# Excise Manual

## Natural Gas Carbon Tax Horticultural Production and Mushroom Cultivation Relief Guide

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Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

## Table of Contents

1 Introduction ..... 3
2 Legislation ..... 3
2.1 NGCT primary law ..... 3
2.2 NGCT secondary law ..... 3
2.3 Commencement Order ..... 3
2.4 General Excise law ..... 3
2.5 Taxes Consolidation Act 1997 ..... 3
3 What type of gas qualifies for repayment of NGCT? ..... 4
4 What uses of natural gas qualify for repayment of NGCT? ..... 4
4.1 Horticultural Production ..... 4
4.2 Mushroom Cultivation ..... 5
5 How to claim a repayment of NGCT ..... 5
5.1 Claim Form ..... 5
5.2 Natural gas bill to support claim ..... 5
5.3 Time limit for submitting claims ..... 6
5.4 What periods may a repayment claim cover? ..... 6
5.5 Quantity of natural gas supplied during claim period ..... 7
5.6 Quantity of natural gas used for qualifying purposes ..... 9
5.7 Converting kilowatt hours to megawatt hours ..... 10
5.8 Identifying correct NGCT rate ..... 10
5.9 Total amount of NGCT for repayment ..... 11
5.10 Signing and submitting the claim form ..... 12
6 Record keeping ..... 13
7 Outstanding tax liabilities/returns ..... 13
8 Interest ..... 13
9 Offences and penalties ..... 13
10 Appeals ..... 14

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# 1 Introduction

Natural Gas Carbon Tax (NGCT) is an excise duty charged on natural gas supplied in the State for non-propellant purposes such as heating. NGCT does not apply to natural gas supplied as fuel for a motor vehicle; fuel for motoring is subject to Mineral Oil Tax. NGCT is accounted for and paid to Revenue by suppliers who supply natural gas to consumers. More information on NGCT is available on the Revenue website and in the NGCT Compliance Procedures Manual.

A full NGCT relief is available for natural gas supplied from 1 April 2024, and used for qualifying purposes in horticultural production or mushroom cultivation. The relief operates by way of repayment to consumers who have used the natural gas for qualifying purposes.

The information in this manual outlines the uses of natural gas that qualify for repayment of NGCT. It also details how horticultural producers and mushroom cultivators may claim repayment of NGCT.

# 2 Legislation

## 2.1 NGCT primary law

Section 71(1) of Finance Act 2010 (as amended) provides for the horticultural production/mushroom cultivation NGCT relief. A non-statutory consolidation of NGCT law is published on the Revenue website.

## 2.2 NGCT secondary law

NGCT secondary law is set out in the Natural Gas Carbon Tax Regulations 2010 (S.I. No. 191 of 2010).

## 2.3 Commencement Order

The relief provisions in section 71(1) of Finance Act 2010 were commenced from 1 April 2024 by S.I. No. 101/2024 - Finance Act 2022 (Section 46(1)) (Commencement) Order 2024.

## 2.4 General Excise law

Certain provisions of General Excise law as set out in Finance Act 2001 (as amended) are relevant to the horticultural production/mushroom cultivation NGCT relief. Relevant provisions of general excise law are referenced in this manual. A non-statutory consolidation of General Excise law is published on the Revenue website.

## 2.5 Taxes Consolidation Act 1997

Certain provisions of the Taxes Consolidation Act 1997 (as amended) (TCA ’97) are applicable to the operation of the horticultural production/mushroom cultivation NGCT relief. Relevant provisions of the TCA ’97 are referenced in this manual.

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# 3 What type of gas qualifies for repayment of NGCT?

The horticultural production/mushroom cultivation relief applies to natural gas supplied taxpaid by a supplier and used by a consumer for qualifying purposes. Section 66(1) of Finance Act 2010 defines natural gas as natural gas falling within CN codes 2711 11 00 and 2711 21 00. As biogas is outside the scope of NGCT, it does not qualify for relief. The NGCT relief does not apply to liquified petroleum gas as this fuel is subject to Mineral Oil Tax (MOT) rather than NGCT. However, MOT law provides for a relief from MOT for liquified petroleum gas used for certain uses in horticultural production or mushroom cultivation.

