

PART 5

SCHEDULE OF EXCISE DUTIES AND DUTIES OF EXCISE ON VEHICLES (VEHICLE REGISTRATION TAX.)

General Note

A Community excise regime governs the production, processing and holding of excisable products under duty-suspension, within each Member State of the Community as well as all intra-Community movement of excisable products. There are three categories of excisable products - mineral oils, alcohol and alcoholic beverages, and manufactured tobacco.

Excise duty on direct imports to the State of excisable products (other than coal – see section on mineral oil in this part) from outside the fiscal territory of the Community is payable at import unless the products are removed to a tax warehouse. In the case of excisable products (other than coal) dispatched to or received from other Member States, an intra-Community warehousing network allows duty-suspended movement of products to the premises of receipt with duty being subsequently paid on release in the Member State of destination. Excisable products on which duty has already been paid and which move to another Member State are liable to excise duty in the Member State of destination. In such cases the excise duty paid in the Member State of dispatch may be reclaimed. However, excise duty is not chargeable in the State on limited amounts of alcohol and tobacco products duty-paid in another Member State which have been acquired by a private individual for his or her own use and not for commercial purposes which are transported into the State by such private individual and accompanied by him or her during transportation (Statutory Instrument No. 443 of 2001, Part 3 and Schedule refers).

All vehicles intended to be kept permanently in the State, with the exception of those in the possession of persons authorised in that capacity by the Commissioners, must be registered with the Revenue Commissioners and, with the exception of vehicles that qualify for relief, the appropriate Vehicle Registration Tax must be paid.

Details of the excise duties on excisable products and of the Vehicle Registration Tax are given below. Further information in regard to these excise duties, the Vehicle Registration Tax and those excise duties chargeable on certain premises or activities (e.g. on betting and licenses for retailing of liquor) may be obtained from your local Revenue office or from the office of the Revenue Commissioners, Dublin Castle, Dublin 2.

Alcohol Products Tax on Spirits				
Description of Product	Unit of Quantity	Rates of Alcohol Products Tax	Excise Ref. No.*	
			Home	Imported
Brandy	Litres of alcohol	€39.25 per litre of alcohol in the spirit	6000	5301
Whiskey	Litres of alcohol	€39.25 per litre of alcohol in the spirit	6011	5331
Gin	Litres of alcohol	€39.25 per litre of alcohol in the spirit	6051	5311
Vodka	Litres of alcohol	€39.25 per litre of alcohol in the spirit	6061	5381
Rum	Litres of alcohol	€39.25 per litre of alcohol in the spirit	6111	5321
Spirits exceeding 5.5% alcohol by volume	Litres of alcohol	€39.25 per litre of alcohol in the spirit	6071	5391
Spirits not exceeding 5.5% alcohol by volume	Litres of alcohol	€39.25 per litre of alcohol in the spirit	6081	5261
<p>“spirits” means any product which exceeds 1.2% vol and which is—</p> <ul style="list-style-type: none"> (a) distilled ethyl alcohol, (b) an alcoholic beverage the full alcohol content of which is the result of a process of distillation, (c) any other product falling within CN Code 2207 or 2208, even when such product forms part of a product which is not an alcohol product, or (d) any beverage exceeding 22% vol, <p>and includes any such product which contains a non-alcoholic product, whether in solution or not.</p>				

Alcohol Products Tax on Beer				
Description of Product	Unit of Quantity	Rates of Alcohol Products Tax	Excise Ref. No.*	
			Home	Imported
Home Brewed Beer exceeding 1.2% alcohol by volume on which the tax is paid by the producer	Hectolitre per cent of alcohol in the beer	€19.87 per hectolitre per cent of alcohol in the beer	9820	-
All Other Beer exceeding 1.2 % alcohol by volume	Hectolitre per cent of alcohol in the beer	€19.87 per hectolitre per cent of alcohol in the beer	9821	9121
<p>“beer”, subject to <i>section 74, Finance Act 2003</i>, means—</p> <p>(a) beer made from malt, and</p> <p>(b) any beverage containing a mixture of such beer with any non-alcoholic beverage,</p> <p>in either case exceeding 0.5% vol.</p>				

Alcohol Products Tax on Wine				
Description of Product	Unit of Quantity	Rates of Alcohol Products Tax	Excise Ref. No.*	
			Home	Imported
Still & sparkling, not exceeding 5.5% vol	Hectolitre	€90.98 per hectolitre	4106	3107
Still, exceeding 5.5% vol but not exceeding 15% vol	Hectolitre	€273.00 per hectolitre	4101	3101
Still, exceeding 15% vol	Hectolitre	€396.12 per hectolitre	4102	3102

Sparkling, exceeding 5.5% vol	Hectolitre	€546.01 per hectolitre	4203	3203
<p>“wine”, subject to <i>section 74, Finance Act 2003</i>, means any beverage exceeding 1.2% vol the alcoholic content of which is entirely of fermented origin—</p> <p>(a) obtained from the total or partial fermentation of grapes or the must of fresh grapes,</p> <p>(b) not exceeding 15% vol, or in the case of still wine produced without enrichment, not exceeding 18% vol,</p> <p>and includes such wine flavoured with plants or aromatic extracts and grape must in fermentation or with fermentation prevented or arrested otherwise than by the addition of spirits.</p>				

Alcohol Products Tax on Other Fermented Beverages				
Description of Product	Unit of Quantity	Rates of Alcohol Products Tax	Excise Ref. No.*	
			Home	Imported
(1) Cider & Perry				
Still & sparkling, not exceeding 6.0% vol	Hectolitre	€83.25 per hectolitre	9819	9119
Still & sparkling, exceeding 6.0% vol but not exceeding 8.5% vol	Hectolitre	€192.47 per hectolitre	9823	9123
Still, exceeding 8.5% vol	Hectolitre	€273.00 per hectolitre	9824	9124
Sparkling, exceeding 8.5% vol	Hectolitre	€546.01 per hectolitre	9825	9125
(2) Other than Cider & Perry				
Still & sparkling, not exceeding 5.5% vol	Hectolitre	€90.98 per hectolitre	9901	9301
Still, exceeding 5.5% vol	Hectolitre	€273.00 per hectolitre	9902	9302
Sparkling, exceeding 5.5% vol	Hectolitre	€546.01 per hectolitre	9903	9303

“other fermented beverage”, subject to *section 74, Finance Act 2003*, means a beverage other than beer and wine exceeding 1.2% vol which—

- (a) has an alcoholic content which is entirely of fermented origin and does not exceed 15% vol, or
- (b) has an alcoholic content which is only partly of fermented origin and which—
 - (i) in the case of a still beverage does not exceed 10% vol,
 - (ii) in the case of a sparkling beverage does not exceed 13% vol,

and includes any mixture, exceeding 1.2% vol, of such beverage with any non-alcoholic beverage.

