

The Farming Sector in Ireland: A Profile from Revenue Data

August 2020

These statistics should be considered as provisional and may be revised.

Introduction

In October 2015, Revenue published 'The Farming Sector in Ireland: A Profile from Revenue Data' which presented a statistical analysis of farmers from the perspective of Revenue data (available at <https://www.revenue.ie/en/corporate/information-about-revenue/research/statistical-reports/sectoral-reports.aspx>). Subsequent annual publications have updated the key tables of that report. This present report revises and updates the statistical tables for 2018 and 2019 (where available).¹

The tables and analysis in this report are available as open data (machine readable datasets) at: <http://www.revenue.ie/en/corporate/information-about-revenue/statistics/other-datasets/index.aspx>.

It should be noted that following Revenue's Statistical Disclosure Controls, some data in has been removed from this report in order to protect confidential taxpayer information.²

Notice of any updates or revisions will be communicated through the Revenue Statistics Bulletin. To sign up for the Bulletin, or for any queries relating to this report, contact us at statistics@revenue.ie.

¹ Section 2 of the 2015 report highlights several key indicators from the Teagasc National Farm Surveys (NFS). While updated material may be available on the NFS, the update of this report focuses on the tables containing Revenue data only.

² More information on Revenue's Statistical Disclosure Controls can be found at: <http://www.revenue.ie/en/corporate/information-about-revenue/statistics/about/statistical-disclosure-control.aspx>.

Updated Statistical Tables

Table 1: Age Profile of Farmer Cases

Age	Number of Cases 2016	Number of Cases 2017	Number of Cases 2018
16 – 20	7,460	8,453	6,193
21 – 30	8,592	9,084	10,917
31 – 40	12,434	14,299	15,657
41 – 50	18,284	21,209	23,656
51 – 60	21,398	25,440	28,494
61 – 70	23,422	25,815	27,490
71 – 80	14,517	16,004	17,393
81 – 90	4,299	4,876	5,531
Over 90	368	413	476
Age not on file	28,180	20,730	12,420
Totals	138,954	146,323	148,227

Note: the age is shown for the main taxpayer only and not the spouse / civil partner (in the case of jointly assessed couples).

Table 2: Gross Income of Farmer Cases

	2016		2017		2018	
	Number of Cases	€m	Number of Cases	€m	Number of Cases	€m
PAYE Total/Earnings	96,981	3,079	105,910	3,423	108,260	3,594
Business Income	90,763	2,006	89,721	2,126	89,068	2,056
Business Income (Farming Only)*		-		-	89,068	1,860
Other Non-PAYE Income**	49,629	621	54,777	695	55,843	734
Rental Income	26,852	339	26,842	353	27,499	380
Deposit Interest Income	30,057	31	27,682	20	23,941	16
Foreign Income	17,226	90	16,020	94	15,674	93
Dividend Income	19,587	47	19,012	46	19,689	51
Miscellaneous Income	3,709	16	3,654	17	3,854	17
Balancing/Charges	2,317	13	2,102	12	2,094	12
Case 3/Irish Income	12,475	13	11,742	8	11,683	12
Interest (Untaxed)	1,620	2	1,408	1	1,298	1
Other Income	324	4	222	3	135	3
Total		6,261		6,796		6,971

Notes: a case may have income from more than one source; *From 2018, 'Business income – Farming only' is provided, which excludes profits from trades not described as relating to farming in the associated trade description field of the tax return. **Includes certain social welfare payments; and the number of cases includes jointly assessed couples as one unit. Business income is the profit associated with all trades reported for a taxpayer unit.

