Excise Duty Rates

Energy Products and Electricity Taxes

Document last updated August 2023



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.



2

Table of Contents

P.

1	Increases in Mineral Oil Tax (MOT) rates from 1 September 2023
1	1 Rates of Mineral Oil Tax with effect from 1 September 20234
1	2 Rates of Mineral Oil Tax with effect from 1 June to 31 August 20235
1.	3 Rates of Mineral Oil Tax with effect from 1 May to 31 May 2023
1	4 Rates of Mineral Oil Tax with effect from 12 October 2022 to 30 April 20237
2	Rates of Solid Fuel Carbon Tax (SFCT) with effect from 1 May 20238
3	Rate of Natural Gas Carbon Tax (NGCT) with effect from 1 May 20238
4	Rate of Electricity Tax with effect from 1 January 2020

3

1 Increases in Mineral Oil Tax (MOT) rates from 1 September 2023

From 1 September 2023 increases in Mineral Oil Tax (MOT) rates for certain mineral oils take effect. Increases in rates apply to petrol, auto-diesel, aviation gasoline, heavy oil used for air navigation and private pleasure navigation and marked gas oil (MGO)/green diesel. The MOT rates for substitute fuels also increase from that date. Table 1.1 lists MOT rates effective from 1 September 2023 for all fuel descriptions and uses.

From 1 June 2023 increases in MOT rates for certain mineral oils came into effect. Increases in rates applied to petrol, auto-diesel, aviation gasoline, heavy oil used for air navigation and private pleasure navigation and marked gas oil (MGO)/green diesel. The MOT rates for substitute fuels also increased from that date. Table 1.2 lists MOT rates effective from 1 June 2023.

From 1 May 2023 increases in MOT rates for certain mineral oils came into effect. Increases in rates applied to kerosene, fuel oil, marked gas oil (MGO)/green diesel, liquefied petroleum gas (LPG), and vehicle gas. The MOT rate for substitute fuel used other than as a propellant also increased from that date. Table 1.3 lists MOT rates effective from 1 May 2023.

From 12 October 2022 increases in MOT rates for certain mineral oils came into effect. From that date MOT rates increased on petrol, auto-diesel, aviation gasoline, heavy oil used for air navigation and private pleasure navigation, and substitute fuels used as a propellant. Table 1.4 lists MOT rates effective from 12 October 2022.

MOT rates in place prior to 12 October 2022 are available in Appendix XI of the Accounting for Mineral Oil Tax TDM.

1.1 Rates of Mineral Oil Tax with effect from 1 September 2023

From 1 September 2023 changes to the MOT non-carbon component rates for certain mineral oils take effect. Changes to the MOT non-carbon component and overall rates effective on 1 September 2023 are denoted by *. All other rates remain unchanged.

