

# Marked Fuel Trader's Application



IT IS AN OFFENCE TO TRADE WITHOUT AN EXCISE LICENCE. YOU MUST WAIT UNTIL THE LICENCE ISSUES BEFORE YOU COMMENCE TRADING.

Please read the notes overleaf before completing this Application

Please complete in BLOCK CAPITAL LETTERS  
Do NOT enclose payment with this Application

## Licence / Permit Details

**Licensee Name:** \_\_\_\_\_

Please enter the Licensee name. (These details will appear on the Licence)

**Tax Reference No:**

Please enter the VAT Tax Reference Number of the Licensee as named above.

**Business Details:** \_\_\_\_\_

Describe the Business(s) conducted on this premises, in as much detail as possible e.g. Petrol station and / or Retail shop and / or Restaurant and / or Public house etc.

**Please indicate the appropriate type of trader:** (Please tick the appropriate box(es))

Authorised Warehouse keeper  If Authorised Warehouse keeper please state 'IEWK' Reference No:

Forecourt Retailer

Distributor

**Business Name:** \_\_\_\_\_

Please enter the Business Name of the premises.

**Premises / Place Address:** \_\_\_\_\_

Please enter the address of the premises that is to be licensed. \_\_\_\_\_

**Premises Eircode :**

**Was the premises previously licensed?** Yes  No

**If Yes, please provide details of the previous owner / Licence reference:**

**Mailing Name and Address:** \_\_\_\_\_

Please enter a Mailing Address if correspondence is to be posted to an address other than the Licensed Premises address. \_\_\_\_\_

## Declaration

I declare that the person(s) / entity named above is / are the current trading person(s) / entity and I hereby make application for the Licence described above.

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Position:** \_\_\_\_\_ **Tel. No.:** \_\_\_\_\_

Director, Secretary, etc.

## NOTES

**You may use this form to apply for approval for the following Licence:**

### **Marked Fuel Trader's Licence.**

Traders who deal in both auto-fuel and marked gas oil / kerosene must hold both types of Licence. A separate Licence is required for each premises or place from which a trader operates.

Auto-Fuel or Marked Fuel traders who produce and / or store mineral oil under duty suspension arrangements must be approved as authorised tax warehouse keepers and have their premises approved as tax warehouses under section 109, Finance Act 2001.

### **Please note:**

- Licence holders should be aware that failure to comply with the conditions or any requirement of excise law in relation to the production, sale or dealing in, keeping or delivery of mineral oil may result in action by Revenue, including revocation of the Licence. In the case of subsequent unlicensed trading, this may include seizure of product and prosecution.
- The Revenue Commissioners are empowered by section 101(7) of the Finance Act 1999 to vary the conditions of a Licence at any time.
- Section 101(8) of the Finance Act 1999, provides that a Licence shall not be granted where the applicant:
  - does not show that s/he, or the premises concerned can satisfy the Licence conditions,
  - does not have tax clearance, or
  - has, in the ten years prior to the application, been convicted of an indictable offence under the Acts referred to in section 1078(1) of the Taxes Consolidation Act 1997, or any corresponding offence under the law of another Member State.

### **Application process:**

The Application should be signed by the Licensee if a Sole Trader, by one of the Partners if a Partnership or, in the case of an Incorporated Firm by the Company Secretary or a Director of the Company.

1. If the Applicant is a Limited Company, a Duplicate Certificate of Incorporation dated not earlier than 4 weeks before the date of application, will be required to be submitted with your application form.

Duplicate Certificates of Incorporation are available at [www.cro.ie](http://www.cro.ie). LoCall 1890 220 226 or 01 804 5200.

2. If the Applicant trades using a business name which is not that of the beneficial owner of the business, a Certificate of Registration of the Business Name will be required to be submitted with your application form.

Duplicate Certificates of Registration of the Business Name are available at [www.cro.ie](http://www.cro.ie). LoCall 1890 220 226 or 01 804 5200.

If this Application is approved and the specified Licence conditions have been met the Revenue Commissioners will issue you with an **Application Notice** to apply for the Licence, at which stage you will be required to declare that you hold in your possession the following document:

- Current valid tax clearance is required where the applicant is an individual. Corporate applications will require current valid tax clearance for the company. Revenue automated systems will verify that current tax clearance is in place before issuing a licence.

**Once you have received your Application Notice from the National Excise Licence Office you can apply for your Licence using either of the methods below:**

#### **Revenue On-Line Services (ROS):**

You can apply for your Excise Licence on-line using ROS. For details visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone **ROS Helpline: 01 738 3699**

**OR**

#### **By completion of the Payslip located at the bottom of the Application Notice:**

Payment should be made by cheque / bank draft and made payable to the Collector-General using the prepaid envelope provided. **Do NOT enclose cash.**

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](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

**National Excise Licence Office  
Office of the Revenue Commissioners  
Anne Street  
Wexford  
Y35 E29K**

**Contact us:  
01 738 3640  
[exciselicences@revenue.ie](mailto:exciselicences@revenue.ie)  
[www.revenue.ie](http://www.revenue.ie)**