

**Form SFCT1****SOLID FUEL CARBON TAX (SFCT) RETURN & DECLARATION**

Supplier's Name

Tax Reference No.

Address (include Eircode)

Accounting Period
(see Note 1)

From

To

Part A**Declaration of tax-free and fully relieved supplies of solid fuel**

(One tonne equals 1,000 kilograms)

Purpose of supply	Coal Tonnes (one decimal place)	Peat briquettes Tonnes (one decimal place)	Milled peat Tonnes (one decimal place)	Other peat Tonnes (one decimal place)
Electricity generation (excluding CHP cogeneration) (see Notes 2 & 3)				
Use by a Greenhouse Gas (GHG) emissions permit holder (see Note 4)	Not Applicable			
Use as a raw material (see Note 5)				
First supply outside the State				

Part B**Summary of taxable supplies (including self-supplies) of solid fuel and tax payable** (see Note 6)

(One tonne equals 1,000 kilograms)

Description of solid fuel	Tonnes (one decimal place)	Rate € / tonne	Tax Payable
Coal for use by a GHG emissions permit holder (see Note 4)		4.18 €	
Coal (see Note 7)	0 to <30% Biomass	68.48 €	
	30% to <50% Biomass	47.94 €	
	Biomass 50% or over	34.24 €	
Peat briquettes (see Note 7)	0 to <30% Biomass	47.67 €	
	30% to <50% Biomass	33.37 €	
	Biomass 50% or over	23.84 €	
Milled peat		23.62 €	
Other peat (see Note 8)		35.43 €	
Total Tax Payable			€

Part C

DECLARATION

I declare, in accordance with the law* governing SFCT, that:

- the details on page 1 of this form represent a **full and true account** of the taxable, tax-free and tax-relieved supplies of solid fuel **supplied** by the supplier named hereon during the period quoted;
- the quantities declared at tax-relieved rates as biomass products based on their biomass content are correct, that the supplier named has valid certificates of biomass content for all biomass products concerned, and will make them available for examination by an officer of the Revenue Commissioners when required;
- declarations have been obtained for each supply in advance of the supply from the relevant persons as required by law for supplies that qualified for relief at source or where subject to tax-free supply (see Notes 2, 4 and 5), and
- the figure stated for total tax payable is a true statement of the SFCT liability of that supplier for that period.

*Chapter 3 of Part 3 of the Finance Act 2010 (as amended), and the SFCT Regulations 2013 (S.I. No. 191 of 2013)

Signed Authorised signatory (see Note 9)

(NAME in BLOCK CAPS)

Contact Phone Number

Designation Date

(see Note 9)

Filing Returns and Making Payments for SFCT

ROS Customers

Revenue Online Service (ROS) registered suppliers can make online SFCT1 returns and payments on ROS. When selecting a payment type on ROS, suppliers should click Tax Payments / Declaration and select SFCT from the drop-down menu. Payment can be made using:

- a debit / credit card,
- a **once off** debit known as a 'Single Debit Instruction' using a bank account (normally a current account) capable of accepting a direct debit.

Non-ROS Customers

Non-ROS registered suppliers can make online SFCT1 returns through **myEnquiries**, which is available via **myaccount**, by submitting a scanned copy of the completed and signed form SFCT1. Alternatively, non-ROS registered suppliers can also send completed returns by post to Office of the Revenue Commissioners, Collector-General's Division, Sarsfield House, Francis Street, Limerick, V94 R972.

SFCT payments for non-ROS registered suppliers can be made via **myaccount** using:

- a debit card / credit card,
- a **once off** debit known as a 'Single Debit Instruction (SDI)' using a bank account (normally a current account) capable of accepting a direct debit.

MyEnquiries, is an online facility, which allows customers to securely send and receive correspondence to and from Revenue instead of using unsecured email. Further information on MyEnquiries can be viewed on the Revenue website <https://www.revenue.ie/en/online-services/services/manage-your-record/myenquiries.aspx>. Please note that Revenue cannot guarantee that any personal and sensitive data, sent in plain text via standard email, is fully secure. Customers who choose to use this channel are deemed to have accepted any risk involved.

PLEASE NOTE

Late payment carries an interest charge, as provided by section 103 of the Finance Act 2001. Taxpayers are advised to allow sufficient time - at least three working days - for payment to reach Revenue by the due date.

Failure to pay the SFCT, or failure to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment under section 1002 of the Taxes Consolidation Act, 1997.

