

Budget (Supplementary) 2009 – Excise Duty Rates

1. ALTERATIONS IN RATES OF MINERAL OIL TAX

Rate change

The increase in the rates of Mineral Oil Tax, set out below, will take effect on and from 8 April 2009. All other MOT rates remain unchanged.

| Description of Mineral Oil | Excise Ref. No. | | Rate of MOT from 08/04/09 |
|--|-----------------|----------|---------------------------|
| | Home | Imported | |
| <i>Heavy Oil:</i> | | | |
| Used as a propellant | 8108 | 7108 | €409.20 |
| Used for air navigation | 8106 | 7106 | €409.20 |
| <i>Substitute Fuel:</i> | | | |
| Used as a propellant instead of diesel | 8123 | 7123 | €409.20 |

2. ALTERATIONS IN RATES OF TOBACCO PRODUCTS TAX

The increase in the rates of excise duty on tobacco products will take effect on and from 8 April 2009. The new rates are set out in the attached Schedule. The necessary amendments to the Customs and Excise Tariff of Ireland will be issued in due course. In the meantime, Part 5 of the Tariff and the relevant instructions should be noted in respect of these increased rates.

SCHEDULE

ALTERATIONS IN RATES OF TOBACCO PRODUCTS TAX

Summary of new rates of Tobacco Products Tax (TPT), effective on and from 8 April 2009

| Description of Product | Excise Ref. No. | | Rate of Excise Duty |
|--|-----------------|-----------------|---|
| | <u>Home</u> | <u>Imported</u> | |
| Cigarettes | 2222 (4131*) | 1111 (3201*) | €183.42 per thousand together with an amount equal to 18.25 per cent of the price at which the cigarettes are sold by retail |
| Cigars | 2304 | 1304 | €261.066 per kilogram |
| Fine-cut tobacco for the rolling of cigarettes | 2701 (4144*) | 1701 (3214*) | €220.301 per kilogram |
| Other smoking tobacco | 2951 | 1951 | €181.117 per kilogram |

*Old ERN codes are in RED for use in updating computerised stamps system.