“cider and perry” means a beverage exceeding 1.2% vol but not exceeding 15% vol, obtained from the fermentation of apple or pear juice and without the addition of—

- (a) any other alcoholic beverage, or
- (b) any other beverage or substance which imparts colour or flavour and which, by such addition in the opinion of the Commissioners significantly alters the character of the product.

Alcohol Products Tax on Intermediate Beverages				
Description of Product	Unit of Quantity	Rates of Alcohol Products Tax	Excise Ref. No.*	
			Home	Imported
Still, not exceeding 15% vol	Hectolitre	€273.00 per hectolitre	6201	5201
Still, exceeding 15% vol	Hectolitre	€396.12 per hectolitre	6202	5202
Sparkling	Hectolitre	€546.01 per hectolitre	6203	5203

“intermediate beverage”, subject to *section 74, Finance Act 2003*, means any beverage other than beer, wine, or other fermented beverage, the alcoholic content of which is at least partly of fermented origin and which—

- (a) in the case of a still beverage exceeds 10% vol,
- (b) in the case of a sparkling beverage exceeds 13% vol,

and which in either case does not exceed 22% vol.

- * For excisable products imported from outside the territory of the Community, the appropriate Excise Reference No. along with the appropriate Tariff Code No. must be quoted in box 33 of the Single Administrative Document (SAD). The Tariff Code No. must be ascertained by reference to the classification of the goods in the Schedule of Customs Duties in Part 4 of the Tariff.

Reliefs from Alcohol Products Tax

Without prejudice to any other relief from excise duty which may apply, and subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from alcohol products tax shall be granted on any alcohol products which are shown to the satisfaction of the Commissioners—

- (1) to be intended for use or to have been used in the production of—
 - (a) any beverage, other than beer, not exceeding 1.2%vol,
 - (b) vinegar,
 - (c) flavours for the preparation either of foodstuffs or of beverages not exceeding 1.2% vol,
 - (d) medicinal products,
 - (e) foodstuffs, whether such alcohol product is used—
 - (1) either as a filling in such foodstuff or otherwise,
 - (2) either directly or as a constituent of semi-finished products for use in the production of such foodstuff,

and where the alcohol contained in such foodstuffs does not exceed 8.5 litres of alcohol per 100 kilogrammes of the product when used in the production of chocolates and 5 litres of alcohol per 100 kilogrammes of the product when used in the production of other foodstuffs, or

- (f) beer concentrate,
- (2) to be intended to be denatured in accordance with their requirements, or to have been so denatured,
- (3) to have been denatured in accordance with the requirements of another Member State and used in the production of a product not fit for human consumption,
- (4) to have been completely denatured in accordance with the requirements of another Member State, where such requirements have been notified to the European Commission and accepted in accordance with paragraphs 3 and 4 of Article 27 of Council Directive No. 92/83/EEC of the 19 October 1992.
- (5) to be intended for use or to have been used for experimental, quality control, scientific or research purposes,
- (6) in the case of wine, beer, or other fermented beverage the alcoholic content of which is entirely of fermented origin, to have been produced solely by a private individual in a private premises for consumption by the producer or by the family or guests of such producer, and not to have been produced or supplied for consideration,
- (7) to be intended for use or to have been used for medical purposes in hospitals and pharmacies,
- (8) to be intended for use or to have been used in an industrial process provided that the final product does not contain alcohol,
- (9) to be intended for use or to have been used in the manufacture of a component which is not subject to alcohol products tax, or
- (10) to be intended for use or to have been used in the manufacture of an oral hygiene product.

Public Notices

- (1) Notice No. 1886 covers the introduction Alcohol Products Tax.
- (2) Notice No. 1887 covers: Revised procedures relating to the denaturing of alcohol products, and the receipt and use of denatured and undenatured alcohol products without payment of Alcohol Products Tax.

The notices are published on the Revenue website (www.revenue.ie) under: Leaflets & Guides, leaflets & Guides by Tax & Duty Type, Customs & Excise.

Mineral Oil

Definitions:

“accounting period” means the period of 3 months commencing on the 1st day of July 2005 and thereafter each period of 3 months beginning on the first day of October, January, April and July;

“additive” means any product (other than hydrocarbon oil, liquefied petroleum gas or substitute fuel) which may be added to—

- (1) hydrocarbon oil,
- (2) liquefied petroleum gas, or
- (3) substitute fuel,

as an extender or for the purpose of improving performance or for any other purpose, and cognate words shall be construed accordingly;

“aviation gasoline” means light oil which—

- (1) is specially manufactured as fuel for aircraft,
- (2) is not normally used in motor vehicles, and
- (3) is delivered for use solely as fuel for aircraft;

“biofuel” means any mineral oil which is produced from biomass;

“biomass” means the biodegradable fraction of products, waste and residues from agriculture (including vegetal and animal substances), forestry and related industries, as well as the biodegradable fraction of industrial and municipal waste;

“business use”, subject to Article 11 of the Directive¹, means use by a business entity which independently carries out, in any place, the supply of goods and services;

“charitable organisation” means any body of persons or trust established for charitable purposes;

“coal” includes coal and lignite, solid fuels manufactured from coal and lignite, and any other energy product within the meaning of Article 2.1 of the Directive in solid form, other than peat or wood, where such product is used or intended for use as heating fuel;

