

Declaration of Usage of Solid Fuel as a Raw Material



This form is for completion by eligible manufacturers to enable acquisition of a first supply of solid fuel, tax-free, for use as raw material in the manufacture in the State of solid fuel products (see notes 1 and 2).

Declarant's details (BLOCK CAPITALS)	
Name	
Address (include Eircode)	

VAT No.

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Details of the supplier of the raw material solid fuel (BLOCK CAPITALS)	
Name	
Address (include Eircode)	

VAT No.

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Supply details:

(A) Fuel category / date of supply, and (B) Premises where tax-free fuel is to be used.

(A) Fuel category and date of supply *(see note 4 as regards multiple supplies)				
	Coal	Peat Briquettes	Milled Peat	Other Peat
Tonnes				
Date of Supply	DDMMYYYY	DDMMYYYY	DDMMYYYY	DDMMYYYY

(B) Premises Address * (include Eircode)	
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* Where a number of premises are involved, a list of addresses is to be attached to this declaration and "list attached" should be inscribed opposite "Premises Address".

DECLARATION

I declare that the solid fuel detailed above is for use at the premises specified at (B) above, as raw material in the manufacture of solid fuel products, within the meaning of Section 79(2) of the Finance Act 2010, and that, as provided for in that section, they may be supplied free of solid fuel carbon tax.

I further declare that should the solid fuel not be used in accordance with the provisions of Section 79(2) of that Act, I will pay to the Revenue Commissioners the amount of solid fuel carbon tax due on the product supplied. I also accept my obligations to register for solid fuel carbon tax if I supply the manufactured solid fuel product in the State.

Signature:

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Name:
(BLOCK CAPITALS)

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Date:

Position Held:

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Instruction notes on completing this form

1. This form for completion by solid fuel manufacturers who are entitled to receive solid fuel free of solid fuel carbon tax in accordance with Solid Fuel Carbon Tax law (Section 79 of the Finance Act 2010). Except as provided under note 4 below, this declaration must be completed for each supply received on a tax-free basis for manufacturing purposes.
2. In accordance with Solid Fuel Carbon Tax law (Section 79(2) of the Finance Act 2010) “manufacture”, in relation to a solid fuel product, means the reconstituting or processing of a solid fuel to produce a solid fuel that has characteristics that are distinct from the solid fuel from which it is produced, and includes the production of compressed nuggets and briquettes, and similar products of a regular shape and size, but does not include extraction, washing, drying, breaking or grinding.
3. A properly completed **original** version of this declaration form is to be given to the solid fuel supplier, in advance of any tax-free supply of solid fuel being made to the manufacturer by that supplier, and a copy retained by the manufacturer for production to the Revenue Commissioners and the supplier as required.
4. In instances where multiple orders will be made by the solid fuel product manufacturer to a solid fuel supplier for use as raw materials in the manufacture of solid fuel, a single composite declaration form to cover such multiple supplies from that supplier within a maximum period of a calendar month may be acceptable, provided the persons concerned can provide satisfactory supporting records to enable reconciliation of such supplies with the monthly declaration. Where such a composite declaration is being made, the month in question should be inserted in Part A (Fuel category and date of supply) in the Supply details section of the declaration form.
5. In accordance with the Solid Fuel Carbon Tax Regulations 2013, a manufacturer must maintain adequate records of the receipt and use of solid fuel supplied tax-free, including information on the manufacturing process for each solid fuel product so manufactured and its effect on the characteristics of the solid fuel from which it is produced, together with a copy of the declaration made to the supplier.
6. Solid fuel carbon tax becomes due when the manufactured solid fuel product is itself first supplied in the State by the manufacturer and the rate of duty that will apply is the rate for the finished solid fuel product at the time of that first supply. The manufacturer who makes the first supply in the State of the manufactured solid fuel product is accountable for and liable to pay the tax charged as a supplier. As such, that manufacturer must, if not already registered, register with the Revenue Commissioners as a supplier of solid fuel in the State.