

Welcome to the second Revenue Statistical Bulletin for 2023

This year we are reviewing the Revenue Statistics and Research webpages. We want to make it easier for our customers to find the data they need.

You are invited to share your views and suggestions on how we could improve our website.

[↗ Revenue statistics](#)

[↗ Revenue research, reviews and surveys](#)

All feedback and suggestions to: statistics@revenue.ie



Statistics & Economic Research Seminar 29 June 2023

For the first time since 2019, we will host an in-person Seminar in the Hibernia Conference Centre, Dublin Castle, on the morning of 29 June 2023 (9.30am to 12.00pm).

The three sessions will focus on trade patterns from Customs data, newly liable LPT properties in 2023, and fresh labour market insights from PAYE real-time data. Light refreshments will be provided afterward.

RSVP to statistics@revenue.ie

Publication of Revenue Annual Report 2022

Revenue published its [Annual Report](#) on 26 April 2023, which reflected a year of strong performance with a record amount of tax and duty collected in 2022.

Alongside the Annual Report, we released a number of additional papers covering a broad range of topics:

- [PAYE Statistical Report – Q1 2023 Review](#)
- [PAYE Real-time Data – 2022 Insights](#)
- [Corporation Tax 2022 Payments and 2021 Returns](#)
- [VAT Payments and Returns 2022](#)
- [Vehicle Registration Tax \(VRT\) 2022](#)
- [COVID-19 Support Schemes \(Debt Warehousing\) – Q1 2023 Preliminary Statistics](#)
- [Tobacco Products Research Survey 2022](#)
- [SME Customer Survey 2022](#)

A selection of the analysis covered in these reports is highlighted on the following pages. However we encourage you to examine the full papers for the additional detail they offer.

They reflect Revenue's continued focus on making the best use of the tax record data, encouraging openness and accountability, strengthening public debate and improving the evidence base for policy making.

PAYE Statistics – Q1 2023 Review

Since PAYE Modernisation in 2019, there has been a pronounced increase in the numbers of PAYE taxpayers filing their Income Tax returns to claim their entitlements and declare any income not taxed through the PAYE system.

Popular Claims on 2022 Income Tax Return

- 1 **Rent Tax Credit**
202,522 Claimants *
€ 474 Average Benefit Received
- 2 **Health Expenses**
207,506 Claimants
€ 277 Average Benefit Received
- 3 **Remote Working Relief**
75,321 Claimants
€ 61 Average Benefit Received



148,409 PAYE taxpayers who filed a 2022 Income Tax Return in 2023 Q1 had not filed at any point in the previous four years – the Rent Tax Credit has been a notable pull factor here.

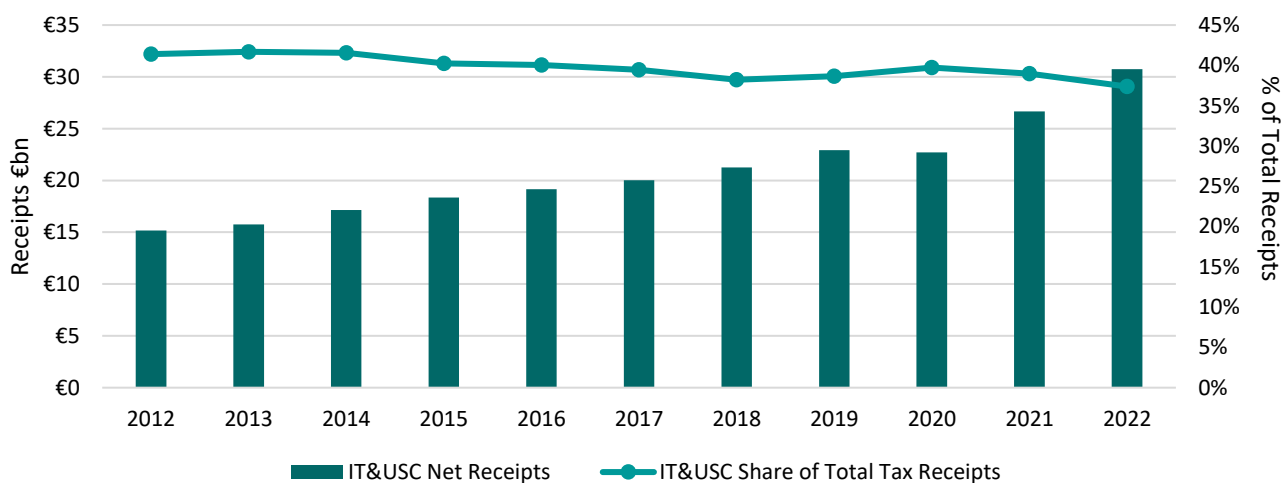
Note: Statistics based on data up to 20 April 2023.

