Excise Duty Rates

Energy Products and Electricity Taxes

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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.

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1 Mineral Oil Tax Rates

Chapter 1 of Part 2 of Finance Act 1999 (as amended) provides for an excise duty in the form of Mineral Oil Tax (MOT) to apply to liquid fuels released for consumption in the State for motor or heating purposes. MOT also applies to "vehicle gas" which is gaseous fuel for motor vehicles. Revenue publishes a <u>non-statutory consolidation of MOT primary law</u>.

MOT rates are comprised of a carbon and a non-carbon component. Rates for the carbon component (or carbon tax) are proportionate to the amount of carbon dioxide (CO₂) emitted when the fuel is combusted, and are based on charging an amount per tonne of CO₂ emissions. Schedules 2 and 2A of Finance Act 1999 (as amended) set out overall and carbon component MOT rates. Standard rates apply to fuels, such as auto-fuels, used for propellant purposes. Reduced rates apply to fuels used for all other purposes, such as heating.

Rates, in euros per 1,000 litres, for the carbon component of MOT applicable to liquid fuels are calculated as follows:

NCV x EF x A

where,

NCV is the fuel's net calorific value expressed in terajoules per 1,000 litres

EF is the fuel's carbon emission factor expressed in tonnes of CO₂ per terajoule, and

A is the amount charged per tonne of CO₂ emitted.

The rate, in euros per megawatt hour at net calorific value (NCV), of the carbon component of MOT applicable to vehicle gas is calculated as follows:

EF x A x C

where.

EF is the carbon emission factor of natural gas expressed in kilograms of CO₂ per terajoule.

A is the amount charged per kilogram of CO₂ emitted, and

C is 0.0036, the number of terajoules per megawatt hour.

Since 2021, MOT rates on vehicle gas at NCV are converted to rates at gross calorific value (GCV) using a conversion factor of 0.9017.

In 2020 legislation was introduced for a 10-year trajectory of carbon tax increases to bring the charge per tonne of CO₂ emissions to €100 by 2030. Increases impact on the main propellant fuels each October and on all other fuels on 1 May the following year.

Historical MOT rates beginning with 1 November 2008 can be found in the Appendix.

Mineral Oil Tax Rates effective from 1 May 2025

From 1 May 2025, the basis on which the MOT carbon component rates for certain mineral oils and vehicle gas is calculated changes from charging €56.00 per tonne of CO₂ emitted to €63.50. As a result, certain overall MOT rates and their components change on that date. These changes are denoted by * in the table below, all other rates remain unchanged. The GCV to NCV rate conversion factor for vehicle gas is 0.9017.

		Excise Refere	nco Num	hor (EDNI)			Components	of MOT rate	
		Automated Imp			des				MOT per 1,000 litres
Description of Mineral Oil/Vehicle Gas	Hor	me		Impo	rted				from 01/05/2025
X 10	Non-carbon Carbon		Non-c	Non-carbon Carbon			Non-carbon	Carbon	
Light Oil:	ERN	ERN	ERN	AIS	ERN	AIS	Non-carbon	Carbon	
Petrol	8014	8514	7014	X101	7514	Y101	€541.84	€146.94	€688.78
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€541.84	€146.94	€688.78
	-								
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€425.72	€169.96	€595.68
Used for air navigation	8106	8506	7106	X104	7506	Y104	€425.72	€169.96	€595.68
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€425.72	€169.96	€595.68
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€00.00	€160.81*	€160.81*
Fuel oil used for purposes other than generating electricity	8120	8520	7120	X107	7520	Y107	€14.78	€195.67*	€210.45*
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€195.67*	€210.45*
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€47.36	€172.14*	€219.50*
Liquefied Petroleum Gas:		- /							_
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€103.66*	€167.25*
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€103.66*	€103.66*
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€541.84	€146.94	€688.78
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€425.72	€169.96	€595.68
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€47.36	€172.14*	€219.50*
					No.				
Vehicle Gas:		6		1					
Gross Calorific Value (GCV)					26		€0.00	€11.48*	€11.48* per MWh
Net Calorific Value (NCV)		-			1		€0.00	€12.73*	€12.73* per MWh

2 Solid Fuel Carbon Tax Rates

Chapter 3 of Part 3 of Finance Act 2010 (as amended) provides for an excise duty in the form of Solid Fuel Carbon Tax (SFCT) to apply to coal, peat briquettes, milled peat and other peat when first supplied in the State on or after 1 May 2013. Revenue publishes a <u>non-statutory</u> consolidation of SFCT primary law.

SFCT rates are comprised of a carbon component only. Rates for the carbon component (or carbon tax) are proportionate to the amount of carbon dioxide (CO_2) emitted when the fuel is combusted, and are based on charging an amount per tonne of CO_2 emissions. Schedule 1 of Finance Act 2010 (as amended) sets out the SFCT rates applicable to each type of solid fuel.

SFCT rates are calculated as follows:

NCV x EF x A

where,

NCV is the fuel's net calorific value expressed in terajoules per tonne

EF is the fuel's carbon emission factor expressed in tonnes of CO₂ per terajoule, and

A is the amount charged per tonne of CO₂ emitted.

In 2020 legislation was introduced for a 10-year trajectory of carbon tax increases to bring the charge per tonne of CO₂ emissions to €100 by 2030. Increases to SFCT rates impact annually, on 1 May, up to and including 2030.

Historical, current and future rates of SFCT up to 2030 are detailed in the table below. The amounts charged per tonne of CO₂ emissions, on which SFCT rates are based, are also listed.

With effect	Amount	SF	CT rate per to	onne of fue	I
from	charged per	Coal	Peat	Milled	Other
110111	tonne CO ₂	Coal	Briquettes	Peat	Peat
1 May 2013	€10.00	€26.33	€18.33	€8.99	€13.62
1 May 2014	€20.00	€52.67	€36.67	€17.99	€27.25
1 May 2020	€26.00	€68.48	€47.67	€23.62	€35.43
1 May 2021	€33.50	€88.23	€61.42	€30.44	€45.65
1 May 2022	€41.00	€107.98	€75.17	€37.25	€55.87
1 May 2023	€48.50	€127.74	€88.93	€44.07	€66.10
1 May 2024	€56.00	€147.49	€102.68	€50.88	€76.32
1 May 2025	€63.50	€167.24	€116.43	€57.70	€86.54
1 May 2026	€71.00	€187.00	€130.18	€64.52	€96.76
1 May 2027	€78.50	€206.75	€143.94	€71.33	€106.98
1 May 2028	€86.00	€226.51	€157.69	€78.15	€117.21
1 May 2029	€93.50	€246.26	€171.44	€84.96	€127.43
1 May 2030	€100.00	€263.38	€183.36	€90.87	€136.29

3 Natural Gas Carbon Tax Rates

Chapter 2 of Part 3 of Finance Act 2010 (as amended) provides for an excise duty in the form of Natural Gas Carbon Tax (NGCT) to apply to natural gas supplied to consumers in the State for non-propellant uses, such as heating. Natural gas supplied for use as a propellent is, since 2017, subject to Mineral Oil Tax under section 95(1)(b) of the Finance Act 1999 rather than NGCT. Revenue publishes a non-statutory consolidation of NGCT primary law.

