

## Budget 2021 – Excise Duty Rates

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## 1. Increase in Rates of Mineral Oil Tax (MOT)

Rates of MOT will increase each year for the next 10 years based on a programme of changes in the amount charged for carbon emissions, starting from the current level of €26 per tonne of CO<sub>2</sub> and concluding at €100 per tonne of CO<sub>2</sub>.

The first increases, based on charging an additional €7.50 per tonne of CO<sub>2</sub>, will apply from 14 October 2020 to petrol, auto-diesel, aviation gasoline and heavy oil used for air navigation and for private pleasure navigation. Other MOT rates will remain the same until **01 May 2021** when new rates take effect. It is expected that further increases will take effect on auto-fuels each year up to and including 2029 and up to and including 2030 for all other mineral oils

The new rates, set out below, will take effect from **14 October 2019**.

| Description of Mineral Oil             | Excise Ref. No. |        |            |        | MOT per<br>1,000 litres<br>from<br>14/10/2020 |
|--|-----------------|--------|------------|--------|---|
|  | Home            |        | Imported   |        |   |
|  | Non-carbon      | Carbon | Non-carbon | Carbon |   |
| <b>Light Oil:</b>                      |                 |        |            |        |   |
| Petrol                                 | 8014            | 8514   | 7014       | 7514   | €619.36                                       |
| Aviation gasoline                      | 8012            | 8512   | 7012       | 7512   | €619.36                                       |
| <b>Heavy Oil:</b>                      |                 |        |            |        |   |
| Used as a propellant                   | 8108            | 8508   | 7108       | 7508   | €515.38                                       |
| Used for air navigation                | 8106            | 8506   | 7106       | 7506   | €515.38                                       |
| Used for private pleasure navigation   | 8107            | 8507   | 7107       | 7507   | €515.38                                       |
| <b>Substitute Fuels:</b>               |                 |        |            |        |   |
| Used as a propellant instead of petrol | 8126            | 8526   | 7126       | 7526   | €619.36                                       |
| Used as a propellant instead of diesel | 8123            | 8523   | 7123       | 7523   | €515.38                                       |

## Rates of Mineral Oil Tax (with effect from 14/10/2020)

| Description of Mineral Oil/Vehicle Gas  | Excise Ref. No. |        |            |        | Components of MOT rate           |                                     | MOT per 1,000 litres from 14/10/2020 |
|---|-----------------|--------|------------|--------|----------------------------------|-------------------------------------|--------------------------------------|
|   | Home            |        | Imported   |        | Non-carbon component of MOT rate | Carbon charge component of MOT rate |                                      |
|   | Non-carbon      | Carbon | Non-carbon | Carbon |                                  |                                     |                                      |
| <i>Light Oil:</i>   |                 |        |            |        |                                  |                                     |                                      |
| *Petrol.....  | 8014            | 8514   | 7014       | 7514   | €541.84                          | €77.52                              | €619.36                              |
| *Aviation gasoline.....   | 8012            | 8512   | 7012       | 7512   | €541.84                          | €77.52                              | €619.36                              |
| <i>Heavy Oil:</i>   |                 |        |            |        |                                  |                                     |                                      |
| *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                              |
| <i>Liquefied Petroleum Gas</i>  |                 |        |            |        |                                  |                                     |                                      |
| 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                               |
| <i>Substitute Fuel:</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 for other than as a propellant.....  | 8124            | 8524   | 7124       | 7524   | €47.36                           | €70.42                              | €117.78                              |
| <i>Vehicle Gas:</i>   |                 |        |            |        |                                  |                                     |                                      |
| Gross Calorific Value   |                 |        |            |        | €4.65                            | €4.71                               | €9.36 per megawatt hour              |
| *Budget 2021 rate changes effective from <b>14 October 2020</b> . All other rates of MOT remain the same. |                 |        |            |        |                                  |                                     |                                      |