# 4 What uses of natural gas qualify for repayment of NGCT?

## 4.1 Horticultural Production

Section 71(1)(e) of Finance Act 2010 outlines that to qualify for a repayment of NGCT, a quantity of natural gas must have been used in the production of horticultural produce in one or more glasshouses of a total area of not less than 1,011 square metres (0.25 acres).

Section 66(1) of Finance Act 2010 defines a glasshouse as a building or structure made substantially of glass and/or other transparent or translucent material, which is capable of being artificially heated and is used for growing horticultural produce.

Natural gas used for the following purposes qualifies for repayment of NGCT:

- heating glasshouses in which horticultural products are grown,
- producing steam for sterilising glasshouses either before, during or after the growing cycle,
- heating and sterilising earth or other growing medium and
- producing carbon dioxide.

Natural gas used for any other purposes does not qualify for repayment of NGCT. Examples of non-qualifying uses of natural gas include:

- for drying and packing produce, or
- as fuel in flame guns, stationary engines or tractors.

Natural gas used in buildings or structures other than a qualifying glasshouse is not eligible for repayment of NGCT. Examples of non-qualifying buildings or structures include:

- office or residential buildings,
- buildings not substantially made of glass or other translucent material,
- buildings that are not used for horticulture production, or
- one or more glasshouses of a total area less than 1,011 square metres (0.25 acres).

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### 4.2 Mushroom Cultivation

Section 71(1)(f) of Finance Act 2010 outlines that to qualify for a repayment of NGCT, a quantity of natural gas must have been used in the cultivation of mushrooms in one or more buildings or structures of a total area of not less than 278 square metres (3,000 square feet).

Natural gas used for the following purposes qualifies for repayment of NGCT:

- heating buildings or structures in which mushrooms are cultivated,
- producing steam for the purpose of sterilising buildings or structures used for mushroom cultivation either before, during or after the growing cycle,
- heating and sterilising earth or other growing medium and
- producing carbon dioxide.

Natural gas used for any other purposes does not qualify for repayment of NGCT. Examples of non-qualifying uses of natural gas include:

- for drying and packing produce, or
- as fuel in flame guns, stationary engines or tractors.

Natural gas used in buildings or structures, other than qualifying buildings or structures, is not eligible for repayment of NGCT. Examples of non-qualifying buildings or structures include:

- office or residential buildings,
- buildings that are not used for mushroom cultivation, or
- one or more buildings or structures of a total area less than 278 square metres (3,000 square feet).

## 5 How to claim a repayment of NGCT

### 5.1 Claim Form

Horticultural producers and mushroom cultivators who have used natural gas, supplied from 1 April 2024, for qualifying purposes, may make an NGCT repayment claim using the NGCT-Hort-Relief form, which is available on the Revenue website.

Claimants should note that on submission of their first NGCT repayment claim Revenue will write to them seeking confirmation of the bank account details that have been included on the claim form.

### 5.2 Natural gas bill to support claim

Claimants will need their natural gas bill(s) to complete their repayment claim form. To support a claim the relevant natural gas bill(s) covering the claim period must be submitted to Revenue along with the completed repayment claim form. Proof of payment of the natural gas bill is not required at the time the claim form is submitted. However, claimants must retain such proof as it may be requested by Revenue at a later date.

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The following details from a claimant's natural gas bill(s) will be required to complete the NGCT repayment claim form:

- Gas Point Reference Number (GPRN).
- Gas supplier's name.
- Gas supplier's VAT number.
- Site Eircode (i.e. Eircode for address relating to GPRN / natural gas supply).

Claimants will also need to refer to the following natural gas bill details when completing the NGCT repayment claim form:

- Dates covered by billing period.
- Natural gas usage over billing period.

## 5.3 Time limit for submitting claims

Repayment claims should be submitted within six calendar months of the month being claimed for. Where a repayment claim covers more than one month it should be submitted within six calendar months of the earliest month covered by the claim. For example, a claim for the months January to June should be submitted to Revenue no later than 31 July. Revenue may, under section 72(2)(b), allow a claim for repayment to be made beyond the six-month time limit. Decisions on the late submission of claims are made on a case-by-case basis. In accordance with section 105B of Finance Act 2001, no repayments will be made on claims submitted later than 4 years after the end of a repayment claim period.