Table 3: Average Incomes by County

County	2016			2017			2018		
	Number of Cases	Gross Income Average €	Farming Income Average €	Number of Cases	Gross Income Average €	Farming Income Average €	Number of Cases	Gross Income Average €	Farming Income Average €
Carlow	2,477	43,849	27,090	2,604	44,744	27,963	2,668	45,327	26,494
Cavan	4,790	43,482	18,760	5,120	44,969	19,832	5,190	46,220	17,125
Clare	5,688	44,814	16,701	5,782	46,153	17,852	5,847	47,429	14,839
Cork	17,365	48,108	29,175	17,466	51,434	33,242	17,572	51,608	29,624
Donegal	7,024	33,833	12,120	7,215	34,263	12,443	7,401	35,697	11,386
Dublin	3,015	66,965	35,879	4,945	54,922	34,978	4,795	56,374	33,596
Galway	9,886	44,282	14,969	10,789	44,552	15,986	10,986	45,329	13,767
Kerry	7,633	42,834	19,605	7,960	46,477	22,622	8,005	47,185	19,670
Kildare	3,946	54,882	32,292	4,085	55,113	32,086	4,221	54,081	29,251
Kilkenny	4,628	48,068	32,408	4,743	49,895	34,620	4,827	49,721	31,154
Laois	3,008	45,646	25,969	3,020	48,875	27,298	3,094	49,231	25,022
Leitrim	2,499	39,160	10,679	2,892	40,129	10,489	2,901	41,365	8,794
Limerick	6,097	48,806	25,431	6,297	51,948	27,929	6,354	51,806	24,825
Longford	2,172	43,587	17,062	2,265	45,696	17,450	2,342	46,045	14,786
Louth	1,938	42,333	25,073	2,145	46,607	26,274	2,203	47,088	25,081
Mayo	8,108	39,377	11,317	8,636	41,183	11,745	8,738	42,380	10,218
Meath	5,326	48,913	27,585	5,533	50,300	28,462	5,603	51,468	26,166
Monaghan	5,426	34,822	21,341	5,708	35,477	22,926	6,013	34,958	20,556
Offaly	3,205	43,301	22,511	3,571	44,986	23,882	3,631	46,099	22,086
Roscommon	4,366	43,012	13,370	4,496	44,850	13,874	4,612	45,297	12,003
Sligo	3,138	42,343	12,130	3,294	43,614	12,531	3,325	44,622	10,824
Tipperary	10,346	45,341	30,141	10,301	48,738	34,266	10,260	49,001	30,083
Waterford	3,827	47,015	35,026	3,867	49,189	37,331	3,874	49,713	32,807
Westmeath	3,819	45,792	21,279	4,141	48,898	22,094	4,206	49,373	19,411
Wexford	6,188	41,967	28,591	6,185	44,268	29,941	6,236	44,794	27,635
Wicklow	2,531	44,460	26,227	2,732	46,381	27,687	2,744	49,372	24,883
Other	508	41,853	14,027	531	39,924	15,270	579	39,831	14,149
State	138,954	45,057	21,952	146,323	46,447	23,627	148,227	47,029	20,886

Notes: the number of cases includes those farmer cases with an income, not all of these necessarily have a farming/business income; the number of cases includes jointly assessed couples as one unit, therefore differences between gross income and farming income may relate to off-farm income of the farm or a spouse / civil partner.

Table 4: Income of Farming Cases by NACE Sector

NACE Sector	2017 Gross Income		2017 Farming Income		2018 Gross Income		2018 Farming Income	
	Number of cases	Amount €m	Number of cases	Amount €m	Number of cases	Amount €m	Number of cases	Amount €m
A Agriculture Forestry and Fishing	118,053	5,233	74,213	1,738	119,613	5,352	73,313	1,596
B Mining and Quarrying	130	6	28	1	121	5	28	1
C Manufacturing	1,734	83	459	11	1,701	85	650	10
F Construction	5,468	268	2,997	70	5,671	283	4,463	65
G Wholesale and retail trade/Repair of motor vehicles and motorcycles	3,135	169	1,274	33	3,074	170	1,855	33
H Transportation and Storage	1,578	77	678	19	1,561	79	961	16
I Accommodation and food service activities	1,035	52	508	13	1,007	53	706	11
J Information and Communication	183	13	47	1	168	12	65	1
K Financial and Insurance Activities	1,652	60	165	2	1,618	65	234	3
L Real estate activities	2,936	249	1,270	24	3,074	254	1,828	28
M Professional scientific and technical activities	1,598	133	814	37	1,615	143	1,078	32
N Administrative and support service activities	1,138	50	518	13	1,141	54	724	14
O Public administration and defence	4,463	241	1,391	24	4,662	253	1,991	27
P Education	469	23	91	2	467	24	139	2
Q Human health and Social Work activities	1,271	67	207	14	1,240	68	266	12
R Arts entertainment and recreation	292	15	119	3	305	15	196	4
S Other services activities	777	32	339	6	782	32	474	5
All other sectors / Unknown	411	24	61	1	407	24	97	1
All Sectors	146,323	6,796	85,179	2,013	148,227	6,971	89,068	1,860

Note: the number of cases includes jointly assessed couples as one unit.

