

# Method Statement for **Home Renovation Incentive (HRI) Statistics 2013-2017** Dataset



*Last Updated: December 2018*  
*Statistics & Economic Research 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 of Revenue Statistics to comply with the Irish Statistical System Code of Practice (ISSCOP).<sup>1</sup>

This dataset provides annual statistics relating to HRI scheme for 2013 to 2016.

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.

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<sup>1</sup> For more information see <http://www.isscop.ie/>

## 2. General Information

<i>Dataset Name:</i>	Home Renovation Incentive (HRI) Statistics 2013-2017
<i>Keywords:</i>	HRI, Homeowners, Value of work, Property, VAT, Minimum threshold, Works, properties, Contractors, Tax credit, Claimants, Total breakdown, Distributional breakdown, Value of tax credit, Home extension, General repairs, Renovations, Window replacement, Kitchen, Bathroom, Shower, En-suite improvements, Local Authority, Year
<i>Update Frequency:</i>	Annual
<i>Licence:</i>	CC-By
<i>Formats:</i>	.csv, .pdf
<i>Hyperlinks:</i>	<a href="http://www.revenue.ie/en/corporate/information-about-revenue/statistics/tax-expenditures/hri/hri-yearly.aspx">http://www.revenue.ie/en/corporate/information-about-revenue/statistics/tax-expenditures/hri/hri-yearly.aspx</a>  Open Data Portal: <a href="https://data.gov.ie/dataset/home-renovation-incentive-statistics">https://data.gov.ie/dataset/home-renovation-incentive-statistics</a>
<i>Business Owner:</i>	Philip O'Rourke
<i>Contact Information:</i>	<a href="mailto:statistics@revenue.ie">statistics@revenue.ie</a>
<i>Reference Years</i>	2013-2017
<i>Anonymisation or aggregation required:</i>	No, Macro-data
<i>Geographical Scope:</i>	National, County

### 3. Production

<i>Coding:</i>	Local Authority
<i>Data Source:</i>	Customers' Returns  The statistics in this release are based on analysis of returns filed and other HRI related information by Revenue's Statistics & Economic Research Branch.
<i>Imputation:</i>	Not Applicable
<i>Breakdown:</i>	Breakdown of categories work carried out, number of works registered by month, number of properties registering works by month and number of properties registering works for the first time by month. The Data are broken down by local authority in respect of number of properties, number of works and value of works.
<i>Computation:</i>	None

## 4. Quality

<p><i>Relevance:</i></p>	<p>Data are used to:</p> <ul style="list-style-type: none"> <li>• Inform the Tax Strategy Group and the Department of Finance on budgetary decisions</li> <li>• Provide answers to Parliamentary Questions (PQs) and Freedom of Information (FOI) requests.</li> <li>• Inform policymakers and internal stakeholders and</li> <li>• Fulfil requests for data from academics, students, journalists and members of the public.</li> </ul>
<p><i>Accuracy &amp; Reliability:</i></p>	<p>Data are compared with the previous year's data.</p> <p>Source data are input into Revenue's systems by the Collector General's area and the statistical outputs are assessed and validated are signed off by the Accountant General's area.</p>
<p><i>Timeliness &amp; Punctuality:</i></p>	<p>An advance release schedule is provided for all datasets with anticipated publication deadline.</p> <p>Divergence from the notified schedule is publicised in advance, along with a new release date.</p> <p>See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.</p>
<p><i>Coherence and Comparability:</i></p>	<p>The dataset provides figures for HRI scheme applications by local authority, type of works and value of works. The data are grouped at the same granularity for all years.</p> <p>Where there is a deviation notes are provided. Provisional data are also identified.</p>
<p><i>Accessibility and Clarity:</i></p>	<p>Published electronically on Revenue's Website &amp; Open Data portal</p> <p>This dataset is consistent with the Open Data Technical Framework:</p> <ul style="list-style-type: none"> <li>• with metadata, methodological and quality information</li> <li>• to Open Data 3-star Format (i.e., machine readable) and</li> <li>• searchable through keywords.</li> </ul>

## 5. Supporting Documentation

[Revenue Statistics - Quality Statement](#)

[Revenue Statistics - Publication and Dissemination Policy](#)

[Revenue Statistics - Publication Calendar](#)

[Revenue Statistics - Statistical Disclosure Control](#)

[Open Data Technical Framework](#)

[Irish Statistical System Code of Practice](#)