“coal trader” means any person who makes final delivery of coal and who is required to register with the Commissioners for that purpose under section 101A of the Finance Act 1999;

“dual use” means use both as a heating fuel and for purposes other than as a motor fuel and heating fuel and includes use for chemical reduction and in electrolytic and metallurgical processes;

“energy intensive business” means any business entity where either the purchases of energy products and electricity amount to at least 3 per cent of the production value, or the mineral oil tax payable amounts to at least 0.5 per cent of the added value;

“fuel oil” means heavy oil, the viscosity of which as determined by the Redwood No. 1 Viscometer at 38° Celsius is more than 115 seconds, the ash content of which is less than 0.2 per cent when tested in accordance with the method known as the ASTM D482 method or other equivalent method approved by the Commissioners and the colour of which is darker than 8 when tested in accordance with the method known as the ASTM D1500 method or other equivalent method approved by the Commissioners;

“glasshouse” means any building or structure made substantially of glass or other transparent or translucent material which is capable of being artificially heated and which is used for growing horticultural produce;

¹ "the Directive" means Council Directive No. 2003/96/EC of 27 October 2003, OJ No. L 283 of 31 October 2003 p. 51;

“greenhouse gas emissions permit” has the meaning assigned to it by Article 2(1) of the European Communities (Greenhouse Gas Emissions Trading) Regulations 2004 (S.I. No. 437 of 2004);

“heavy oil” means hydrocarbon oil other than light oil;

“horticultural produce” means fruit, vegetables (including fungi) of a kind grown for human consumption, flowers, pot plants, herbs, seeds, bulbs, trees and shrubs;

“horticultural producer” means a person growing horticultural produce;

“household” means a premises used as a dwelling;

“hydrocarbon oil” includes petroleum oil and oil produced from coal, shale, peat, or any other bituminous substance, and all liquid hydrocarbons, but does not include any oil which is a hydrocarbon or a bituminous or asphaltic substance and is, when tested in a manner prescribed by the Commissioners, solid or semi-solid at a temperature of 15° Celsius;

‘kerosene’ means heavy oil of which more than 50 per cent by volume distils at a temperature not exceeding 240° Celsius;

“leaded petrol” means light oil which—

- (1) contains more than 0.013 grammes of lead per litre as established in accordance with the provisions of Council Directive No. 85/210/EEC of 20 March, 1985, and
- (2) is not aviation gasoline;

“liable coal user” means any person liable to pay mineral oil tax on coal;

“light oil” means hydrocarbon oil of which, when tested in accordance with the method known as the ASTM D86 method or other equivalent method approved by the Commissioners, not less than 50 per cent by volume distils at a temperature not exceeding 185° Celsius or of which not less than 95 per cent by volume distils at a temperature not exceeding 240° Celsius or which, when tested in accordance with the method known as the ASTM D93 or other equivalent method approved by the Commissioners has a flashpoint of less than 22.8° Celsius but does not include white spirit or light oil which is charged as heavy oil in accordance with section 96(4), Finance Act, 1999;

“liquefied petroleum gas” includes methane;

“methane” means a colourless, odourless, flammable gas, having the chemical formula CH₄, of density 0.7168 grammes per litre and a boiling point of -161.4° Celsius;

"mineral oil" means hydrocarbon oil, liquefied petroleum gas, substitute fuel, coal and additives;

“mineralogical process” means a process classified in the NACE nomenclature under code DI 26 ‘manufacture of other non-metallic mineral products’ in Council Regulation (EEC) No. 3037/90 of 9 October 1990² on the statistical classification of economic activities in the European Community;

"motor octane number" means the motor octane number measured in accordance with the methods outlined in the Irish Standard I.S./EN 228: 1994 or other equivalent method approved by the Commissioners;

“motor vehicle” means a mechanically propelled vehicle which is designed, constructed or modified to be suitable for use on roads, including any vehicle which is designed, constructed or modified to be suitable for traction on a road by a mechanically propelled vehicle, but does not include an agricultural tractor or a road roller or a dumper or an off-road dumper, or a mobile crane or mobile well drilling equipment or mobile concrete pumping equipment;

“private pleasure craft” means any craft used by its owner or the natural or legal person who enjoys its use either through hire or through any other means, for other than commercial purposes and in particular other than for the carriage of passengers or goods or for the supply of services for consideration or for the purposes of public authorities;

“private pleasure flying” means the use of an aircraft by its owner or the natural or legal person who enjoys its use either through hire or through any other means, for other than commercial purposes and in particular other than for the carriage of passengers or goods or for the supply of services for consideration or for the purposes of public authorities;

“propellant” in relation to mineral oil means, mineral oil used for combustion in the engine of a motor vehicle;

“recycle” in relation to mineral oil, means to undergo any process of restoration which renders it suitable for reuse and cognate words shall be construed accordingly;

² O.J. No. L293 of 24 October, 1990, p. 1

“research octane number” means the research octane number measured in accordance with the methods outlined in the Irish Standard I.S./EN 228: 1994 or other equivalent method approved by the Commissioners;

“ships stores” means stores on board a ship or aircraft for use on a voyage from a place in the State to a place outside the State;

“Substitute fuel” means any product in liquid form, other than a mineral oil of a description for which a rate is specified in Schedule 2 to the Finance Act 1999 (as amended), that is used, intended for use, or suitable for use as motor or heating fuel, and includes biofuel but does not include additives.”

“super unleaded petrol” means light oil which is not leaded petrol and which has a research octane number of 96 or more and a motor octane number of 86 or more;

“unleaded petrol” means light oil which—

- (1) contains not more than 0.013 grammes of lead per litre as established in accordance with the provisions of Council Directive No. 85/210/EEC of 20 March, 1985,
- (2) has a research octane number of less than 96 or a motor octane number of less than 86, and
- (3) is not aviation gasoline.