## 5.4 What periods may a repayment claim cover?

Paragraphs (e) and (f) of section 71(1) of Finance Act 2010 provide for relief from NGCT for natural gas used for qualifying purposes in horticultural production and mushroom cultivation. These provisions were commenced on 1 April 2024 by S.I. No. 101/2024 - Finance Act 2022 (Section 46(1)) (Commencement) Order 2024. This means that repayment claims may only be made in respect of natural gas supplied from 1 April 2024.

Under section 72(2)(a) of Finance Act 2010, claims for NGCT repayment in respect of natural gas used for qualifying horticultural production or mushroom cultivation purposes must cover one or more full calendar months, up to a maximum of six months.

For example, claims may be submitted for all of:

- January,
- January and February,
- January, February and March,
- January, February, March and April,
- January, February, March, April and May, or
- January, February, March, April, May and June.

Natural gas billing periods may not exactly match claim periods. Where a natural gas billing period ends during a calendar month, the claimant must wait for their next bill to have details covering the full calendar month before submitting a claim.

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**Example 1 – Natural gas bills cover full calendar months and part of a calendar month**

John Brown Mushroom Man Ltd. (JBMM Ltd) receives a natural gas bill covering a period from 9 June to 8 August. JBMM Ltd. previously received bills covering periods up to 8 June and has already submitted NGCT repayment claims for calendar months up to and including May. On receipt of the bill covering the period from 9 June to 8 August, JBMM Ltd. may submit an NGCT repayment claim for June and July as they have bills covering these months. As the most recent billing period does not cover the full calendar month of August, JBMM Ltd must wait until their next bill arrives to submit a claim for August.

## 5.5 Quantity of natural gas supplied during claim period

When completing the claim form, claimants must input the total quantity of natural gas, in kilowatt hours (kWh), supplied for the claim period. The total quantity of gas supplied over the billing period can be found on the claimant's natural gas bill. However, in most cases billing periods will not match calendar month claim periods. In such cases, the claimant must calculate the average daily supply for the billing period and multiply this by the number of days in the claim period. The following formula can be used to calculate the total quantity of gas supplied for a claim period:

$$A = \frac{B \times D}{C}$$

where - A is the total quantity of gas supplied over the claim period
B is the total quantity of gas supplied over the billing period
C is the number of days covered by the billing period
(B divided by C is the average daily supply for the billing period)
D is the number of days in the claim period

Where the quantity calculated using the above formula includes numbers after the decimal point it should be rounded up to the nearest kilowatt hour for inclusion on the claim form.

**Example 2 – Calculating total quantity of natural gas supplied in claim period**

JBMM Ltd. receives a natural gas bill for 52,020 kWh of natural gas supplied over a 61-day period from 9 March 2024 to 8 May 2024 inclusive. Natural gas supplied before 1 April 2024 does not qualify for relief. JBMM Ltd. wishes to submit a claim for April 2024 and must calculate the total quantity of gas supplied for that calendar month. This is calculated using the formula below, and details from the natural gas bill:

$$A = \frac{B \times D}{C}$$

where - A is the total quantity of gas supplied in April (to be calculated)
B is 52,020 kWh (quantity of gas supplied over billing period; from bill)
C is 61 (number of days covered by the billing period; from bill)
D is 30 (number of days in April claim period)

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Quantity of gas supplied in April

$$= \frac{52{,}020 \text{ kWh} \times 30}{61}$$

= 25,583.61 kWh

The total amount of natural gas supplied for April, rounded up to the nearest kWh, is 25,584 kWh and JBMM Ltd. will input this figure on their claim form for April.

**Example 3 – Calculating total quantity of natural gas supplied in claim period covered by two bills**

JBMM Ltd. has received a bill for 52,020 kWh of natural gas supplied over a 61-day period from 9 March to 8 May 2024 inclusive and has already submitted a claim for April. JBMM Ltd. receives their next bill, which is for 42,600 kWh of natural gas supplied over a 60-day period from 9 May to 7 July 2024 inclusive. To complete a claim for the May-June period JBMM Ltd. uses the same formula as used in example 2 to calculate the quantity of natural gas supplied:

1. in the first 8 days of May, and
2. in the remainder of May and all of June.

