

### eCustoms Helpdesk Notification

Number:	<b>Ref: 34/2021</b>
Subject:	<b>Budget 2021 - New Rates of Mineral Oil Tax</b>
Who should read:	<b>All those involved in the submission of import declarations and Excise Duty Entries (EDEs)</b>
Related Notification:	<a href="#"><u>eCustoms Notification Ref 022/2020</u></a>
Issued by:	<b>eCustoms Helpdesk</b>
Queries to:	<a href="#"><u>Local Excise Offices</u></a>
Issue Date:	<b>30 April 2021</b>
Effective date:	<b>1 May 2021</b>

The following table sets out the new rates of Mineral Oil Tax which will apply from Saturday 1 May 2021 as announced in Budget 2021

## CHANGE IN RATES OF MINERAL OIL TAX (MOT) FROM 1 MAY 2021

An increase in Mineral Oil Tax rates arising from the change in the carbon charge from €26 to €33.50 per tonne of CO<sub>2</sub> emitted in respect of certain mineral oils will take effect from 1 May 2021. The new MOT rates for impacted fuels are set out in the table below. There is no change to the existing rate of MOT on vehicle gas as the increase in the MOT carbon component is compensated fully by a decrease in the non-carbon component.

The new rates, set out below, take effect from **1 May 2021**.

Description of Mineral Oil	Excise Ref. No				Rate of MOT (per 1,000 litres)
	Home		Imported		
	Non-carbon	Carbon	Non-carbon	Carbon	
<b>Heavy Oil</b>					
Kerosene used other than as a propellant	8102	8502	7102	7502	€84.84
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€118.01
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€118.01
Other heavy oil including marked gas oil	8103	8503	7103	7503	€138.17
<b>Liquefied Petroleum Gas</b>					
Used as a propellant	8202	8552	7202	7552	€118.27
Used other than as a propellant	8200	8550	7200	7550	€54.68
<b>Substitute Fuels</b>					
Used other than as a propellant	8124	8524	7124	7524	€138.17
<b>Vehicle Gas</b>					
Gross Calorific Value					€9.36 per MWh

### Rates of Mineral Oil Tax with effect from 1 May 2021

From 1 May 2021 the carbon charge on certain mineral oils and vehicle gas increased from €26 to €33.50 per tonne of CO2 emitted. The table below provides the full list of carbon, non-carbon and overall MOT rates in place from that date. The MOT carbon component and overall rates that increased on 1 May 2021 are denoted by \*. The overall rate of MOT on vehicle gas at GCV did not change as the increase in the MOT carbon component is compensated fully by a decrease in the non-carbon component. From 1 May 2021 the NCV to GCV rate conversion factor for vehicle gas is 0.9017.

Description of Mineral Oil/Vehicle Gas	Excise Ref. No.				Components of MOT rate		MOT per 1,000 litres from 01 May 2021
	Home		Imported		Non-carbon component of MOT rate	Carbon charge component of MOT rate	
	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>							
<b>Petrol.....</b>	8014	8514	7014	7514	€541.84	€77.52	<b>€619.36</b>
<b>Aviation gasoline.....</b>	8012	8512	7012	7512	€541.84	€77.52	<b>€619.36</b>
<i>Heavy Oil:</i>							
<b>Used as a propellant.....</b>	8108	8508	7108	7508	€425.72	€89.66	<b>€515.38</b>
<b>Used for air navigation.....</b>	8106	8506	7106	7506	€425.72	€89.66	<b>€515.38</b>
<b>Used for private pleasure navigation.....</b>	8107	8507	7107	7507	€425.72	€89.66	<b>€515.38</b>
<b>*Kerosene used other than as a propellant.....</b>	8102	8502	7102	7502	€00.00	€84.84	<b>€84.84</b>
<b>*Fuel oil used for purposes other than generating electricity .....</b>	8120	8520	7120	7520	€14.78	€103.23	<b>€118.01</b>
<b>*Fuel oil used for purposes of generating electricity .....</b>	8104	8504	7104	7504	€14.78	€103.23	<b>€118.01</b>
<b>*Other heavy oil including marked gas oil.....</b>	8103	8503	7103	7503	€47.36	€90.81	<b>€138.17</b>
<i>Liquefied Petroleum Gas</i>							
<b>*Used as a propellant.....</b>	8202	8552	7202	7552	€63.59	€54.68	<b>€118.27</b>
<b>*Other liquefied petroleum gas.....</b>	8200	8550	7200	7550	€00.00	€54.68	<b>€54.68</b>
<i>Substitute Fuel:</i>							
<b>Used as a propellant instead of petrol.....</b>	8126	8526	7126	7526	€541.84	€77.52	<b>€619.36</b>
<b>Used as a propellant instead of diesel.....</b>	8123	8523	7123	7523	€425.72	€89.66	<b>€515.38</b>
<b>*Used for other than as a propellant.....</b>	8124	8524	7124	7524	€47.36	€90.81	<b>€138.17</b>
<i>*Vehicle Gas:</i>							
Gross Calorific Value					€3.30	€6.06	<b>€9.36 per megawatt hour</b>