Rates of Mineral Oil Tax

Description of Product	Rate of Tax	Excise Ref. No*	
		Home	Imported
Light Oil:			
Leaded petrol	€553.04 per 1,000 litres	8001	7001
Unleaded petrol	€442.68 per 1,000 litres	8011	7011
Super unleaded petrol	€547.79 per 1,000 litres	8013	7013
Aviation gasoline	€276.52 per 1,000 litres	8012	7012

Heavy Oil:			
Used as a propellant with a maximum sulphur content of 50 milligrammes per kilogramme	€368.05 per 1,000 litres	8105	7105
Other heavy oil used as a propellant	€420.44 per 1,000 litres	8125	7125
Kerosene used other than as a propellant	€00.00	8102	7102
Fuel oil used for purposes other than generating electricity	€14.78 per 1,000 litres	8120	7120
Fuel oil used for purposes of generating electricity	€14.78 per 1,000 litres	8104	7104
Other heavy oil including marked gas oil	€47.36 per 1,000 litres	8103	7103
	€63.59 per 1,000 litres	8202	7202
Liquefied Petroleum Gas:	€00.00	8200	7200
Used as a propellant			
Other liquefied petroleum gas			
	€442.68 per 1,000 litres	8126	7126
	€368.05 per 1,000 litres	8123	7123
	€47.36 per 1,000 litres	8124	7124
Substitute Fuel:			
Used as a propellant instead of unleaded petrol			
Used as a propellant instead of diesel			
Used for other than as a propellant			
	€4.18 per tonne	—	—
Coal	€8.36 per tonne	—	—
For business use			
For other use			

*For excisable products imported from outside the fiscal territory of the Community the appropriate Excise Reference No. along with the appropriate Tariff Code No. must be quoted in box 33 of the Single Administration Document (SAD). The Tariff Code No. must be ascertained by reference to the classification of the goods in the Schedule of Custom Duties in Part 4 of the Tariff.

Quantities:

Quantities should be given on Single Administrative Documents and Excise Duty Entries in units of 1,000 litres.

Mineral oil tax on substitute fuel:

- (1) Any substitute fuel that is used, intended for use, or suitable for use, as a propellant for a motor vehicle for which unleaded petrol can also be used as a propellant, is liable to mineral oil tax at the rate currently specified for unleaded petrol.
- (2) Any substitute fuel, other than a substitute fuel to which paragraph (1) above applies, that is used, intended for use, or suitable for use, as a propellant, is liable to mineral oil tax at the rate currently specified for heavy oil used as a propellant with a maximum sulphur content of 50 milligrammes per kilogramme.
- (3) Any substitute fuel to which paragraph (1) or (2) above does not apply, is liable to mineral oil tax at the rate currently specified for other heavy oil including marked gas oil.
- (4) Where substitute fuel suitable for use as a propellant is used or is intended for use for another purpose, the Commissioners shall, subject to their being satisfied as to the use or intended use, remit or repay an amount of mineral oil tax equal to the difference between the tax payable at other heavy oil rate and the tax due or paid at the appropriate rate for use as a propellant.

Mineral oil tax on coal:

Liability to mineral oil tax on coal shall arise at the time such coal is the subject of final delivery, and shall be paid by the person to whom it is delivered.

Registration of coal suppliers and liable coal users

Every person who makes final delivery of coal, otherwise than to households or to charitable organisations, and every person who is liable to pay mineral oil tax on coal shall register for that purpose with the Commissioners in accordance with such procedures as the Commissioners may prescribe or otherwise impose.

Form and method for registration

- (1) Every registration with the Revenue Commissioners by a coal trader or by a liable coal user, in accordance with section 101A of the Finance Act 1999, shall be in such form and manner as the Commissioners may require, and shall include the particulars specified in paragraphs (A) or (B), as appropriate, of the following table:

<p>(A) Particulars to be submitted to the Commissioners by a coal trader:</p> <ul style="list-style-type: none"> (i) The coal trader's full name, (ii) The coal trader's full address, (iii) The coal trader's Tax Registration Number.
<p>(B) Particulars to be submitted to the Commissioners by a liable coal user:</p> <ul style="list-style-type: none"> (i) The liable coal user's full name, (ii) The liable coal user's full address, (iii) The liable coal user's Tax Registration Number (where the liable coal user is not otherwise registered for tax purposes, this should be indicated), (iv) Estimated annual usage of coal in tonnes.

(2) A coal trader or liable coal user shall, within 14 days of a change in the particulars required to be furnished pursuant to the previous paragraph (1), give notice to the Commissioners of any such change, with the exception of any change in the estimated annual usage of coal.

Returns and Payments of Mineral Oil Tax on Coal

(1) Except as provided in the following paragraph (2) a liable coal user shall, not later than the 19th day of the month following the end of an accounting period, furnish to the Commissioners a return in such form as they may require, specifying the quantity of coal delivered to such user and giving a calculation of the tax payable in respect of such accounting period, calculated by reference to the rates in force at the time of such delivery, and shall remit the amount of tax payable.

(2) The Commissioners may allow a liable coal user to furnish the return referred to in the previous paragraph (1) in respect of a period longer than the 3 months accounting period but not exceeding a period of one year, and to pay the tax due in respect of such longer period within 19 days of the end of such longer period.

Miscellaneous (coal)

Any return or declaration required in respect of Mineral Oil Tax on Coal shall be signed:-

- (1) where the liable coal user is a natural person, by such person or by a person authorised in writing to sign such returns on behalf of such person,
- (2) where the liable coal user is a body corporate, by a director, company secretary or any person authorised in writing by one of them under the company seal to sign such returns on behalf of the body, and
- (3) where the liable coal user is an unincorporated body of persons, by one of the partners or any person authorised by one of them to sign such returns on behalf of the body.