		Components of MOT rate				
Excise Reference Number (ERN)						MOT per 1,000
				-		litres from
Hom	ie	Ітрої		-		01/09/2023
Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	
8014	8514	7014	7514	€476.80*	€112.23	€589.03*
8012	8512	7012	7512	€476.80*	€112.23	€589.03*
•						
9109	9509	7109	7509	£276.04*	£120.91	€506.75*
						€506.75*
						€506.75* €506.75*
						€122.83
and the second second						€122.83 €164.23
10.00						€164.23 €164.23
						€164.23 €149.09*
8103	8503	/103	7503	€17.62*	€131.47	€149.09*
8202	8552	7202	7552	€63.59	€79.17	€142.76
8200	8550	7200	7550	€00.00	€79.17	€79.17
		Real Providence				
and the second sec	-		7526			€589.03*
1000						€506.75*
8124	8524	7124	7524	€17.62*	€131.47	€149.09*
			2	£0.59	£8 77	€9.36 per MWh
			-			€10.38 per MWh
-	A	*	1	1	63.75	
			~			
			-			
				0		4
	Hon Non-carbon 8014 8012 8108 8106 8107 8102 8102 8120 8104 8103 8104 8103	Home Non-carbon Carbon 8014 8514 8012 8512 8108 8508 8108 8508 8106 8506 8107 8507 8102 8502 8103 8503 8202 8552 8200 8550 8126 8526 8123 8523	Home Impo Non-carbon Carbon Non-carbon 8014 8514 7014 8012 8512 7012 8108 8508 7108 8106 8506 7106 8107 8507 7107 8102 8502 7102 8104 8504 7104 8105 8502 7102 8102 8520 7120 8104 8503 7103 8202 8552 7202 8200 8550 7200 8126 8526 7126 8123 8523 7126	Home Imported Non-carbon Carbon Non-carbon Carbon 8014 8514 7014 7514 8012 8512 7012 7512 8108 8508 7108 7508 8106 8506 7106 7506 8107 8507 7107 7507 8102 8502 7102 7520 8102 8520 7120 7520 8104 8504 7104 7504 8103 8503 7103 7503 8104 8504 7104 7504 8103 8503 7103 7503 8202 8552 7202 7552 8200 8550 7200 7550 8126 8526 7126 7526 8123 8523 7123 7523 8124 8524 7124 7524 8124 8524 7124 7524	Excise Reference Number (ERN)ImportedNon-carbonCarbonNon-carbonCarbon8014851470147514 $€476.80^*$ 8012851270127512 $€476.80^*$ 8108850871087508 $€376.94^*$ 8106850671067506 $€376.94^*$ 8107850771077507 $€376.94^*$ 8102850271027502 $€00.00$ 8120852071207520 $€14.78$ 8103850371037503 $€17.62^*$ 8202855272027552 $€63.59$ 8200855072007550 $€0.00$ 8126852671267526 $€476.80^*$ 8123852371237523 $€476.80^*$	Excise Reference Number (ERN) Home Imported Non-carbon Carbon Non-carbon Carbon Non-carbon Carbon 8014 8514 7014 7514 €476.80* €112.23 8012 8512 7012 7512 €476.80* €112.23 8108 8508 7108 7508 €376.94* €129.81 8106 8506 7106 7506 €376.94* €129.81 8107 8507 7107 7507 €376.94* €129.81 8106 8506 7106 7506 €376.94* €129.81 8107 8507 7107 7507 €376.94* €129.81 8102 8502 7102 7502 €00.00 €122.83 8104 8504 7104 7504 €14.78 €149.45 8103 8503 7103 7503 €17.62* €131.47 8202 8552 7202 7552 €63.59 €79.17

Rates of Mineral Oil Tax with effect from 1 June to 31 August 2023 1.2

From 1 June 2023 changes to the MOT non-carbon component rates for certain mineral oils take effect. Changes to the MOT non-carbon component and overall rates effective on 1 June 2023 are denoted by *, all other rates remain unchanged.

					Components	of MOT rate	MOT nov 1 000
Description of Minorel Oil (Minisher Cost	Excise Reference Number (ERN)					MOT per 1,000 litres from	
Description of Mineral Oil/Vehicle Gas	Home		Imported				01/06/2023 to
YA YA	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	31/08/2023
Light Oil:							
Petrol	8014	8514	7014	7514	€419.89*	€112.23	€532.12*
Aviation gasoline	8012	8512	7012	7512	€419.89*	€112.23	€532.12*
Heavy Oil:							
Jsed as a propellant	8108	8508	7108	7508	€336.29*	€129.81	€466.10*
Jsed for air navigation	8106	8506	7106	7506	€336.29*	€129.81	€466.10*
Jsed for private pleasure navigation	8107	8507	7107	7507	€336.29*	€129.81	€466.10*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€122.83	€122.83
uel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€149.45	€164.23
uel oil used for purposes of generating electricity	8104 🥏	8504	7104	7504	€14.78	€149.45	€164.23
Other heavy oil including marked gas oil	8103	8503	7103	7503	€8.81*	€131.47	€140.28*
iquefied Petroleum Gas							
Jsed as a propellant	8202	8552	7202	7552	€63.59	€79.17	€142.76
Other liquefied petroleum gas 🤞	8200	8550	7200	7550	€00.00	€79.17	€79.17
Substitute Fuel:	Y/	-					
Jsed as a propellant instead of petrol	8126	8526	7126	7526	€419.89*	€112.23	€532.12*
Jsed as a propellant instead of diesel	8123	8523	7123	7523	€336.29*	€129.81	€466.10*
Jsed other than as a propellant	8124	8524	7124	7524	€8.81*	€131.47	€140.28*
/ehicle Gas:		\sim					
Gross Calorific Value (GCV)					€0.59	€8.77	€9.36 per MWh
Net Calorific Value (NCV)		-			€0.65	€9.73	€10.38 per MWh



