

Form ET1



Electricity Tax Return

Supplier's Name

Tax Reference No.

--	--	--	--	--	--	--	--	--	--

Address (include Eircode)

Accounting Period

From

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

To

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

For Official Use

Account Office No. & date:

Tax Paid: €

Records Noted: _____ Cashier

Electricity supplied to consumers during the accounting period

A. Total units supplied (see Note 1)	
---	--

Electricity supplied for tax-free uses

Units supplied to customers for CHP Generation	
Units supplied to customers for Electricity Production	
Units supplied to customers for Household Use	
B. Total units supplied for non-taxable uses (i.e. total units for three categories above)	

Net units supplied for taxable uses (A. minus B.)	
--	--

Electricity supplied ("Units for charge") to Business and Non-business consumers and calculation of percentages of "Total units supplied"

"Business use" Units	Percentage of "Total units supplied" (P1) %	"Non-business use" Units	Percentage of "Total units supplied" (P2) %

Reliefs for electricity from specific sources

N.B. The two following categories of relief are based upon the supplier’s **receipts of electricity from renewable sources or from environmentally friendly high-efficiency CHP**. The relief is to be calculated hereunder and the amounts deducted as provided for in the section below titled “Calculation of Net Tax payable”.

These figures are not related to and should not be confused with the figures on previous page for “Units supplied to customers for CHP Generation” and “Units supplied to customers for Electricity Production”.

Relief for electricity generated from renewable sources (see Note 6)

Total from Renewable sources (R)	Relief at business rate (€)	Relief at non-business rate (€)
Units	(R) x (P1)* x 1.0	(R) x (P2)* x 1.0

*(P1) and (P2) are the percentages figures arrived at for “Business use” units and “Non-Business use” units on page 1.

Relief for electricity produced from environmentally friendly high-efficiency heat & power cogeneration (HECHP) (see Note 7)

Total from HECHP (C)	Relief at business rate (€)	Relief at non-business rate (€)
Units	(C) x (P1)* x 1.0	(C) x (P2)* x 1.0

*(P1) and (P2) are the percentages figures arrived at for “Business use” units and “Non-Business use” units on page 1.

Calculations of Net Tax Payable

	“Business use” tax (units @ €1.0 per unit) (€)	“Non-business use” tax (units @ €1.0 per unit) (€)
Gross Charge (“Units for charge” from bottom page 1 by appropriate rate)		
Less relief for electricity from renewable sources		
Less relief for electricity from HECHP (see Note 7)		
Less any payments made on basis of interim estimate (see Note 2)		
Net Tax Payable		

Total Tax Payable (Sum of Net Tax payable at “Business use” rate and “Non-business use” rate)	€
---	----------

I declare, in accordance with the statutory provisions governing Electricity Tax, that the details on this form, pages 1 and 2, represent a **fair and reasonable estimate / a full and true account** (delete as appropriate, see Note 3) of the electricity supplied during the period quoted and for the uses specified, by the supplier named hereon.

Signed _____ Authorised signatory (see Note 4)

(BLOCK CAPITALS) _____ Contact phone number _____

Designation (see Note 5) _____ Date ____/____/____

Notes on completion of Electricity Tax return form ET1

1. Include in the “Total units supplied” figure any units supplied for consumption by the supplier, where the quantity so supplied exceeds 50 units in a calendar year. 1 unit = 1 megawatt hour.
2. If a return and payment based on estimated figures was previously made, insert the amounts paid on the basis of such estimate here, for deduction to arrive at your net liability.
3. Where this return is being made on the basis of an estimate, as provided for in Section 60(5) Finance Act 2008, signal this by deleting the phrase “a full and true account” in the declaration.
4. This return and declaration must be signed by a person authorised to do so by the Electricity Tax Regulations 2008 (S.I. No. 385 of 2008).
5. State if Company Secretary, Director, partner, etc. as appropriate.
6. Electricity is considered to have been generated from renewable sources if it is:
 - (i) of solar, wind, wave, tidal or geothermal origin,
 - (ii) of hydraulic origin produced in a hydroelectric installation,
 - (iii) generated from biomass or from products produced from biomass,
 - (iv) generated from fuel cells.
7. A determination as to whether the co-generation concerned meets the requirements for environmentally friendly high-efficiency cogeneration (HECHP) under Council Directive 2004/8/EC shall be made by the Commission for Regulation of Utilities, who is the competent authority designated for that purpose by the Minister for Finance.
8. All records in relation to this return must be kept for six years. They may be kept in an electronic form, provided that they can be produced as required in printed form.

Completed returns are to be sent to:

**The Collector General,
Sarsfield House,
Francis St.,
Limerick,
V94 R972.**

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue’s data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.