Reliefs from Mineral Oil Tax

- (1) Subject to it being shown to the satisfaction of the Commissioners that the condition or conditions which are necessary for eligibility for relief from mineral oil tax and any other conditions imposed by the Commissioners have been complied with, a relief from mineral oil tax shall be granted on -
 - (a) mineral oil used for purposes other than motor or heating fuel;
 - (b) any mineral oil on which mineral oil tax was paid and which was subsequently allowed by the Commissioners to be put in a tax warehouse;
 - (c) any mineral oil exported from the State to a place outside the European Union;
 - (d) any mineral oil shipped for use as ships' stores;
 - (e) fuel oil intended for use in, or in connection with, the manufacture of alumina, or for the maintenance of the manufactory in which the said manufacture is carried on;
 - (f) mineral oil present, at the time of importation into the State, in the standard tank of a commercial motor vehicle or of another commercial mechanically propelled vehicle provided that, in the case of oil in a fuel tank, such oil was released in a Member State for use as a propellant;
 - (g) mineral oil intended for use, or which has been used for injection into a blast furnace for the purposes of chemical reduction as an addition to the coke used as the principal fuel;
 - (h) mineral oil which is intended for use or has been used as fuel for the purpose of sea navigation, including sea-fishing, other than in private pleasure craft;

- (i) heavy oil intended for use or which has been used as fuel for the purpose of air navigation other than private pleasure flying;
- (j) used mineral oil which is recycled and which is used or intended for purposes other than as a propellant;
- (k) mineral oil in respect of which the Minister thinks it proper to repay or remit mineral oil tax or part of that tax to the extent that the Minister thinks proper;
- (l) mineral oil used by a manufacturer in the production of mineral oil;
- (m) heavy oil which is intended for use or which has been used in aircraft engines during testing and maintenance of such engines.
- (n) mineral oil present, at the time of importation into the State from another Member State, in the standard tank of a mechanically propelled vehicle, including a private pleasure craft, where such oil has not been released for use as a propellant but where such oil is permitted, under the laws in force in such Member State, to be used in such vehicle.

(2) Additional reliefs specific to coal:

Without prejudice to the reliefs provided for in the foregoing paragraph (1), and subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from mineral oil tax shall be granted in respect of coal which is shown to the satisfaction of the Commissioners to be intended for use or to have been used —

- (a) for the generation of electricity,
- (b) for combined heat and power generation,
- (c) for agricultural, horticultural or piscicultural works, and in forestry,
- (d) for dual use,
- (e) for mineralogical processes,
- (f) for household use,
- (g) by a charitable organisation,
- (h) as fuel for trains,
- (i) by an energy intensive business which holds a greenhouse gas emissions permit.

(3) Partial relief for coal

Without prejudice to the foregoing paragraphs (1) and (2), and subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from mineral oil tax amounting to one-half of the chargeable rate shall be granted in respect of coal which is shown to the satisfaction of the Commissioners to be intended for use or to have been used by a business which is not an energy intensive business and which holds a greenhouse gas emissions permit.

Where mineral oil is eligible for relief from tax under the provisions of the foregoing paragraphs (1), (2) or (3) the relief may be granted by the Commissioners by means of remission or repayment of mineral oil tax.

Claims for repayment shall be made in such form as the Commissioners may direct and shall be in respect of mineral oil used within a period of not less than one and not more than 6 calendar months. Furthermore, a repayment may not be made unless the claim is made within 4 months following the end of each such period or within such longer period as the Commissioners may, in any particular case, allow.

- (4) Where a horticultural producer shows, to the satisfaction of the Commissioners that heavy oil or liquefied petroleum gas on which mineral oil tax has been paid was used by that producer either—
- (a) in the production of horticultural produce in one or more than one glasshouse of a total area of not less than a quarter of an acre, or
 - (b) in the cultivation of mushrooms in one or more than one building or structure of a total area of not less than 3,000 square feet,
- the Commissioners shall, subject to compliance with such conditions as they may think fit to impose, repay to such producer the amount of mineral oil tax paid less an amount calculated at the rate of €5.58 per 1,000 litres on such oil or gas.

Claims for repayment shall be made in such form as the Commissioners may direct and shall be in respect of mineral oil used within a period of not less than one and not more than 6 calendar months. Furthermore, a repayment may not be made unless the claim is made within 4 months following the end of each such period or within such longer period as the Commissioners may, in any particular case, allow.

- (5) Where a person who,
- (a) Carries on a passenger road service within the meaning of section 2 of the Road Transport Act, 1932, pursuant to a passenger licence granted under section 11 of that Act,
 - (b) lawfully carries on, other than pursuant to such a licence, such a passenger road service,
 - (c) provides a school transport service pursuant to an agreement with the Minister for Education and Science,
 - (d) carries on a passenger road service or provides a school transport service pursuant to an agreement with a person to whom and in respect of such service to which paragraph (a), (b), or (c), as may be appropriate, applies
- or

- (e) carries for reward tourists by road under contracts for group transport where:
1. such carriage is under a contract for a tour over a period of at least three days, and which includes the provision of accommodation for each night during that period for all tourists carried,
 2. the vehicle used in the course of providing such carriage is—
 - (a) a single-deck touring coach having dimensions as designated by the manufacturer of not less than 2,700 millimetres in height, not less than 8,000 millimetres in length, not less than 950 millimetres in floor height and with an underfloor luggage capacity of not less than 3 cubic metres, or
 - (b) a double-deck touring coach having dimensions as designated by the manufacturer of not more than 4,300 millimetres in height and not less than 10,000 millimetres in length,

shows to the satisfaction of the Commissioners that heavy oil on which mineral oil tax has been paid has been used by such person for combustion in the engine of a mechanically propelled vehicle, on the route travelled by such vehicle in the course of providing such service or in the course of such carriage of tourists, the Commissioners shall, subject to compliance with such conditions as they may think fit, repay to such person the amount of mineral oil tax paid less an amount calculated at the rate of €22.72 per 1,000 litres on such mineral oil so used.

Claims for repayment shall be made in such form as the Commissioners may direct and shall be in respect of mineral oil used within a period of not less than one and not more than 6 calendar months. Furthermore, a repayment may not be made unless the claim is made within 4 months following the end of each such period or within such longer period as the Commissioners may, in any particular case, allow.

