

MEMORANDUM OF UNDERSTANDING

between

THE CENTRAL STATISTICS OFFICE



and

THE OFFICE OF THE REVENUE COMMISSIONERS



March 2021

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PREAMBLE

Office of the Revenue Commissioners (Revenue) Mandate and Mission

Revenue is the Irish Tax and Customs Administration. It is responsible for the administration, assessment and collection of taxes and duties and the implementation of Customs law. Its mission is *“to serve the community by fairly and efficiently collecting taxes and duties and implementing Customs controls”*.

Successive Statements of Strategy have confirmed Revenue’s commitment to playing an important role in the development of Ireland’s National Data Infrastructure (NDI) and supporting other initiatives to further the strategic use of public sector data where appropriate.

Central Statistics Office (CSO) Mandate and Mission

The CSO’s mandate, as set out in the Statistics Act 1993 is: *“the collection, compilation, extraction and dissemination for statistical purposes of information relating to economic, social and general activities and conditions in the State”*

The CSO is also responsible for co-ordinating official statistics of other public authorities and for developing the statistical potential of administrative records.

Memorandum of Understanding (MoU)

Revenue and the CSO have a longstanding history of collaboration.

Revenue collects a wide range of data from the administration of taxes and duties for which it has responsibility. The data are required for a number of reasons, namely, the calculation of tax liability and/or repayment, fulfilment of statutory obligations and to support risk analysis.

The Statistics Act, 1993, provides for the collection, compilation, extraction, and dissemination of official statistics, and in particular sections 30 and 31 relating to the use of records of public authorities for statistical purposes.

Recognising a growing need to maximise the use of administrative data for statistical purposes in order to reduce the overall administrative burden on businesses and to generate enhanced statistical outputs in support of evidence-based policy making, the *Statistical Potential of Administrative Records - An Examination of Data Holdings in the Office of the Revenue Commissioners* (the SPAR report) was published in February 2009. This report contained a number of recommendations as to how the potential of taxation, duty and trade data collected by Revenue could be maximised for statistical purposes by the CSO.

To build on the SPAR report, and to strengthen the relationship between the two Offices, an MoU was adopted in July 2009.

The existence of an MoU has enabled the CSO to realign its processes to ensure a more systematic use of administrative data for statistical purposes originating in Revenue. The MoU has also facilitated the implementation of a number of key SPAR recommendations and NDI developments on interactions between the two Offices.

The MoU has contributed to enhanced statistical outputs by the CSO and to Revenue's playing its part in a diminution in the administrative burden on individuals and businesses arising from CSO surveys. Beyond data exchange, which is the focus of this MoU, Revenue and CSO actively collaborate across a number of an important areas, such as the accreditation of Official Statistics produced by Revenue and secondment of statistician staff from CSO to Revenue.

The MoU has been reviewed, in accordance with the requirement contained therein. Informed by the operational experience of the previous three years, the CSO and Revenue have adopted this revision to the MoU.

AGREEMENT

General

1. Revenue shall continue to provide data to the CSO for statistical purposes in accordance with the terms of the Statistics Act, 1993 and Section 851(A) of the Taxes Consolidation Act 1997. A number of data files¹ are currently provided by Revenue to the CSO. A list of these files, with delivery frequency, shall be maintained by both Offices. Revenue acknowledges the requirement by the CSO to continue to receive these files and undertakes to provide these data at the required frequency. Revenue and the CSO agree that this list of data files shall be periodically reviewed, and amendments thereto shall be made with the consent of the Liaison Officers (see Paragraph 12 below).
2. The CSO shall use the data provided by Revenue for statistical purposes only, in accordance with the Statistics Act, 1993 and EU statistical law.
3. The CSO shall ensure that all linking of Revenue data with other data sources, both CSO and non-CSO, will be carried out in accordance with the CSO Data Protocol².
4. Revenue acknowledges a stakeholder role for the CSO in those Revenue data holdings required as inputs into statistical processing. At the same time, the CSO acknowledges that the primary purpose of Revenue data is for tax and duty collection purposes.
5. Should Revenue propose to make significant changes to any system for the storage and retrieval of information or to make a statistical survey that could affect the CSO's ability to carry out its mandate it shall consult with the CSO as early as possible.
6. As part of its mandate, the CSO serves the specialist needs of business and the research and academic community for detailed and focused data. Research Microdata Files (RMFs) are the means through which the CSO grants access to anonymised business microdata. RMFs are made available to persons authorised to access such files under the Statistics Act, 1993 subject to strict criteria.

¹ In this agreement, "file" and "data file" shall be understood to mean any collection of data or information held at unit, tax entity, or record level.

² <https://www.cso.ie/en/aboutus/lgdp/csodatapolicies/csodataprotocol/>

7. Subject to resource availability in the respective Offices, Revenue and the CSO will work collaboratively to ensure that access to anonymised tax and duty data through the strictly controlled RMF process is maximised. This approach supports the integrity and confidentiality of taxpayer data provided to the CSO under the Statistics Act. It also enhances opportunities to maximise the value and utility of data to support evidence-based policy-making, reduce the cost of research and avoid duplicate data collections.
8. In certain circumstances, requests for access to Revenue-sourced data through the RMF process will be made to the CSO. The CSO will consult with Revenue's Liaison Officer or Revenue's Liaison Group members on such requests. Revenue will also be consulted for their views on the outputs produced in advance of publication.

