

# Method Statement for Non Resident Charities and Approved Bodies – Tax Relief on Donations 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 provides a List of Non Resident charities authorised under the Scheme of Tax Relief for Donations to Eligible Charities and other Approved Bodies under the terms of Section 848A Taxes Consolidation Act 1997.

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

## 2. General Information

<i>Dataset Name:</i>	Non Resident Charities and Approved Bodies – Tax Relief on Donations
<i>Keywords:</i>	Charities Authorised Charities, Non Resident Charities, Approved Bodies, Tax Relief, Donations, Charity Number, Section 848A Taxes Consolidation Act 1997.
<i>Update Frequency:</i>	Monthly
<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/registrations-assessments-transactions/charities/non-resident-charities.aspx">http://www.revenue.ie/en/corporate/information-about-revenue/statistics/registrations-assessments-transactions/charities/non-resident-charities.aspx</a>
<i>Business Owner:</i>	Roger Kelly /Gerry O'Flynn (Nenagh)
<i>Contact Information:</i>	<a href="mailto:statistics@revenue.ie">statistics@revenue.ie</a>
<i>Reference Years</i>	2018
<i>Anonymisation or aggregation required:</i>	No, Macro-data
<i>Geographical Scope:</i>	National

### 3. Production

<i>Coding:</i>	Not applicable
<i>Data Source:</i>	Taxpayer Returns
<i>Imputation:</i>	Not Applicable
<i>Breakdown:</i>	The Data are broken down by list of Non Resident charities authorised under the Scheme of Tax Relief for Donations to Eligible Charities and other Approved Bodies under the terms of Section 848A Taxes Consolidation Act 1997.
<i>Computation:</i>	None

## 4. Quality

<i>Relevance:</i>	<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>
<i>Accuracy &amp; 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 &amp; 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>List of Non Resident charities authorised under the Scheme of Tax Relief for Donations to Eligible Charities and other Approved Bodies under the terms of Section 848A Taxes Consolidation Act 1997.</p>
<i>Accessibility and Clarity:</i>	<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](#)