

Method Statement for **Breakdown of Capital Acquisition Tax Returns (Geographic)** Dataset



Last Updated: June 2023

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).¹

This dataset provides a geographical breakdown of Capital Acquisitions Tax receipts in respect of inheritances and gifts by year. The figures may not match exactly with figures produced elsewhere. The estimated breakdowns are calculated on the basis of Revenue's internal operational districts and thus some counties are grouped together. These figures may be revised as new information becomes available. Furthermore, the data are not intended to be an indicator of economic performance in any area of the country.

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

2. General Information

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| <i>Dataset Name:</i> | Breakdown of Capital Acquisition Tax Receipts |
| <i>Keywords:</i> | Category, Inheritance Tax, Gift Tax, Discretionary Tax, Probate Tax, County, Year |
| <i>Update Frequency:</i> | Annual |
| <i>Licence:</i> | CC-By |
| <i>Formats:</i> | .csv, .pdf., .xls |
| <i>Hyperlinks:</i> | https://www.revenue.ie/en/corporate/information-about-revenue/statistics/receipts/receipts-county/geographical-breakdown-of-cat-receipts.aspx |
| <i>Business Owner:</i> | Fionnuala Ryan |
| <i>Contact Information:</i> | statistics@revenue.ie |
| <i>Reference Years</i> | 2011-2022 |
| <i>Anonymisation or aggregation required:</i> | No, Macro-data |
| <i>Geographical Scope:</i> | National, county |

3. Production

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| <i>Coding:</i> | County |
| <i>Data Source:</i> | Taxpayer Payment Data |
| <i>Imputation:</i> | <ul style="list-style-type: none"> • Extract is taken from the CAT Dashboard. • Fields used: Inheritance, Gift, GCD, Net tax payable • % taken of the Inheritance, Gift, Net tax payable fields • Further analysed by county |
| <i>Breakdown:</i> | Data are broken down on a CAT taxhead basis. |
| <i>Computation:</i> | None |

4. Quality

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| <i>Relevance:</i> | <p>Data are used to:</p> <ul style="list-style-type: none"> • 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. |
| <i>Accuracy & Reliability:</i> | <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> |
| <i>Timeliness & Punctuality:</i> | <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> |
| <i>Coherence and Comparability:</i> | <p>The dataset provides figures for Capital Acquisitions (Inheritance and Gift) Tax in € millions by county. 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> |
| <i>Accessibility and Clarity:</i> | <p>Published electronically on Revenue's Website & Open Data portal</p> <p>This dataset is consistent with the Open Data Technical Framework:</p> <ul style="list-style-type: none"> • 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](#)