S.I. No 285 of 2005

Regulations

entitled

MINERAL OIL TAX (AMENDMENT) REGULATIONS 2005

Made by the Revenue Commissioners

MINERAL OIL TAX (AMENDMENT) REGULATIONS 2005

The Revenue Commissioners, in exercise of the powers conferred on them by section 104 of the Finance Act 1999 (No. 2 of 1999), hereby make the following regulations:-

1. These Regulations may be cited as the Mineral Oil Tax (Amendment) Regulations 2005.

2. These Regulations come into operation on 1 July 2005.

3. The Mineral Oil Tax Regulations 2001 (S.I. No. 442 of 2001) are amended:-

(a) in Regulation 3(1):

(i) by inserting the following definition before the definition of "Act of 1999":

" 'accounting period' means the period of 3 months commencing on the 1st day of July 2005 and thereafter each period of 3 months beginning on the first day of October, January, April and July;";

(ii) by inserting the following definition after the definition of "ASTM":

" 'coal trader' means any person who makes final delivery of coal and who is required to register with the Commissioners for that purpose under section 101A of the Act of 1999;",

(iii) by inserting the following definition after the definition of "IP":

" 'liable coal user' means any person liable to pay mineral oil tax on coal;",

and

(iv) by substituting the following definition for the definition of "mineral oil trader":

" 'mineral oil trader' means any person who produces, manufactures, processes, imports, exports, purchases for the purpose of resale or dealing in, sells or otherwise deals in mineral oils, other than coal, or who stores such mineral oils for any of these purposes;",

(b) by substituting the following for Regulation 23:

“**Records to be kept by mineral oil traders, coal traders and liable coal users.**
23. (1) Every mineral oil trader or coal trader shall keep all records of any description specified in Schedule 3, including documents received by him or her and copies of all documents that are issued by him or her.

(2) Every liable coal user shall keep all records of any description specified in paragraphs 1, 3, 4, and 8 in Schedule 3, including documents received by him or her and copies of all documents that are issued by him or her.

(3) In the case where a record required to be kept under this Regulation is held in a non-legible form (including information held in a computer or other electronic medium) a mineral oil trader, coal trader or liable coal user shall produce it in a permanent legible form when so required by an officer.”,

(c) in Regulation 29 by substituting the following for paragraph (b):

“(b) in any other case at the place where the mineral oil trader, coal trader or liable coal user normally conducts his or her business or activities.”,

(d) by inserting the following after Regulation 59:

“**PART 14A**

COAL

Registration
59A. (1) Every registration by a coal trader or by a liable coal user, in accordance with section 101A of the Act of 1999, shall be in such form and manner as the Commissioners may require, and shall include the particulars specified in Schedule 6, paragraphs (1) or (2), as appropriate.

(2) A coal trader or liable coal user shall, within 14 days of a change in the particulars required to be furnished pursuant to paragraph (1), give notice to the Commissioners of any such change, with the exception of any change in the estimated annual usage of coal.

Returns and Payments of Mineral Oil Tax on Coal
59B. (1) Without prejudice to paragraph (2) a liable coal user shall, not later than the 19th day of the month following the end of an accounting period, furnish to the Commissioners a return in such form as they may require, specifying the quantity of coal delivered to such

user and giving a calculation of the tax payable in respect of such accounting period, calculated by reference to the rates in force at the time of such delivery, and shall remit the amount of tax payable.

(2) The Commissioners may allow a liable coal user to furnish the return referred to in paragraph (1) in respect of a period longer than an accounting period but not exceeding a period of one year, and to pay the tax due in respect of such longer period within 19 days of the end of such longer period.

Miscellaneous

59C. Any return or declaration required by this Part shall be signed:-

(a) where the liable coal user is a natural person, by such person or by a person authorised in writing to sign such returns on behalf of such person,

(b) where the liable coal user is a body corporate, by a director, company secretary or any person authorised in writing by one of them under the company seal to sign such returns on behalf of the body, and

(c) where the liable coal user is an unincorporated body of persons, by one of the partners or any person authorised by one of them to sign such returns on behalf of the body.

Non-Application of Regulation 31 to coal

59D. Regulation 31 does not apply to coal.

Application generally (Part 14A)

59E. This Part is in addition to and not in substitution for any other Regulation of these Regulations.”,

(e) by substituting the following for Schedule 1:

“**SCHEDULE 1**

(Regulation 3)

Specified descriptions of mineral oil

Light Oil -

1. unleaded petrol,
2. super unleaded petrol,
3. aviation gasoline,

4. other light oil.

Heavy Oil -

1. marked gas oil,
2. other gas oil,
3. marked kerosene,
4. other kerosene,
5. fuel oil,
6. recycled heavy oil,
7. other heavy oil.

Liquefied Petroleum Gas -

1. for use as a propellant,
2. for other uses.

Substitute Fuels -

1. for use as a propellant,
2. for other uses.

Coal -

1. For business use,
2. For other use.”,

and

(f) by inserting the following after Schedule 5:

“SCHEDULE 6

(Regulation 59A)

Registration of coal traders and liable coal users

(1) Particulars to be submitted to the Commissioners by a coal trader:

(a) The coal trader’s full name,

(b) The coal trader’s full address,

(c) The coal trader’s Tax Registration Number.

(2) Particulars to be submitted to the Commissioners by a liable coal user:

(a) The liable coal user’s full name,

(b) The liable coal user’s full address,

(c) The liable coal user’s Tax Registration Number (where the liable coal user is not otherwise registered for tax purposes, this should be indicated),

(d) Estimated annual usage of coal in tonnes.”.

GIVEN this 22 day of June 2005

JOSEPHINE FEEHILY,

Revenue Commissioner.

EXPLANATORY NOTE

(This note is not a part of the instrument and does not purport to be a legal interpretation)

These Regulations are to support the extension of Mineral Oil Tax to coal as provided for in Primary Law by sections 64(b), 65, 66, 67(b) and 69 of the Finance Act 2005.

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