Table 5: Income Tax Reliefs and Credits

	2014		2015		2016		2017		2018	
	Cost €m	Number	Cost €m	Number	Cost €m	Number	Cost €m	Number	Cost €m	Number
General Stock Relief	5.2	9,100	6.1	10,690	6.4	11,020	6.3	10,130	4.9	9,090
Stock Relief for Young Trained Farmers	1.1	280	1.4	460	1.4	500	1.6	530	1.2	420
Stock Relief for Registered Farm Partnerships	0.03	30	0.003	60	0.5	360	0.6	370	0.3	210
Exempt Rental Income from Leasing of Farm Land	9.2	5,130	13.9	6,830	19.4	8,490	23.7	9,790	27.2	10,820
Succession Farm Partnership Credit	N/A	N/A	N/A	N/A	N/A	N/A	0.4	175	0.6	290

Note: the number of cases includes jointly assessed couples as one unit.

Table 6: Capital Allowances Used

	2014		2015		2016		2017		2018	
	Cost €m	Number	Cost €m	Number	Cost €m	Number	Cost €m	Number	Cost €m	Number
Machinery & Plant	390	65,577	376	66,738	370	69,483	371	68,804	382	68,215
Industrial Buildings	184	33,039	175	32,851	167	33,168	168	32,166	164	31,186
Case V (Rental income)	55	9,055	42	9,324	36	9,956	30	9,765	31	9,962
Miscellaneous	62	10,704	57	9,894	49	8,899	52	8,748	44	8,748

Note: the number of cases includes jointly assessed couples as one unit.

Table 7: Capital Gains Tax

CGT Returns by Farmers	2015	2016	2017	2018
Total Number of Returns	11,773	9,081	8,151	8,428
Number of Liable Returns	3,791	3,400	3,401	3,236
Estimated CGT Paid €m	72	73	109	110

Table 8: Capital Gains Tax Retirement Relief

	2015		2016		2017		2018	
	Number of Claimants	Amount of Associated Disposal Consideration €m	Number of Claimants	Amount of Associated Disposal Consideration €m	Number of Claimants	Amount of Associated Disposal Consideration €m	Number of Claimants	Amount of Associated Disposal Consideration €m
Retirement Relief Within the Family	294	163	264	124	265	153	322	205
Retirement Relief Outside the Family	391	63	468	68	460	68	420	59

Table 9: Capital Acquisition Tax Agricultural Relief

	2014	2015	2016	2017	2018	2019
Number of Claimants	1,581	2,024	1,263	1,472	1,463	1,413
Estimated Tax Cost €m	164	215	118	141	166	159

Table 10: Capital Acquisition Tax Agricultural Relief by County

County	2017		2018		2019	
	Share of Claims (%)	Share of Cost (%)	Share of Claims (%)	Share of Cost (%)	Share of Claims (%)	Share of Cost (%)
Cavan/Monaghan	4.6	2.9	6.0	4.3	5.9	2.9
Clare	4.1	3.1	4.3	2.9	3.0	2.5
Cork	15.0	16.9	18.0	20.3	17.5	18.4
Donegal	4.8	3.9	3.8	2.1	3.5	2.4
Dublin	3.7	4.1	3.7	4.3	4.2	5.9
Galway/Roscommon	8.8	6.6	8.6	5.7	9.2	5.7
Kerry	6.3	5.9	4.5	3.5	5.7	5.0
Kildare	2.9	3.8	3.1	4.4	2.7	3.2
Kilkenny/Carlow/Laois	8.0	10.7	9.5	13.2	9.7	12.5
Limerick	5.2	5.5	4.5	4.6	4.3	4.9
Louth	1.1	1.2	1.9	2.5	1.0	1.2
Mayo	3.9	1.8	2.9	1.4	4.2	2.2
Meath	4.7	6.4	3.3	3.9	2.7	3.4
Sligo/Leitrim/Longford	3.9	1.9	3.6	2.0	3.8	1.8
Tipperary	7.5	7.7	7.1	8.3	7.4	9.3
Waterford	4.7	4.9	2.7	3.8	2.9	4.2
Westmeath/Offaly	6.5	5.7	4.9	4.2	5.7	5.2
Wexford	2.7	4.0	5.7	6.5	4.3	5.9
Wicklow	1.8	3.2	1.8	2.2	2.3	3.4
State	100	100	100	100	100	100

Notes: County definitions are based on Revenue's District structure.

