Method Statement for
High Income Individuals' Restriction-Schedule of Declared Uses of Reliefs
Dataset

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Last Updated December 2018

Statistics & Economic Research Branch

ISSCOP
Irish Statistical
System Code of
Practice

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 details of the operation of the restriction and the specified tax reliefs covered by the High Income Individuals' Restriction introduced under the 2006 and 2007 Finance Acts. Schedule of declared use of different reliefs in accordance with Schedule 25B of the Taxes Consolidation Act 1997. (Table 3).

This restriction limits the use of tax reliefs and exemptions by high income individuals. The restriction may apply if:

- income is greater than or equal to €125,000 - less if there is ring-fenced income (income that is normally liable to tax at a specific rate), such as Deposit Interest Retention Tax (DIRT)
- total reliefs are greater than €80,000
- the aggregate of specified reliefs used are greater than 20% of adjusted income.

For more information on this restriction see http://www.revenue.ie/en/self-assessment-and-self-employment/guide-to-self-assessment/high-income-earner-restriction-hier.aspx

If you are subject to HIER you must include the details on your Form 11. You must also submit a calculation of the restriction on a Form RR1.

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

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2. General Information

Dataset Name:	**High Income Individuals' Restriction – Schedule of Declared Uses of Reliefs.**
Keywords:	Finance Act, Section 140, Section 141, Section 142, Section 143, Section 195, Section 231, Section 232, Section 233, Section 234, Section 248, Section 250, Section 253, Section 272, Section 273, Section 274, Section 304, Section 305, Section 323, Section 324, Section 331, Section 331, Section 332, Section 333, Section 341, Section 342, Section 343, Section 344, Section 345, Section 352, Section 353, Section 354, Section 372, Section 381, Section 382, Section 383, Section 384, Section 385, Section 481, Section 482, Section 485, Section 489, Section 843, Section 847, Section 848, dividends, distributions, exempt income, stallion fees, stud greyhounds, woodlands, patent income, mines, mining operations, profits, losses, gains, artists, writers, composers, patent royalty income, relief, interest paid, loans, company, partnership, capital expenditure, hotels, holiday camps, nursing homes, residential units, nursing homes, convalescent homes, hospitals, sports injury clinics, mental health centres, capital allowances, rental situations, Custom House Docks, commercial premises, double rent allowance, rent, Temple Bar Area, industrial buildings, commercial premises, Urban Renewal Scheme, Enterprise Area, multi-storey car park, qualifying resort area, qualifying rural areas, Town Renewal Area, Mid Shannon Corridor Tourism Scheme, Case IV, Case V, significant buildings and gardens, BES relief, child-care facilities, third level education, donations, certain sports bodies, approved bodies
Update Frequency:	Annual
Licence:	CC-By
Formats:	.csv, .pdf
Hyperlinks:	http://www.revenue.ie/en/corporate/information-about-revenue/statistics/other-datasets/hiir/hiir-schedule-reliefs.aspx
Business Owner:	Philip O'Rourke
Contact Information:	statistics@revenue.ie
Reference Years	2007-2016
Anonymisation or aggregation required:	No, Aggregated data
Geographical Scope:	National

3. Production

Coding:	The restricted tax reliefs are specified in [Schedule 25B of the Taxes Consolidation Act, 1997](#)
Data Source:	IT IDS Data and Taxpayer returns (RR1) Taxpayer subject to HIER must include the details on their [Form 11](#) (which is extracted within IDS) and must also submit a calculation of the restriction on a [Form RR1](#). To produce the HIER Report and associated .csvs for a given year, RR1 data are extracted for a that year with the associated accessing data (IDS).
Imputation:	Not applicable
Breakdown:	The data are broken down by specified relief, no of cases and amount of relief used by year
Computation:	None

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:	Data prepared are compared with previous years' data Prior to publication of the report and .csv, drafts are reviewed by our colleagues in Revenue Legislation Service and Dept of Finance. Data are compared with previous years' data. Where there is a deviation notes are provided. Provisional data are also identified.
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