Excise Duties on Vehicles (Vehicle Registration Tax)

Description of Products	Rate of Tax
1. Category A Vehicles:	
(a) the engines of which have a cylinder capacity of up to 1,400 cubic centimetres...	22.5% of the chargeable value
(b) the engines of which have a cylinder capacity of 1,401 to 1,900 cubic centimetres.	25% of the chargeable value
(c) the engines of which have a cylinder capacity exceeding 1,900 cubic centimetres	30% of the chargeable value
2. Category B Vehicles	13.30% of the chargeable value or €125, whichever is the greater
3. Category C Vehicles	€50 per vehicle
4. Category D Vehicles	Nil

} subject
to
a
minimum
tax
of
€315

Vehicle Registration Tax (VRT) will become due and payable at the time of registration of a vehicle or the making of a declaration under section 131 (3) of the Finance Act, 1992 (Conversions).

Definitions

For the purpose of the above duties:

- (1) “Vehicle” means a mechanically propelled vehicle.

“Mechanically propelled vehicle” means a vehicle intended or adapted for propulsion by a mechanical means, including -

- (a) a bicycle, tricycle or quadricycle propelled by an engine or motor or with an attachment for propelling it by mechanical power, whether or not the attachment is being used, a moped, a scooter and an auto cycle, and
- (b) a vehicle the means of propulsion of which is electrical or partly electrical and partly mechanical,

but not including a tramcar or other vehicle running on permanent rails or a vehicle as respects which the Commissioners are satisfied that it is designed or constructed for off road use (other than racing vehicles, scrambling vehicles or other sporting vehicles); or a vehicle (including a cycle with an attachment for propelling it by mechanical power) not exceeding 400 kilogrammes in weight unladen adapted and used for invalids or a vehicle as respects which the Commissioners are satisfied that it is not capable of being propelled mechanically.

(2) “Category A motor vehicle” means a vehicle other than a Category D vehicle, a crew cab, a motor caravan, a motor-cycle or a listed vehicle -

- (a) which is designed, constructed or adapted, solely or mainly for the carriage of the driver alone or the driver and one or more other persons, or
- (b) which is of not more than 3 tonnes unladen weight and has, to the rear of the driver’s seat, a roofed area -
 - (1) which is fitted with one or more side windows, or
 - (2) in which openings, suitable for the fitting of side windows, are or were incorporated and are not closed and sealed in accordance with such conditions as may be prescribed, or
 - (3) in which one or more seats have been fitted or in which are provided fixtures or other devices for the purposes of fitting one or more seats, or
 - (4) in which the floor is constructed or fitted otherwise than in accordance with such conditions as may be prescribed.

(3) “Category B vehicle” means a vehicle (other than a Category A vehicle, a Category D vehicle, a pick-up, a motor-cycle or a listed vehicle) which:

- (a) is a car derived van or jeep derived van, which has a Gross Vehicle Weight (GVW) not exceeding 2,519 kilograms or a wheelbase not exceeding 2.449 metres, or
- (b) is a crew cab with a cargo area not exceeding 45% of the wheelbase and is less than 3,500 kilograms GVW, or
- (c) is a motor caravan not exceeding 3,000 kilograms unladen weight.

(4) “Category C vehicle” means a vehicle other than a Category A vehicle, a Category B vehicle, Category D vehicle or a motor cycle;

- (5) “Category D vehicle” means one of the following vehicles, namely, invalid carriage, refuse carts, sweeping machines, watering machines used exclusively for cleansing public streets and roads, ambulances, road rollers, fire engines, fire-escapes, vehicles used exclusively for the transport (whether by carriage or traction) of road construction machinery, used only for the construction or repair of roads and a vehicle used exclusively for the transport (whether by carriage or traction) of life boats and their gear or any equipment for affording assistance in the preservation of life and property in cases of shipwreck or distress at sea.
- (6) “Ambulance” means a vehicle which is specially designed, constructed or adapted and is primarily used following registration, for the conveyance of injured or seriously ill persons to a hospital on a stretcher and which is permanently fitted to accommodate and hold in position one or more standard stretchers.
- (7) “Bus” means a vehicle, which is designed, constructed or adapted for the conveyance of persons and so as to provide seating accommodation in permanent fixtures for more than 11 passengers and for the purposes of this definition -
- (a) each such seat in the vehicle which is 40 centimetres or more in width when measured lengthwise on the front of the seat shall be reckoned as providing seating accommodation for one person, and
 - (b) each continuous such seat (which expression includes 2 or more separate seats which are divided by such means as to allow them to be used as one continuous seat) shall be reckoned as providing seating accommodation for one person in respect of each 40 centimetres of the width of the seat when measured lengthwise on the front of the seat;
- (8) “Crew Cab” means a vehicle that comprises a cab, with seating for a driver and a minimum of 3 and a maximum of 6 other persons, and an area to the rear of the cab that is designed, constructed or adapted exclusively for the carriage of goods and which area -
- (a) is completely and permanently separated from the cab by a rigid partition that is fixed in such manner as prescribed by the Revenue Commissioners, and
 - (b) has a floor length that is not less than 45 per cent of the wheelbase when measured in such manner as prescribed by the Revenue Commissioners.
- (9) “Pick-Up” means a vehicle that comprises a cab, with a single row of seating for a driver and a maximum of 2 other persons, and an uncovered area to the rear of the cab that is designed, constructed or adapted exclusively for the carriage of goods and which area –
- (a) is completely and permanently separated from the cab by a rigid partition that is fixed in such manner as prescribed by the Revenue Commissioners, and

