Method Statement for

Property Tax Statistics (Annual Report)

Dataset

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 various Property Tax statistics including local authority breakdown.

The end of Year statistics in this release relate to Local Property Tax (LPT) and Vacant Homes Tax (VHT). LPT statistics are based on preliminary analysis of LPT returns filed and other LPT related information and VHT statistics on preliminary analysis of VHT returns. The report provides a number of profiles of LPT Exchequer Receipts and a profile of VHT including:

- LPT Receipts
- LPT Compliance Statistics
- Ownership Statistics
- Newly Liable properties to LPT
- Local Authority Analysis – Number of Properties
- Local Authority Analysis – LPT Liability
- Local Authority Analysis – Property Bands
- Local Authority Analysis – Claims for Exemptions or Deferrals
- Payment Types
- Claims for Exemption or Deferral
- VHT Properties
- VHT Exemptions
- VHT Liability

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[1] For more information see http://www.isscop.ie/

2. General Information

Dataset Name:	**Breakdown of Property Tax Receipts**
Keywords:	LPT, Compliance data, Exchequer Receipts, Household Charge, Compliance rate, Compliance letters, Valuations, Sheriff, Local Adjustment Factor, Local Authorities, LPT Collected, Properties Returned, Mandatory Deduction at Source, Exempt, Declared, Deferred, Department of the Environment, Community and Local Government, Payment Types, Credit Card, Debit Card, Single debit authority, Deduct at Source, Service Provider, Claims for Deferral or Exemption, Charitable recreational activities, Charity, special needs, Public Body, Diplomatic properties, First Time Buyer, Commercial rates, Long-term illness, Mobile homes, unused, Nursing homes, Pyrite damaged, Severely incapacitated individual, Unfinished Housing Estates, Unsold, Executor, Administrator, Financial Loss, Insolvent, Valuation Bands, Multiple Property Owners, Newly Liable Properties, VHT, Vacancy, Dereliction, Uninhabitable.
Update Frequency:	Annually
Licence:	CC-By
Formats:	.csv, .pdf
Hyperlinks:	https://www.revenue.ie/en/corporate/information-about-revenue/statistics/property-taxes/index.aspx Open Data Portal: https://data.gov.ie/dataset/property-tax-statistics https://data.gov.ie/dataset/local-property-tax-lpt-statistics-2023 https://data.gov.ie/dataset/local-property-tax-lpt-statistics-2022
Business Owner:	Yvonne Hayden
Contact Information:	statistics@revenue.ie
Reference Years	2016-2024
Anonymisation or aggregation required:	No, Macro-data
Geographical Scope:	National

3. Production

Coding:	Local Authority
Data Source:	LPT: LPT Dashboard from Revenue's Integrated Business Intelligence system. Data based on Taxpayer Returns and Payment Data. VHT: VHT Dashboard from Revenue's Integrated Business Intelligence system. Data based on Taxpayer Returns and Payment Data.
Breakdown:	The Data is broken down on Local Authority/Type /Year basis
Computation:	LPT and VHT data are compiled from all methods of payment including P30 data from salary deductions by employers.

4. Quality

Relevance:	Data are used to: • 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.
Accuracy & Reliability:	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.
Timeliness & Punctuality:	An advance release schedule is provided for all datasets with anticipated publication deadline. Divergence from the notified schedule is publicised in advance, along with a new release date. See the list of Supporting Documentation below for a link to the current Revenue Statistics Publication Calendar.
Coherence and Comparability:	The dataset provides figures for LPT Liability by local authority in € millions. The data are grouped at the same granularity for all years. Analysis is preliminary and there is an element of estimation in particular with regard to the distribution of numbers by Local Authority.
Accessibility and Clarity:	Published electronically on Revenue's Website & Open Data portal This dataset is consistent with the Open Data Technical Framework: • 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](#)