

Budget 2024

Excise Duty Rates

Document updated October 2023

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

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1. Mineral Oil Tax (MOT)

Finance Act 2020 provides for increases in Mineral Oil Tax (MOT) rates each year for 10 years based on a programme of changes in the amount charged per tonne of CO₂ emitted, which started at €33.50 in 2021 and will conclude at €100 in 2030.

Increases to the carbon component and overall MOT rates on petrol, auto-diesel, aviation gasoline and heavy oil used for air and private pleasure navigation take effect on 11 October 2023. Increases to the carbon component and overall MOT rates on other fuels will take effect on 1 May 2024. These increases are based on charging €56.00 per tonne of CO₂.

A more recent version of this manual is available.

1.1 Rates of Mineral Oil Tax with effect from 11 October 2023

From 11 October 2023 the basis on which the MOT carbon component for certain mineral oils is calculated changes from charging €48.50 per tonne of CO₂ emitted to €56.00. Changes to the MOT carbon component and overall rates effective on 11 October 2023 are denoted by *, all other rates remain unchanged.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN) Automated Import System (AIS) Codes						Components of MOT rate		MOT per 1,000 litres from 11/10/2023
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
<i>Light Oil:</i>	ERN	ERN	ERN	AIS	ERN	AIS			
Petrol	8014	8514	7014	X101	7514	Y101	€476.80	€129.59*	€606.39*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€476.80	€129.59*	€606.39*
<i>Heavy Oil:</i>									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€376.94	€149.89*	€526.83*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€376.94	€149.89*	€526.83*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€376.94	€149.89*	€526.83*
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€00.00	€122.83	€122.83
Fuel oil used for purposes other than generating electricity ...	8120	8520	7120	X107	7520	Y107	€14.78	€149.45	€164.23
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€149.45	€164.23
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€17.62	€131.47	€149.09
<i>Liquefied Petroleum Gas</i>									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€79.17	€142.76
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€79.17	€79.17
<i>Substitute Fuel:</i>									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€476.80	€129.59*	€606.39*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€376.94	€149.89*	€526.83*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€17.62	€131.47	€149.09
<i>Vehicle Gas:</i>									
Gross Calorific Value (GCV)							€0.59	€8.77	€9.36 per MWh
Net Calorific Value (NCV)							€0.65	€9.73	€10.38 per MWh

2. Natural Gas Carbon Tax (NGCT)

Finance Act 2020 legislated for increases in the Natural Gas Carbon Tax (NGCT) rate each year for 10 years based on a programme of changes to the amount charged per tonne of CO₂ emitted, which started at €33.50 in 2021 and will conclude at €100 in 2030. The next increase, based on charging an additional €7.50 per tonne of CO₂, will apply from 1 May 2024, bringing the amount charged per tonne of CO₂ to €56.00.

Current and future rates of NGCT up to 2030 are available in the [Excise Duty Rates on Energy Products and Electricity Taxes TDM](#).

3. Solid Fuel Carbon Tax (SFCT)

Finance Act 2020 legislated for increases in Solid Fuel Carbon Tax (SFCT) rates each year for 10 years based on a programme of changes to the amount charged per tonne of CO₂ emitted, which started at €33.50 in 2021 and will conclude at €100 in 2030. The next increase, based on charging an additional €7.50 per tonne of CO₂, will apply from 1 May 2024, bringing the amount charged per tonne of CO₂ to €56.00.

Current and future rates of SFCT up to 2030 are available in the [Excise Duty Rates on Energy Products and Electricity Taxes TDM](#).

4. Electricity Tax

There are no changes to rates of Electricity Tax.

5. Sugar Sweetened Drinks Tax (SSDT)

There are no changes to rates of Sugar Sweetened Drinks Tax.

6. Tobacco Products Tax

The rates of Tobacco Products Tax for cigarettes and for other tobacco products have been increased, with effect from 11 October 2023. The increase amounts to 75 cent, inclusive of VAT, on a packet of 20 cigarettes in the most popular price category, with pro-rata increases on other tobacco products.

RATES OF TOBACCO PRODUCTS TAX (With effect from 11 October 2023)

Description of Product	Rate of Tax
Cigarettes	Rate of tax at— a) except where paragraph b) applies, €428.48 per thousand together with an amount equal to 8.85 per cent of the price at which the cigarettes are sold by retail, or b) €479.37 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 €483.343 per kilogram.
Fine-cut tobacco for the rolling of cigarettes	Rate of tax at €465.003 per kilogram.
Other smoking tobacco	Rate of tax at €335.322 per kilogram.

7. Alcohol Products Tax

There are no changes to the alcohol product tax rates on 11 October 2023.

8. Betting Duty

There are no changes to the rates of Betting Duty or Betting Intermediary Duty.

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