* Additional Taxpayers have claimed the Rent Tax Credit in 2023 but not 2022.

[Read the full report here](#)

PAYE Real-time Data - 2022 Insights

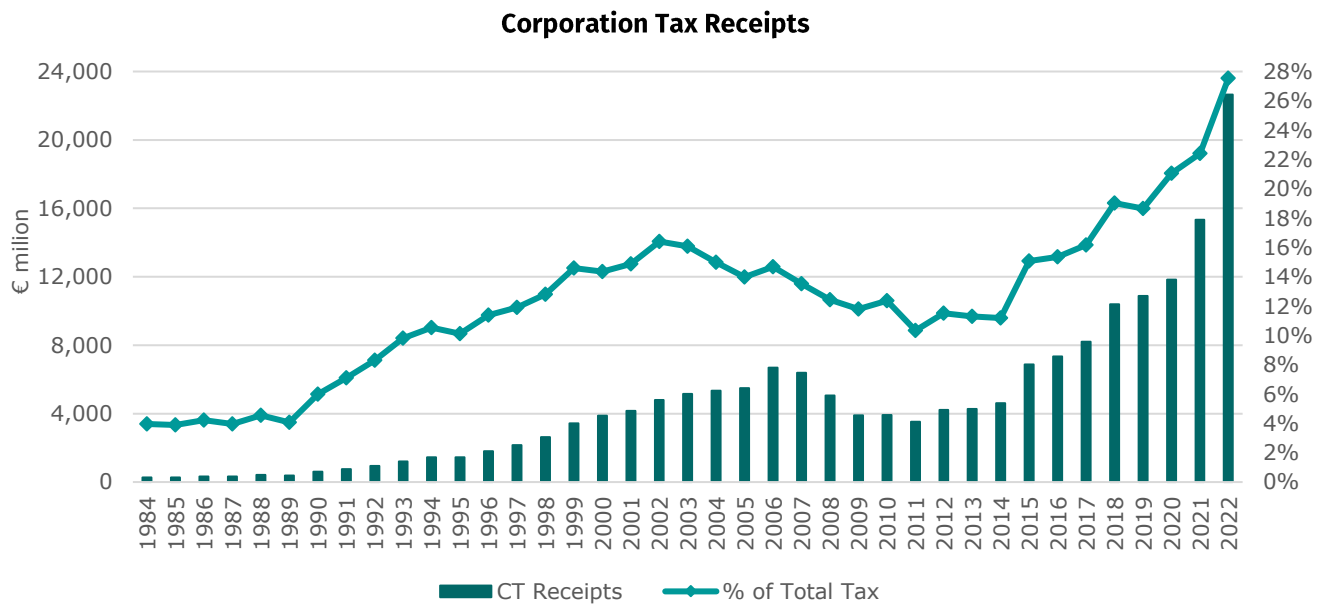
Income Tax and USC Receipts



Income Tax (including USC) is the largest tax head in receipts terms, making up 37% of overall net tax receipts in 2022. IT and USC receipts increased continuously over the period 2012 to 2019, by almost €7.8 billion. While receipts fell slightly in 2020 compared to 2019, by 3%, receipts grew strongly in 2021, by €4.1 billion or 18% year-on-year, and 2022 saw a further significant annual increase of €4.0 billion or 15%. The average annual growth in receipts in the period 2020 to 2022 is greater than the average annual growth in receipts in the period 2012 to 2019.