Instruction notes for completing this form

1. An accounting period is a period of 2 consecutive calendar months; the first period in any year being January / February. An SFCT1 Return and Declaration and accompanying payment must be made to Revenue within one month of the end of the accounting period concerned.
2. Where a person or business wishes to obtain solid fuel at a nil rate, for use solely in the generation of electricity (excluding heat and power cogeneration(CHP)), that person or business must first complete Revenue's "Declaration of usage of Solid Fuel for Electricity Generation" available at <https://www.revenue.ie/en/companies-and-charities/documents/excise/energy-taxes/declaration-solid-fuel-electricity-generation.pdf> and send it to their supplier. **A supplier may not supply tax relieved solid fuel until they have obtained a properly completed declaration from the person or business operating the installation.** Declarations of usage must be retained for inspection by Revenue.
3. Where a consumer uses solid fuel in a CHP plant that generates high efficiency electricity the portion of fuel used is entitled to a relief. The relief is available by way of repayment to the consumer. Suppliers may not apply the relief by remission and the relief is not dealt with on form SFCT1 Return and Declaration. The "taxable supplies" figures in Part B of the form must include all quantities of taxable first supplies of solid fuel in the relevant category, including supplies for Combined Heat and Power (CHP) cogeneration. More information on the tax relief on High Efficiency Combined Heat and Power (HECHP) is available at <https://www.revenue.ie/en/companies-and-charities/excise-and-licences/energy-taxes/he-chp/index.aspx>.
4. Where a supplier supplies peat at a nil rate for use in an installation covered by a Greenhouse Gas Emission permit holder which has been issued by the Environmental Protection Agency they must include all quantities of the peat supplied in part A. Where a supplier supplies coal at the reduced rate they must include all quantities of coal in part B. The permit holder must first complete Revenue's "Declaration of usage of solid fuel by a Greenhouse Gas Emissions Permit Holder" available at <https://www.revenue.ie/en/companies-and-charities/documents/excise/energy-taxes/declaration-solid-fuel-greenhouse-gas-emissions.pdf> and send it to their supplier. **A supplier may not supply peat at a nil rate or coal at the reduced rate until they have obtained a properly completed declaration from the permit holder involved.** Declarations of usage must be retained for inspection by Revenue.
5. Where a manufacturer of a solid fuel product wishes to obtain a tax-free supply of solid fuel, for use as a raw material, they must first complete Revenue's "Declaration of usage of solid fuel as a raw material" available at <https://www.revenue.ie/en/companies-and-charities/documents/excise/energy-taxes/declaration-of-usage-of-solid-fuel-as-a-raw-material.pdf> and send it to their supplier. **A supplier may not make a supply of solid fuel free of tax to a manufacturer until they have obtained a properly completed declaration from the manufacturer involved.** Declarations of usage must be retained for inspection by Revenue.

This form should only be used for accounting periods from 1 May 2020

6. The “taxable supplies” figures in Part B of form SFCT1 Return and Declaration must include all quantities of taxable first supplies for each category of solid fuel. “Taxable supplies” include “self-supplies”; that is, solid fuel supplied by the supplier to him / herself for that supplier’s own consumption as fuel.

Solid fuel held in stock by a supplier is not liable to SFCT until it is supplied or, in the case of “self-supply”, is actually consumed as fuel by the supplier concerned.
7. Where a supplier is declaring a quantity of solid fuel at a tax relieved rate on the basis of the biomass content of the fuel concerned, that supplier must show to the satisfaction of Revenue that the fuel was supplied in accordance with the **Air Pollution (Marketing, Sale, Distribution and Burning of Specified Fuels) Regulations 2012, S. I. No. 326 of 2012 (as amended)**. Valid certificates of biomass content for all biomass products concerned, must be retained for inspection by Revenue.
8. First supplies of “sod” peat (in tonnes to one decimal place) must be included in the tonnage figure for “Other peat” in Part B when calculating the amount of SFCT due for an accounting period.
9. This SFCT1 Return and Declaration must be signed by the supplier concerned or by a person duly authorised in accordance with Regulation 13 of the **Solid Fuel Carbon Tax Regulations 2013; S.I. No. 191 of 2013**. That person must state their position within the business if Company Secretary, Director, partner, etc. as appropriate.
10. All records in relation to this return must be kept for 6 years. They may be kept in an electronic form, provided that they can be produced as required in printed form.

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.