

Application for refund of Natural Gas Carbon Tax (NGCT) paid on gas used in Combined Heat and Power (CHP) plants to generate high efficiency electricity from 1 January 2017 onwards

Customer Number (Official use)	Warrant Number (Official use)
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Claimant's Name:	Meter Point Reference Number (MPRN): (available from your gas bill)
Site Name: _____	Claimant's Tax No. _____
Address: _____ _____ _____	Period of claim (dd/mm/yyyy) (see Note 1 & 4) From: / / To: / /
EIRCODE	

Date of Issue of High Efficiency CHP Certificate (dd/mm/yyyy):	/ /
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Gas Supplier(s): (attach additional pages if necessary)

	MWh	Rate € per MWh	Tax (Quantity used multiplied by rate)
Certified quantity of gas used in period to generate high efficiency electricity (see Note 5)			€

I declare, in accordance with Natural Gas Carbon Tax law, that the details on this form represent a full and true account of the natural gas obtained tax-paid, via the Meter Point Reference Number indicated and used in the CHP plant (see note 2) identified above to generate high efficiency electricity during the period specified and I claim repayment of Natural Gas Carbon Tax of €..... under the provisions of section 72(3) of the Finance Act 2010.

Signed (Authorised Signatory-see Note 7)

(BLOCK CAPS) Contact Telephone No.....

Designation (see Note 8) Date

Official use: <i>Certified for Payment (signed)</i> <i>Grade</i> <i>Date</i>

NOTES

1. This claim form only applies to repayments for Natural Gas Carbon Tax (NGCT) paid on gas used in Combined Heat and Power (CHP) plants to generate high efficiency electricity from 1 January 2017 onwards.
2. This form is for CHP cogeneration plant operators who wish to claim repayment of NGCT paid on gas used in high-efficiency cogeneration;

**“high-efficiency cogeneration” means heat and power cogeneration (other than heat and power cogeneration by a micro-cogeneration unit within the meaning of Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012) where it is determined by a competent authority, designated for the purpose by the Minister, that such cogeneration meets the requirements for high efficiency cogeneration under the Directive 2012/27/EU.*
3. Where more than one rate of NGCT was applied to the gas used during the period covered by the claim, separate claim forms should be used for each rate.
4. Claims should be in respect of qualifying gas used within a period of not less than one and not more than 12 calendar months. The claim should be submitted within 6 months of the date upon which the competent authority has issued the relevant certificate.
5. The High Efficiency CHP Certificate for an existing CHP Plant (Certificate of Performance) issued by the Commission for Regulation of Utilities (CRU) must specify the quantity of gas used in the claim period to generate high efficiency electricity.
6. A copy of the CRU Certificate of Performance relating to the actual fuel used during the period covered by the claim must accompany the completed claim.
7. This claim may only be signed by the customer to whose account the gas is supplied for the CHP unit. Where such customer is a body corporate, it may only be signed by a director, the company secretary or by a person who is authorised in writing under the company seal to sign the claim on behalf of the body.
8. State if Director, Company Secretary etc. (see note 7).
9. All records in relation to this claim must be kept for 6 years. This includes invoices, statements, delivery documents etc. relating to receipt, purchase and use of gas upon which repayment is claimed. They may be kept in an electronic form, provided that they can be produced as required in printed form.
10. Completed claim forms are to be sent to the Revenue office dealing with your tax affairs.