### Rates of Mineral Oil Tax with effect from 14 October 2020 to 30 April 2021

From 14 October 2020 the carbon charge on certain mineral oils increased from €26 to €33.50 per tonne of CO2 emitted. The table below provides the full list of carbon, non-carbon and overall MOT rates in place from that date. The MOT carbon component and overall rates that increased on 14 October 2020 are denoted by \*. From 14 October 2020 to 30 April 2021 the NCV to GCV rate conversion factor for vehicle gas is 0.9018.

Description of Mineral Oil/Vehicle Gas	Excise Ref. No.				Components of MOT rate		MOT per 1,000 litres from 14 October 2020
	Home		Imported		Non-carbon component of MOT rate	Carbon charge component of MOT rate	
	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>							
*Petrol.....	8014	8514	7014	7514	€541.84	€77.52	<b>€619.36</b>
*Aviation gasoline.....	8012	8512	7012	7512	€541.84	€77.52	<b>€619.36</b>
<i>Heavy Oil:</i>							
*Used as a propellant.....	8108	8508	7108	7508	€425.72	€89.66	<b>€515.38</b>
*Used for air navigation.....	8106	8506	7106	7506	€425.72	€89.66	<b>€515.38</b>
*Used for private pleasure navigation.....	8107	8507	7107	7507	€425.72	€89.66	<b>€515.38</b>
Kerosene used other than as a propellant.....	8102	8502	7102	7502	€00.00	€65.74	<b>€65.74</b>
Fuel oil used for purposes other than generating electricity.....	8120	8520	7120	7520	€14.78	€80.27	<b>€95.05</b>
Fuel oil used for purposes of generating electricity.....	8104	8504	7104	7504	€14.78	€80.27	<b>€95.05</b>
Other heavy oil including marked gas oil.....	8103	8503	7103	7503	€47.36	€70.42	<b>€117.78</b>
<i>Liquefied Petroleum Gas</i>							
Used as a propellant.....	8202	8552	7202	7552	€63.59	€42.48	<b>€106.07</b>
Other liquefied petroleum gas.....	8200	8550	7200	7550	€00.00	€42.48	<b>€42.48</b>
<i>Substitute Fuel:</i>							
*Used as a propellant instead of petrol.....	8126	8526	7126	7526	€541.84	€77.52	<b>€619.36</b>
*Used as a propellant instead of diesel.....	8123	8523	7123	7523	€425.72	€89.66	<b>€515.38</b>
Used for other than as a propellant.....	8124	8524	7124	7524	€47.36	€70.42	<b>€117.78</b>
<i>Vehicle Gas:</i>							
Gross Calorific Value					€4.65	€4.71	<b>€9.36 per megawatt hour</b>

**Excise Reference Numbers (ERN) Correlation Table for AIS Import Declarations**

<b>Description</b>	<b>Excise Ref No Non-Carbon</b>	<b>AIS Excise code</b>	<b>Excise Ref No Carbon Code</b>	<b>AIS Carbon code</b>
Light Oil - Petrol	7014	X101	7514	Y101
Light Oil - Aviation gasoline	7012	X102	7512	Y102
Heavy Oil - Used as a propellant	7108	X103	7508	Y103
Heavy Oil - Used for air navigation	7106	X104	7506	Y104
Heavy Oil - Used for private pleasure navigation	7107	X105	7507	Y105
Kerosene used other than as a propellant	7102	X106	7502	Y106
Fuel Oil used for purposes other than generating electricity	7120	X107	7520	Y107
Fuel Oil used for purposes of generating electricity	7104	X108	7504	Y108
Other Heavy Oil including Marked Gas Oil	7103	X109	7503	Y109
Liquefied Petroleum Gas - Used as a propellant	7202	X110	7552	Y110
Other LPG	7200	X111	7550	Y111
Substitute Fuel - Used as a propellant instead of petrol	7126	X112	7526	Y112
Substitute Fuel - Used as a propellant instead of diesel	7123	X113	7523	Y113
Substitute Fuel - Used for other than as a propellant	7124	X114	7524	Y114
Other	7125	X115	7525	Y115