

Natural Gas Carbon Tax Return Form



Supplier's Name <input style="width: 95%; height: 20px;" type="text"/>	Tax Reference No. <input style="width: 95%; height: 20px;" type="text"/>
Address <input style="width: 95%; height: 50px;" type="text"/>	Accounting Period From <input style="width: 95%; height: 20px;" type="text"/>
	To <input style="width: 95%; height: 20px;" type="text"/>

Natural gas supplied to consumers during the accounting period

Total units supplied (see note 1)	<input style="width: 95%; height: 20px;" type="text"/>	= A
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Natural gas supplied for exempt uses

Units supplied for use solely for Electricity Generation (units used for CHP generation do not qualify for this relief)	<input style="width: 95%; height: 20px;" type="text"/>
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Units supplied for use for Chemical Reduction or in Electrolytic or Metallurgical Processes	<input style="width: 95%; height: 20px;" type="text"/>
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Total units supplied for exempt uses (i.e. total units for two categories above)	<input style="width: 95%; height: 20px;" type="text"/>	= B
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Net taxable units (This figure will equal total of the "No. of units" column below)	<input style="width: 95%; height: 20px;" type="text"/>	= A minus B
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Calculation of Tax Payable

	No. of units	Rate per unit	Tax
Supplies to Greenhouse Gas Emissions Permit holders (see note 2)		0.54	€
Other taxables supplies (see note 3)		3.70	€
Total Tax Payable			€

I declare, in accordance with the statutory provisions governing Natural Gas Carbon Tax, that the details on this form represent **a full and true account** of the natural gas supplied during the period quoted, and for the uses specified, by the supplier named hereon and that the figure for Total Tax Payable is a true statement of the Natural Gas Carbon Tax liability for that period.

Signed: Authorised signatory (see note 4)

Name (BLOCK CAPITALS):

Contact Telephone Number:

Designation (see note 5): Date:

Notes on completion of Natural Gas Carbon Tax Return Form NGCT1

1. The “Total units supplied” figure must include all Natural Gas supplied during the period in question, including units supplied for consumption by the supplier.

1 unit = 1 megawatt hour.

2. Natural gas delivered for use in an installation covered by a greenhouse gas emissions permit is liable for tax at the minimum rate under the EU Energy Tax Directive, which is €0.54 per megawatt hour at gross calorific value.
3. The rate of €4.10 per megawatt hour specified in Section 67 Finance Act 2010 (as amended by Section 81(b) Finance Act 2012) is based on net calorific value. Where the quantity of gas supplied is measured using gross calorific value, this rate of €4.10 is to be converted by multiplying by 0.9028, producing an effective rate of tax of €3.70 per megawatt hour.
4. This return and declaration must be signed by a person authorised for such purpose.
5. State if Company Secretary, Director, partner, etc. as appropriate.
6. 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.
7. Please refer to the “Natural Gas Carbon Tax Guide”, available at www.revenue.ie (Taxes & Duties / Excise & Licences / Leaflets) for further information on the use of this form.