

# Method Statement for Summary of Corporation Tax Returns Dataset



*Last Updated: December 2018*  
*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).<sup>1</sup>

This dataset shows inputs to various fields on the Corporation Tax return (CT1) and associated tax calculation. 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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<sup>1</sup> For more information see <http://www.isscop.ie/>

## 2. General Information

<i>Dataset Name:</i>	<b>Summary of Corporation Tax Returns</b>
<i>Keywords:</i>	Corporation Tax, Manufacturing Trading Results, Plant and Machinery Capital Allowances, Industrial Buildings Capital Allowances, Trading Losses, Trade profits, Rental Income, Foreign Income, Dividends, Double Taxation Relief, Manufacturing Relief, Foreign Credit, Clawback of Tax Relief, Year
<i>Update Frequency:</i>	Annually
<i>Licence:</i>	CC-By
<i>Formats:</i>	.csv, .pdf
<i>Hyperlinks:</i>	<a href="http://www.revenue.ie/en/corporate/information-about-revenue/statistics/income-distributions/ct-calculation.aspx">http://www.revenue.ie/en/corporate/information-about-revenue/statistics/income-distributions/ct-calculation.aspx</a>
<i>Business Owner:</i>	Fionnuala Ryan
<i>Contact Information:</i>	<a href="mailto:statistics@revenue.ie">statistics@revenue.ie</a>
<i>Reference Years</i>	2011-2016
<i>Anonymisation or aggregation required:</i>	No, Macro-data
<i>Geographical Scope:</i>	National

### 3. Production

<i>Coding:</i>	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.
<i>Data Source:</i>	Corporation Tax IDS Data
<i>Imputation:</i>	N/A
<i>Breakdown:</i>	Table showing Net Trading Income (before deductions and charges), Net Rental Income, other Income/Capital Gains, Total Income and Gains (before deductions and Charges), Total Deductions, Total Taxable Income, Gross Tax Due, Total Reliefs, Total Credits, Less Credits already refunded against tax associated with this return, Payments of Excess Research & Development Tax Credit, Tax Payable
<i>Computation:</i>	None

## 4. Quality

<p><i>Relevance:</i></p>	<p>Data are used to:</p> <ul style="list-style-type: none"> <li>• Inform the Tax Strategy Group and the Department of Finance on budgetary decisions</li> <li>• Provide answers to Parliamentary Questions (PQs) and Freedom of Information (FOI) requests.</li> <li>• Inform policymakers and internal stakeholders and</li> <li>• Fulfil requests for data from academics, students, journalists and members of the public.</li> </ul>
<p><i>Accuracy &amp; Reliability:</i></p>	<p>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.</p>
<p><i>Timeliness &amp; Punctuality:</i></p>	<p>An advance release schedule is provided for all datasets with anticipated publication deadline.</p> <p>The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have a minimum of 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.</p> <p>See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.</p>
<p><i>Coherence and Comparability:</i></p>	<p>The dataset provides annual Corporation Tax income in € millions less deductions, relief and credits The data are grouped at the same granularity for all years. Some other features of the data are:</p> <ul style="list-style-type: none"> <li>• The information relates to all companies on tax records in respect of whom a tax return for the year is on record;</li> <li>• Particulars of assessments raised during the year in respect of previous years are not included;</li> </ul> <p>The value of the R&amp;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.</p>
<p><i>Accessibility and Clarity:</i></p>	<p>Published electronically on Revenue's Website &amp; Open Data portal</p> <p>This dataset is consistent with the Open Data Technical Framework:</p> <ul style="list-style-type: none"> <li>• with metadata, methodological and quality information</li> <li>• to Open Data 3-star Format (i.e., machine readable) and</li> <li>• searchable through keywords.</li> </ul>

## 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](#)