[Read the full report here](#)

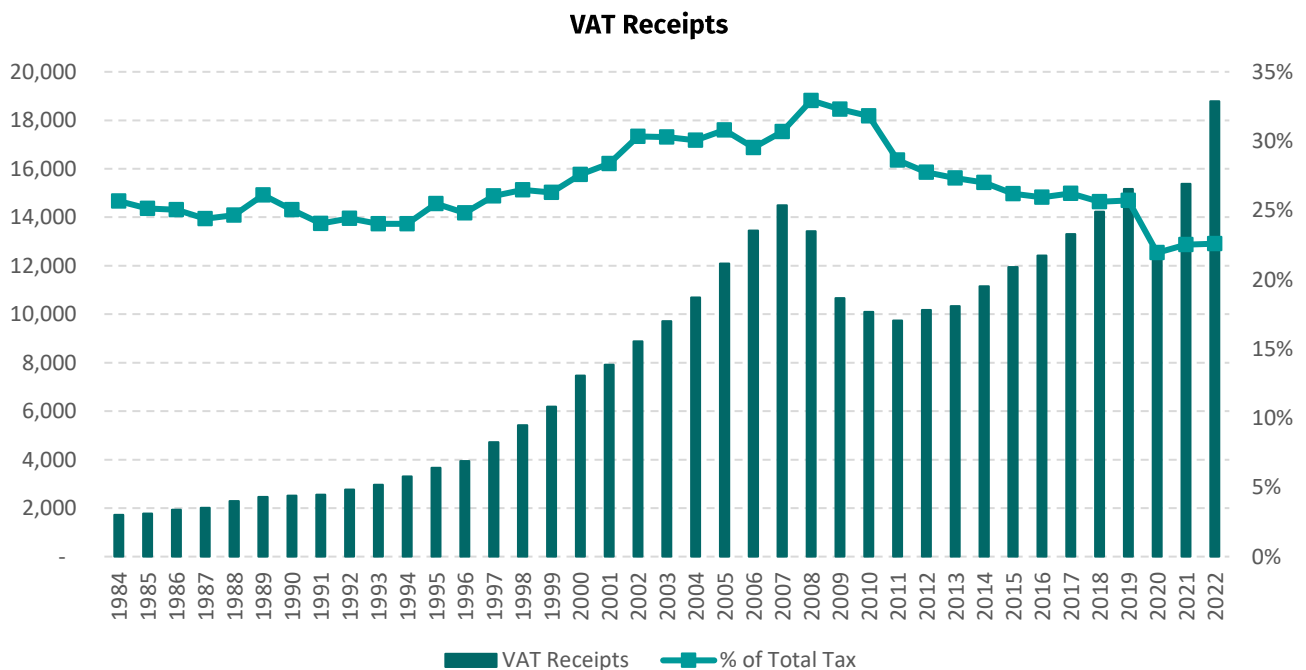
Corporation Tax – 2022 Payments and 2021 Returns



The Corporation Tax paper provides information in respect of Corporation Tax receipts in 2022 and the latest full set of Corporation Tax returns for the tax year 2021. The paper provides context behind the significant growth in receipts in recent years with concentration of payments increasing in respect of the Top Ten taxpayers. Further information in respect of the most recent set of tax returns has recently been published in the Summary of Corporation Tax returns section of the Revenue website.

[Read the full report here](#)