NGCT rates are comprised of a carbon component only. Rates for the carbon component (or carbon tax) are proportionate to the amount of carbon dioxide (CO_2) emitted when the fuel is combusted, and are based on charging an amount per tonne of CO_2 emissions. Section 67 of Finance Act 2010 (as amended) sets out the NGCT rates.

NGCT rates at net calorific value (NCV) are calculated as follows:

EF x A x C

where,

EF is the carbon emission factor of natural gas expressed in kilograms of CO₂ per terajoule.

A is the amount charged per kilogram of CO₂ emitted, and

C is 0.0036, the number of terajoules per megawatt hour.

Natural gas supplies in the State are generally measured at gross calorific value (GCV). Since 2021, NGCT rates at NCV are converted to GCV using a conversion factor of 0.9017.

In 2020, legislation was introduced for a 10-year trajectory of carbon tax increases to bring the charge per tonne of CO_2 emissions to \in 100 by 2030. Increases to NGCT rates impact annually, on 1 May, up to and including 2030.

Historical, current and future rates of NGCT, at GCV, up to 2030 are listed in the table below. The amounts charged per tonne of CO_2 emissions, on which NGCT rates are based, are also listed. The NCV to GCV conversion factor relevant to each rate is also included.

With effect from	Amount charged per tonne CO ₂	NGCT rate per MWh at GCV	NCV to GCV Conversion Factor		
1 May 2010	€15.00	€2.77	0.9028		
1 May 2012	€20.00	€3.70	0.9028		
1 May 2020	€26.00	▲ €4.71 	0.9018		
1 May 2021	€33.50	€6.06	0.9017		
1 May 2022	€41.00	€7.41	0.9017		
1 May 2023	€48.50	€8.77	0.9017		
1 May 2024	€56.00	€10.13	0.9017		
1 May 2025	€63.50	€11.48	0.9017		
1 May 2026	€71.00	€12.84	0.9017		
1 May 2027	€78.50	€14.20	0.9017		
1 May 2028	€86.00	€15.56	0.9017		
1 May 2029	€93.50	€16.91	0.9017		
1 May 2030	€100.00	€18.09	0.9017		

4 Electricity Tax Rates

Chapter 1 of Part 2 of Finance Act 2008 (as amended) provides for an excise duty in the form of Electricity Tax to apply to supplies of electricity to consumers in the State made on or after 1 October 2008. Revenue publishes a <u>non-statutory consolidation of Electricity Tax primary law.</u>

When Electricity Tax was first introduced, differentiated rates applied to electricity supplied for business and non-business use. Rates for both uses were equalised from 1 January 2020. Electricity supplied for household use is exempted. Schedule 2 of Finance Act 2008 (as amended) sets out rates of Electricity Tax.

The table below details the current and previous rates of Electricity Tax.

With effect from	Electricity Tax rate per megawatt hour Business use	Electricity Tax rate per megawatt hour Non-business use
1 October 2008	€0.50	€1.00
1 January 2020	€1.00	€1.00

Appendix – Historical Mineral Oil Tax Rates since 1 November 2008

Mineral Oil Tax Rates effective from 9 October 2024 to 30 April 2025

From 9 October 2024 the basis on which the MOT carbon component rates for certain mineral oils is calculated changes from charging €56.00 per tonne of CO₂ emitted to €63.50. Changes to the MOT carbon component and overall rates effective on 9 October 2024 are denoted by *, all other rates remain unchanged.

		Excise Refere	nce Num	her (FRN)			Components	of MOT rate	
	,	Automated Imp		٠,	des				MOT per 1,000 litres
Description of Mineral Oil/Vehicle Gas	Hor	·	· ·	Impo	ut a d				from 09/10/2024 to
7.1	nor		impo	rtea				30/04/2025	
	Non-carbon	Carbon	Non-c	arbon	Car	bon	Non-carbon	Carbon	
Light Oil:	ERN	ERN	ERN	AIS	ERN	AIS			
Petrol	8014	8514	7014	X101	7514	Y101	€541.84	€146.94*	€688.78*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€541.84	€146.94*	€688.78*
Heavy Oil:								2152 254	
Used as a propellant	8108	8508	7108	X103	7508	Y103	€425.72	€169.96*	€595.68*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€425.72	€169.96*	€595.68*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€425.72	€169.96*	€595.68*
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€00.00	€141.82	€141.82
Fuel oil used for purposes other than generating electricity	8120	8520	7120	X107	7520	Y107	€14.78	€172.56	€187.34
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€172.56	€187.34
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€47.36	€151.81	€199.17
Liquefied Petroleum Gas:		. 100	a						
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€91.42	€155.01
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€91.42	€91.42
Substitute Fuel:			1						
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€541.84	€146.94*	€688.78*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€425.72	€169.96*	€595.68*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€47.36	€151.81	€199.17
				100	1				
Vehicle Gas:	,			4	0.0				
Gross Calorific Value (GCV)					1		€0.00	€10.13	€10.13 per MWh
Net Calorific Value (NCV)						All Property and the second	€0.00	€11.23	€11.23 per MWh

Mineral Oil Tax Rates effective from 1 August 2024 to 8 October 2024

From 1 August 2024 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 August 2024 are denoted by *, all other rates remain unchanged.

		Eveles Deferre	maa Al	hou (FDA:\			Components	of MOT rate	
	_	Excise Refere Automated Impo							MOT per 1,000
Description of Mineral Oil/Vehicle Gas		·	,						litres from 01/08/2024 to
	Hon	ne 	Imported						08/10/2024
70	Non-carbon	Carbon	Non-c	arbon	Car	bon	Non-carbon	Carbon	
Light Oil:	ERN	ERN	ERN	AIS	ERN	AIS			
Petrol	8014	8514	7014	X101	7514	Y101	€541.84*	€129.59	€671.43*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€541.84*	€129.59	€671.43*
Heavy Oil:	•								
Used as a propellant	8108	8508	7108	X103	7508	Y103	€425.72*	€149.89	€575.61*
Used for air navigation	8106	8506	7106	X103	7506	Y104	€425.72*	€149.89	€575.61*
Used for private pleasure navigation	8107	8507	7100	X104 X105	7507	Y105	€425.72*	€149.89 €149.89	€575.61*
Kerosene used other than as a propellant	8107	8502	7107	X105 X106	7502	Y105	€423.72	€149.89 €141.82	€141.82
Fuel oil used for purposes other than generating electricity	8102	8520	7102	X100	7520	Y107	€14.78	€141.82 €172.56	€141.82
Fuel oil used for purposes of generating electricity	8104	8504	7120	X107 X108	7504	Y108	€14.78 €14.78	€172.56	€187.34
Other heavy oil including marked gas oil	8103	8503	7104	X108	7504	Y109	€14.76 €47.36*	€172.30 €151.81	€187.34 €199.17*
	0103	303	7103	X103	7505	1103	C47.50	C151.01	(133.17
Liquefied Petroleum Gas:									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€91.42	€155.01
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€91.42	€91.42
			Street, Street,						
Substitute Fuel: Used as a propellant instead of petrol	0125	0526	7426	V442	7526	V442	CF 44 0 4 *	6420 50	CC74 42*
Used as a propellant instead of diesel	8126	8526	7126	X112	7526	Y112	€541.84*	€129.59	€671.43*
• •	8123	8523	7123	X113	7523	Y113	€425.72*	€149.89	€575.61*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€47.36*	€151.81	€199.17*
Vehicle Gas:	- 0	V			20				
Gross Calorific Value (GCV)				1			€0.00	€10.13	€10.13 per MWh
Net Calorific Value (NCV)					22		€0.00	€11.23	€11.23 per MWh
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Mineral Oil Tax Rates effective from 1 May 2024 to 31 July 2024

From 1 May 2024, the basis on which the MOT carbon component for certain mineral oils and vehicle gas is calculated changes from charging \leq 48.50 per tonne of CO₂ emitted to \leq 56.00. As a result, certain overall MOT rates and their components change on that date. These changes are denoted by * in the table below. The NCV to GCV rate conversion factor for vehicle gas is 0.9017.