1. Quantity supplied in first 8 days of May

$$= \frac{52{,}020 \text{ kWh} \times 8}{61}$$

= 6,822.30 kWh

2. Quantity supplied for rest of May and all of June

$$= \frac{42{,}600 \text{ kWh} \times 53}{60}$$

= 37,630 kWh

The total supply for May and June was 44,452.30 kWh (6,822.30 + 37,630). This is rounded up to 44,453 kWh and JBMM Ltd. will input this figure on their May–June claim for the quantity of natural gas supplied during the claim period.

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**Example 4 – Calculating total quantity of natural gas supplied in a calendar month during which the NGCT rate changes**

JBMM Ltd. has received natural gas bills covering the full month of October 2026 and wish to submit a repayment claim for that month. The NGCT rate changes on 14 October 2026.

JBMM Ltd. has established that 48,900 kWh of natural gas was used for qualifying purposes during October 2026. As the NGCT rate changes during that month, JBMM Ltd. must apportion the qualifying quantity between the period before the rate change and the period from the effective date of the rate change.

The quantity of qualifying natural gas used before the rate change is calculated as follows:

$$\frac{48{,}900 \text{ kWh} \times 13 \text{ days}}{31 \text{ days}} = 20{,}506 \text{ kWh}$$

The quantity of qualifying natural gas used from the effective date of the rate change is calculated as follows:

$$\frac{48{,}900 \text{ kWh} \times 18 \text{ days}}{31 \text{ days}} = 28{,}394 \text{ kWh}$$

As two different NGCT rates apply during October, JBMM Ltd. will need to submit two separate repayment claim forms. JBMM Ltd. will input the quantity of natural gas supplied for the relevant part of October on each form.

## 5.6 Quantity of natural gas used for qualifying purposes

Claimants must input the total quantity of natural gas, in kilowatt hours (kWh), used for qualifying horticultural production and/or mushroom cultivation at "A" and "B" on the claim form. Where all the natural gas supplied is used for qualifying purposes the figure for quantity of natural gas supplied during the claim period is used.

**Example 5 – All the natural gas supplied is used for qualifying purposes**

JBMM Ltd. has a single metered natural gas supply which is used to heat a building used solely for mushroom cultivation. JBMM Ltd. has calculated that the total quantity of natural gas supplied for May and June was 44,453 kWh. As this natural gas has been used solely for qualifying purposes the total quantity qualifies for relief. JBMM Ltd. inputs 44,453 kWh at "B" on the claim form as the quantity of natural gas used for qualifying mushroom cultivation covering the period for May and June.

JBMM Ltd. is not engaged in horticultural production so input zero at "A" on the claim form. The total quantity of natural gas used for qualifying purposes, at "C" on the claim form, is calculated by adding the quantities used for horticultural production and mushroom cultivation, at "A" and "B" on the claim form (44,453 + 0 = 44,453 kWh).

Where the natural gas supplied is not used solely for qualifying purposes claimants must discount the quantity of natural gas used for non-qualifying purposes.

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**Example 6 – Supply of natural gas used for both qualifying and non-qualifying purposes**

Gretta Green Glasshouse Growers Ltd. (GGGG Ltd.) has a single metered natural gas supply which is used to heat a glasshouse used for horticultural production and for heating a separate building which houses an office and packing area. GGGG Ltd. has calculated that the total quantity of natural gas supplied for the claim period was 75,659 kWh and have input this figure on the claim form.

Based on the thermal output of the heaters used in the horticultural production building, GGGG Ltd. determines that 65,456 kWh of natural gas has been used over the claim period for qualifying purposes. This is the quantity that qualifies for relief, so GGGG Ltd. inputs 65,456 kWh at "A" on the claim form as the quantity of natural gas used for qualifying horticultural production. GGGG Ltd. is not engaged in mushroom cultivation, so inputs zero at "B" on the claim form for the quantity of natural gas used for qualifying mushroom cultivation. The total quantity of natural gas used for qualifying purposes, at "C" on the claim form, is calculated by adding the quantities used for horticultural production and mushroom cultivation (65,456 + 0 = 65,456 kWh).