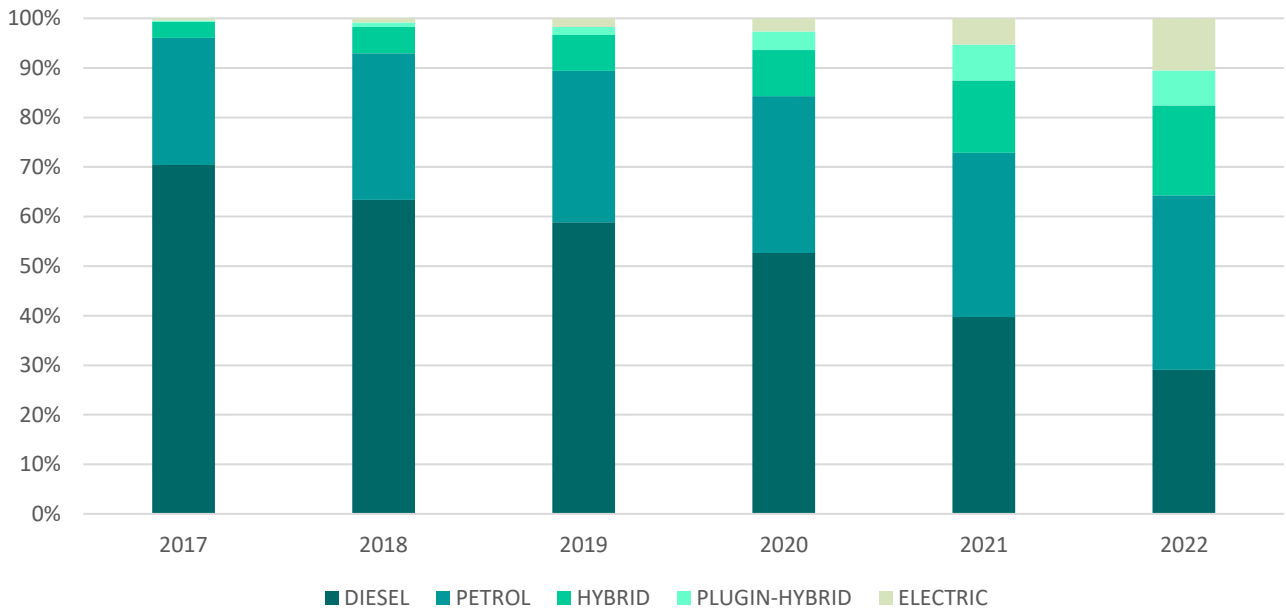
VAT – Payments and Returns 2022



VAT receipts grew by 22% year-on-year in 2022 and are up by 24% on the pre-pandemic level of receipts. The sectors accounting for the largest VAT receipts in 2022 were *Wholesale & Retail Trade, Professional, Scientific & Technical Services, Manufacturing, and Information & Communication*.

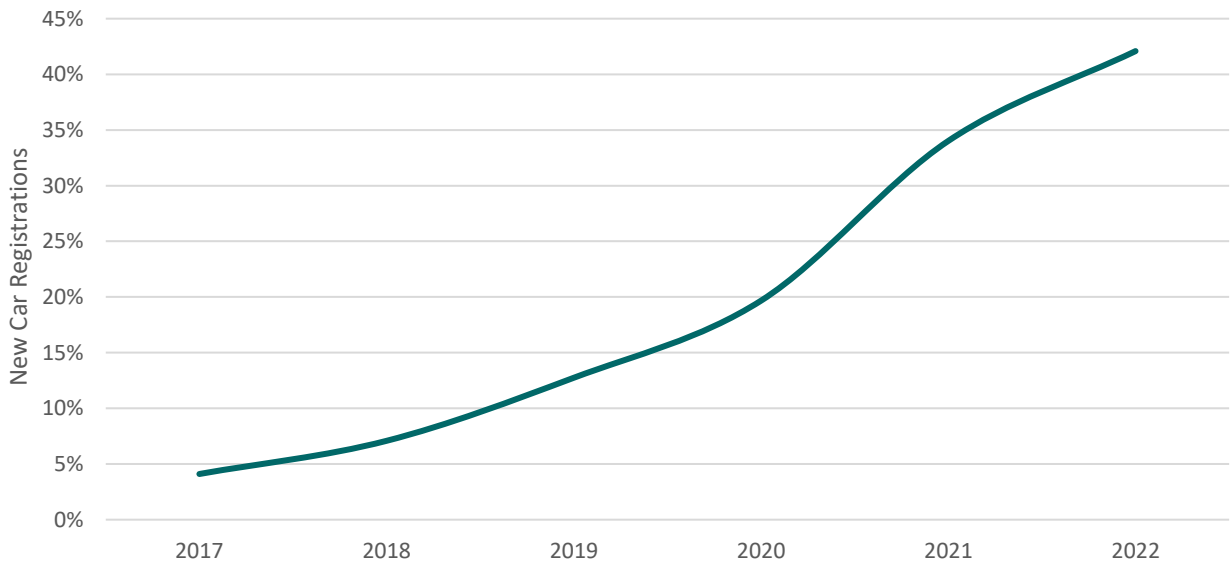
[Read the full report here](#)