		Excise Refere	na a Aluma	har (FDN)			Components	of MOT rate	
		Automated Imp		٠,					MOT per 1,000 litres from
Description of Mineral Oil/Vehicle Gas	Hor	ne	<u> </u>	Impo	orted				01/05/2024 to
	Non-carbon	Carbon	Carbon Non-carbor		Carbon		Non-carbon	Carbon	31/07/2024
Light Oil:	ERN	ERN	ERN	AIS	ERN	AIS			
Petrol	8014	8514	7014	X101	7514	Y101	€509.32	€129.59	€638.91
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€509.32	€129.59	€638.91
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€401.33	€149.89	€551.22
Used for air navigation	8106	8506	7106	X104	7506	Y104	€401.33	€149.89	€551.22
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€401.33	€149.89	€551.22
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€00.00	€141.82*	€141.82*
Fuel oil used for purposes other than generating electricity	8120	8520	7120	X107	7520	Y107	€14.78	€172.56*	€187.34*
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€172.56*	€187.34*
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€32.49	€151.81*	€184.30*
Liquefied Petroleum Gas:									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€91.42*	€155.01*
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€91.42*	€91.42*
Substitute Fuel:	1	9							
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€509.32	€129.59	€638.91
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€401.33	€149.89	€551.22
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€32.49	€151.81*	€184.30*
Vehicle Gas:		A			-				
Gross Calorific Value (GCV)					20		€0.00*	€10.13*	€10.13* per MWh
Net Calorific Value (NCV)		-			-	1	€0.00*	€11.23*	€11.23* per MWh

Mineral Oil Tax Rates effective from 1 April 2024 to 30 April 2024

From 1 April 2024, 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 April 2024 are denoted by *. All other rates remain unchanged.

		Eveles Defens	naa Niim	hor (FDNI)			Components		
		Excise Refere Automated Imp							MOT per 1,000 litres from
Description of Mineral Oil/Vehicle Gas	Hor		ne Imported						01/04/2024 to
	пог	ie		Imported					30/04/2024
7 0	Non-carbon	Carbon	Non-	arbon	Carbon		Non-carbon	Carbon	
Light Oil:	ERN	ERN	ERN	AIS	ERN	AIS			
Petrol	8014	8514	7014	X101	7514	Y101	€509.32*	€129.59	€638.91*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€509.32*	€129.59	€638.91*
Heavy Oil:	*****								
Used as a propellant	8108	8508	7108	X103	7508	Y103	€401.33*	€149.89	€551.22*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€401.33*	€149.89	€551.22*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€401.33*	€149.89	€551.22*
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	€32.49*	€131.47	€163.96*
O									
Liquefied Petroleum Gas:	A								
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
Substitute Fuel:			Sec. of Sec.						
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€509.32*	€129.59	€638.91*
Used as a propellant instead of diesel	407 709		-						
Used other than as a propellant	8123	8523	7123	X113	7523	Y113	€401.33*	€149.89	€551.22*
oscu otilci tilali as a propellalit	8124	8524	7124	X114	7524	Y114	€32.49*	€131.47	€163.96*
Vehicle Gas:			,		E.				
Gross Calorific Value (GCV)		-		1			€0.59	€8.77	€9.36 per MWh
Net Calorific Value (NCV)		-			20		€0.65	€9.73	€10.38 per MWh

Mineral Oil Tax Rates effective from 11 October 2023 to 31 March 2024

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.

		Excise Refere	nco Num	hor (EDNI)			Components	of MOT rate	
	4	Automated Impo							MOT per 1,000 litres from
Description of Mineral Oil/Vehicle Gas	Hor	ne .	<u> </u>	Impo	orted				11/10/2023 to
7.1									31/03/2024
	Non-carbon	Carbon		arbon	Carl		Non-carbon	Carbon	
Light Oil:	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*
Heavy Oil:	<u> </u>								
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
Liquefied Detroloum Cost									
Liquefied Petroleum Gas: Used as a propellant	0202	0.552	7202	V440	7552	V440	663.50	670.47	54.42.75
Other liquefied petroleum gas	8202	8552	7202	X110	7552	Y110	€63.59	€79.17	€142.76
Other inquenea petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€79.17	€79.17
Substitute Fuel:									
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
Vehicle Gas:		V			-				
Gross Calorific Value (GCV)				-	9.0	i	60.50	60.77	CO 2C man BANA/-
Net Calorific Value (NCV)		-			1	1	€0.59 €0.65	€8.77 €9.73	€9.36 per MWh €10.38 per MWh
ivet Calornic value (IVCV)			L		687	100	€0.05	£3.73	ero:20 her minny

Mineral Oil Tax Rates effective from 1 September 2023 to 10 October 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.

		Cycles Defend	naa Niima	hor (FDNI)			Components	of MOT rate	
		Excise Refere Automated Imp							MOT per 1,000 litres from
Description of Mineral Oil/Vehicle Gas	Hor	ne	Imported						01/09/2023 to
9.	Non-carbon	Carbon	Non-c	Non-carbon		bon	Non-carbon	Carbon	10/10/2023
Light Oil:	ERN	ERN	ERN	AIS	ERN	AIS			
Petrol	8014	8514	7014	X101	7514	Y101	€476.80*	€112.23	€589.03*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€476.80*	€112.23	€589.03*
Heavy Oil:	•								
Used as a propellant	8 108	8508	7108	X103	7508	Y103	€376.94*	€129.81	€506.75*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€376.94*	€129.81	€506.75*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€376.94*	€129.81	€506.75*
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*
Liquefied Petroleum Gas:	• •	9							
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
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€476.80*	€112.23	€589.03*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€376.94*	€129.81	€506.75*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€17.62*	€131.47	€149.09*
Vehicle Gas:		0		9	P				
Gross Calorific Value (GCV)				1	-		€0.59	€8.77	€9.36 per MWh
Net Calorific Value (NCV)		0			20	_	€0.65	€9.73	€10.38 per MWh

Mineral Oil Tax Rates effective from 1 June 2023 to 31 August 2023

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.

