

Method Statement for Summary of Capital Tax Returns Dataset



Last Updated: December 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 shows inputs to various fields on the Capital Tax Return (CGT1) and Assessing System (Form 11) and associated tax calculation. The information on Capital 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 returns 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.

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

2. General Information

<i>Dataset Name:</i>	Summary of Capital Tax Returns
<i>Keywords:</i>	Capital Gains Tax, Statistics, 2014, 2015, 2016, 2017, 2018, 2019, 2020 and 2021 CGT, Assets, entrepreneur relief, principal private residence relief, retirement relief, site to child, disposal consideration, form 11 and CG1
<i>Update Frequency:</i>	Annually
<i>Licence:</i>	CC-By
<i>Formats:</i>	csv, pdf
<i>Hyperlinks:</i>	http://www.revenue.ie/en/corporate/information-about-revenue/statistics/income-distributions/cgt-calculation.aspx
<i>Business Owner:</i>	Fionnuala Ryan
<i>Contact Information:</i>	statistics@revenue.ie
<i>Reference Years</i>	2014-2021
<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 CGT1 and Form11 Returns
<i>Data Source:</i>	CGT RAB and Assessing IDS Data
<i>Imputation:</i>	N/A
<i>Breakdown:</i>	Tables, show Capital Gains Tax Calculation for Form 11s and CG1s (Capital Gains Tax Return and Self-Assessment) filed for the Tax Year 2014, 2015, 2016 and 2017, 2018, 2019, 2020 and 2021 chargeable gain and liability reported by Individuals disposing of a single asset type
<i>Computation:</i>	None

4. Quality

<i>Relevance:</i>	Data are used to: <ul style="list-style-type: none"> • 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>	Data are compared with the previous year's data. Source data are input into Revenue's systems the statistical outputs are assessed and validated are signed off.
<i>Timeliness & Punctuality:</i>	Published annually in June
<i>Coherence and Comparability:</i>	The dataset provides annual CGT Tax Returns. The data are grouped by Asset Type for all years.
<i>Accessibility and Clarity:</i>	Published electronically on Revenue's Website & Open Data portal This dataset is consistent with the Open Data Technical Framework: <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](#)