1.3 Rates of Mineral Oil Tax with effect from 1 May to 31 May 2023

From 1 May 2023 the basis on which the MOT carbon component for certain mineral oils and vehicle gas is calculated changes from charging €41 per tonne of CO₂ emitted to €48.50. Changes to the MOT carbon component and overall rates effective on 1 May 2023 are denoted by *, all other rates remain unchanged. The overall rate of MOT on vehicle gas at GCV does not change as the increase in the MOT carbon component is compensated fully by a decrease in the non-carbon component. From 1 May 2023 the NCV to GCV rate conversion factor for vehicle gas is 0.9017.

Description of Mineral Oil/Vehicle Gas	Ho Non-carbon 8014	Excise Referen	ce Number (ERN) Imp Non-carbon	orted			MOT per 1,000 litres from 01/05/2023 to
ht Oil: trol iation gasoline avy Oil: ed as a propellant ed for air navigation	Non-carbon		r	orted			01/05/2023 to
avy Oil: ed as a propellant		Carbon	Non-carbon				31/05/2023
avy Oil: ed as a propellant	8014			Carbon	Non-carbon	Carbon	51/03/2023
avy Oil: ed as a propellant ed for air navigation	8014						
avy Oil: ed as a propellant ed for air navigation		8514	7014	7514	€371.11	€112.23	€483.34
ed as a propellant	8012	8512	7012	7512	€371.11	€112.23	€483.34
ed as a propellant							
ed for air navigation							
	8108	8508	7108	7508	€295.64	€129.81	€425.45
ad fan nuiveta ulassuna navinstian	8106	8506	7106	7506	€295.64	€129.81	€425.45
ed for private pleasure navigation	8107	8507	7107	7507	€295.64	€129.81	€425.45
rosene used other than as a propellant	8102	8502	7102	7502	€00.00	€122.83*	€122.83*
el oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€149.45*	€164.23*
el oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€149.45*	€164.23*
her heavy oil including marked gas oil	8103	8503	7103	7503	€00.00	€131.47*	€131.47*
uefied Petroleum Gas	8202	8552	7202	7552	000 50	070 47*	
ed as a propellant					€63.59	€79.17*	€142.76*
ner liquefied petroleum gas	8200	8550 🧹	7200	7550	€00.00	€79.17*	€79.17*
ostitute Fuel:			-				
ed as a propellant instead of petrol	8126	8526	7126	7526	€371.11	€112.23	€483.34
ed as a propellant instead of diesel	8123 🥏	8523	7123	7523	€295.64	€129.81	€425.45
ed other than as a propellant	8124	8524	7124	7524	€00.00	€131.47*	€131.47*
hicle Gas:			-	**			
oss Calorific Value (GCV)		-			€0.59*	€8.77*	€9.36 per MWh
t Calorific Value (NCV)					€0.65*	€9.73*	€10.38 per MWh
					Contraction of the second s		



Rates of Mineral Oil Tax with effect from 12 October 2022 to 30 April 2023 1.4

From 12 October 2022 the basis on which the MOT carbon component for certain mineral oils is calculated changes from charging €41 per tonne of CO₂ emitted to €48.50. The changes to MOT carbon component and overall rates effective on 12 October 2022 are denoted by *, all other rates remain unchanged.

