

Budget Excise Duty Rates

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1. Mineral Oil Tax (MOT)

Changes that came into effect on 13 October 2021 and further changes which take effect on 10 March 2022, 1 April 2022 and 1 May 2022 are outlined in the [Excise Duty Rates on Energy Products and Electricity TDM](#)

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 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 **01 May 2022**, bringing the amount charged to €41 per tonne.

From that date the NGCT rate will increase to €7.41 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 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 **01 May 2022**, bringing the amount charged to €41 per tonne.

Rates of Solid Fuel Carbon Tax (with effect from 01/05/2022)

Tax	Description of Product	Rates per Tonne from 01/05/2022
SFCT:	Coal	€107.98
	Peat Briquettes	€75.17
	Milled Peat	€37.25
	Other Peat	€55.87

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.

6. Tobacco Products Tax

The rates of Tobacco Products Tax for cigarettes and for other tobacco products have been increased, with effect from 13 October 2021. The revised rates are set out in **Schedule 1**. The increase amounts to 50 cent, 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.

Schedule 1

Rates of Tobacco Products Tax (With effect as on and from 13 October 2021)

Description of Product	Rate of Tax
Cigarettes	Rate of tax at- <ol style="list-style-type: none"> 1. except where paragraph (b) applies, €383.42 per thousand together with an amount equal to 8.83 per cent of the price at which the cigarettes are sold by retail, or 2. €434.19 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 €434.496 per kilogram.
Fine-cut tobacco for the rolling of cigarettes	Rate of tax at €418.010 per kilogram.
Other smoking tobacco	Rate of tax at €301.434 per kilogram.