		Cycles Defend	na a Aluma	hor (FDNI)			Components	of MOT rate	
	μ.	Excise Refere Automated Impo							MOT per 1,000 litres from
Description of Mineral Oil/Vehicle Gas	Hor	ne	Imported						01/06/2023 to
9.	Non-carbon	Carbon	Non-carbon		Carbon		Non-carbon	Carbon	31/08/2023
Light Oil:	ERN	ERN	ERN	AIS	ERN	AIS			
Petrol	8014	8514	7014	X101	7514	Y101	€419.89*	€112.23	€532.12*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€419.89*	€112.23	€532.12*
Heavy Oil:	•								
Used as a propellant	8108	8508	7108	X103	7508	Y103	€336.29*	€129.81	€466.10*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€336.29*	€129.81	€466.10*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€336.29*	€129.81	€466.10*
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	€8.81*	€131.47	€140.28*
Liquefied Petroleum Gas:	• •	9							
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
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€419.89*	€112.23	€532.12*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€336.29*	€129.81	€466.10*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€8.81*	€131.47	€140.28*
Vehicle Gas:		0		9	~				
Gross Calorific Value (GCV)				1			€0.59	€8.77	€9.36 per MWh
Net Calorific Value (NCV)					20		€0.65	€9.73	€10.38 per MWh

Mineral Oil Tax Rates effective from 1 May 2023 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.

		Excise Refere	ence Num	ber (ERN)			Components	MOT per 1,000	
Description of Mineral Oil/Vehicle Gas	A	Automated Impo	ort Systen	n (AIS) Co	des				litres from
Description of Willierar Only Vehicle Gas	Hor	ne		Impo	orted				01/05/2023 to
	Non-carbon	Carbon	Non-c	arbon	Carl	bon	Non-carbon Carbon		31/05/2023
Light Oil:	ERN	ERN	ERN	AIS	ERN	AIS			
Petrol	8014	8514	7014	X101	7514	Y101	€371.11	€112.23	€483.34
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€371.11	€112.23	€483.34
Hann Oile	&								
Heavy Oil: Used as a propellant	8108	8508	7108	X103	7508	Y103	€295.64	€129.81	€425.45
Used for air navigation	8108	8506	7108	X103 X104	7506	Y103 Y104	€295.64 €295.64	€129.81 €129.81	€425.45 €425.45
Used for private pleasure navigation	8107	8507	7100	X104 X105	7507	Y104 Y105	€295.64	€129.81	€425.45 €425.45
Kerosene used other than as a propellant	8107	8507	7107	X105 X106	7507	Y105 Y106	€295.64	€129.81 €122.83*	€425.45 €122.83*
Fuel oil used for purposes other than generating electricity	8102	8520	7102	X106 X107	7520	Y106 Y107	€00.00 €14.78	€122.83° €149.45*	€122.83* €164.23*
Fuel oil used for purposes of generating electricity	8104	8504	7120	X107 X108	7504	Y107	€14.78	€149.45*	€164.23*
Other heavy oil including marked gas oil	8103	8503	7104	X108	7504	Y109	€14.78	€149.45 €131.47*	€131.47*
other nearly on morating market gas on minimum.	8103	0303	/103	X109	7303	1109	€00.00	€131.47	€131.47
Liquefied Petroleum Gas:									
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*
Charles Full			Street, or other party of the last						
Substitute Fuel: Used as a propellant instead of petrol	200	0526	7126)) (440	7526	V442	6274.44	6440.00	5400.04
	8126	8526	7126	X112	7526	Y112	€371.11	€112.23	€483.34
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€295.64	€129.81	€425.45
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€00.00	€131.47*	€131.47*
Vehicle Gas:			,		20				
Gross Calorific Value (GCV)				1			€0.59*	€8.77*	€9.36 per MWh
Net Calorific Value (NCV)					28		€0.65*	€9.73*	€10.38 per MWh

Mineral Oil Tax Rates effective from 12 October 2022 to 30 April 2023

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. Changes to the MOT carbon component and overall rates effective on 12 October 2022 are denoted by *. All other rates remain unchanged.

		Excise Refere tomated Imp					Components o	f MOT rate	MOT per 1,000 litres from
Description of Mineral Oil/Vehicle Gas	Home	! 		Impo	orted		Ni	0	12/10/2022 to 30/04/2023
Y 10	Non-carbon	Carbon	Non-c	arbon	Car	bon	Non-carbon	Carbon	
Light Oil:									
Petrol	8014	8514	7014	X101	7514	Y101	€371.11	€112.23*	€483.34*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€371.11	€112.23*	€483.34*
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€295.64	€129.81*	€425.45*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€295.64	€129.81*	€425.45*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€295.64	€129.81*	€425.45*
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€0.00	€103.83	€103.83
Fuel oil used for purposes other than generating electricity	8120	8520	7120	X107	7520	Y107	€14.78	€126.34	€141.12
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€126.34	€141.12
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€0.00	€111.14	€111.14
		W /	•						
Liquefied Petroleum Gas:	0202	0552	7202	v440	7552	V440	662.50	666.00	C420 F2
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€66.93	€130.52
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€0.00	€66.93	€66.93
Substitute Fuel:	A STATE OF THE STA		4	2					
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€371.11	€112.23*	€483.34*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€295.64	€129.81*	€425.45*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€0.00	€111.14	€111.14
Vehicle Gas:		C			No.				
Gross Calorific Value (GCV)		-		1		20	€1.95	€7.41	€9.36 per megawatt hour
Net Calorific Value (NCV)		-			1		€2.16	€8.22	€10.38 per megawatt hour

Mineral Oil Tax Rates effective from 1 May 2022 to 11 October 2022

From 1 May 2022, the basis on which the MOT carbon component for certain mineral oils and vehicle gas is calculated changes from charging €33.50 per tonne of CO₂ emitted to €41. Changes to the MOT carbon component and overall rates effective on 1 May 2022 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 2022 the NCV to GCV rate conversion factor for vehicle gas is 0.9017.

decrease in the non-earbon component. From 1 W		Excise Refere	ence Num	ber (ERN)			Components of	of MOT rate	MOT per 1,000 litres from
Desc <mark>ription of Mineral Oil/Vehicle Gas</mark>	Home	!		Impo	rted				01/05/2022 to 11/10/2022
	Non-carbon	Carbon	Non-c	arbon	Car	bon	Non-carbon	Carbon	
Light Oil:									
Petrol	8014	8514	7014	X101	7514	Y101	€371.11	€94.87	€465.98
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€371.11	€94.87	€465.98
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€295.64	€109.74	€405.38
Used for air navigation	8106	8506	7106	X104	7506	Y104	€295.64	€109.74	€405.38
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€295.64	€109.74	€405.38
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€0.00	€103.83*	€103.83*
Fuel oil used for purposes other than generating electricity	8120	8520	7120	X107	7520	Y107	€14.78	€126.34*	€141.12*
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€126.34*	€141.12*
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€0.00*	€111.14*	€111.14*
Linux field Patrolaum Con									
Liquefied Petroleum Gas: Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€66.93*	€130.52*
Other liquefied petroleum gas	8202	8552 8550	7202	X110 X111	7550	Y111	€03.39	€66.93*	€66.93*
Other inquened petroleum gas	8200	8330	7200	XIII	7550	1111	€00.00	€00.93	€00.53
Substitute Fuel:			1						
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€371.11	€94.87	€465.98
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€295.64	€109.74	€405.38
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€0.00*	€111.14*	€111.14*
Nahida Cas		IA		4	1				
Vehicle Gas: Gross Calorific Value (GCV)		-				20	€1.95	€7.41*	€9.36 per megawatt hour
Net Calorific Value (NCV)		-			di		€1.95 €2.16	€8.22	€10.38 per megawatt hour
ivet Calornic value (IVCV)			1		400	All house	€2.10	to.22	eto.30 per megawatt nour

Mineral Oil Tax Rates effective from 1 April 2022 to 30 April 2022

The MOT non-carbon component and overall rates that decreased on 1 April 2022 are denoted by *.