- (b) has a floor length that is not less than 45 per cent of the wheelbase when measured in such manner as prescribed by the Revenue Commissioners.
- (10) “Special purpose vehicle” means a vehicle which is designed, constructed or adapted solely or mainly for a purpose other than the carriage of persons or goods.
- (11) “Listed vehicle” means one of the following vehicles, namely, a hearse, a bus, a special purpose vehicle, an agricultural tractor, a two-wheeled tractor, an armoured fighting vehicle, or a vehicle (not including a motor cycle) which is shown to the satisfaction of the Commissioners to be more than 30 years old at the time of registration.
- (12) “Motor Caravan” means a vehicle which is shown to the satisfaction of the Commissioners to be designed, constructed or adapted to provide temporary living accommodation which has an interior height of not less than 1.8 metres when measured in such manner as may be approved by the Commissioners and, in respect of which vehicle, such design, construction or adaptation incorporates the following permanently fitted equipment-
- (a) a sink unit,
 - (b) cooking equipment of not less than a hob with 2 rings or such other cooking equipment as may be prescribed, and
 - (c) any other equipment or fittings as may be prescribed.
- (13) “The register” means the register of vehicles established and maintained by the Commissioners under section 131, Finance Act 1992 and “Registered” and other cognate words shall be construed accordingly.
- (14) “Chargeable value” shall have the meaning accorded by the following subsections:
- (a) Where the rate of vehicle registration tax charged in relation to a category A vehicle or a category B vehicle is calculated by reference to the value of the vehicle, that value shall be taken to be the open market selling price of the vehicle at the time of the charging of the tax thereon.
 - (b) (1) For a new vehicle on sale in the State which is supplied by a manufacturer or sole wholesale distributor, such manufacturer or distributor shall declare to the Commissioners in the prescribed manner the price, inclusive of all taxes and duties, which in his/her opinion, a vehicle of that model and specification, including enhancements or accessories fitted or attached thereto or supplied therewith by such manufacturer or distributor, might reasonably be expected to fetch on a first arm’s length sale thereof in the open market in the State by retail.

- (2) A price standing declared for the time being to the Commissioners in accordance with this subsection in relation to a new vehicle shall be deemed to be the open market selling price of each new vehicle of that model and specification.
 - (3) Notwithstanding paragraph (2), where a price stands declared for a vehicle which, in the opinion of the Commissioners, is higher or lower than the open market selling price at which a vehicle of that model and specification or a vehicle of a similar type and character is being offered for sale in the State while such price stands declared, the open market selling price may be determined from time to time by the Commissioners.
 - (4) Where a manufacturer or sole wholesale distributor fails to make a declaration under paragraph (1) or to make it in the prescribed manner, the open market selling price of the vehicle concerned may be determined from time to time by the Commissioners.
- © “New Vehicle” means a new vehicle which is less than 3 months old when reckoned from its first entry into service or which has travelled less than 3,000 kilometres.
- (d) “Open market selling price (OMSP)” means -
- (1) in the case of a new vehicle referred to in subsection (b)(1), the price as determined by that subsection,
 - (2) in the case of any other new vehicle, the price, inclusive of all taxes and duties which in the opinion of the Commissioners, would be the price of that vehicle if it were on sale in the State following supply by a manufacturer or sole wholesale distributor in the State,
 - (3) in the case of a vehicle other than a new vehicle, the price, inclusive, of all taxes and duties, which, in the opinion of the Commissioners, the vehicle might reasonably be expected to fetch on a first arm’s length sale thereof in the State by retail and, in arriving at such price -
 - (a) there shall be included in the price, having regard to the model and specification of the vehicle concerned, the value of any enhancements or accessories which at the time of registration are not fitted or attached to the vehicle or sold therewith but which would normally be expected to be fitted or attached thereto or sold therewith unless it is shown to the satisfaction of the Commissioners that, at the time, such enhancements or accessories have not been removed from the vehicle or not sold therewith for the purposes of reducing its open market selling price, and
 - (b) the value of those enhancements or accessories which would not be taken into account in determining the open market selling price of the vehicle under the provisions of subsection (b) if the vehicle were a new vehicle to which that subsection applied shall be excluded from the price.

In the case of a second-hand vehicle the chargeable value is the O.M.S.P. at the time of the charging of the tax, of a new vehicle of a similar or corresponding type on sale in the State, reduced by reference to the age, condition and mileage of the vehicle.

Reliefs from VRT

Subject to any conditions, restrictions or limitations, prescribed by regulation by the Minister for Finance, registration of vehicles without payment of VRT may be allowed, in certain circumstances. These circumstances include –

- (1) Transfer of residence,
- (2) Transfer of business activity,
- (3) Inheritance,

Information on these reliefs is available from any Vehicle Registration Office (VRO).

Relief is also available for drivers with disabilities and passengers with disabilities, who meet specified medical criteria. Information is available from Central Repayments Office, Revenue Commissioners, Coolshanagh, Monaghan (Tel: 047 82800)

Remission or repayment in respect of vehicle registration tax on certain hybrid electric vehicles or certain flexible fuel vehicles.

- (1) In this section –

‘Hybrid Electric Vehicle’ means a vehicle that derives its motive power from a combination of an electric motor and an internal combustion engine and is capable of being driven on electric propulsion alone for a material part of its normal driving cycle;

‘flexible fuel vehicle’ means a vehicle that derives its motive power from an internal combustion engine that is capable of using a blend of ethanol and petrol, where such blend contains a minimum of 85 per cent ethanol.

- (2) Where a person first registers a Category A vehicle or a Category B vehicle during the period 1 January, 2006 to 31 December, 2007 and the Commissioners are satisfied that the vehicle is -
 - (a) a series production hybrid electric vehicle, or

(b) a series production flexible fuel vehicle,

the Commissioners may remit or repay to that person 50 per cent of the vehicle registration tax payable or paid in accordance with paragraphs (a), (aa), (b), or (c) of section 132(3) of the Finance Act 1992.

Repayment of VRT

The Revenue Commissioners may, in exceptional circumstances which arise within seven working days after the registration of the vehicle concerned (including motor-cycles) repay the whole or part of the VRT on vehicles – which are not the subject of a licence for use in a public place – the entry of which has been deleted from the register specified in Section 131 of the Finance Act 1992. An application for de-registration must be received within twenty one days of the date of registration.

Excise Duty on motor-cycles (Vehicle Registration Tax)

Description of Products	Rate of Tax
Motor-cycles with internal combustion engines of up to 350 c.c.	€2.00 per c.c.
Motor-cycles with internal combustion engines exceeding 350 c.c.	€2.00 per c.c. for the first 350 c.c. plus €1.00 for every c.c. over 350 c.c.
Motor-cycles propelled by means other than an internal combustion engine... ..	An amount equal to that payable on a motor-cycle propelled by an internal combustion engine with the same power output.

