

eCustoms Helpdesk Notification

Number:	Ref: 41/2022
Subject:	Change to Excise rates as a result of Budget 2023
Who should read:	All those involved in the submission of import declarations and Excise Duty Entries (EDEs).
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	Email: ecustoms@revenue.ie
Issue Date:	28 September 2022

The following tables sets out the new rates of Excise Duty which will apply to Tobacco Products Tax from Wednesday, 28 September 2022 and Mineral Oil Tax from Wednesday, 12 October 2022 as announced in Budget 2023:

TOBACCO PRODUCTS TAX

Rates of Tobacco Products Tax (with effect from 28 September 2022)

Description of Product	Rate of Tax
Cigarettes	Rate of tax at – (a) except where paragraph (b) applies, €402.32 per thousand together with an amount equal to 8.73 per cent of the price at which the cigarettes are sold by retail, or (b) €452.52 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 €454.071 per kilogram
Fine-cut tobacco for the rolling of cigarettes	Rate of tax at €436.842 per kilogram
Other Smoking Tobacco	Rate of tax at €315.014 per kilogram

MINERAL OIL TAX (MOT)

Non-carbon and Carbon components of MOT Rate (with effect from 12 October 2022)

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				AIS Excise / Carbon Codes		Components of MOT rate		MOT per 1,000 litres from 12/10/2022
	Home		Imported		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>									
*Petrol	8014	8514	7014	7514	X101	Y101	€371.11	€112.23	€483.34
*Aviation gasoline	8012	8512	7012	7512	X102	Y102	€371.11	€112.23	€483.34
<i>Heavy Oil:</i>									
*Used as a propellant	8108	8508	7108	7508	X103	Y103	€295.64	€129.81	€425.45
*Used for air navigation	8106	8506	7106	7506	X104	Y104	€295.64	€129.81	€425.45
*Used for private pleasure navigation	8107	8507	7107	7507	X105	Y105	€295.64	€129.81	€425.45
Kerosene used other than as a propellant	8102	8502	7102	7502	X106	Y106	€0.00	€103.83	€103.83
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	X107	Y107	€14.78	€126.34	€141.12
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	X108	Y108	€14.78	€126.34	€141.12
Other heavy oil including marked gas oil	8103	8503	7103	7503	X109	Y109	€0.00	€111.14	€111.14
<i>Liquefied Petroleum Gas</i>									
Used as a propellant	8202	8552	7202	7552	X110	Y110	€63.59	€66.93	€130.52
Other liquefied petroleum gas	8200	8550	7200	7550	X111	Y111	€0.00	€66.93	€66.93
<i>Substitute Fuel:</i>									
*Used as a propellant instead of petrol	8126	8526	7126	7526	X112	Y112	€371.11	€112.23	€483.34
*Used as a propellant instead of diesel	8123	8523	7123	7523	X113	Y113	€295.64	€129.81	€425.45
Used other than as a propellant	8124	8524	7124	7524	X114	Y115	€0.00	€111.14	€111.14
<i>Vehicle Gas:</i>									
Gross Calorific Value (GCV)							€1.95	€7.41	€9.36 per MWh
Net Calorific Value (NCV)							€2.16	€8.22	€10.38 per MW

*Budget 2023 rate changes effective from 12 October 2022. All other rates of MOT remain the same.