		Excise Reference Imp		. ,			Components	of MOT rate	MOT per 1,000 litres from	
Description of Mineral Oil/Vehicle Gas	Home			Impo	orted				01/04/2022 to 30/04/2022	
	Non-carbon	Carbon	Non-c	arbon	Car	bon	Non-carbon	Carbon		
Light Oil:										
Petrol	8014	8514	7014	X101	7514	Y101	€371.11*	€94.87	€465.98*	
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€371.11*	€94.87	€465.98*	
Harris Oil										
Heavy Oil:	8108	8508	7108	X103	7508	Y103	€295.64*	€109.74	€405.38*	
Used as a propellant	8108	8506	7108	X103 X104	7506	Y103	€295.64*	€109.74	€405.38*	
		8507	7100	X104 X105	7507	Y104		€109.74	€405.38*	
Used for private pleasure navigation	8107						€295.64*			
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€0.00	€84.84	€84.84	
Fuel oil used for purposes other than generating electricity	8120	8520	7120	X107	7520	Y107	€14.78	€103.23	€118.01	
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€103.23	€118.01	
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€29.74	€90.81	€120.55	
Liquefied Petroleum Gas:	4									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€54.68	€118.27	
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€0.00	€54.68	€54.68	
		4		'		•				
Substitute Fuel:			11 .	l		1				
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€371.11*	€94.87	€465.98*	
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€295.64*	€109.74	€405.38*	
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€29.74	€90.81	€120.55	
Vehicle Gas:				A STATE OF THE PARTY OF THE PAR						
Gross Calorific Value (GCV)	100				1		€3.30	€6.06	€9.36 per megawatt hour	
Net Calorific Value (NCV)	(€3.66	€6.72	€10.38 per megawatt hour	

Mineral Oil Tax Rates effective from 10 March 2022 to 31 March 2022

The MOT non-carbon component and overall rates that decreased on 10 March 2022 are denoted by *.

94		Excise Reference Imp					Components	of MOT rate	MOT per 1,000 litres from	
Description of Mineral Oil/Vehicle Gas	Home			Impo	orted				10/03/2022 to 31/03/2022	
	Non-carbon	Carbon	Non-c	arbon	Car	bon	Non-carbon	Carbon		
Light Oil:										
Petrol	8014	8514	7014	X101	7514	Y101	€379.24*	€94.87	€474.11*	
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€379.24*	€94.87	€474.11*	
Heavy Oil:	0400	0500	7400	l	7500	L 144.00	6202 77*	6400 74	C440 54*	
Used as a propellant	8108	8508	7108	X103	7508	Y103	€303.77*	€109.74	€413.51*	
Used for air navigation	8106	8506	7106	X104	7506	Y104	€303.77*	€109.74	€413.51*	
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€303.77*	€109.74	€413.51*	
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€0.00	€84.84	€84.84	
Fuel oil used for purposes other than generating electricity	8120	8520	7120	X107	7520	Y107	€14.78	€103.23	€118.01	
Fuel oil used for purposes of generating electricity	81 <mark>04</mark>	8504	7104	X108	7504	Y108	€14.78	€103.23	€118.01	
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€29.74*	€90.81	€120.55*	
Liquefied Petroleum Gas:	4									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€54.68	€118.27	
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€54.68	€54.68	
Other inqueries periodesin gas	0200	0330	7200	\ \111	7550	1111	200.00	C54.00	C34.00	
Substitute Fuel:		A.	1 .							
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€379.24*	€94.87	€474.11*	
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€303.77*	€109.74	€413.51*	
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€29.74*	€90.81	€120.55*	
		Service Control of the Control of th				•				
Vehicle Gas:	100				1			•		
Gross Calorific Value (GCV)	(€3.30	€6.06	€9.36 per megawatt hour	
Net Calorific Value (NCV)	1			- 4			€3.66	€6.72	€10.38 per megawatt hour	

Mineral Oil Tax Rates effective from 13 October 2021 to 9 March 2022

From 13 October 2021 the Carbon Charge on certain mineral oils increased from €33.50 to €41.00 per tonne of CO₂ emitted. The table below provides the full list of carbon, non-carbon and overall MOT rates in place from that date. The MOT carbon component and overall rates that increased on 13 October 2021 are denoted by *. From 13 October 2021 the NCV to GCV rate conversion factor for vehicle gas is 0.9017.

	Au	Excise Refere tomated Imp			Components	of MOT rate	MOT per 1,000 litres from		
Description of Mineral Oil/Vehicle Gas	Home	<u>'</u>		Impo	orted		N I	GI	13/10/2021 to 09/03/2022
Y	Non-carbon	Carbon	Non-c	arbon	Car	bon	Non-carbon	Carbon	
Light Oil:									
Petrol	8014	8514	7014	X101	7514	Y101	€541.84	€94.87*	€636.71*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€541.84	€94.87*	€636.71*
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€425.72	€109.74*	€535.46*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€425.72	€109.74*	€535.46*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€425.72	€109.74*	€535.46*
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€0.00	€84.84	€84.84
Fuel oil used for purposes other than generating electricity	8120	8520	7120	X107	7520	Y107	€14.78	€103.23	€118.01
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€103.23	€118.01
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€47.36	€90.81	€138.17
Liquefied Petroleum Gas:	-								
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€54.68	€118.27
Other liquefied petroleum gas	8200	8550	7200	X110	7550	Y111	€0.00	€54.68	€54.68
other inquerieu petroleum gas	620	0550	7200	XIII	7550	1111	60.00	C54.00	C54.00
Substitute Fuel:			4	9					
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€541.84	€94.87*	€636.71*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€425.72	€109.74*	€535.46*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€47.36	€90.81	€138.17
Waltida Con									
Vehicle Gas:	,	0		4			£3.20	£6.06	£0.26 nor magawatt have
Gross Calorific Value (GCV)						K .	€3.30	€6.06	€9.36 per megawatt hour
Net Calorific Value (NCV)					All P	100	€3.66	€6.72	€10.38 per megawatt hour

Mineral Oil Tax Rates effective from 1 May 2021 to 12 October 2021

From 1 May 2021 the Carbon Charge on certain mineral oils and vehicle gas increased from €26 to €33.50 per tonne of CO₂ emitted. The table below provides the full list of carbon, non-carbon and overall MOT rates in place from that date. The MOT carbon component and overall rates that increased on 1 May 2021 are denoted by *. The overall rate of MOT on vehicle gas at GCV did not change as the increase in the MOT carbon component is compensated fully by a decrease in the non-carbon component. From 1 May 2021 the NCV to GCV rate conversion factor for vehicle gas is 0.9017.

