

Excise Duty – Rates of Mineral Oil Tax for aviation fuels for Business Use, and for Private Pleasure Flying

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1. Introduction

Section 72 of the Finance Act 2008 made a number of changes to the Mineral Oil Tax treatment of jet kerosene and aviation gasoline.

This Notice is relevant to all persons who receive deliveries of jet kerosene or aviation gasoline, or who use these fuels. It is, however, particularly relevant to commercial users of aviation gasoline, and users of jet kerosene for private pleasure flying.

2. Background

Ireland availed of a derogation from the requirements of EU law to apply mineral oil tax reliefs to jet kerosene and aviation gasoline for “private pleasure flying” (i.e., use of an aircraft for any purpose that is not commercial, including the use of any aircraft hired out for such purpose). Jet kerosene for private pleasure flying was exempted from the tax, and a reduced rate was allowed for aviation gasoline used for such flying.

Because this derogation has expired, these fuels must, when used for private pleasure flying, be taxed at the same rates as auto diesel and petrol respectively, from 1 November 2008.

The current rates (since 07/12/2011) are:

- for jet kerosene - €479.02 per 1,000 litres,
- for aviation gasoline - €587.71 per 1,000 litres.

3. Application of Revised Rates

New requirements are imposed, in order to differentiate between fuels used for commercial/business and private pleasure purposes, and to tax each usage accordingly. In both cases, however, it is the user of the fuel, and not the supplier, who is subject to those requirements.

4. Jet Kerosene

Because most jet kerosene is used for a commercial/business purpose, and is exempt from mineral oil tax as such, it will continue to be released for delivery to authorised persons without payment of mineral oil tax.

Where, however, jet kerosene is used for private pleasure flying, the user will be required to make a return to Revenue, by 1st March in the following year, of the quantity used in a calendar year, and to pay the mineral oil tax on that quantity at the appropriate rate.

The return form is at [Annex 1](#). Completed returns and payment are to be sent to the appropriate Revenue office from those listed on the bottom of the return form.

5. Aviation Gasoline

All deliveries of aviation gasoline have, from 1st November 2008, been taxed at the petrol rate (currently €87.71 per 1,000 litres). Where, however, the user can show that the fuel has not been used for private pleasure flying, but for a commercial/business purpose, a refund can be claimed, at the rate of €32.27 per 1,000 litres. (In the event of any change to this rate, this paragraph will be updated accordingly).

Claims are to be made in respect of fuel used in a period of not less than one, and not more than six months, and submitted within four months of the end of that period. The claim form at [Annex 2](#) should be completed, and sent to the Revenue Commissioners, Central Repayment Office, M: TEK II Building, Armagh Road, Monaghan, Co Monaghan.

6. Records

All records, accounts, invoices, receipts, statements, and other documentation relating to a return in respect of jet kerosene, or a claim for repayment in respect of aviation gasoline, must be retained for a period of not less than **6 years** from the date of that return or claim.

Annex 1



**MINERAL OIL TAX RETURN FOR YEAR-ENDING 31/12/2011
HEAVY OIL FOR PRIVATE PLEASURE FLYING**

(Please refer to the guide: "Excise Duty – Rates of Mineral Oil Tax for aviation fuels for Business Use, and for Private Pleasure Flying" when completing this form.)

Name and Address of Declarant (BLOCK LETTERS)	FOR OFFICIAL USE
Phone No.....Email.....	
PPS No. or VAT No. as appropriate	

I declare that a total quantity of.....litres of heavy oil was used for private pleasure flying by the above declarant during the calendar year ending 31 December 2....., thereby rendering it liable to Mineral Oil Tax in the amount shown hereunder. I undertake, on request, to produce any evidence which the Revenue Commissioners may require in support of this return.

ERN	Quantity (litres)	Rate per litre	Periods during which rate applied	Amount payable
7106		€0.46570	1 Jan 11 to 6 Dec 11	€
		€0.47902	7 Dec 11 to 31 Dec 11	€
TOTAL				€

Signature of Declarant **Date**/...../.....

Declarant's name in BLOCK CAPITALS.....

Designation of Declarant*

(*This return must be signed by (a) the aircraft owner, or (b) some person authorised by the owner.)

Indicate Method of Payment (Tick appropriate box)

Cheque Bank Draft Money Order Postal Order

Completed forms to be sent to "THE REVENUE COMMISSIONERS, CASH OFFICE / EXCISE ACCOUNTS" in the appropriate Region's office from the list below

- **Dublin Region:** 85-93 Lower Mount Street, Dublin 2.
- **South West Region - Cork:** Revenue House, Blackpool, Cork.
- **South West Region – Limerick:** River House, Charlotte Quay, Limerick.
- **Border Midlands West Region:** Geata na Cathrach, Fairgreen, Galway.
- **East South East Region:** Government Buildings, The Glen, Waterford.

CASHIER'S DATE
STAMP

.....Cashier

Annex 2



Claim for repayment of Mineral Oil Tax on aviation gasoline used for commercial/business air navigation

Customer No. (official use)	Warrant No. (official use)
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Name of Claimant	Claim Period (see Note 1 overleaf)	P.P.S. Number or Corporation Tax Number, whichever is applicable
Address	From: ___ / ___ / ___	
	To: ___ / ___ / ___	
		Claimant's Tax District (see Note 2 overleaf)

I declare thatlitres of aviation gasoline, upon which mineral oil tax was paid, at the rate of € per 1,000 litres, were used by the claimant named above for commercial/business air navigation, and not for private pleasure flying, during the period specified above, and I claim a repayment in the amount of €....., calculated in accordance with Note 3 overleaf, under section 97B(3) of the Finance Act 1999 (as amended).

Signature of Declarant (See Note 4 overleaf)

Declarant's name in BLOCK CAPITALS.....

Designation of Declarant (see Note 5 overleaf).....

Type of commercial air service provided.....

DATE.....

FOR OFFICIAL USE ONLY		
Amount: ..€.....	Grade:.....	Date:.....
Payment Authorised by:.....	Grade:.....	Date:.....
Payment Approved by:.....	Grade:.....	Date:.....
P.O. No.....	Date:.....	Intls:.....

NOTES

1. Claims must be in respect of fuel used within a period of not less than one and not more than 6 calendar months, and be submitted within 4 months of the end of the period in question. Where more than one rate of mineral oil tax on aviation gasoline applies during the period covered by a claim, a separate claim form should be used for each period during which each individual rate applies.
2. This information may be found on any correspondence to you from Revenue concerning your tax affairs.
3. Repayment amount to be calculated in accordance with Paragraph 5 of the Revenue Guide: “Excise Duty – Rates of Mineral Oil Tax for aviation fuels for Business use, and for Private Pleasure Flying”
4. A claim and declaration may only be made by a company secretary, director, partner, or owner of the business entity to which the claim relates, or by someone authorised in writing by one of those persons.
5. State position; e.g. “*company secretary*”, “*director*”, “*partner*”, “*authorised person*”, as appropriate.
6. Completed claims are to be sent to: **“The Revenue Commissioners, Central Repayments Office, M: TEK II Building, Armagh Road, Monaghan, Co. Monaghan”**.