Category A Registrations by Engine Type



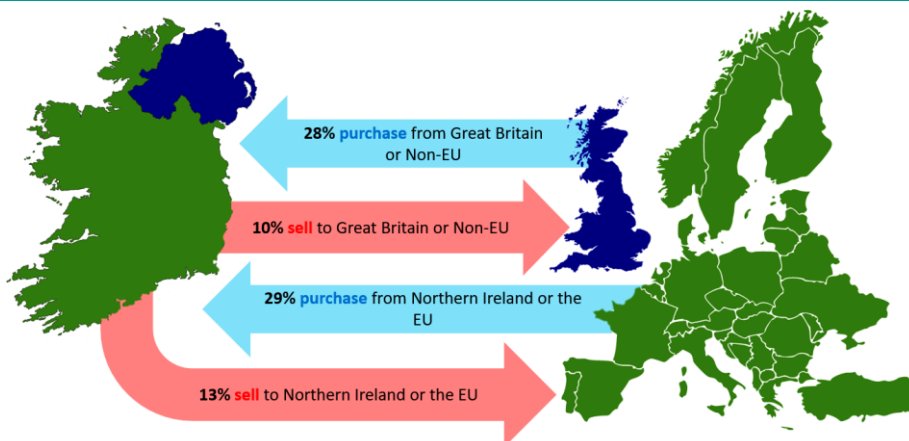
Electric vehicles (“EV” or Battery EV “BEV”), hybrids (“HEV”) and plugin-hybrids (“PHEV”) represent a growing portion of overall registrations. Over each of the last number of years the electric growth rate has almost doubled year on year. It is also notable that the number of diesel registrations has declined considerably over the past five years.

Share of Hybrid and Electric Vehicles in Category A New Registrations



[Read the full report here](#)

SME Customer Survey 2022



Revenue’s fifth survey of Small and Medium-sized Enterprises (“SMEs”) was conducted from April to June 2022. For SMEs, key changes since the last survey in 2017 include the COVID-19 pandemic, the UK’s departure from the EU, and rising inflation.

- Overall satisfaction with Revenue customer service remains high, with 95% reporting that they are either ‘very satisfied’, ‘satisfied’ or ‘somewhat satisfied’ (no change to previous survey).
- The wage subsidy schemes and the extended pay & file deadline in 2020 were the most widely availed of COVID-19 supports administered by Revenue.
- 82% of SMEs either ‘strongly agreed’ or ‘agreed’ that the COVID-19 supports administered by Revenue were important to the continuation of the business.
- 40% of SMEs indicated that the UK’s departure from the EU has had an impact on their business.

[Read the full report here](#)

Tobacco Products Research Survey 2022



Key findings on the legality of cigarette packs:

- 17% of cigarette packs are classified as illegal.
- A further 13% are classified as legal Non-Irish Duty Paid (i.e., they were legally purchased in another jurisdiction and brought into Ireland by the smoker).
- The consumption of an estimated 31.7 million illegal cigarettes packs (based on a pack size of 20 cigarettes) represents a potential loss to the Exchequer of approximately €384 million in foregone Excise & VAT.

Key findings on the legality of Roll-Your-Own tobacco:

- 17% of RYO packs are classified as illegal.
- A further 10% are classified as legal Non-Irish Duty Paid.

[Read the full report here](#)

Recent updates and Publications

All our recent updates and publications are listed below and, as always, Revenue is committed to providing information in open and machine-readable formats wherever possible.

For any queries or feedback in relation to our statistics, we can be contacted through statistics@revenue.ie.

Please note that media queries should be directed to Revenue's Press Office in the first instance revpress@revenue.ie.

David Mee
Accountant General's & Strategic Planning Division
Office of the Revenue Commissioners

New Annual Publications

- | | |
|---|---|
| <ul style="list-style-type: none">• Breakdown of Stamp Duty Receipts• Corporation Tax Interactive Tables• Geographical Breakdown of CAT• Breakdown of CAT Receipts• Registrations, Assessments, Transactions• Research and Development Tax Credits | <ul style="list-style-type: none">• Revenue Net Receipts by sector• Revenue Net Receipts by tax head• Revenue Net Receipts by county• Summary of CGT Returns• Summary of CT Returns• VAT Registrations by Sector |
|---|---|

Other Updated Publications

- **Weekly TBESS Statistics**
- **LPT Q1 23**
- **Artists' Exemption Q1 23**
- **VAT MOSS Q1 23**
- **Quarterly Excise Receipts**
- **Resident Charities Quarterly Update**
- **Non-Resident Charities Quarterly Update**

Excise Registers

The Excise Acts, and their associated regulations, require that Revenue publish a series of registers for Excise customers. These registers are updated monthly:

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| <ul style="list-style-type: none">• Current Valid Licensed Auto Fuel Traders<ul style="list-style-type: none">• Licensed Marked Fuel Traders• Register of Licensed Bookmakers | <ul style="list-style-type: none">• Licensed Remote Bookmaking Operations<ul style="list-style-type: none">• Register of Bookmaking Offices• Register of Renewed Liquor Licences |
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✉ statistics@revenue.ie

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