

Excise Duty Rates

Energy Products and Electricity Taxes

Effective from 1 May 2021

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1 Change in rates of Mineral Oil Tax (MOT) from 1 May 2021

An increase in Mineral Oil Tax rates arising from the change in the carbon charge from €26 to €33.50 per tonne of CO₂ emitted in respect of certain mineral oils will take effect from 1 May 2021. The new MOT rates for impacted fuels are set out in the table below. There is no change to the existing rate of MOT on vehicle gas as the increase in the MOT carbon component is compensated fully by a decrease in the non-carbon component.

The new rates, set out below, take effect from **1 May 2021**.

Description of Mineral Oil	Excise Reference Number (ERN)				MOT per 1,000 litres from 01/05/2021
	Home		Imported		
	Non-carbon	Carbon	Non-carbon	Carbon	
Heavy Oil:					
Kerosene used other than as a propellant	8102	8502	7102	7502	€84.84
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€118.01
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€118.01
Other heavy oil including marked gas oil	8103	8503	7103	7503	€138.17
Liquefied Petroleum Gas:					
Used as a propellant	8202	8552	7202	7552	€118.27
Used other than as a propellant	8200	8550	7200	7550	€54.68
Substitute Fuels:					
Used other than as a propellant	8124	8524	7124	7524	€138.17
Vehicle Gas:					
Gross Calorific Value					€9.36 per MWh

1.1 Rates of Mineral Oil Tax with effect from 1 May 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.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 01/05/2021
	Home		Imported		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	€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	7104	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:							
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*
Vehicle Gas:							
Gross Calorific Value (GCV).....					€3.30	€6.06*	€9.36 per MWh
Net Calorific Value (NCV).....					€3.66	€6.72	€10.38 per MWh

1.2 Rates of Mineral Oil Tax with effect 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 to 30 April 2021 the NCV to GCV rate conversion factor for vehicle gas is 0.9018.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 14/10/2020 to 30/04/2021
	Home		Imported		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...	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
Substitute Fuel:							
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	€70.42	€117.78
Vehicle Gas:							
Gross Calorific Value (GCV).....					€4.65	€4.71	€9.36 per MWh
Net Calorific Value (NCV).....					€5.16	€5.22	€10.38 per MWh

2 Increase in rates of Solid Fuel Carbon Tax (SFCT) from 1 May 2021

From 1 May 2021 the carbon charge on solid fuel increased from €26 to €33.50 per tonne of CO₂ emitted. The new rates of SFCT for the various solid fuels are set out in the table below along with the SFCT rates in place from 1 May 2020 to 30 April 2021.

Description of Solid Fuel	SFCT rate per tonne from 01/05/2020 to 30/04/2021	SFCT rate per tonne from 01/05/2021
Coal	€68.48	€88.23
Peat Briquettes	€47.67	€61.42
Milled Peat	€23.62	€30.44
Other Peat	€35.43	€45.65

3 Increase in rate of Natural Gas Carbon Tax (NGCT) from 1 May 2021

From 1 May 2021 the carbon charge on natural gas increased from €26 to €33.50 per tonne of CO₂ emitted. The new rate of NGCT is set out in the table below for supplies of natural gas measured at gross calorific value (GCV) and at net calorific value (NCV). From 1 May 2021 the NCV to GCV rate conversion factor is 0.9017.

Rate effective from	NCV to GCV Rate Conversion Factor	Supply measured at	NGCT rate per MWh
01/05/2020 to 30/04/2021	0.9018	GCV	€4.71
		NCV	€5.22
01/05/2021	0.9017	GCV	€6.06
		NCV	€6.72

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 was increased from €0.50 to €1.00 per unit (megawatt hour). This equalised the business rate with the non-business rate. The new rate of Electricity Tax for business use 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