## 5.7 Converting kilowatt hours to megawatt hours

When completing the claim form, the total quantity of natural gas used for qualifying purposes in kilowatt hours (kWh) must be converted to megawatt hours (MWh) by dividing the kWh number by 1,000. When completing the claim form the quantity in MWh should be entered as calculated, i.e. correct to 3 decimal points.

**Example 7 – Converting kWh to MWh**

JBMM Ltd. has input a figure of 44,453 kWh at "C" on the claim form for the total quantity of natural gas used for qualifying purposes. This is converted to MWh as follows:

$$\frac{44{,}453 \text{ kWh}}{1{,}000} = 44.453 \text{ MWh}$$

JBMM Ltd. enters 44.453 at "D" on the claim form as the quantity, in MWh, of natural gas used for qualifying purposes.

## 5.8 Identifying correct NGCT rate

NGCT applicable to natural gas supplied to consumers is accounted for and paid to Revenue by the suppliers. The NGCT rate applicable to the supply period is set out in section 67 of Finance Act 2010.

Some natural gas suppliers include the NGCT amount on natural gas bills and some also include the NGCT rate. Claimants should not use the NGCT amount or rate from their natural gas bill. Claimants must identify the NGCT rate in place for the claim period and input this, correct to two decimal places, on their claim form. This rate is then used to calculate the total NGCT amount for repayment, which should also be input on the claim form correct to two decimal places.

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Increases to the NGCT rate were legislated to impact annually on 1 May, up to and including 2030. However, NGCT legislation was amended in 2026 to reduce the NGCT rate from 14 October 2026 onwards.

As the NGCT rate changes during the October 2026 claim period, separate claim forms must be submitted for the period from 1 October to 13 October inclusive and for the period from 14 October to 31 October inclusive. Current and previous NGCT rates are set out in the table below and in the notes section of the claim form.

| **NGCT rate effective from** | **1 May 2023** | **1 May 2024** | **1 May 2025** | **14 Oct. 2026** |
|---|---|---|---|---|
| **NGCT rate per megawatt hour (MWh)** | €8.77 | €10.13 | €11.48 | €8.77 |

NGCT rates above are also published in the Excise Duty Rates on Energy Products and Electricity Taxes Manual.

**Example 8 – NGCT rate changes on 1 May**

Gretta Green Glasshouse Growers Ltd. (GGGG Ltd.) has received natural gas bills covering April and May and is claiming repayment for natural gas used for qualifying purposes. The NGCT rate increased on 1 May, so GGGG Ltd. must submit separate claim forms for April and May. GGGG Ltd. identify the NGCT rate applicable for each month and enter these amounts correct to two decimal points at "E" on the claim forms. The amount being claimed for April is calculated using the NGCT rate in place for April, and the amount being claimed for May is calculated using the NGCT rate effective from 1 May. Once completed, GGGG Ltd. submits the two separate claim forms and supporting natural gas bills to Revenue

**Example 9 – NGCT rate changes during a calendar month**

JBMM Ltd. receives a natural gas bill covering October 2026 and is claiming repayment for natural gas used for qualifying purposes. The NGCT rate changes on 14 October 2026, so JBMM Ltd. must submit two separate claim forms - one claim form to cover 1 October to 13 October inclusive and a separate claim form to cover 14 October to 31 October inclusive. JBMM Ltd. must identify the NGCT rate applicable up to 13 October and enter this at "E" on the first claim form. JBMM Ltd. must also identify the NGCT rate applicable from 14 October and enter this at "E" on the second claim form.

## 5.9 Total amount of NGCT for repayment

To calculate the total amount of NGCT for repayment, the claimant must multiply the amount of natural gas used for qualifying purposes at MWh by the NGCT rate applicable for the claim period.

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**Example 10 – Calculating NGCT repayment amount for a claim period with one NGCT rate**

JBMM Ltd. has determined that 44.453 MWh of natural gas was used for qualifying purposes for May and June 2024 and has input this quantity at "D" on the claim form. JBMM Ltd. identify the NGCT rate applicable for May and June 2024 as €10.13/MWh. As the same NGCT rate applies for May and June, JBMM Ltd. may submit a single claim covering both months. €10.13 is entered at "E" on the claim form.

