

Declaration of usage of Solid Fuel for Electricity Generation

This form is for completion by persons who are entitled to receive solid fuel tax-free for use solely in
Electricity Generation (other than CHP generation).

(A) Details of person or business (BLOCK CAPITALS)

Name:										
Address:										
VAT No.										

Details of Solid Fuel Supplier (BLOCK CAPITALS)

Name:										
Address:										
VAT No.										

(B) Fuel category / Quantities required for use in electricity generation*

*(SEE NOTE 3 AS REGARDS MULTIPLE SUPPLIES)

Product	Coal	Peat briquettes	Milled peat	Other peat
Quantity (tonnes)				
Date of Supply				

(C) Name / Address of Electricity Generation Installation:

Declaration:

I declare that the quantities of solid fuel indicated at (B) above are for consumption solely for electricity generation (other than CHP generation) at the installation specified at (C) and accordingly qualify for relief under section 82(1)(a) of the Finance Act 2010, from Solid Fuel Carbon Tax. I further declare, in accordance with section 79(3) of that Act, that should the solid fuel concerned not be used for this purpose, I will pay to Revenue the full amount of the solid fuel carbon tax due on the product supplied.

Signature: _____

Name (Block Capitals): _____

Position Held: _____

Date: ____ / ____ / ____

The **original form** is to be sent to your Solid Fuel supplier, and a copy retained by the signee for production to the Revenue Commissioners and the supplier as required. **(see note 2 of instruction notes on second page of this form)*

Instruction notes on completing this form

1. This declaration must be completed by a person or business operating an electricity generating installation who is eligible to receive solid fuel free of solid fuel carbon tax for use in electricity generation at the installation, in accordance with Solid Fuel Carbon Tax law. **It is only possible to obtain tax-free solid fuel from a supplier who is making a “first-supply” in the State of the solid fuel.** The declaration must be completed for each supply received on a tax-free basis for electricity generating purposes. Where Solid Fuel Carbon tax has already been paid on the fuel, the relief may be claimed only by refund.
2. 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 operator of the electricity generation installation by that supplier, and a copy retained by operator of an electricity generating installation for production to the Revenue Commissioners and the supplier as required.
3. In instances where multiple orders are made by a person or business operating an electricity generation facility to a solid fuel supplier for use in generating electricity, a single composite declaration form to cover such multiple supplies within a maximum period of a calendar month may be acceptable, provided the persons concerned and the supplier maintain 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 as the “Date of Supply” in Part B of the declaration form.
4. Combined Heat and Power (CHP) facilities using solid fuel are not included in this relief and this form may not be used to obtain tax-free fuel for use in a CHP plant. A separate relief applies for CHP, whereby a refund may be claimed by the operator of a high-efficiency CHP facility by using form SFCT CHP1. Further information is available in the [Guidance Note on Solid Fuel Carbon Tax](#).
5. In accordance with the Solid Fuel Carbon Tax Regulations 2013, an operator of an electricity generation installation must maintain adequate records of the receipt and use of solid fuel supplied tax-free, together with a copy of this declaration.