

Home Renovation Incentive (HRI) Statistics 2013 – 2019

The statistics in this release are based on analysis of Home Renovation Incentive (HRI) data as at 2 January 2020.

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 **156,166** works have been registered with the scheme across more than **98,329** individual properties nationwide since it began. The below provides a general statistical overview of the HRI scheme.

Description	Total
Number of Works	156,166
Number of Properties	98,329
Total Value of Works	€2,638,318,757
Average Value of Works	€16,894
Total Number of Contractors	13,651
Maximum Credit to be Claimed	€183.41
Number of Credit Claimants	73,104
Value of Credits Claimed	€139.29M

The cumulative total of tax credits available to be claimed by those who have completed qualifying works under the HRI scheme is **€183.41 million** at end 2019. 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	36.89	9.07
General Repairs & Renovations	28.21	14.93
Window Replacement	11.09	24.39
Kitchen Renovations	10.37	18.82
Bathroom\Shower\En Suite Improvements	3.73	7.81

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	-	1,285	1,658	1,882	2,014	2,098	171	9,108
February	-	1,356	1,995	2,126	2,048	2,166	115	9,806
March	-	1,691	2,278	2,365	2,418	2,405	94	11,251
April	-	1,807	2,533	2,511	2,162	2,634	-	11,647
May	-	2,013	2,692	2,829	2,731	2,950	-	13,215
June	-	2,173	2,976	2,844	2,640	2,822	-	13,455
July	-	2,152	2,891	2,629	2,513	2,956	-	13,141
August	-	2,023	2,828	2,897	2,523	3,061	-	13,332
September	-	2,757	3,495	3,225	2,866	3,192	-	15,535
October	794	2,745	3,322	3,280	2,719	3,591	-	16,451
November	1,833	2,643	3,208	3,243	2,877	3,697	-	17,501
December	1,019	1,752	2,061	2,115	1,766	3,011	-	11,724
Total	3,646	24,397	31,937	31,946	29,277	34,583	380	156,166
Average	1,215	2,033	2,661	2,662	2,440	2,882	127	14,020

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	-	1,173	1,493	1,717	1,866	1,951	165	8,365
February	-	1,218	1,801	1,934	1,887	1,999	106	8,945
March	-	1,528	2,045	2,158	2,199	2,215	86	10,231
April	-	1,618	2,277	2,303	1,991	2,409	-	10,598
May	-	1,793	2,401	2,542	2,475	2,700	-	11,911
June	-	1,951	2,675	2,603	2,413	2,590	-	12,232
July	-	1,909	2,594	2,386	2,297	2,713	-	11,899
August	-	1,819	2,541	2,636	2,277	2,786	-	12,059
September	-	2,443	3,112	2,902	2,620	2,940	-	14,017
October	757	2,449	3,000	2,927	2,508	3,284	-	14,925
November	1,604	2,331	2,837	2,898	2,617	3,375	-	15,662
December	889	1,586	1,825	1,930	1,626	2,721	-	10,577
Total	3,250	21,818	28,601	28,936	26,776	31,683	357	141,421
Average	1,083	1,818	2,383	2,411	2,231	2,640	119	2,143

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	---	1,037	1,129	1,231	1,316	1,345	106	6,164
February	---	1,085	1,335	1,377	1,330	1,340	68	6,535
March	---	1,301	1,521	1,542	1,483	1,440	50	7,337
April	---	1,369	1,674	1,639	1,365	1,540	-	7,587
May	---	1,493	1,745	1,774	1,727	1,779	-	8,518
June	---	1,580	1,961	1,850	1,641	1,681	-	8,713
July	---	1,536	1,861	1,618	1,543	1,763	-	8,321
August	---	1,463	1,753	1,811	1,518	1,781	-	8,326
September	---	1,912	2,166	1,953	1,754	1,868	-	9,653
October	757	1,877	2,001	1,989	1,619	2,016	-	10,259
November	1,498	1,692	1,836	1,831	1,676	1,946	-	10,479
December	758	1,055	1,096	1,114	946	1,468	-	6,437
Total	3,013	17,400	20,078	19,729	17,918	19,967	224	98,329
Average	1,004	1,450	1,673	1,644	1,493	1,664	75	1,490