	Excise	e Reference N	umber (ERN)		Components	of MOT rate	MOT per 1,000 litres
Descri <mark>ptio</mark> n of Mineral Oil/Vehicle Gas	Home		Import	ted			from 01/05/2021 to 12/10/2021
×1 0	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	12/10/2021
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€77.52	€619.36
Aviation gasoline	8012	8512	7012	7512	€541.84	€77.52	€619.36
LI OI							
Heavy Oil: Used as a propellant	8108	8508	7108	7508	€425.72	€89.66	€515.38
Used for air navigation	8106	8506	7108	7506	€425.72 €425.72	€89.66	€515.38
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€89.66	€515.38
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€84.84*	€84.84*
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€103.23*	€118.01*
Fuel oil used for purposes of generating electricity	8104	8504	7120	7504	€14.78	€103.23*	€118.01*
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€90.81*	€138.17*
, , ,							
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59	€54.68*	€118.27*
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€54.68*	€54.68*
Substitute Fuel:			<i>3</i>				
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€77.52	€619.36
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€89.66	€515.38
Used other than as a propellant	8124	8524	7124	7524	€47.36	€90.81*	€138.17*
			1	•			
Vehicle Gas:	100		-	44			
Gross Calorific Value (GCV)	0			X .	€3.30	€6.06*	€9.36 per MWh
Net Calorific Value (NCV)			0		€3.66	€6.72	€10.38 per MWh

Mineral Oil Tax Rates effective from 14 October 2020 to 30 April 2021

From 14 October 2020 the Carbon Charge on certain mineral oils increased from €26 to €33.50 per tonne of CO₂ emitted. The table below provides the full list of carbon, non-carbon and overall MOT rates in place from that date. The MOT carbon component and overall rates that increased on 14 October 2020 are denoted by *. From 14 October 2020 the NCV to GCV rate conversion factor for vehicle gas is 0.9018.

	Ex	cise Referenc	e Number (ERN)		Components of MOT rate		MOT per 1,000 litres
Description of Mineral Oil/Vehicle Gas	Home	1	Importe	ed			from 14/10/2020 to 30/04/2021
V 10	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€77.52*	€619.36*
Aviation gasoline	8012	8512	7012	7512	€541.84	€77.52*	€619.36*
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€425.72	€89.66*	€515.38*
Used for air navigation	8106	8506	7106	7506	€425.72	€89.66*	€515.38*
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€89.66*	€515.38*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€65.74	€65.74
Fuel oil used for purposes other than generating electricity	81 20	8520	7120	7520	€14.78	€80.27	€95.05
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€80.27	€95.05
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€70.42	€117.78
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59	€42.48	€106.07
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€42.48	€42.48
Substitute Fuel:	1						
Used as a propellant instead of petrol	81 26	8526	7126	7526	€541.84	€77.52*	€619.36*
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€89.66*	€515.38*
Used other than as a propellant	8124	8524	7124	7524	€47.36	€70.42	€117.78
Vehicle Gas:	(A						
Gross Calorific Value (GCV)			20	4	€4.65	€4.71	€9.36 per MWh
Net Calorific Value (NCV)	_			500	€5.16	€5.22	€10.38 per MWh

Mineral Oil Tax Rates effective from 1 May 2020 to 13 October 2020

From 1 May 2020 the Carbon Charge on certain mineral oils and vehicle gas increased from €20 to €26 per tonne of CO₂ emitted. The table below provides the full list of carbon, non-carbon and overall MOT rates in place from that date. The MOT carbon component and overall rates that increased on 1 May 2020 are denoted by *. The overall rate of MOT on vehicle gas at GCV did not change as the increase in the MOT carbon component is compensated fully by a decrease in the non-carbon component. From 1 May 2020 the NCV to GCV rate conversion factor for vehicle gas is 0.9018.

	Ev	cica Rafaranc	e Number (ERN)	Components of MOT rate			
Providetor of Attornal Office State Co.							MOT per 1,000 litres
Description of Mineral Oil/Vehicle Gas	Home	: 	Import	ed 			from 01/05/2020 to 13/10/2020
	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	20, 20, 2020
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€59.85	€601.69
Aviation gasoline	8012	8512	7012	7512	€541.84	€59.85	€601.69
Heavy Oil:	04.00	0500	74.00	7500	C425.72	660.40	5404.00
Used as a propellant	8108	8508	7108	7508	€425.72	€69.18	€494.90
Used for air navigation	8106	8506	7106	7506	€425.72	€69.18	€494.90
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€69.18	€494.90
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€65.74*	€65.74*
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€80.27*	€95.05*
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€80.27*	€95.05*
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€70.42*	€117.78*
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59	€42.48*	€106.07*
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€42.48*	€42.48*
Other inqueneu petroleum gas	0200	0330	7200	7550	600.00	C42.40	C42.40
Substitute Fuel:	,						
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€59.85	€601.69
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€69.18	€494.90
Used other than as a propellant	8124	8524	7124	7524	€47.36	€70.42*	€117.78*
	(V		1				
Vehicle Gas:	-		-			0 *	
Gross Calorific Value (GCV)	•				€4.65	€4.71*	€9.36 per MWh
Net Calorific Value (NCV)			0 4	Sec.	€5.16	€5.22	€10.38 per MWh

Mineral Oil Tax Rates effective from 9 October 2019 to 30 April 2020

From 9 October 2019 the carbon charge on certain mineral oils (denoted by *) was increased from €20 to €26 per tonne of CO_2 emitted. The table below provides the full list of MOT rates with effect from 9 October 2019. It includes the MOT carbon component rates and overall MOT rates for certain mineral oils that increased from 9 October 2019. From 9 October 2019 the NCV to GCV rate conversion factor for vehicle gas is 0.9028.

	e Number (ERN)		Components o	f MOT rate			
Providetor (fathern 1947)		cise Reference	e Nulliber (EKN)				MOT per 1,000 litres
Description of Mineral Oil/Vehicle Gas	Home	!	Import	ed			from 09/10/2019 to 30/04/2020
7.1	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	30,01,2020
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€59.85*	€601.69*
Aviation gasoline	8012	8512	7012	7512	€541.84	€59.85*	€601.69*
Heavy Oil:	8108	8508	7108	7508	€425.72	€69.18*	€494.90*
Used as a propellant	8108	8506 8506		7506	€425.72 €425.72	€69.18*	€494.90* €494.90*
Used for air navigation	8106	8507	7106 7107	7507	€425.72 €425.72	€69.18*	€494.90* €494.90*
Used for private pleasure navigation Kerosene used other than as a propellant	8107	8507 8502	7107	7507	€425.72 €00.00	€50.73	€494.90° €50.73
	8102	8502 8520	7102	7520	€00.00 €14.78	€50.73 €61.75	€50.73 €76.53
Fuel oil used for purposes other than generating electricity			_				
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€61.75	€76.53
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€54.92	€102.28
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59	€32.86	€96.45
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€32.86	€32.86
Substitute Fuel:		-				2=2.2=#	
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€59.85*	€601.69*
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€69.18*	€494.90*
Used other than as a propellant	8124	8524	7124	7524	€47.36	€54.92	€102.28
Vehicle Gas:	IA						
Gross Calorific Value (GCV)			9.0		€5.66	€3.70	€9.36 per MWh
Net Calorific Value (NCV)	_				€6.27	€4.10	€10.37 per MWh

Mineral Oil Tax Rates effective from 1 January 2017 to 8 October 2019

From 1 January 2017, natural gas and biogas that are supplied for use as a propellant in a motor vehicle are subject to MOT. Natural gas and biogas supplied for such use are called 'vehicle gas'. The table below provides the carbon, non- carbon and overall MOT rates for vehicle gas with effect from 1 January 2017. The table also lists relevant rates for other mineral oils. From 1 January 2017 the NCV to GCV rate conversion factor for vehicle gas is 0.9028.

