

Diesel Rebate Scheme (DRS)

FAQs

Eligibility for DRS

Q. How do I qualify for DRS?

To qualify for inclusion in the Diesel Rebate Scheme (DRS), road transport operators must hold an appropriate road transport licence. This licence must be active in the claim period.

All operators with a licence issued in the State must also hold a current [Tax Clearance Certificate](#). Further requirements are outlined under [Registration for DRS](#).

Further details are available on the [Revenue website](#).

Q. What happens if I don't have tax clearance?

A. All operators with a licence issued in the State must hold a current Tax Clearance Certificate. Full details can be found [here](#). Claims cannot be processed without valid tax clearance.

Impact:

- Claims cannot be finalised.
- Delays may result in missing the claim window.

How to prevent this:

- File and Pay returns as they fall due.
- Always maintain valid tax clearance.
- Monitor expiry dates and renew in advance.

Registration for DRS

Q. How can a road transport operator register for the scheme?

A. Road transport operators must register with Revenue before any claim for repayment may be submitted. Registration will be online via ROS and road transport operators in the State will use their current ROS credentials. Road transport operators established in other EU Member States will be able to register online on the Revenue website to attain a ROS account.

Q. How does the auto diesel qualify for refund?

A. The auto diesel must be purchased in the State, for use in the road transport operators qualifying vehicles in the course of business transport activities.

The auto diesel must, in the case of road haulage, be used in a road haulage vehicle with a maximum permissible gross laden weight of not less than 7.5 tonnes. For passenger transport, the vehicle concerned must be classified as an M2 or M3 vehicle under the EU "type approval" Directive 2007/46/EC. This includes buses & minibuses with seating for a minimum of nine passengers.

Q. Can I just forward receipts for fuel purchases made in the State?

A. No, Purchases on Account, by Cash, Credit Card or Debit card do not qualify under the scheme.

Fuel purchases must be made either by Bulk Purchase (min 2000L) or by fuel card purchase (through an approved fuel card provider).

Bulk Purchase means the purchase of auto diesel by a qualifying road transport operator where that auto diesel is delivered in a minimum 2,000 litres per individual delivery (aggregation of multiple deliveries is not allowable) to a premises or place that is under the control of a qualifying road transport operator, and not directly to the fuel tank of a vehicle.

Fuel Card Purchases must be made through Revenue approved providers. A full list of [Revenue approved fuel card providers](#) whose cards can be used to make qualifying fuel purchases is available in the link and is also available on the Revenue website.

Q. What if Revenue Online Service (ROS) does not recognise my licence number?

A. When ROS advises your licence number is incorrect you should contact the Road Transport Operator Licensing Division of the Department of Transport who will advise you further.

Phone: 091-872950

Email: rtol@transport.gov.ie

Q. Revenue Online Service (ROS) is not accepting my Transport Managers Certificate of Professional Competence Number (CPC) but the number is correct. What should I do?

A. Transport Manager's CPC number has a combination of numeric and letters e.g. CCH12345. The full combination should be entered on application, however, where you are having an issue with the number being accepted, please try and submit without the letters and only enter the numerical digits. If this does not resolve the issue, please contact the Road Transport Operator Licensing Division of the Department of Transport.

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Q. My fuel card provider is not showing on the list provided on ROS?

A. Revenue have a list of approved fuel card providers on the Revenue website. If your fuel card provider is not on this list, contact your card provider to check if they are aware of the scheme.

Q. ROS says my fuel card number is incorrect?

A. Please contact your fuel provider to confirm your fuel card details.

Q. The user of the fuel card has been changed from employee X to employee Y. Do I need to do anything?

A. Yes, you should contact your fuel provider to update the details on the card.

Q. The vehicle registration number is not displaying on ROS at registration?

A. All vehicles being claimed under the DRS scheme must be authorised on your operator licence by the Roads Transport Operator Licensing Division of the Department of Transport.

NOTE: Vehicles being claimed under the DRS are required to have been authorised on the operator's licence during the particular period being claimed for, as they are required to have been in use during that period in order to qualify for the scheme. A vehicle that was first authorised on the licence during the current quarter will not be shown in ROS until the subsequent quarter, as a claim cannot be made for the current quarter until after it elapses.

Example: If your vehicle is authorised in April 2026 with the Roads Transport Operator Licensing Division of the Department of Transport, the vehicle will only appear available to claim in ROS for the Q2 2026 diesel rebate, which opens on the ROS portal in July 2026. The system will correctly prevent you from claiming those vehicles for Q1 2026.