The repayment amount is calculated as follows:

NGCT claimed for repayment = 44.453 MWh × €10.13/MWh

= €450.30889

JBMM Ltd. enter €450.31 at "F" on the claim form as the total amount of NGCT claimed for repayment.

**Example 11 – Calculating NGCT repayment amount for claim period with more than one NGCT rate**

JBMM Ltd. establishes that 20.506 MWh of natural gas was used for qualifying purposes from 1 October to 13 October 2026, when a rate of €11.48/MWh applies, and that 28.394 MWh was used from 14 October to 31 October 2026, when a rate of €8.77/MWh applies. As two different NGCT rates apply during October 2026, two separate claim forms must be submitted and the relevant NGCT rate is entered at "E" on each of the forms.

The repayment amounts are calculated as follows:

NGCT claimed for repayment, 1 October to 13 October 2026

= 20.506 MWh × €11.48/MWh

= €235.41

NGCT claimed for repayment, 14 October to 31 October 2026

= 28.394 MWh × €8.77/MWh

= €249.02

JBMM Ltd. enters €235.41 at "F" on the first claim form and €249.02 at "F" on the second claim form. Taken together, the two forms represent the claim for the full calendar month of October 2026.

## 5.10 Signing and submitting the claim form

If the claimant is an individual, they must sign the form. Where the claimant is a body corporate, it must be signed by a director, the company secretary or by a person who is authorised in writing under the company seal to sign the claim.

Completed claim forms, and supporting natural gas bills, should be submitted to Revenue via MyEnquiries. Claimants should use the category "natural gas carbon tax repayment claim for

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horticultural production and/or mushroom cultivation" from the dropdown menu when submitting claims.

MyEnquiries is an online facility, which allows customers to securely send and receive correspondence to and from Revenue. Further information on MyEnquiries is available at https://www.revenue.ie/en/online-services/services/myaccount/myenquiries.aspx

## 6 Record keeping

All records relating to claims for repayment must be kept for six years. This includes bills and statements for supplies of natural gas, proof of payment of natural gas bills and records relating to the calculation of natural gas used for qualifying purposes. Records may be kept in an electronic form, provided they can be produced as required in printed form.

## 7 Outstanding tax liabilities/returns

Under section 960H of the Taxes Consolidation Act 1997, Revenue may offset an NGCT repayment against a claimant's outstanding tax liabilities. An NGCT repayment may also be withheld pending the submission of any outstanding tax returns.

## 8 Interest

Section 105D of Finance Act 2001 provides that where Revenue receives a valid NGCT repayment claim, and repayment has not been made to the claimant after 93 days, then interest shall be paid by Revenue to the claimant. Simple interest applies at a daily rate of 0.011% from day 93 to the date on which the repayment amount is paid by Revenue to the claimant. Interest will not be payable if it is less than €10. Where an NGCT repayment is withheld because a claimant has outstanding tax returns, no interest is payable.

## 9 Offences and penalties

It is an offence under section 73 of the Finance Act 2010 for a person to contravene any aspect of NGCT law, including the submission of a false or inaccurate NGCT repayment claim. In addition, it is an offence under section 122 of the Finance Act 2001 and section 1078 of the Taxes Consolidated Act 1997 for a person to furnish incorrect information in connection with a claim for repayment under excise law.

Under section 73 of Finance Act 2010, a claimant who submits a false or inaccurate NGCT repayment claim may be liable on summary conviction to a fine of €5,000. If a claimant submits a claim and subsequently realises, they have made an error, they should contact Revenue immediately.

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# 10 Appeals

Section 146(1) of Finance Act 2001 provides that anyone who is aggrieved regarding a repayment of excise duty, including NGCT, may appeal to the TAC. An appeal must be made within 30 days after the repayment or the notice of the refusal to repay. Appeals to TAC on excise matters operate in accordance with section 949I of the Taxes Consolidation Act 1997. General information on excise appeals is available on the Revenue website along with details on the TAC appeals process.

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