Table 11: Stamp Duty Returns

Stamp Duty Returns Associated with Agricultural Land	2015	2016	2017	2018	2019
Returns in Respect of Agricultural Land Sold	5,863	5,258	5,157	5,738	5,491
Total Number of Returns	10,235	9,034	9,230	9,671	10,036
Number of Liable returns in Respect of Agricultural Land Sold	5,300	4,922	4,815	5,191	4,997
Number of Liable Returns	8,013	7,267	7,398	7,525	7,800

Note: Information is not separately available that shows the number of agricultural land leases. The available information is the number of Stamp Duty returns associated with agricultural land that does not show a contract for sale. Many of these are likely to be associated with leases. The number for the latest year (2019) is 2,803. It should be noted that information is available in respect of agricultural land lease relief, which is available in some circumstances, and is 272 for the same year

Table 12: Stamp Duty – Young Trained Farmers

Year	Number of Claims	Tax Cost €m
2013	714	3.8
2014	722	4.7
2015	989	5.2
2016	735	4.6
2017	845	7.8
2018	1,056	16.8
2019	1,128	14.6

Note: Figures include claims under both Sections 81AA and S81.

Table 13: Stamp Duty – Consanguinity Relief on Non-Residential Transfers

Year	Number of Claims	Tax Cost €m
2015	2,071	4.7
2016	864	2.1
2017	622	1.2
2018	1,355	22.0
2019	1,605	27.3

Table 14: Stamp Duty by County

County	2017		2018		2019	
	Share of Returns for Agricultural land (%)	Share of Claims for Young Farmer Exemptions (%)	Share of Returns for Agricultural land (%)	Share of Claims for Young Farmer Exemptions (%)	Share of Returns for Agricultural land (%)	Share of Claims for Young Farmer Exemptions (%)
Carlow	1.0	1.5	1.2	1.1	1.4	1.7
Cavan	3.3	4.3	3.5	4.9	3.7	5.4
Clare	4.9	7.0	4.5	5.1	4.8	6.0
Cork	10.9	17.8	11.4	14.9	11.3	13.0
Donegal	5.0	2.4	5.2	2.4	4.6	2.5
Dublin	1.1	0.3	1.0	0.4	1.2	0.5
Galway	8.8	4.9	8.9	9.0	9.2	7.8
Kerry	5.7	5.2	5.0	4.0	5.1	6.3
Kildare	2.4	1.1	2.5	1.5	2.5	0.9
Kilkenny	3.1	5.7	3.5	5.8	3.0	4.1
Laois	2.5	4.1	2.2	2.8	2.4	2.6
Leitrim	2.7	2.1	2.6	1.7	2.4	2.4
Limerick	4.1	5.3	3.8	3.2	3.9	5.1
Longford	1.3	1.3	1.4	2.2	1.6	2.1
Louth	1.9	0.7	1.8	0.7	1.8	1.5
Mayo	7.0	3.2	8.5	6.3	8.2	6.7
Meath	4.0	1.7	4.4	2.1	4.1	2.4
Monaghan	3.2	3.6	3.0	3.5	2.5	3.8
Offaly	2.8	3.5	2.5	2.4	2.7	2.3
Roscommon	4.6	3.1	4.5	5.1	4.2	3.6
Sligo	3.4	2.0	3.0	3.5	2.9	2.9
Tipperary	5.7	7.6	5.7	6.9	5.8	7.3
Waterford	2.4	2.2	1.8	2.4	2.5	2.1
Westmeath	2.9	2.5	2.6	2.7	2.7	2.1
Wexford	3.5	5.2	3.1	3.3	3.6	4.3
Wicklow	1.9	1.8	2.3	2.2	1.9	0.6
State	100	100	100	100	100	100

Table 15: VAT Refunds

Year	Amount €m	Number of Claims	Number of Farmers
2007	60	19,252	15,432
2008	155	32,398	23,260
2009	172	36,747	27,219
2010	52	23,338	17,932
2011	44	22,009	17,214
2012	48	22,422	17,506
2013	50	21,893	17,095
2014	50	21,019	16,556
2015	54	20,930	16,526
2016	56	22,834	17,666
2017	59	20,369	16,478
2018	75	21,766	17,446
2019	83	36,750	16,528