Once your vehicle has been authorised on your licence by the Roads Transport Operator Licensing Division of the Department of Transport and the details sent to Revenue, it can take approximately 15 working days for the vehicle Registration number to display on ROS.

If your issue is not related to the above, then please contact the Roads Transport Operator Licensing Division of the Department of Transport directly.

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Email: rtol@transport.gov.ie

Q. Can I claim for vehicles or fuel cards not registered?

A. No. Vehicles and fuel cards must be registered with the relevant authorities and Revenue before they can be included in a claim.

Important:

- Claims cannot be made retrospectively for unregistered vehicles or fuel cards.

How to prevent this:

- Register all vehicles and fuel cards immediately upon acquisition.
- Keep records up to date.

Claiming DRS

Q. How will repayment claims be submitted?

- A. Road transport operators who have registered for the scheme will be able to submit claims for repayment online via ROS.

Operators with a large fleet of vehicles may submit claims by uploading an off-line file.

Q. When will the repayment rate for a claim period be available?

- A. The average price of auto diesel will be determined in accordance with data provided by the Central Statistics Office (CSO) shortly after the end of the claim period (approx. 10 days). Until the repayment rate is calculated and made available in the system, any reference to monetary amounts for a specific period, on the website or in correspondence, will be displayed as “Rate Unavailable”.

Q. What is the repayable amount?

- A. The amount repayable will vary in accordance with the average price at which auto diesel is available for purchase during a repayment period. This will be calculated in accordance with a sliding scale, whereby the maximum amount repayable will be 7.5 cent per litre (when the price is €1.54 per litre or more), and Nil when the price is at or below €1.23 per litre. Temporarily this rate has been increased to 12 cents per litre for Quarter I & 2 of 2026 claims.

The average price of auto- diesel will be determined in accordance with data provided by the Central Statistics Office.

Q. What are the recent changes to the Scheme?

- A. The only change to the DRS scheme relates to the temporary increase in rate for the Q1 and Q2 2026 periods in response to the increase in fuel prices.

A Fuel Subsidy Scheme Road Transporters Support Scheme (RTSS) has also been introduced, however, this is being managed by the Department of Transport. Email: RTSS@transport.gov.ie for further information.

Q. What should I check before I submit?

- A. Before submitting your claim, confirm the following:
- ✓ Odometer readings are accurate and in sequence.
 - ✓ Fuel usage aligns with kilometres travelled.
 - ✓ Only active vehicles are included.
 - ✓ Fuel dates fall within the correct claim period.
 - ✓ Fuel cards are correct, active, and recognised.
 - ✓ Tax clearance is valid.
 - ✓ All vehicles and cards are properly registered.
 - ✓ ROS correspondence is monitored after submission.

Key Message

Check twice, submit once.

Careful preparation and timely responses will significantly reduce delays and ensure your claim is processed efficiently.

DRS Claim Processing Checks

All claims are subject to verification checks. Risks identified in claims are referred to caseworkers for review. The following outlines the most common issues arising, and some guidance on avoiding delays to processing your claim.

Q. There a discrepancy in the amount of fuel claimed

A. The fuel claimed does not match the fuel usage submitted by the fuel suppliers returned in the verification. This is typically due to a clerical error; incorrect fuel calculation or the incorrect cards being selected.

Fuel calculation

Fuel card statements are typically issued on a weekly basis, while DRS claims are based on quarterly periods. The weekly billing cycle does not always align with the start and end dates of a quarter. As a result, a single weekly statement may include fuel transactions from two different claim periods.

How to prevent this:

1. Only include fuel transactions that fall strictly within the claim period dates.
2. Do not rely solely on statement totals, review transaction dates carefully.
3. Do not include AdBlue or HVO in the claim.
4. Ensure data entered is double checked.

Q. My claim was flagged for excessive mileage

A. Claims are flagged for excessive mileage where the kilometres recorded are unusually high and outside industry norms.

Cause:

This is most commonly due to data entry errors, including but not limited to:

- Reversed digits or additional digits added in entry.
- Incorrect opening or closing odometer readings.

How to prevent this:

- Check all odometer readings carefully before submission.
- Ensure readings follow a logical progression from start to end of the period.
- Review entries for each vehicle individually.

- Print claim before submission so you can ensure you use the correct starting readings for each quarter.

Q. My claim was flagged for fuel consumption

A. Claims are flagged where fuel consumption, measured as **litres per 100 km (L/100 km)**, falls outside expected ranges based on industry norms.

