

Statistical Bulletin

March 2023 1/2023

Welcome to the first Revenue Statistical Bulletin for 2023

This year we are reviewing the Revenue Statistics and Research webpages. We want to make it easier for our customers to find the data they need.

You are invited to share your views and suggestions on how we could improve our website.

✓ Revenue statistics✓ Revenue research, reviews and surveys

All feedback and suggestions to: statistics@revenue.ie.

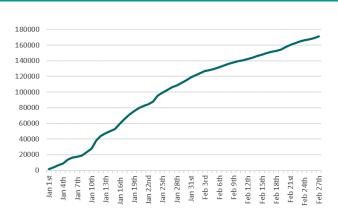


Save the Date Statistics & Economic Research Seminar 29 June 2023

For the first time since 2019, we will host a Seminar in the Hibernia Conference Centre, Dublin Castle.

Invitations and an agenda will issue closer to the date.

Revenue's contribution to policy issues was recently recognised by a **nomination for the Miriam Hederman O'Brien prize**, awarded by the <u>Foundation for Fiscal</u>
<u>Studies</u>. Our work studied long-term trends in Corporation Tax and is available <u>here</u>.



Statistics Spotlight PAYE Statistics from Income Tax Returns - incorporating the Rent Tax Credit

Budget 2023 announced the introduction of a new Rent Tax Credit, available for the years 2022 to 2025.

This new statistical report provides a breakdown on the number of Rent Tax Credit claims (total in chart above) and also notes the significant increase in the number of taxpayers filing their Income Tax returns since the introduction of PAYE Modernisation in 2019, leading to much earlier finalisation of tax positions and increased tax refunds where appropriate.

Selected statistics on rent tax credit:

- The median income of claimants is €30-40k
- 54% of claims are made by those aged 25-34
- 89% of the tenancies are registered with the Residential Tenancy Board; 11% are 'digs'

The full report can be accessed via the following link <u>here</u>.

✓ Revenue statistics on income, tax and duties✓ Revenue research, reviews and surveys

Recent updates and Publications

All our recent updates and publications are listed below and, as always, Revenue is committed to providing information in open and machine-readable formats wherever possible.

For any queries or feedback in relation to our statistics, we can be contacted through statistics@revenue.ie.

Please note that media queries should be directed to Revenue's Press Office in the first instance revpress@revenue.ie.

David Mee

Strategy, Evaluation and Reporting Branch Accountant General's & Strategic Planning Division Office of the Revenue Commissioners

New Publications

- 2022 Preliminary Local Property Tax (LPT) Statistics
 - 2022 Preliminary End of Year Statements
 - 2022 PAYE returns Rent Tax Credit
 - Weekly TBESS Statistics

- 2023 Statistical Publication Calendar
 - 2022 Help to Buy (HTB) Statistics
 - 2020 Irish Rental Income
 - 2020 Pension Contributions
 - Revenue's 2022 Gender Pay Gap

Updated Publications

Certain Property Based Tax Reliefs

Estimated tax cost of various property based incentives and reliefs.

Income earners by Universal Social Charge (USC) rates

Shows the number of income earners by Universal Social Charge (USC) rate each year from 2012 to 2020

VAT OSS

VAT OSS (formerly VAT MOSS) is an optional scheme where VAT is submitted to EU tax administrations on cross-border B2C sales. It includes VAT on digital services, intra EU supplies and low value (<€150) goods imported from non-EU countries.

Artists' Exemption

List of individuals who received a favourable determination under Section 195 Taxes Consolidation Act 1997.

Resident Charities and Approved Bodies

List of resident charities authorised under the Scheme of Tax Relief for Donations to Eligible Charities and other Approved Bodies under the terms of Section 848A Taxes Consolidation Act 1997

• Non-Resident Charities and Approved Bodies

List of non-resident charities authorised under the Scheme of Tax Relief for Donations to Eligible Charities and other Approved Bodies under the terms of Section 848A Taxes Consolidation Act 1997

Excise Registers

The Excise Acts, and their associated regulations, require that Revenue publish a series of registers for Excise customers. These registers are updated monthly:

- Current Valid Licensed Auto Fuel Traders
 - Licensed Marked Fuel Traders
 - Register of Licensed Bookmakers

- Licensed Remote Bookmaking Operations
 - Register of Bookmaking Offices
 - Register of Renewed Liquor Licences

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