

## Budget Excise Duty Rates

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## 1. Mineral Oil Tax (MOT)

Finance Act 2020 legislated for increases in MOT rates each year for 10 years based on a programme of changes in the amount charged per tonne of CO<sub>2</sub> emitted, which started at €33.50 in 2021 and will conclude at €100 in 2030.

Increases in the MOT carbon component rates on petrol, auto-diesel, aviation gasoline and heavy oil used for air navigation and for private pleasure navigation, that were legislated for in Finance Act 2020 are to come into effect on 12 October 2022. This will result in corresponding increases to the overall MOT rates for certain fuels. The non-carbon component will not change.

The increases are based on the amount charged per tonne of CO<sub>2</sub> increasing from €41.00 to €48.50.

The new rates, set out below, will take effect from **12 October 2022**.

Description of Mineral Oil	Excise Reference Number (ERN)				MOT per 1,000 litres from 12/10/2022
	Home		Imported		
	Non-carbon	Carbon	Non-carbon	Carbon	
<b>Light Oil:</b>					
Petrol	8014	8514	7014	7514	€483.34
Aviation gasoline	8012	8512	7012	7512	€483.34
<b>Heavy Oil:</b>					
Used as a propellant	8108	8508	7108	7508	€425.45
Used for air navigation	8106	8506	7106	7506	€425.45
Used for private pleasure navigation	8107	8507	7107	7507	€425.45
<b>Substitute Fuels:</b>					
Used as a propellant instead of petrol	8126	8526	7126	7526	€483.34
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.45

## 1.1 Rates of Mineral Oil Tax with effect from 12 October 2022

The changes to MOT carbon component and overall rates effective on 12 October 2022 are denoted by \*.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 12/10/2022
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>							
<b>Petrol.....</b>	8014	8514	7014	7514	€371.11	€112.23*	<b>€483.34*</b>
<b>Aviation gasoline.....</b>	8012	8512	7012	7512	€371.11	€112.23*	<b>€483.34*</b>
<i>Heavy Oil:</i>							
<b>Used as a propellant.....</b>	8108	8508	7108	7508	€295.64	€129.81*	<b>€425.45*</b>
<b>Used for air navigation.....</b>	8106	8506	7106	7506	€295.64	€129.81*	<b>€425.45*</b>
<b>Used for private pleasure navigation.....</b>	8107	8507	7107	7507	€295.64	€129.81*	<b>€425.45*</b>
<b>Kerosene used other than as a propellant.....</b>	8102	8502	7102	7502	€00.00	€103.83	<b>€103.83</b>
<b>Fuel oil used for purposes other than generating electricity..</b>	8120	8520	7120	7520	€14.78	€126.34	<b>€141.12</b>
<b>Fuel oil used for purposes of generating electricity.....</b>	8104	8504	7104	7504	€14.78	€126.34	<b>€141.12</b>
<b>Other heavy oil including marked gas oil.....</b>	8103	8503	7103	7503	€00.00	€111.14	<b>€111.14</b>
<i>Liquefied Petroleum Gas</i>							
<b>Used as a propellant.....</b>	8202	8552	7202	7552	€63.59	€66.93	<b>€130.52</b>
<b>Other liquefied petroleum gas.....</b>	8200	8550	7200	7550	€00.00	€66.93	<b>€66.93</b>
<i>Substitute Fuel:</i>							
<b>Used as a propellant instead of petrol.....</b>	8126	8526	7126	7526	€371.11	€112.23*	<b>€483.34*</b>
<b>Used as a propellant instead of diesel.....</b>	8123	8523	7123	7523	€295.64	€129.81*	<b>€425.45*</b>
<b>Used other than as a propellant.....</b>	8124	8524	7124	7524	€00.00	€111.14	<b>€111.14</b>
<i>Vehicle Gas:</i>							
<b>Gross Calorific Value (GCV).....</b>					€1.95	€7.41	<b>€9.36 per MWh</b>
<b>Net Calorific Value (NCV).....</b>					€2.16	€8.22	<b>€10.38 per MWh</b>

## 2. Natural Gas Carbon Tax (NGCT)

Finance Act 2020 legislated for increases in the NGCT rate each year for 10 years based on a programme of changes in the amount charged per tonne of CO<sub>2</sub> 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 CO<sub>2</sub>, will apply from **01 May 2023**, bringing the amount charged to €48.50 per tonne.

From that date the NGCT rate will increase to €8.77 per megawatt hour (MWh) at gross calorific value (GCV). Further increases will take effect on 01 May each year up to and including 2030.

## 3. Solid Fuel Carbon Tax (SFCT)

Finance Act 2020 legislated for increases in SFCT rates each year for 10 years based on a programme of changes in the amount charged per tonne of CO<sub>2</sub> 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 CO<sub>2</sub>, will apply from **01 May 2023**, bringing the amount charged to €48.50 per tonne.

### Rates of Solid Fuel Carbon Tax (with effect from 01/05/2023)

Tax	Description of Product	Rates per Tonne from 01/05/2023
SFCT:	Coal	€127.74
	Peat Briquettes	€88.93
	Milled Peat	€44.07
	Other Peat	€66.10

Further increases will take effect on 01 May each year up to and including 2030.

#### 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.

A more recent version of this manual is available.

## 6. Tobacco Products Tax

The rates of Tobacco Products Tax for cigarettes and for other tobacco products have been increased, with effect from 28 September 2022. The revised rates are set out in [Schedule 1](#). The increase amounts to 50 cents, inclusive of VAT, on a packet of 20 cigarettes in the most popular price category, with pro-rata increases on other tobacco products.

## 7. Alcohol Products Tax

There are no changes to Alcohol Products Tax rates.

## 8. Betting Duty

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

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## Schedule 1

## RATES OF TOBACCO PRODUCTS TAX

(With effect as on and from 28 September 2022)

Description of Product	Rate of Tax
Cigarettes .... ..	Rate of tax at- <ol style="list-style-type: none"> <li>1. 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</li> <li>2. €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).</li> </ol>
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.