- Disproportionate fuel usage compared to distance travelled.
- Duplication of Fuel in the category of fuel card and bulk fuel.
- Clerical errors in data submission.
- Fuel claimed with low, or zero kilometres travelled.

How to prevent delays:

- Ensure vehicle details are accurate and up to date.
- Provide requested documentation promptly where applicable.
- Check all odometer readings carefully before submission under consumption as well as under mileage because that's usually where those errors arise.

Additional note:

Certain vehicle types, for example cement mixers or other specialised vehicles, may naturally have higher fuel consumption relative to distance travelled. In such cases, claims may still be flagged as they fall outside standard parameters.

Where this occurs, traders may be requested to provide supporting documentation to confirm the vehicle type.

Q. Can I include a vehicle in my claim if it is not being used?

A. Yes, however this may result in a warning being flagged for consumption, unnecessarily escalating your claim for manual verification.

For example, in the case of trader including vehicles where they input 0 km yet included 1L as this would trigger consumption-related flags.

Best practice:

- Exclude vehicles that have not travelled or used fuel during the claim period.
- Only include vehicles with genuine activity.
- Exclude vehicles where tachograph records for both opening and closing kms are not available.

Q. What happens if I do not submit my claim within the filing deadline?

A. Claims cannot be submitted after the **4-month filing deadline**, unless in exceptional circumstances. Extensions may be granted in such cases, but only where prior notification is made to Revenue.

How to prevent this:

- Submit claims within the required timeframe.
- If a delay is unavoidable, contact Revenue in advance.

Q. What does “fuel card not known by provider” mean?

A. The fuel card cannot be verified with the fuel card provider.

Impact:

Additional verification will be required to verify that this card is registered with your provider, with revenue and a fuel card statement will be required to verify the fuel.

How to prevent this:

- Ensure all fuel cards are valid and active.
- Replace any card that is not recognised by the provider.
- Remove obsolete or unused cards from your account.

Q. My fuel card has 0L verified by the fuel card provider?

A. This usually occurs where incorrect fuel card details have been entered, or the fuel purchase has been logged against another fuel card. This hugely delays a claim as the claim is first diverted for manual review and then it is required to go through auto-verification again to verify the fuel on the newly added fuel cards before it can be further processed.

How to prevent this:

- Carefully select the correct fuel card for each entry.
- Review all entries before submission.
- Remove unused cards to reduce selection errors.

Q. Why am I being requested to contact my fuel provider to resubmit data?

A. All claims are verified against data submitted directly by fuel providers. Claims may be delayed where the fuel provider has not yet submitted the corresponding fuel transaction data required for verification.

This can affect even accurate and timely claims. For example, where a claim is submitted within the first week or shortly after the claim period ends, the fuel provider may not yet have submitted the relevant data for that period.

How to avoid delays:

- Avoid submitting within the first week where possible.

If contacted:

- You may be asked to request your fuel provider to resubmit or confirm the data. Prompt action is required to avoid further delays in processing your claim.

Q. Why am I being requested for bulk fuel invoices?

- A. All bulk fuel invoices are validated against a Return of Oil Movement form (ROM1) supplied by fuel providers. Where there is a mismatch, missing data or delay in submission it may not be possible to verify using system data alone.

How to prevent delays:

- Retain all bulk invoices and where requested, submit this documentation promptly.

Q. How will I be contacted if there is an issue with my claim?

- A. Where a claim is flagged for any reason, the control officer will contact you via ROS.

Impact:

- Your claim cannot be processed until all queries are resolved.
- Failure to respond may result in significant delays or rejection of the claim.
- If you do not amend within a notified period, your claim may be rejected.

How to prevent delays:

- Check your ROS correspondence regularly after submitting a claim.
- Respond promptly to any queries raised.
- Ensure all requested information is provided in full.

Q. Can I request offset of my DRS refund to other tax heads?

- A. Yes. A request to offset can be submitted through My Enquiries on ROS.

Q. What if I owe tax to Revenue?

- A. It is possible to have some revenue debt while in possession of tax clearance. In such circumstances a portion, or all of the approved DRS refund will be automatically offset against any tax liability. Any DRS refund amount remaining will issue.

Q. I have received a notification from Revenue of outstanding returns and that my DRS refund is being held because of this. What should I do?

- A. Please submit any outstanding returns and once received the DRS refund will issue. If all returns have been filed and you get a returns outstanding notice, please contact CGs DRS section through MyEnquiries on ROS.

Further Information can be found on **Revenue's [DRS webpage](#)**.