	Ex	cise Referenc	e Number (ERN)		Components o	f MOT rate	4 000 !!!
Description of Mineral Oil/Vehicle Gas	Home		Import	ed			MOT per 1,000 litres from 01/01/2017 to
V. 10	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	08/10/2019
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€45.87	€587.71
Aviation gasoline	8012	8512	7012	7512	€541.84	€45.87	€587.71
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€425.72	€53.30	€479.02
Used for air navigation	8106	8506	7106	7506	€425.72	€53.30	€479.02
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€53.30	€479.02
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€50.73	€50.73
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€61.75	€76.53
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€61.75	€76.53
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€54.92	€102.28
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59	€32.86	€96.45
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€32.86	€32.86
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€45.87	€587.71
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€53.30	€479.02
Used other than as a propellant	8124	8524	7124	7524	€47.36	€54.92	€102.28
Waltida Con	(V		1				
Vehicle Gas: Gross Calorific Value (GCV)			-		€5.66	€3.70	€9.36 per MWh
Net Calorific Value (NCV)	•				€5.06	€3.70 €4.10	€10.37 per MWh
Net Caloffic Value (NCV)				100	€0.27	€4.10	ero.s/ her minnu

Mineral Oil Tax Rates effective from 1 May 2013 to 31 December 2016

With the commencement of Solid Fuel Carbon Tax (SFCT) on 1 May 2013, coal became liable to SFCT and was no longer liable to MOT.

	Ex	cise Referenc	e Number (ERN)	Components of MOT rate		1 200 111	
Description of Mineral Oil	Home	<u> </u>	Import	ed			MOT per 1,000 litres from 01/05/2013 to
	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	31/12/2016
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€45.87	€587.71
Aviation gasoline	8012	8512	7012	7512	€541.84	€45.87	€587.71
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€425.72	€53.30	€479.02
Used for air navigation	8106	8506	7106	7506	€425.72	€53.30	€479.02
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€53.30	€479.02
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€50.73	€50.73
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€61.75	€76.53
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€61.75	€76.53
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€54.92	€102.28
Liquefied Petroleum Gas:	4 1 2 0						
Used as a propellant	8202	8552	7202	7552	€63.59	€32.86	€96.45
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€32.86	€32.86
		2					
Substitute Fuel:		AL.					
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€45.87	€587.71
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€53.30	€479.02
Used other than as a propellant	8124	8524	7124	7524	€47.36	€54.92	€102.28

Mineral Oil Tax Rates effective from 1 May 2012 to 30 April 2013

From 1 May 2012 the Carbon Charge on certain mineral oils (denoted by *) was increased from €15 to €20 per tonne of CO₂ emitted. The table below provides the full list of MOT rates, including the MOT carbon component rates and overall MOT rates for certain mineral oils that increased from 1 May 2012.

	Components of MOT rate						
Description of Mineral Oil/Coal Use	Description of Mineral Oil/Coal Use Home Imported						MOT per 1,000 litres from 01/05/2012 to
Description of Willerar On, Coal ose	Home	! 	Import	ed T			30/04/2013
	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€45.87	€587.71
Aviation gasoline	8012	8512	7012	7512	€541.84	€45.87	€587.71
Heavy Oil:	0100	0500	71.00	7500	C425 72	653.30	6470.03
Used as a propellant	8108	8508	7108	7508	€425.72	€53.30	€479.02
Used for air navigation	8106	8506	7106	7506	€425.72	€53.30	€479.02
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€53.30	€479.02
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€50.73*	€50.73*
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€61.75*	€76.53*
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€61.75*	€76.53*
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€54.92*	€102.28*
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59	€32.86*	€96.45*
Other liquefied petroleum gas	8200	85 50	7200	7550	€00.00	€32.86*	€32.86*
other inquened petroleum gas	0200	0330	7200	7550	600.00	632.00	C32.00
Substitute Fuel:	'						
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€45.87	€587.71
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€53.30	€479.02
Used other than as a propellant	8124	8524	7124	7524	€47.36	€54.92*	€102.28*
		-	1				
Coal:	-		-				
For business use				*			€4.18 per tonne
For other use				900			€8.36 per tonne

Mineral Oil Tax Rates effective from 7 December 2011 to 30 April 2012

From 7 December 2011 the Carbon Charge on certain mineral oils (denoted by *) was increased from €15 to €20 per tonne of CO₂ emitted. The table below provides the full list of MOT rates, including the MOT carbon component rates and overall MOT rates for certain mineral oils that increased from 7 December 2011.

	Fx	cise Referenc	e Number (ERN)	Components of MOT rate			
Description of Minoral Oil/Coal Use						MOT per 1,000 litres from 07/12/2011 to	
Description of willeral Oil/Coal ose	Home	!	Import	ed T			30/04/2012
	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	, .
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€45.87*	€587.71*
Aviation gasoline	8012	8512	7012	7512	€541.84	€45.87*	€587.71*
Heavy Oil:	0100	0500	71.00	7500	C425 72	652.20*	C470 02*
Used as a propellant	8108	8508	7108	7508	€425.72	€53.30*	€479.02*
Used for air navigation	8106	8506	7106	7506	€425.72	€53.30*	€479.02*
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€53.30*	€479.02*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€38.02	€38.02
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€45.95	€60.73
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€45.95	€60.73
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€41.30	€88.66
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59	€24.64	€88.23
Other liquefied petroleum gas	8200	85 50	7200	7550	€00.00	€24.64	€24.64
Strict Inquerieu petroleum gustinianianianianianianianianianianianiania	0200	000	7200	7330	655.55	021.01	02
Substitute Fuel:	,						
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€45.87*	€587.71*
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€53.30*	€479.02*
Used other than as a propellant	8124	8524	7124	7524	€47.36	€41.30	€88.66
			-				
Coal: For business use	1		-				64.40
	•		1				€4.18 per tonne
For other use				Stand or other party of the stand of the sta			€8.36 per tonne

Mineral Oil Tax Rates effective from 8 December 2010 to 6 December 2011

From 8 December 2010, the rate of MOT increased for certain mineral oils (denoted by *) arising from an increase in the non-carbon component of MOT.

