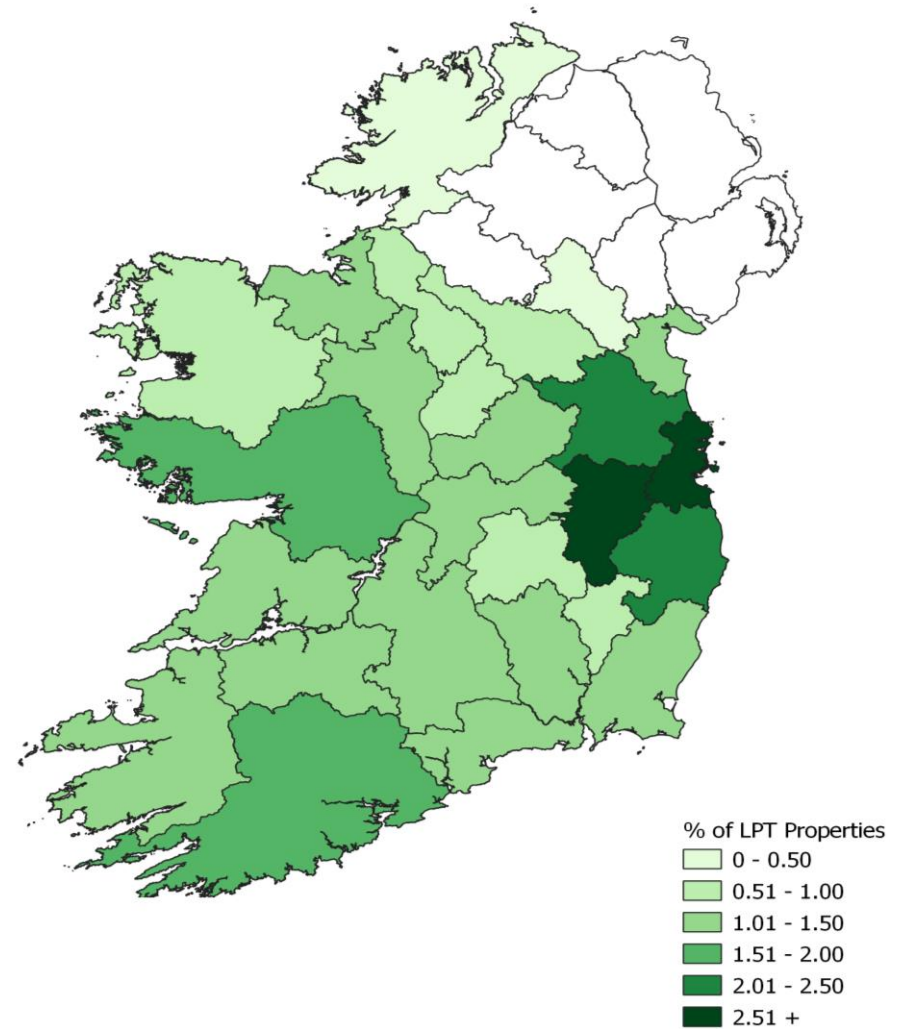
The data for 2018 and 2019 have been combined to protect taxpayer confidentiality due to the small numbers of cases involved. Further details regarding Revenue's Statistical Disclosure Control can be found at <https://www.revenue.ie/en/corporate/documents/statistics/about/statistical-disclosure-control.pdf>.

Total Number of Works By County



The above chart shows the number of HRI works from 2013 to 2019 by County.

Home Renovation Incentive Properties (2018/2019)
as a percentage of LPT Registration



The above chart shows the number of HRI properties as a share of the number of properties in each county (the number of properties is based on Revenue's Local Property Tax (LPT) registrations data).