

SOLID FUEL CARBON TAX RETURN & DECLARATION

RETURN OF SUPPLIES OF SOLID FUEL MADE BY A SUPPLIER REGISTERED FOR SOLID FUEL CARBON TAX PURPOSES (see Note 1)

Supplier's name	Tax Reference No. _____
Address _____ _____ _____	Accounting Period (see Note 2) From: ____ / ____ / ____ To: ____ / ____ / ____

Part A

Declaration of tax-exempt supplies of Solid Fuel by product and purpose of supply

(One tonne equals 1,000 kilos)

Purpose of supply	Coal (see Note 7) Tonnes	Peat briquettes Tonnes	Milled peat Tonnes	Other peat Tonnes
Electricity generation (not CHP) (see Note 9)				
Use by a GHG emissions permit holder (see Note 4)	No exemption for coal			
Use as a raw material (see Note 5)				
First supply outside the State				

Part B

Summary of taxable supplies of Solid Fuel and Tax payable

(One tonne equals 1,000 kilos; "taxable supplies" includes self-supplies; see also Note 1)

Taxable supplies of solid fuel		Tonnes (to one decimal place)	Rate €/ tonne	Tax Payable
Coal to Greenhouse Gas Emissions Permit holders (see Note 4)			4.18	€
All other taxable Coal (see Notes 4A, 6 & 7)	0 to <30% Biomass		52.67	€
	30% to <50% Biomass		36.869	€
	Biomass 50% or over		26.335	€
Peat briquettes (see Note 4A)	0 to <30% Biomass		36.67	€
	30% to <50% Biomass		25.669	€
	Biomass 50% or over		18.335	€
Milled peat			17.99	€
Other peat (see Note 8)			27.25	€
Total Solid Fuel Tax payable				€

Part C

DECLARATION

I declare, in accordance with the law* governing Solid Fuel Carbon Tax:

- that the details on pages 1 of this form represent a full and true account of the taxable and tax-exempt supplies of solid fuel supplied by the supplier named hereon during the period quoted;
- that the quantities declared at reduced 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;
- that declarations have been obtained from the relevant persons as required by law where relief from tax has been allowed on supplies (see Notes 4 and 5), and
- that the figure stated for Total Solid Fuel Tax payable is a true statement of the Solid Fuel Carbon Tax liability of that supplier for that period.

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

Signed **Authorised signatory** (see Note 10)

(NAME in BLOCK CAPS) **Contact Phone Number**

Designation (see Note 11) **Date**

Completed returns may be sent by post to 'Office of the Revenue Commissioners, Collector-General's Division, Sarsfield House, Francis Street, Limerick. Alternatively a scanned copy of this signed return can be sent via MyEnquiries (see Note 14) and, in such case, the original must be retained with your other tax records. Payment procedure, accounting periods, and due dates for payments and returns are outlined on page 2 & 3.

Payment Procedure and Filing Returns

ROS – Returns and Payments

ROS registered customers can make online returns and payments on ROS for Solid Fuel Carbon Tax. When selecting a payment type on ROS, customers should click **Tax Payments/Declaration** and **Solid Fuel Carbon Tax** will be available on the drop down menu. Payment can be made using:

- a debit/credit card,
- a once off debit – a "Single Debit Instruction" using a bank account.

myAccount

Customers can use a new secure online payments facility on myAccount to pay Solid Fuel Carbon Tax. Payment on myAccount can be made using:

- a debit card
- a 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.

In order to make a payment a customer must first register for myAccount on the Register for myAccount link on www.revenue.ie. A password will be issued on completion of the registration process. Customers will need their PPSN and password to make a payment.

Electronic Funds Transfer (EFT)

By EFT to the following Bank Account:

CGs Carbon Tax EFT Account, Bank Of Ireland, College Green, Dublin 2.

Sort Code: 90-00-17 A/C No: 20391651

IBAN: IE96 BOFI 900017 20391651

BIC: BOFIE2D

The following reference should be included on the EFT: “*SFCT*”, followed by your Tax Reference Number (as used on page 1 of this form) e.g. “*SFCT 1234567A*”

At the time of making an EFT payment, the taxpayer should, via [MyEnquiries](#), notify Revenue of the amount paid, date of payment, and the taxpayer’s name and tax reference number and attach a scan of the completed return submitted for the period.

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.