CSO/Revenue Liaison Group

9. The CSO/Revenue Liaison Group shall be the formal, high-level mechanism for consultation and communication between both Offices.
10. It shall be the responsibility of the Liaison Group to consider all data matters and related issues of mutual interest.
11. The Liaison Group shall be the sign-off authority on transfers of data between the two Organisations. The two Offices shall maintain a delivery schedule of data files currently provided by Revenue to the CSO. The data files in the delivery schedule and any amendments to that list are being requested by the CSO under Section 30 of the Statistics Act 1993. This MoU serves as a notice request for the purposes of that section of the Act. Changes to this list, and the composition of the data files thereon, shall be agreed between the Revenue Liaison Officer and the CSO Liaison Officer referred to in Paragraph 18 here under, subject to the approval of the Liaison Group.
12. Revenue shall inform the CSO as early as possible of any proposed changes in availability/scope of Revenue data which could potentially impact on the CSO in carrying out its mandate. Any proposed changes shall be discussed by the Liaison Group.
13. Revenue will brief the CSO on changes arising from Finance Acts or other legislation, where they consider it likely that such changes will significantly affect CSO operations, so that any potential impact on the CSO in carrying out its mandate using Revenue data can be reviewed.
14. The Liaison Group shall address matters of data protection, in accordance with the Statistics Act and the relevant data protection legislation, and regularly review the security of data transfer between both Organisations and the related storage mechanisms. Responsibility for

approving data transfer mechanisms between both Organisations shall rest with the Liaison Group.

15. The Liaison Group shall appoint, as required, *ad hoc* working groups to progress issues arising; such working groups shall report to the Liaison Group.
16. The Liaison Group shall meet on at least two occasions each year and shall be chaired alternately by Revenue and the CSO at Assistant Secretary/Director level.

Liaison Officers

17. The CSO shall appoint a Liaison Officer as the main point of contact with Revenue; this role shall encompass a Data Custodian function, with responsibility for the management and use of Revenue data by the CSO. Revenue shall likewise appoint a Liaison Officer as the main point of contact with the CSO.
18. All current data transfers between the two Organisations are considered authorised by the CSO/Revenue Liaison Officers and approved by the Liaison Group and shall continue to take place between the relevant areas of Revenue and the CSO Liaison Officer or a nominated deputy of the CSO Liaison Officer, except in a very limited number of cases, such as External Trade data, where the data transfers shall continue to take place on the pre-existing basis between Revenue's VIMA Trade Statistics Unit and the CSO's Trade Division in accordance with long-established practice.
19. All new requests for data transfer and amendments to existing data transfers between the two Organisations shall be submitted through, and considered by, the Liaison Officers. Any changes authorised by the Liaison Officers shall take into account the relevant resource implications and shall be subject to the approval of the Liaison Group. When authorised, the data transfer shall take place between the relevant area of Revenue and the CSO Liaison Officer, or a nominated deputy of the CSO Liaison Officer. The delivery schedule of data files provided to the CSO shall be updated by the Liaison Officers.

Data Protection

20. The CSO and Revenue shall maintain the appropriate infrastructure to ensure the secure transfer of data between the two Organisations. In particular, data will be sent via two

different secure methods depending on the specific datasets being sent. It will first be encrypted, then loaded to a password-protected Secure File Transfer Protocol (SFTP) server maintained by the CSO or else will be transferred using Revenue File Transfer System (RFTS). The RFTS is a secure Revenue server and software system under the control of the Revenue Data Centre and is used by the Data Centre to facilitate the transfer of data to multiple external agencies.

21. The CSO undertakes that all data received from Revenue shall be treated as strictly confidential and shall be used for statistical purposes only, in accordance with national and EU statistical law, and also in conformity with the relevant data protection legislation. In particular, treatment of data shall be subject to the CSO's Code of Practice on Statistical Confidentiality³.
22. The CSO shall maintain the appropriate infrastructure to ensure the secure storage of, and controlled access to, all data received from Revenue.
23. Revenue shall maintain the appropriate infrastructure to ensure the secure storage of, and controlled access to, all data required by the CSO.

Statistical quality

24. Data files shall be accompanied by the relevant metadata, where available.
25. Revenue and the CSO agree to cooperate in examining the quality and appropriateness of Revenue data for statistical purposes. Recommendations towards improvement in the statistical quality of Revenue data will be considered by the Liaison Group and implemented where feasible.

Revenue requirements

26. The CSO acknowledges that Revenue has statistical requirements, and agrees, where feasible and in line with the Statistics Act, 1993, to try to meet these requirements by providing statistical analyses of CSO data and other administrative data holdings in the form of non-confidential, aggregate-level data.

³ <https://www.cso.ie/en/aboutus/lgdp/csodatapolicies/statisticalconfidentiality/codeofpractice/>

Review

27. The MoU will be reviewed biennially by the Liaison Group but may be reviewed at any time at the request of either party. Any changes to the MoU shall be effected only with the mutual agreement of Revenue and the CSO. This MoU will continue in force until it is terminated by either party by giving to the other not less than six months prior notice in writing.

Communication

28. The approval of this MoU and its content and procedures shall be communicated within the CSO and Revenue; such communication shall include publication on the respective websites.

Signatures

Signed: Pádraig Dalton

**Pádraig Dalton
Director General
Central Statistics Office
Skehard Road
Cork.**

Date: 06/04/2021

Signed: Niall Cody

**Niall Cody
Chairman
Office of the Revenue Commissioners
Dublin Castle
Dublin 2.**

Date: 20/04/2021