	Excise Reference Number (ERN)				Components of MOT rate		
Description of Mineral Oil/Coal Use	Home		Import	od.			MOT per 1,000 litres from 08/12/2010 to
	Home		Import				06/12/2011
*	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84*	€34.38	€576.22*
Aviation gasoline	8012	8512	7012	7512	€541.84*	€34.38	€576.22*
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€425.72*	€39.98	€465.70*
Used for air navigation	8106	8506	7106	7506	€425.72*	€39.98	€465.70*
Used for private pleasure navigation	8107	8507	7107	7507	€425.72*	€39.98	€465.70*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€38.02	€38.02
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€45.95	€60.73
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€45.95	€60.73
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€41.30	€88.66
Liquefied Petroleum Gas:	U s	0552	7202	7550	062.50	604.64	
Used as a propellant	8202	8552	7202	7552	€63.59	€24.64	€88.23
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€24.64	€24.64
Substitute Fuel:		0 .					
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84*	€34.38	€576.22*
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72*	€39.98	€465.70*
Used other than as a propellant	8124	8524	7124	7524	€47.36	€41.30	€88.66
		1					
Coal:	ST		1100				
For business use		-					€4.18 per tonne
For other use	1		-				€8.36 per tonne

Mineral Oil Tax Rates effective from 1 May 2010 to 7 December 2010

Carbon tax was introduced on certain mineral oils (denoted by *) from 1 May 2010. The rate of carbon tax is calculated based on a Carbon Charge of €15 per tonne of CO₂ emitted on combustion of the mineral oil. The MOT rates are composed of a carbon and non-carbon component. The table below provides the overall MOT rates with effect from 1 May 2010, including the carbon and non-carbon component rates.

	Excise Reference Number					Components of MOT rate	
Provinting of the Aleithead Has							MOT per 1,000 litres
Description of Mineral Oil/Coal Use	Home		Importe	ed			from 01/05/2010 to 07/12/2010
	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	07/12/2010
Light Oil:							
Petrol	8014	8514	7014	7514	€508.79	€34.38	€543.17
Aviation gasoline	8012	8512	7012	7512	€508.79	€34.38	€543.17
Heavy Oil:	24.00	0=00					
Used as a propellant	8108	8508	7108	7508	€409.20	€39.98	€449.18
Used for air navigation	8106	8506	7106	7506	€409.20	€39.98	€449.18
Used for private pleasure navigation	8107	8507	7107	7507	€409.20	€39.98	€449.18
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€38.02*	€38.02*
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€45.95*	€60.73*
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€45.95*	€60.73*
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€41.30*	€88.66*
\sim	CI 'so						
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59	€24.64*	€88.23*
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€24.64*	€24.64*
	A	A STATE OF THE PARTY OF THE PAR					
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€508.79	€34.38	€543.17
Used as a propellant instead of diesel	8123	8523	7123	7523	€409.20	€39.98	€449.18
Used other than as a propellant	8124	8524	7124	7524	€47.36	€41.30*	€88.66*
· ·		-					
Coal:	1						
For business use			20	4			€4.18 per tonne
For other use							€8.36 per tonne

Mineral Oil Tax Rates effective from 10 December 2009 to 30 April 2010

Carbon tax was introduced on certain mineral oils (denoted by *) from 10 December 2009. The rate of carbon tax is calculated based on a Carbon Charge of €15 per tonne of CO₂ emitted on combustion of the mineral oil. Where the carbon tax is applied to MOT rates, the overall MOT rates are composed of a carbon and non-carbon component. The table below provides the full list of MOT rates, including the rates for certain mineral oils that have a carbon and non-carbon component effective from 10 December 2009.

	Excise Reference Number (ERN)				Components of MOT rate		
Description of Mineral Oil/Coal Use				1			MOT per 1,000 litres from 10/12/2009 to
Description of Willer at Oil, coar osc	Home	<u> </u>	Import	ea 			30/04/2010
	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon	
Light Oil:							
Petrol	8014	8514	7014	7514	€508.79	€34.38*	€543.17*
Aviation gasoline	8012	8512	7012	7512	€508.79	€34.38*	€543.17*
Heavy Oil:	0100	0500	71.00	7500	6400.30	630.00*	C440.40*
Used as a propellant	8108	8508	7108	7508	€409.20	€39.98*	€449.18*
Used for air navigation	8106	8506	7106	7506	€409.20	€39.98*	€449.18*
Used for private pleasure navigation	8107	8507	7107	7507	€409.20	€39.98*	€449.18*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00		€00.00
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78		€14.78
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78		€14.78
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36		€47.36
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59		€63.59
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00		€00.00
Other inqueneu petroleum gas	8200	8550	7200	7330	€00.00		€00.00
Substitute Fuel:	,						
Used as a propellant instead of petrol	8126	8526	7126	7526	€508.79	€34.38*	€543.17*
Used as a propellant instead of diesel	8123	8523	7123	7523	€409.20	€39.98*	€449.18*
Used other than as a propellant	8124	8524	7124	7524	€47.36		€47.36
			1				
Coal:	1		-				
For business use			1				€4.18 per tonne
For other use				See .			€8.36 per tonne

Mineral Oil Tax Rates effective from 8 April 2009 to 9 December 2009

The rate of MOT for certain heavy oils increased (denoted by *) from 8 April 2009; heavy oil used a propellant, heavy oil used for air navigation, and heavy oil used for private pleasure navigation.

Description of Mineral Oil/Coal Use	Excise Reference	Number (ERN)	MOT per 1,000 litres from 08/04/2009 to 09/12/2009
	Home	Imported	00/04/2003 to 03/12/2003
Light Oil:			
Petrol	8014	7014	€508.79
Aviation gasoline	8012	7012	€508.79
Heavy Oil: Used as a propellant	8108	7108	€409.20*
Used for air navigation	8106	7106	€409.20*
Used for private pleasure navigation	8107	7107	€409.20*
Kerosene used other than as a propellant	8102	7102	€00.00
Fuel oil used for purposes other than generating electricity	8120	7120	€14.78
Fuel oil used for purposes of generating electricity	8104	7104	€14.78
Other heavy oil including marked gas oil	8103	7103	€47.36
Liquefied Petroleum Gas: Used as a propellant	8202	7202	€63.59
Other liquefied petroleum gas	8200	7200	€00.00
Substitute Fuel:			
Used as a propellant instead of petrol	8126	7126	€508.79
Used as a propellant instead of diesel	8123	7123	€409.20*
Used other than as a propellant	8124	7124	€47.36
Coal: For business use			€4.18 per tonne
For other use			€8.36 per tonne

Mineral Oil Tax Rates effective from 1 November 2008 to 7 April 2009

Finance Act No.2 of 2008 introduced changes to certain mineral oil descriptions and rates. The categories impacted were lights oils and heavy oils.

Description of Mineral Oil/Coal Use	Excise Reference		MOT per 1,000 litres from 01/11/2008 to 07/04/2009
Link Oil.	Home	Imported	
Light Oil:			
Petrol	8014	7014	€508.79
Aviation gasoline	8012	7012	€508.79
Heavy Oil:			
Used as a propellant	8108	7108	€368.05
Used for air navigation	8106	7106	€368.05
Used for private pleasure navigation	8107	7107	€368.05
Kerosene used other than as a propellant	8102	7102	€00.00
Fuel oil used for purposes other than generating electricity	8120	7120	€14.78
Fuel oil used for purposes of generating electricity	8104	7104	€14.78
Other heavy oil including marked gas oil	8103	7103	€47.36
Liquefied Petroleum Gas:			
Used as a propellant	8202	7202	€63.59
Other liquefied petroleum gas	8200	7200	€00.00
Substitute Fuel:			
Used as a propellant instead of petrol	8126	7126	€508.79
Used as a propellant instead of diesel	8123	7123	€368.05
Used other than as a propellant	8124	7124	€47.36
Coal:			
For business use			€4.18 per tonne
For other use			€8.36 per tonne