

## eCustoms Helpdesk Notification

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|-----------------------|--|
| Number:               | <b>Ref: 11/2022</b>  |
| Subject:              | <b>Change to Excise rates</b>  |
| Who should read:      | <b>All those involved in the submission of Import Declarations and Excise Duty Entries (EDEs).</b>   |
| Related Notification: | <b>None</b>  |
| Issued by:            | <b>eCustoms Helpdesk</b>   |
| Queries to:           | <b>Email: <a href="mailto:ecustoms@revenue.ie">ecustoms@revenue.ie</a></b><br><b>Telephone: 01 7383677</b><br><b>Outside Ireland: +353 1 7383677</b> |
| Issue Date:           | <b>10 March 2022</b>   |

The following table sets out the new rates of Excise Duty which will apply to Mineral Oil Tax from Thursday, 10 March 2022 arising from a change in the non-carbon component of MOT in respect of the following:

| Description of Mineral Oil               | Excise Ref. No |        |            |        | Rate of MOT<br>(per 1,000 litres) |
|--|----------------|--------|------------|--------|-----------------------------------|
|  | Home           |        | Imported   |        |                                   |
|  | Non-carbon     | Carbon | Non-carbon | Carbon |                                   |
| <b>Light Oil</b>                         |                |        |            |        |                                   |
| Petrol                                   | 8014           | 8514   | 7014       | 7514   | €474.11                           |
| Aviation gasoline                        | 8012           | 8512   | 7012       | 7512   | €474.11                           |
|  |                |        |            |        |                                   |
| <b>Heavy Oil</b>                         |                |        |            |        |                                   |
| Used as a propellant                     | 8108           | 8508   | 7108       | 7508   | €413.51                           |
| Used for air navigation                  | 8106           | 8506   | 7106       | 7506   | €413.51                           |
| Used for private pleasure navigation     | 8107           | 8507   | 7107       | 7507   | €413.51                           |
| Other heavy oil including marked gas oil | 8103           | 8503   | 7103       | 7503   | €120.55                           |
|  |                |        |            |        |                                   |
| <b>Substitute Fuel</b>                   |                |        |            |        |                                   |
| 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                           |
| Used other than as a propellant          | 8124           | 8524   | 7124       | 7524   | €120.55                           |

## MINERAL OIL TAX (MOT)

### Non-carbon and Carbon components of MOT Rate (with effect from 10 March 2022)

| Description of Mineral Oil/Vehicle Gas                                   | Excise Reference Number (ERN) |        |            |        | Components of MOT rate |         | MOT per 1,000 litres from 10/03/2022 |
|--|-------------------------------|--------|------------|--------|------------------------|---------|--------------------------------------|
|  | Home                          |        | Imported   |        | Non-carbon             | Carbon  |                                      |
|  | Non-carbon                    | Carbon | Non-carbon | Carbon |                        |         |                                      |
| <i>Light Oil:</i>  |                               |        |            |        |                        |         |                                      |
| <b>Petrol.....</b>   | 8014                          | 8514   | 7014       | 7514   | €379.24*               | €94.87  | <b>€474.11*</b>                      |
| <b>Aviation gasoline.....</b>  | 8012                          | 8512   | 7012       | 7512   | €379.24*               | €94.87  | <b>€474.11*</b>                      |
| <i>Heavy Oil:</i>  |                               |        |            |        |                        |         |                                      |
| <b>Used as a propellant.....</b>   | 8108                          | 8508   | 7108       | 7508   | €303.77*               | €109.74 | <b>€413.51*</b>                      |
| <b>Used for air navigation.....</b>                                      | 8106                          | 8506   | 7106       | 7506   | €303.77*               | €109.74 | <b>€413.51*</b>                      |
| <b>Used for private pleasure navigation.....</b>                         | 8107                          | 8507   | 7107       | 7507   | €303.77*               | €109.74 | <b>€413.51*</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   | €29.74*                | €90.81  | <b>€120.55*</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   | €379.24*               | €94.87  | <b>€474.11*</b>                      |
| <b>Used as a propellant instead of diesel.....</b>                       | 8123                          | 8523   | 7123       | 7523   | €303.77*               | €109.74 | <b>€413.51*</b>                      |
| <b>Used other than as a propellant.....</b>                              | 8124                          | 8524   | 7124       | 7524   | €29.74*                | €90.81  | <b>€120.55*</b>                      |
| <i>Vehicle Gas:</i>  |                               |        |            |        |                        |         |                                      |
| <b>Gross Calorific Value (GCV).....</b>                                  |                               |        |            |        | €3.30                  | €6.06   | <b>€9.36 per MWh</b>                 |
| <b>Net Calorific Value (NCV).....</b>                                    |                               |        |            |        | €3.66                  | €6.72   | <b>€10.38 per MWh</b>                |

The MOT non-carbon component and overall rates that decreased on 10 March 2022 are denoted by \*.

**Appendix 1 - Excise Reference Numbers (ERN) Correlation Table**

| <b>Description</b>   | <b>ERN</b> | <b>AIS<br/>Excise code</b> | <b>ERN</b> | <b>AIS<br/>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                       |