

eCustoms Helpdesk Notification

Number:	Ref: 51/2020
Subject:	Change to Excise rates as a result of Budget 2022
Who should read:	All those involved in the submission of import declarations and Excise Duty Entries (EDEs).
Related Notification:	None
Issued by:	eCustoms Helpdesk
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Issue Date:	12 October 2021

The following tables sets out the new rates of Excise Duty which will apply to Tobacco Products Tax from Wednesday, 13 October 2021 and Mineral Oil Tax from Wednesday, 13 October 2021 and Sunday, 01 May 2022 as announced in Budget 2022:

TOBACCO PRODUCTS TAX

Rates of Tobacco Products Tax (with effect from 13 October 2021)

Description of Product	Rate of Tax
Cigarettes	Rate of tax at – (a) except where paragraph (b) applies, €383.42 per thousand together with an amount equal to 8.83 per cent of the price at which the cigarettes are sold by retail, or (b) €434.19 per thousand in respect of cigarettes sold by retail where the rate of tax would be less than that rate had the rate been calculated in accordance with paragraph (a)
Cigars	Rate of tax at €434.496 per kilogram
Fine-cut tobacco for the rolling of cigarettes	Rate of tax at €418.010 per kilogram
Other Smoking Tobacco	Rate of tax at €301.434 per kilogram

MINERAL OIL TAX (MOT)

Rates of Mineral Oil Tax (with effect from 13 October 2021)

Description of Mineral Oil	Excise Ref. No				Rate of MOT (per 1,000 litres)
	Home		Imported		
	Non-carbon	Carbon	Non-carbon	Carbon	
Light Oil					
Petrol	8014	8514	7014	7514	€636.71
Aviation gasoline	8012	8512	7012	7512	€636.71
Heavy Oil					
Used as a propellant	8108	8508	7108	7508	€535.46
Used for air navigation	8106	8506	7106	7506	€535.46
Used for private pleasure navigation	8107	8507	7107	7507	€535.46
Substitute Fuel					
Used as a propellant instead of petrol	8126	8526	7126	7526	€636.71
Used as a propellant instead of diesel	8123	8523	7123	7523	€535.46

MINERAL OIL TAX (MOT)

Non-carbon and Carbon components of MOT Rate (with effect from 13 October 2021)

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 13/10/2021
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>							
* Petrol.....	8014	8514	7014	7514	€541.84	€94.87	€636.71
* Aviation gasoline.....	8012	8512	7012	7512	€541.84	€94.87	€636.71
<i>Heavy Oil:</i>							
* Used as a propellant.....	8108	8508	7108	7508	€425.72	€109.74	€535.46
* Used for air navigation.....	8106	8506	7106	7506	€425.72	€109.74	€535.46
* Used for private pleasure navigation.....	8107	8507	7107	7507	€425.72	€109.74	€535.46
Kerosene used other than as a propellant.....	8102	8502	7102	7502	€00.00	€84.84	€84.84
Fuel oil used for purposes other than generating electricity..	8120	8520	7120	7520	€14.78	€103.23	€118.01
Fuel oil used for purposes of generating electricity.....	8104	8504	7104	7504	€14.78	€103.23	€118.01
Other heavy oil including marked gas oil.....	8103	8503	7103	7503	€47.36	€90.81	€138.17
<i>Liquefied Petroleum Gas</i>							
Used as a propellant.....	8202	8552	7202	7552	€63.59	€54.68	€118.27
Other liquefied petroleum gas.....	8200	8550	7200	7550	€00.00	€54.68	€54.68
<i>Substitute Fuel:</i>							
* Used as a propellant instead of petrol.....	8126	8526	7126	7526	€541.84	€94.87	€636.71
* Used as a propellant instead of diesel.....	8123	8523	7123	7523	€425.72	€109.74	€535.46
Used other than as a propellant.....	8124	8524	7124	7524	€47.36	€90.81	€138.17
<i>Vehicle Gas:</i>							
Gross Calorific Value (GCV).....					€3.30	€6.06	€9.36 per megawatt hour

* Budget 2022 rate changes effective from 13 October 2021. All other rates of MOT remain the same.

Non-carbon and Carbon components of MOT Rate (with effect from 01 May 2022)

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 01/05/2022
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>							
Petrol.....	8014	8514	7014	7514	€541.84	€94.87	€636.71
Aviation gasoline.....	8012	8512	7012	7512	€541.84	€94.87	€636.71
<i>Heavy Oil:</i>							
Used as a propellant.....	8108	8508	7108	7508	€425.72	€109.74	€535.46
Used for air navigation.....	8106	8506	7106	7506	€425.72	€109.74	€535.46
Used for private pleasure navigation.....	8107	8507	7107	7507	€425.72	€109.74	€535.46
*Kerosene used other than as a propellant.....	8102	8502	7102	7502	€00.00	€103.83	€103.83
*Fuel oil used for purposes other than generating electricity..	8120	8520	7120	7520	€14.78	€126.34	€141.12
*Fuel oil used for purposes of generating electricity.....	8104	8504	7104	7504	€14.78	€126.34	€141.12
*Other heavy oil including marked gas oil.....	8103	8503	7103	7503	€47.36	€111.14	€158.50
<i>Liquefied Petroleum Gas</i>							
*Used as a propellant.....	8202	8552	7202	7552	€63.59	€66.93	€130.52
*Other liquefied petroleum gas.....	8200	8550	7200	7550	€00.00	€66.93	€66.93
<i>Substitute Fuel:</i>							
Used as a propellant instead of petrol.....	8126	8526	7126	7526	€541.84	€94.87	€636.71
Used as a propellant instead of diesel.....	8123	8523	7123	7523	€425.72	€109.74	€535.46
*Used other than as a propellant.....	8124	8524	7124	7524	€47.36	€111.14	€158.50
<i>*Vehicle Gas:</i>							
Gross Calorific Value (GCV).....					€1.95	€7.41	€9.36 per megawatt hour

* New MOT rates effective from 01 May 2022 subject to the enactment of Finance Bill 2021.

Appendix 1 - Excise Reference Numbers (ERN) Correlation Table

Description	ERN	AIS Excise code	ERN	AIS Carbon code
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
Tobacco products				
Cigars	1304	X201		
Other smoking Tobacco	1951	X202		
Cigarettes containing tobacco	1201	X203		
	1202	X204		
Cigarettes containing cloves	1111	X205		
Other manufactured tobacco	1701	X206		
	1951	X207		