In the case of a used motor-cycle, the total amount of Vehicle Registration Tax payable in respect of the motor-cycle, shall be reduced by reference to its age in accordance with the following table:

Age of the motor-cycle	Percentage by which the amount of Vehicle Registration Tax payable shall be reduced.
Over 3 months but not more than 1 year	10%
Over 1 year but not more than 2 years	20%
Over 2 years but not more than 3 years	40%
Over 3 years but not more than 4 years	50%
Over 4 years but not more than 5 years	60%
Over 5 years but not more than 7 years	70%
Over 7 years but not more than 10 years	80%
Over 10 years but not more than 30 years	90%
Over 30 years	100%

Definitions

For the purposes of the above duties:

- (1) “Motor-cycle” means a bicycle, tricycle, or quadricycle propelled by an engine or motor or with an attachment for propelling it by mechanical power, whether or not the attachment is being used, a moped, a scooter and an autocycle.
- (2) “Age” means in relation to a motor-cycle, the time that has elapsed since the date on which the motor-cycle first entered into service.

Tobacco Product Tax

Description of Product	Excise Ref. No.		Rate of Tobacco Products Tax
	Home	<u>Imported</u>	
Cigarettes	2222	1111	€160.57 per thousand together with an amount equal to 17.92 per cent of the price at which the cigarettes are sold by retail
Cigars	2304	1304	€229.917 per kilogram
Fine-cut tobacco for the rolling of cigarettes	2701	1701	€194.016 per kilogram
Other smoking tobacco -----	2951	1951	€159.507 per kilogram

*For excisable products imported from outside the fiscal territory of the Community the appropriate Excise Reference No. along with the appropriate Tariff Code No. must be quoted in box 33 of the Single Administration Document (SAD). The Tariff Code No. must be ascertained by reference to the classification of the goods in the Schedule of Custom Duties in Part 4 of the Tariff.

Definitions:

1. "Tobacco products" means cigarettes, cigars, fine-cut tobacco for the rolling of cigarettes or other smoking tobacco except where such products contain no tobacco and are either –
 - (a) used exclusively for medical purposes, or
 - (b) products commonly known as herbal cigarettes or herbal smoking mixtures.

2. “Cigarettes” means -

- (a) rolls of tobacco capable of being smoked as they are and which are not cigars;
- (b) rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette paper tubes or wrapped in cigarette paper;
- (c) products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in paragraph (a) or (b)

Any cigarette, which is greater than 9 cm in length, excluding any filter or mouthpiece, is treated as if each 9 cm or part thereof of its length is a separate cigarette.

3. “Cigars”, ” which includes cigarillos means

- (a) rolls of tobacco made entirely of natural tobacco;
- (b) rolls of tobacco with an outer wrapper of natural tobacco;
- (c) rolls of tobacco with-
 - (1) a threshed blend filler, and
 - (2) an outer wrapper of the normal colour of a cigar covering the product in full, including where appropriate the filter but not, in the case of tipped cigars, the tip and a binder, both being of reconstituted tobacco, where the unit weight, excluding the filter or mouthpiece, is not less than 1.2 grammes and where the wrapper is fitted in spiral form with an acute angle of at least 30 degrees to the longitudinal axis of the cigar,
- (d) rolls of tobacco with-
 - (1) a threshed blend filler, and
 - (2) an outer wrapper of the normal colour of a cigar of reconstituted tobacco, covering the product in full, including where appropriate the filter but not, in the case of tipped cigars, the tip, where the unit weight, excluding the filter or mouthpiece, is not less than 2.3 grammes and the circumference over at least one-third of the length is not less than 34 millimetres,
- (e) products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in paragraph (a), (b), (c) or (d) provided they have:

- (1) a wrapper of natural tobacco;
 - (2) a wrapper and binder both of reconstituted tobacco; or
 - (3) a wrapper of reconstituted tobacco,
- 4 “Fine Cut Tobacco for the Rolling of Cigarettes” means smoking tobacco in which more than 25 per cent by weight of the tobacco particles have a cut width of less than 1 millimetre
- 5 “smoking tobacco” means-
- (a) tobacco which has been cut or otherwise split, twisted or pressed into blocks and which is capable of being smoked without further industrial, processing.
 - (b) tobacco refuse which is put up for retail sale and can be smoked and is not a cigar or cigarette.
- © products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in paragraph (a) or (b),

Quantities and Prices:

For the purposes of the above taxes on tobacco products, quantities should be given on entries, accompanying documents and warrants in units of kg except for cigarettes for which the total number is to be given.

In relation to the *ad valorem* duty on cigarettes, manufacturers and importers are required to specify the retail price per 20 cigarettes and the total retail value of the cigarettes on the home consumption warrant or entry.

Herbal cigarettes or herbal smoking mixtures

Tobacco products tax shall not be charged or levied on products which contain no tobacco and which are commonly known as herbal cigarettes or herbal smoking mixtures.

Tax Stamps

Tobacco products tax on cigarettes and fine-cut tobacco for the rolling of cigarettes is paid by purchasing tax stamps from the Revenue Commissioners. The stamps must be affixed to the packs in which the products are intended to be put up for retail sale.

“Tax stamps” means a label issued by the Revenue Commissioners for the purpose of collecting excise Tobacco products tax

Reliefs from Tobacco products tax

(1) The Revenue Commissioners may, subject to certain conditions repay or remit the Tobacco products tax on:

- (a) manufactured tobacco shown to their satisfaction to have been exported or re-exported from the State to a place outside the Community or shipped for use as stores on board a ship or aircraft on a voyage or a flight, as the case may be, from a place in the State to a place outside the State.
- (b) tobacco products destroyed under administrative supervision;
- (c) denatured tobacco products used for industrial or horticultural purposes;
- (d) tobacco products remanufactured by the manufacturer;
- (e) tobacco products which have been shown to their satisfaction to have been intended solely for scientific tests or for tests connected with product quality.

Further information regarding the above provision may be obtained from any regional Revenue office.

(2) The Commissioners may also, subject to certain conditions, repay or remit tax paid by means of tax stamps where it is shown to their satisfaction that the tax stamps have been destroyed or are damaged or otherwise unsuitable for the use for which they were issued.