## Rates of Mineral Oil Tax (with effect from 01/05/2021)

| Description of Mineral Oil/Vehicle Gas  | Excise Ref. No. |        |            |        | Components of MOT rate           |                                     | MOT per 1,000 litres from 01/05/2021 |
|---|-----------------|--------|------------|--------|----------------------------------|-------------------------------------|--------------------------------------|
|   | Home            |        | Imported   |        | Non-carbon component of MOT rate | Carbon charge component of MOT rate |                                      |
|   | Non-carbon      | Carbon | Non-carbon | Carbon |                                  |                                     |                                      |
| <i>Light Oil:</i>   |                 |        |            |        |                                  |                                     |                                      |
| <b>Petrol.....</b>  | 8014            | 8514   | 7014       | 7514   | €541.84                          | €77.52                              | <b>€619.36</b>                       |
| <b>Aviation gasoline.....</b>   | 8012            | 8512   | 7012       | 7512   | €541.84                          | €77.52                              | <b>€619.36</b>                       |
| <i>Heavy Oil:</i>   |                 |        |            |        |                                  |                                     |                                      |
| <b>Used as a propellant.....</b>  | 8108            | 8508   | 7108       | 7508   | €425.72                          | €89.66                              | <b>€515.38</b>                       |
| <b>Used for air navigation.....</b>   | 8106            | 8506   | 7106       | 7506   | €425.72                          | €89.66                              | <b>€515.38</b>                       |
| <b>Used for private pleasure navigation.....</b>  | 8107            | 8507   | 7107       | 7507   | €425.72                          | €89.66                              | <b>€515.38</b>                       |
| <b>*Kerosene used other than as a propellant.....</b>   | 8102            | 8502   | 7102       | 7502   | €00.00                           | €84.84                              | <b>€84.84</b>                        |
| <b>*Fuel oil used for purposes other than generating electricity .....</b>                      | 8120            | 8520   | 7120       | 7520   | €14.78                           | €103.23                             | <b>€118.01</b>                       |
| <b>*Fuel oil used for purposes of generating electricity .....</b>                              | 8104            | 8504   | 7104       | 7504   | €14.78                           | €103.23                             | <b>€118.01</b>                       |
| <b>*Other heavy oil including marked gas oil.....</b>   | 8103            | 8503   | 7103       | 7503   | €47.36                           | €90.81                              | <b>€138.17</b>                       |
| <i>Liquefied Petroleum Gas</i>  |                 |        |            |        |                                  |                                     |                                      |
| <b>*Used as a propellant.....</b>   | 8202            | 8552   | 7202       | 7552   | €63.59                           | €54.68                              | <b>€118.27</b>                       |
| <b>*Other liquefied petroleum gas.....</b>  | 8200            | 8550   | 7200       | 7550   | €00.00                           | €54.68                              | <b>€54.68</b>                        |
| <i>Substitute Fuel:</i>   |                 |        |            |        |                                  |                                     |                                      |
| <b>Used as a propellant instead of petrol.....</b>  | 8126            | 8526   | 7126       | 7526   | €541.84                          | €77.52                              | <b>€619.36</b>                       |
| <b>Used as a propellant instead of diesel.....</b>  | 8123            | 8523   | 7123       | 7523   | €425.72                          | €89.66                              | <b>€515.38</b>                       |
| <b>*Used for other than as a propellant.....</b>  | 8124            | 8524   | 7124       | 7524   | €47.36                           | €90.81                              | <b>€138.17</b>                       |
| <i>*Vehicle Gas:</i>  |                 |        |            |        |                                  |                                     |                                      |
| Gross Calorific Value   |                 |        |            |        | €3.30                            | €6.06                               | <b>€9.36 per megawatt hour</b>       |
| *New MOT rates effective from <b>01 May 2021</b> subject to the enactment of Finance Bill 2020. |                 |        |            |        |                                  |                                     |                                      |

## 2. Increase in Rate of Natural Gas Carbon Tax (NGCT)

The NGCT rate will increase each year for the next 10 years based on a programme of changes in the amount charged for carbon emissions, starting from the current level of €26 per tonne of CO<sub>2</sub> and concluding at €100 per tonne of CO<sub>2</sub>. The first increase, based on charging an additional €7.50 per tonne of CO<sub>2</sub>, will apply from **01 May 2021**. From that date the NGCT rate will increase to €6.06 per megawatt hour (MWh) at gross calorific value (GCV).

It is expected that further increases will take effect each year up to and including 2030.

## 3. Increase in Rates of Solid Fuel Carbon Tax (SFCT)

The SFCT rates will increase each year for the next 10 years based on a programme of changes in the amount charged for carbon emissions, starting from the current level of €26 per tonne of CO<sub>2</sub> and concluding at €100 per tonne of CO<sub>2</sub>. The first increase, based on charging an additional €7.50 per tonne of CO<sub>2</sub>, will apply from **01 May 2021**.

It is expected that further increases will take effect each year up to and including 2030.

### Rates of SOLID FUEL CARBON TAX (with effect from 01/05/2021)

| Tax  | Description of Product | Rates per Tonne* |
|--|------------------------|------------------|
| SFCT:  | Coal                   | €88.23           |
|  | Peat Briquettes        | €61.42           |
|  | Milled Peat            | €30.44           |
|  | Other Peat             | €45.65           |
| *New SFCT rates effective from <b>01 May 2021</b> subject to the enactment of Finance Bill 2020. |                        |                  |

## 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 14 October 2020. 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.

Minimum Excise Duty (MED) for cigarettes is also being raised to €414.24 per 1,000 cigarettes, with effect from 14 October 2020. This means that all packs of 20 cigarettes sold at, or below, €11.50 will be subject to €8.28 in Excise Duty.

## 7. Alcohol Products Tax

There are no changes to Alcohol Products Tax rates.

## 8. Betting Duty

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

SCHEDULE 1  
 RATES OF TOBACCO PRODUCTS TAX  
 (With effect as on and from 14 October 2020)

| Description of Product                                   | Rate of Tax   |
|--|---|
| Cigarettes .... .. .                                     | Rate of tax at-<br><br>(a) except where paragraph (b) applies, €356.39 per thousand together with an amount equal to 10.06 per cent of the price at which the cigarettes are sold by retail, or<br><br>(b) €414.24 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 €414.861 per kilogram.   |
| Fine-cut tobacco for the rolling of cigarettes .... .. . | Rate of tax at €399.120 per kilogram.   |
| Other smoking tobacco .... .. .                          | Rate of tax at €287.812 per kilogram.   |