					Components of MOT rate		
	Excise Reference Number (ERN)				MOT per 1,000		
Description of Mineral Oil/Vehicle Gas					litres from 12/10/2022 to		
Y N	Но	me	լաէ	orted			30/04/2023
	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	
Light Oil:							
Petrol	8014	8514	7014	7514	€371.11	€112.23*	€483.34*
Aviation gasoline	8012	8512	7012	7512	€371.11	€112.23*	€483.34*
Heavy Oil:							· *
Used as a propellant	8108	8508	7108	7508	€295.64	€129.81*	€425.45*
Used for air navigation	8106	8506	7106	7506	€295.64	€129.81*	€425.45*
Used for private pleasure navigation	8107	8507	7107	7507	€295.64	€129.81*	€425.45*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€103.83	€103.83
Fuel oil used for purposes other than generating electricity	8120 🥏	8520	7120	7520	€14.78	€126.34	€141.12
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€126.34	€141.12
Other heavy oil including marked gas oil	8103	8503	7103	7503	€00.00	€111.14	€111.14
Liquefied Petroleum Gas	-						
Used as a propellant	8202	8552	7202	7552	€63.59	€66.93	€130.52
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€66.93	€66.93
Substitute Fuel:	- Alle	-					
Used as a propellant instead of petrol	8126	8526	7126	7526	€371.11	€112.23*	€483.34*
Used as a propellant instead of diesel	8123	8523	7123	7523	€295.64	€129.81*	€425.45*
Used other than as a propellant	8124	8524	7124	7524	€00.00	€111.14	€111.14
	0124		/ 124	1524	600.00	0111.14	
Vehicle Gas:		· ·					
Gross Calorific Value (GCV)					€1.95	€7.41	€9.36 per MWh
Net Calorific Value (NCV)					€2.16	€8.22	€10.38 per MWh
					-		
					-		
							7

2 Rates of Solid Fuel Carbon Tax (SFCT) with effect from 1 May 2023

From 1 May 2023 the basis for calculating Solid Fuel Carbon Tax (SFCT) changes from charging €41 to €48.50 per tonne of CO₂. This results in increases in the rates of SFCT on all solid fuels. The new rates of SFCT for the various solid fuel categories are set out in the table below along with the SFCT rates in place from 1 May 2022 to 30 April 2023. SFCT rates prior to 1 May 2022 are available in Appendix I of the SFCT Compliance Procedures Manual.

3	Description of Solid Fuel	SFCT rate per tonne from 01/05/2022 to 30/04/2023	SFCT rate per tonne from 01/05/2023
	Coal	€107.98	€127.74
	Peat Briquettes	€75.17	€88.93
	Milled Peat	€37.25	€44.07
)	Other Peat	€55.87	€66.10

3 Rate of Natural Gas Carbon Tax (NGCT) with effect from 1 May 2023

From 1 May 2023 the basis for calculating Natural Gas Carbon Tax (NGCT) changes from charging €41 to €48.50 per tonne of CO₂, resulting in an increase in the NGCT rate applicable to supplies of natural gas for non-propellant purposes. The new NGCT rate, expressed at both gross calorific value (GCV) and net calorific value (NCV) is given below along with the NGCT rate in place from 1 May 2022 to 30 April 2023. The NCV to GCV rate conversion factor is 0.9017. NGCT rates prior to 1 May 2022 are available in Appendix I of the <u>NGCT Compliance Procedures Manual</u>.

.

Rate effective from	NCV to GCV Rate Conversion Factor	Supply measured at	NGCT rate per MWh
01/05/2022 to	0.0017	GCV	€7.41
30/04/2023	0.9017	NCV	€8.22
04 /05 /0000	0.0047	GCV	€8.77
01/05/2023 0.9017		NCV	€9.73

4 Rate of Electricity Tax with effect from 1 January 2020

Section 44 of Finance Act 2019 provides that from 1 January 2020 the rate of Electricity Tax on electricity supplied for business use increases from €0.50 to €1.00 per unit (megawatt hour). The business and non-business rates of Electricity Tax are now equalised. The rate of Electricity Tax applicable from 1 January 2020 is set out in the table below along with the Electricity Tax rates in place from 1 October 2008 to 31 December 2019.

Description or Usage	Electricity Tax rate per MWh from 01/10/2008 to 31/12/2019	Electricity Tax rate per MWh from 01/01/2020
Business use	€0.50	€1.00
Non-Business use	€1.00	€1.00