

Method Statement for **Distribution of Incomes and Tax** Dataset

January 2021

Strategy, Evaluation and Reporting Branch

1 Introduction

The purpose of this document is to provide information on the commitment to quality activities and procedures Revenue has put in place in respect of the production to Revenue Statistics. The 'Method' Statement of the individual Revenue statistical products details what specific measures, process and activities are in place in each case. It should be read in conjunction with the Revenue Statistics Quality Statement which details the quality activities and procedures in place at an organisational level.

The following document may be referenced or may be of value

- Revenue Statistics - Publication and Dissemination Policy
- Revenues Statistical Disclosure Control
- Revenue Statistics - Publication Calendar
- Revenue Statistics - Timeliness Monitor

2 General Information

<i>Dataset Name:</i>	Distribution of Incomes and Tax
<i>Description:</i>	<p>Distribution of Corporation Tax by Range of Net Income, Type of Incomes or Tax, Year and Statistic - 2004 to 2018.</p> <p>This dataset shows a distribution of types of corporate income or tax by range of net income.</p> <p>The information on net corporate incomes and tax which are given in this dataset has been collected in the course of the administration of tax for the income tax years in question.</p> <p>The tables relate to income assessed in respect of the years by reference to tax returns which were processed, usually in the second quarter of the year following the returns due date. Returns are filed in the 9th month after the end of accounting period. Thus, for example returns in respect of accounting periods ending in 2012 will have been due anytime between October 2012 and September 2013, and will be processed in Q2 of 2014.</p>
<i>Keywords</i>	Corporation Tax, Income Distribution, Manufacturing Trading Profits, Trading Profits, Other Trading Profits, Net Trading Income, Net Case V (Rent), Total Income, Regrossed Capital Gains, Net Income Charged to Tax, Total Income and Gains, Total Taxable Income, Total Income, Tax Payable, Tax Due, Tax Due Including Refunds
<i>Update Frequency</i>	Annually
<i>Dataset created:</i>	01/09/15
<i>Licence</i>	CC-By
<i>Formats:</i>	Available on revevnue.ie and the CSO Tables can be downloaded in various formats, including Microsoft Excel, comma-separated text, and PC-Axis format.
<i>Hyperlinks:</i>	<p>https://data.cso.ie/table/RVA06</p> <p>https://www.revenue.ie/en/corporate/information-about-revenue/statistics/income-distributions/stats/Distribution-of-Incomes-and-Tax.aspx</p>

<i>Business Owner:</i>	Fionnuala Ryan
<i>Use</i>	FOI, PQ, Queries from 3rd parties
<i>Temporal extent:</i>	Multi-annual
<i>Anonymisation or aggregation required:</i>	No, Macro -data
<i>Geographical Scope</i>	National

3 Production

<i>Coding</i>	The dataset figures are based on entity level corporate entities, as opposed to groups of companies. Each company files its own return, distinct from other members of its group.
<i>Data Source:</i>	Corporation Tax IDS Data -See Quality Statement
<i>Imputation</i>	N/A
<i>Breakdown</i>	Net income is the total trading income and gains of corporate taxpayers as calculated in accordance with the provisions of the Taxes Consolidation Act 1997. It is net of allowable expenses, but before certain deductions such as charges on income.
<i>Computation:</i>	N/A
<i>Quality Checks</i>	See Revenue Statistics - Quality Statement

4 Quality

These are measures other than or in addition to those detailed in the Quality Statement

<i>Relevance</i>	See Revenue Statistics - Quality Statement
<i>Accuracy & Reliability:</i>	See Revenue Statistics - Quality Statement
<i>Timeliness & Punctuality</i>	<p>Release and dissemination process and evaluation detailed in</p> <ul style="list-style-type: none"> • Revenue Statistics - Quality Statement • Revenue Statistics - Publication and Dissemination Policy • Revenue Statistics - Publication Calendar • Revenue Statistics - Timeliness Monitor <p>The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have a minimum as close as possible to 90% of tax returns represented in the figures. Because of the return filing date for Corporation Tax returns, the most recent years for which relatively complete and comparable data can be provided in this report generally lags by 2 years.</p>

<p><i>Coherence and Comparability</i></p>	<p>See Revenue Statistics - Quality Statement</p> <p>Some other features of the data are:</p> <ul style="list-style-type: none"> • The information relates to all companies on tax records in respect of whom a tax return for the year is on record; • Particulars of assessments raised during the year in respect of previous years are not included; • Manufacturing trading profits are no longer reported separately, thus in later years the figures for trading profits includes such manufacturing trading profits, • Tax payable refers to the liability arising from the Corporation Tax returns as submitted for accounting periods ending in that year, and not the value of net receipts in that calendar year. Timing differences in payments and other factors, such as refunds/repayments and offsets against other taxheads, mean that the value of tax liabilities will not equal net receipts in a year.
<p><i>Accessibility and Clarity:</i></p>	<p>Published Electronically on the Revenue website and the CSO</p>