

Method Statement for **RVA:08 VAT Payments and Repayments by Range of VAT Payment/Repayment, Year and Statistic 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).¹

The dataset provides an annual breakdown of VAT Payments, Repayments and number of VAT cases by Range of VAT Payment/Repayment, Year and Statistic.

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

2. General Information

<i>Dataset Name:</i>	RVA08 VAT Payments and Repayments by Range of VAT Payment/Repayment, Year and Statistic
<i>Keywords:</i>	VAT, Payment, Repayment, Range of VAT, Year
<i>Update Frequency:</i>	Annually
<i>Licence:</i>	CC-By
<i>Formats:</i>	.csv, .pdf, .px, .xls, .txt
<i>Hyperlinks:</i>	http://www.cso.ie/px/pxeirestat/Statire/SelectVarVal/Define.asp?maintable=RVA08&PLanguage=0 Open Data Portal: https://data.gov.ie/dataset/vat-payments-and-repayments-by-range-of-vat-paymentrepayment-year-and-statistic
<i>Business Owner:</i>	Donnchadh O'Donovan/Gillian Walsh
<i>Contact Information:</i>	statistics@revenue.ie
<i>Reference Years</i>	2009-2017
<i>Anonymisation or aggregation required:</i>	No, Macro-data
<i>Geographical Scope:</i>	National

3. Production

<i>Coding:</i>	These data are based on VAT payments on an individual level which are then grouped by range of payment/ repayment
<i>Data Source:</i>	VAT payment data
<i>Imputation:</i>	Not applicable
<i>Breakdown:</i>	The data are broken down by range of payment/repayment and count of taxpayers in each range.
<i>Computation:</i>	None

4. Quality

<i>Relevance:</i>	<p>Data are used to:</p> <ul style="list-style-type: none"> • 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.
<i>Accuracy & 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 & 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>The dataset provides figures for VAT Payments, Repayments and number of VAT cases by Range of VAT Payment/Repayment in € millions. The data are grouped at the same granularity for all years.</p> <p>Where there is a deviation notes are provided. Provisional data are also identified.</p>
<i>Accessibility and Clarity:</i>	<p>Published electronically on Revenue's Website, CSO Statbank & Open Data portal</p> <p>This dataset is consistent with the Open Data Technical Framework:</p> <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](#)