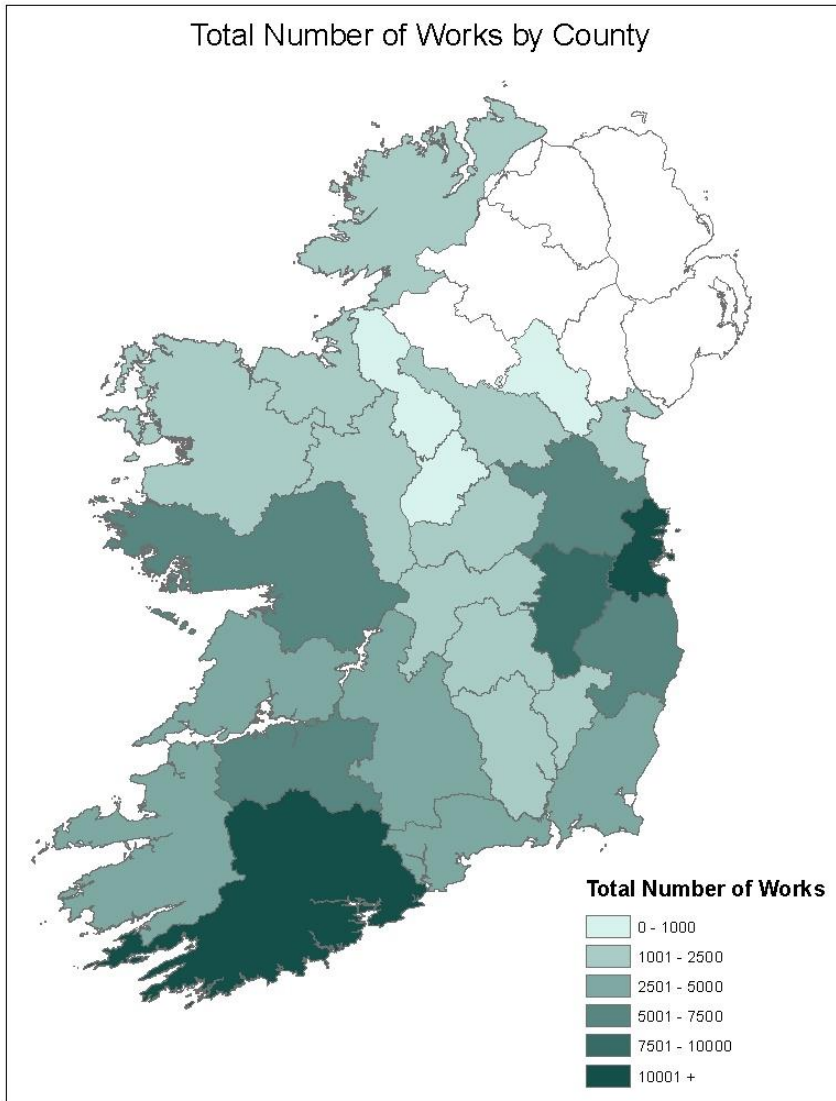
The above table shows only the number of properties carrying out works for the first time under the scheme.

