

Revenue Statistics Details of Tax Revenue - Ireland

■Data source(s) used

Annual Report of the Revenue Commissioners, Financial Accounts and National Income and Expenditure Accounts.

■Direct source

Country representatives on the OECD Working Party 2: Tax Policy and Tax Statistics of the Committee on Fiscal Affairs.

■Unit of measure used

Euro

■Power code

Millions

■Variables collected

The data for personal income tax revenues differs from the ESA2010 presentation as payable tax credits are excluded in accordance with the presentation in earlier editions of the publication.

Heading 1200: Capital gains taxes paid by corporations are included in heading 1210.

Heading 2100: Includes contributions by self-employed and certain voluntary contributions.

Heading 2200: Since 1976 income tax paid by corporations and corporation profits tax have been replaced by corporation tax.

Heading 5111: Includes arrears of the wholesale and turnover taxes.

Tax receipts in 1988 were inflated by the success of the new arrangements for assessment and collection of tax. These arrangements included an amnesty for tax arrears paid by 30th September. This amnesty waived penalties and interest charge tax. It resulted in payments of 631 millions of euros spread across the main tax headings.

■Other data characteristics

From 1998, data are on accrual basis.

■Other coverage

The data for years 1965 to 1973 are on fiscal year basis (commencing on 1st April) and are therefore not strictly comparable with the data for later years, which are on a calendar year basis.