Instruction notes for completing this form

1. The “taxable supplies” figures must include all first supplies of solid fuel (*other than tax-exempt supplies as required to be declared on **Part A** of this return*) in the relevant category supplied by the supplier who is registered for Solid Fuel Carbon Tax purposes and, as such, is responsible for payment of and accounting for the tax during the accounting period in question. “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 will not fall liable to Solid Fuel Carbon Tax until such time as that solid fuel is supplied or, in the case of “self-supply”, is actually consumed as fuel by the supplier concerned.
2. An accounting period is a period of 2 consecutive calendar months; the first period in any year being January/February. Subsequent accounting periods will be for each 2 month period commencing on the first day of March, May, July, September, and November.
3. A Solid Fuel Carbon Tax return and accompanying payment of Solid Fuel Carbon Tax must be made (using the procedure described above) to the Revenue Commissioners within one month of the end of the accounting period concerned. A return and payment for January/February in a year is due on or before the following 31 March.
4. Where a consumer wishes to obtain Coal at the reduced rate, or Peat at a nil rate, for use in an installation covered by a Greenhouse Gas Emissions Permit, that consumer must first complete a, “Declaration of usage of Solid Fuel by a Greenhouse Gas Emissions Permit Holder” (available on the Revenue Commissioners’ website at <http://www.revenue.ie/en/tax/excise/forms/index.html>) and send it to their supplier, retaining a copy in their own records. A supplier may not supply Coal at the reduced rate or Peat at a nil rate until they have obtained a properly completed declaration from the customer involved. Declarations must be held available by the supplier and by the permit holder, together with all other relevant records, for inspection by officers of the Revenue Commissioners. The declaration must be completed in the format approved by the Revenue Commissioners.
- 4A. Where a supplier is declaring a quantity or quantities of solid fuel at a reduced rate or rates on the basis of the biomass content of the fuel or fuels concerned as provided for in section 82A of the Finance Act 2012, that supplier must show to the satisfaction of the Revenue Commissioners that the fuel or fuels concerned were supplied by that supplier in accordance with the Air Pollution (Marketing, Sale, Distribution and Burning of Specified Fuels) Regulations 2012, S. I. No. 326 of 2012 (as amended).

5. Where a manufacturer of a solid fuel product wishes to obtain solid fuel from a supplier under the exemption provided by section 79 of the Finance Act 2010 for first supplies delivered for such use, they must first complete a “Declaration of usage of solid fuel as a raw material” (available on the Revenue Commissioners’ website at <http://www.revenue.ie/en/tax/excise/forms/index.html>) and send it to their supplier, retaining a copy in their own records. A supplier may not supply solid fuel that is exempt from tax until they have obtained a properly completed declaration from the customer involved.

Declarations must be held available by both the supplier and manufacturer, together with all other relevant records, for inspection by officers of the Revenue Commissioners. The declaration must be completed in the format approved by the Revenue Commissioners.

6. With the exception of supplies to Greenhouse Gas Emissions Permit Holders who have submitted declarations to enable them obtain supplies at the reduced rate for such use (see Note 4), all other taxable supplies of coal, **including biomass products made with coal**, must be included in the amount (or amounts, where biomass products are involved) for “All other taxable Coal” in the summary on page 1 of this form.

- 7 ‘Coal’ is defined as:

“ ‘coal’ means—

- (a) *except where paragraph (b) applies, any fuel in solid form manufactured from coal falling within CN Code 2701 or from lignite falling within CN Code 2702,*
- (b) *any energy product within the meaning of Article 2.1 of the Directive, in solid form, for use as a fuel;”*

A list of the energy products within the meaning of Article 2.1 of the Directive (*EU Council Directive 2003/96/EC of 27 October 2003*), and to which the tax applies when in solid form, is included as an appendix to the “Solid Fuel Carbon Tax Guidance Note” available on the Revenue Commissioners website at <http://www.revenue.ie/en/tax/excise/leaflets/solid-fuel-carbon-tax-guidance.pdf>.

8. First supplies of “sod” peat (in tonnes to one decimal place) must be included in the tonnage figure for “Other peat” in the “Summary of taxable supplies of Solid Fuel and Tax payable” (on page 1 of this form) when calculating the amount of Solid Fuel Carbon Tax due for a period.
9. Use for the generation of electricity does not include use for combined heat and power (CHP) generation. All solid fuel supplied for use in CHP generation is liable to Solid Fuel Carbon Tax. Any relief for such use may only be provided on the basis of a claim to the Revenue Commissioners by the CHP operator concerned for a refund of the Solid Fuel Carbon Tax paid on the fuel so used. Claim forms are available on the Revenue Commissioners’ website at <http://www.revenue.ie/en/tax/excise/forms/index.html>
10. This return and declaration must be signed by a person authorised for such purpose.
11. State if Company Secretary, Director, partner, etc., as appropriate.
12. 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.
13. You should refer to the “Solid Fuel Carbon Tax Guidance Note”, available at: <http://www.revenue.ie/en/tax/excise/leaflets/solid-fuel-carbon-tax-guidance.pdf> for further information on the application of Solid Fuel Carbon Tax.
14. The Revenue Commissioners have implemented a structured online contact facility, called MyEnquiries, that allows customers to securely send and receive correspondence to and from Revenue instead of using email. For PAYE customers, access to MyEnquiries is through myAccount. For business customers, access to MyEnquiries is through ROS. Further information on MyEnquiries can be viewed on the Revenue website @ <http://www.revenue.ie/en/online/myenquiries.html>.

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.

It should be noted that failure to pay the Solid Fuel Carbon Tax, 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.