Method Statement for

RVA07: Distribution of Corporation Tax Allowances, Reliefs and Deductions by Range of Net Income, Type of Credit or Deduction or Allowance, Year and Statistic

Dataset

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Last Updated: December 2018

Statistics & Economic Research Branch

ISSCOP
Irish Statistical
System Code of
Practice

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).[1]

This dataset provides a distribution of Corporation Tax Allowances, Reliefs and Deductions by Range of Net Income, Type of Credit or Deduction or Allowance, Year and Statistic.

This dataset shows a distribution of types of Corporation Tax allowances, reliefs and deductions by range of net income.

The information on Corporation Tax allowances, reliefs and deductions which are given in this dataset has been collected in the course of the administration of tax for the income tax years in question.

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.

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[1] For more information see http://www.isscop.ie/

2. General Information

Dataset Name:	**RVA07: Distribution of Corporation Tax Allowances, Reliefs and Deductions by Range of Net Income, Type of Credit or Deduction or Allowance, Year and Statistic**
Keywords:	Corporation Tax, Income Distribution, Foreign Income, Plant and Machinery Capital Allowances, Industrial Buildings, Non-Manufacturing Capital Allowances, Trading Losses Carried Forward, Charges, Current Losses, R&D Credit, Research and Development, Group Relief, Total Deductions, Manufacturing Relief, Double Taxation, DTR, Year
Update Frequency:	Annually
Licence:	CC-By
Formats:	.csv, .pdf
Hyperlinks:	http://www.cso.ie/px/pxeirestat/Statire/SelectVarVal/Define.asp?maintable=rva07&ProductID=DB_rv01&PLanguage=0 Open Data Portal: https://data.gov.ie/dataset/ation-tax-allowances-reliefs-and-deductions-by-range-of-net-income-type-of-credit-year-and-statistic
Business Owner:	Fionnuala Ryan
Contact Information:	statistics@revenue.ie
Reference Years	2004-2016
Anonymisation or aggregation required:	No, Macro-data
Geographical Scope:	National

3. Production

Coding:	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.
Data Source:	Corporation Tax IDS Data
Imputation:	N/A
Breakdown:	**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.
Computation:	The value of losses carried forward including trading losses and excepted trading losses, added together.

4. Quality

Relevance:	Data are used to: • Inform the Tax Strategy Group and the Department of Finance on budgetary decisions • Provide answers to Parliamentary Questions (PQs) and Freedom of Information (FOI) requests. • Inform policymakers and internal stakeholders and • Fulfil requests for data from academics, students, journalists and members of the public.
Accuracy & Reliability:	Data are compared with the previous year's data. 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.
Timeliness & Punctuality:	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. An advance release schedule is provided for all datasets with anticipated publication deadline. Divergence from the notified schedule is publicised in advance, along with a new release date. See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.
Coherence and Comparability:	The data are grouped at the same granularity for all years. Where there is a deviation notes are provided. Provisional data are also identified. Some other features of the data are: • 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 capital allowances and manufacturing industrial buildings allowances are no longer reported separately, thus in later years the figures for trading profits includes such manufacturing capital allowances and industrial buildings allowances, The value of the R&D credit refers to the amount used to offset against the CT liability in the current accounting period only. It does not include amounts carried back to earlier accounting periods, nor does it include amounts converted into any of the payable elements of the credit.
Accessibility and Clarity:	Published electronically on Revenue's Website, CSO Statbank & Open Data portal This dataset is consistent with the Open Data Technical Framework: • with metadata, methodological and quality information • to Open Data 3-star Format (i.e., machine readable) and • searchable through keywords.

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

Statistics & Economic Research Branch