Local Authority Breakdown

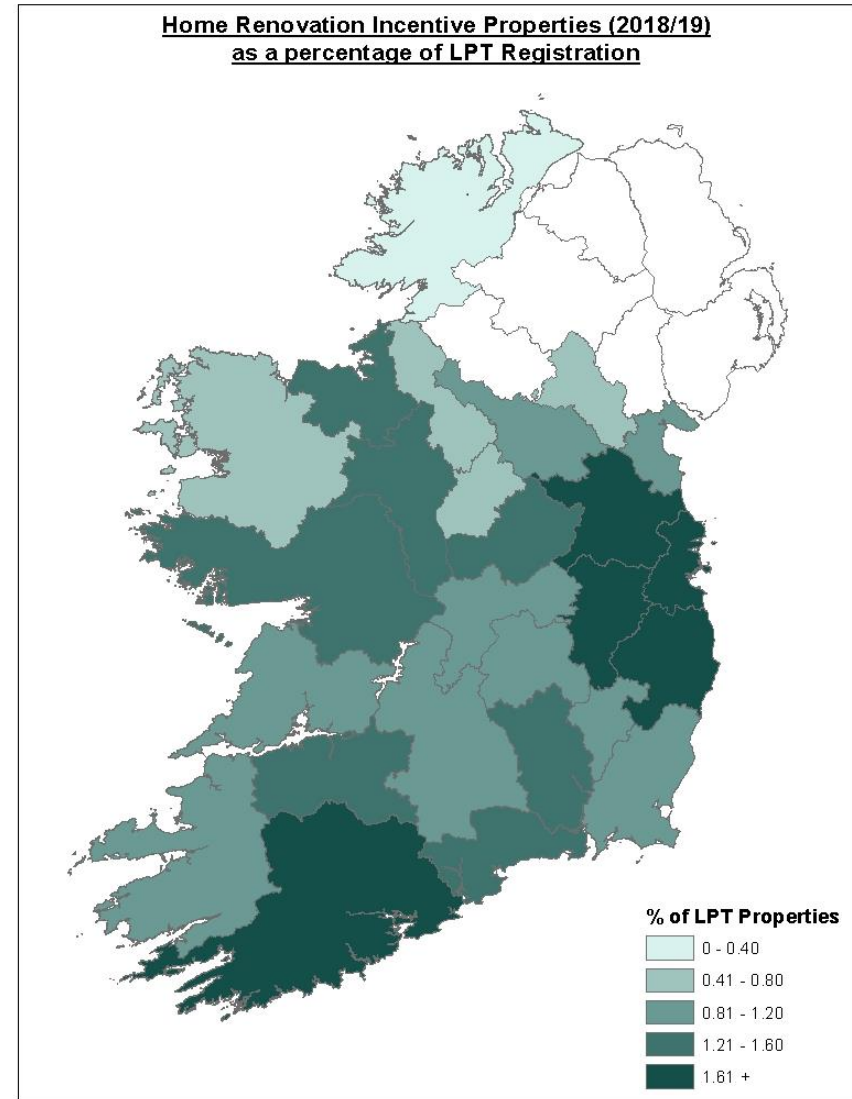
Local Authority	Number of Properties					Number of Works					Estimated Value of Works €M				
	2013/14	2015	2016	2017	2018/19	2013/14	2015	2016	2017	2018/19	2013/14	2015	2016	2017	2018/19
Carlow	162	173	173	151	182	232	243	231	188	218	2.12	3.00	2.65	2.55	2.69
Cavan	115	162	156	175	208	152	209	190	215	256	1.84	2.27	2.39	3.88	2.88
Clare	357	412	403	381	494	460	573	504	465	635	9.68	8.83	7.84	7.60	8.70
Cork City	978	1089	1268	1044	1187	1375	1636	1802	1411	1669	20.65	26.14	30.49	25.70	29.70
Cork	1,389	1,593	1,697	1,453	1,807	1,947	2,291	2,336	1,960	2,491	28.11	27.76	34.12	28.95	37.83
Donegal	142	184	187	154	174	189	245	231	190	225	2.68	5.69	3.58	3.41	3.63
Dublin City	3,074	3,482	3,523	3,400	3,905	4,124	4,740	4,744	4,360	5,048	88.20	98.07	100.78	100.22	118.85
DLR	2,711	2,823	2,756	2,563	2,848	3,837	3,856	3,715	3,445	3,853	87.49	80.91	93.78	86.65	102.89
Fingal	1,926	2,124	2,196	2,246	2,564	2,640	2,886	2,891	2,938	3,354	43.33	45.14	44.18	44.30	52.44
South Dublin	1,834	1,932	1,991	2,045	2,230	2,498	2,777	2,689	2,681	2,929	35.12	38.28	37.09	39.79	44.63
Galway City	271	364	357	322	416	406	527	521	433	628	7.07	9.45	8.38	8.13	8.86
Galway	536	652	621	552	712	751	904	870	773	965	10.54	10.55	12.90	10.66	14.46
Kerry	405	444	532	478	610	554	611	681	600	809	7.31	8.71	10.01	11.22	11.78
Kildare	1,084	1,326	1,506	1,382	1,768	1,457	1,834	2,029	1,859	2,348	19.07	21.67	27.50	24.52	32.85
Kilkenny	321	349	349	300	387	407	450	455	380	504	5.94	6.07	6.42	6.76	7.62
Laois	128	163	188	162	191	170	236	257	203	252	2.25	2.66	2.73	2.81	3.24
Leitrim	75	69	83	79	87	91	81	107	103	115	1.36	1.14	1.31	1.18	1.28
Limerick	622	826	785	730	811	876	1,121	1,047	947	1031	10.88	14.14	14.63	13.89	17.58
Longford	69	96	100	78	94	107	127	132	101	122	1.18	1.19	1.58	1.34	1.58
Louth	315	386	401	362	438	410	508	491	450	549	5.14	6.17	6.59	7.58	8.50
Mayo	297	293	316	280	354	407	393	416	352	479	4.86	5.73	5.64	5.40	6.68
Meath	667	835	841	918	1085	904	1,183	1,102	1,172	1,482	12.34	14.51	15.32	16.78	23.08
Monaghan	74	99	85	93	93	101	122	104	112	107	1.28	1.51	1.40	1.88	1.65
Offaly	165	162	176	197	216	230	201	243	253	293	2.57	2.42	2.92	3.38	4.83
Roscommon	177	211	239	206	261	254	292	317	267	367	2.64	3.16	3.39	3.43	4.63
Sligo	236	230	242	256	272	328	332	342	352	388	6.05	5.10	4.63	5.43	5.48
Tipperary	468	523	515	417	546	625	703	695	541	783	9.14	9.99	13.08	10.35	13.28
Waterford	364	454	483	395	496	516	626	620	521	643	7.67	8.72	8.41	9.00	10.56
Westmeath	292	325	305	298	326	410	429	402	388	436	4.84	5.49	5.13	6.04	5.92
Wexford	385	429	478	417	508	494	581	639	556	690	6.28	7.52	7.32	7.11	9.60
Wicklow	783	899	898	807	985	1,091	1,220	1,143	1,061	1,294	15.30	19.29	20.74	17.72	21.82
Total	20,422	23,109	23,850	22,341	26,255	28,043	31,937	31,946	29,277	34,963	462.94	501.29	536.94	517.65	619.50

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>.



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



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).