

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

**Mineral Oil Manual
Marking of Gas Oil and Kerosene**

**Revenue Operational Manual
March 2015**

A more recent version of this manual is available.

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Section 1. Introduction and General Provisions

1.1 This Manual

This is a Revenue Operational Manual which provides information and guidelines for staff on procedures relating to the addition of fiscal markers to gas oil and kerosene that is subject to the lower rate of Mineral Oil Tax.

The manual replaces in full **Part 3 of the Mineral Oil Manual (2003)** and provides for the introduction of an additional marker, [Accutrace S¹⁰](#) from midnight of March 31st, 2015. The manual should be read in conjunction with **Parts 1 & 2, Mineral Oil Manual (2003)** and paragraph 4.11 (Direct Delivery of Consignments of Mineral Oil by Road from N.I.) of the [Movement of Excisable Products Manual](#) .

Principal Officers and Assistant Principals are to ensure that all compliance functions set out in this manual, are assigned to, and carried out efficiently and effectively, by Officers within the relevant Revenue District.

1.2 Legislation

1.2.1 National Legislation

The legal provisions governing Mineral Oil Tax are contained in Part 2, Chapter 1, sections 94 to 109 of the Finance Act 1999 (as amended).

The primary law is supplemented by the [Mineral Oil Tax Regulations 2012](#) (*S.I. No. 231 of 2012 as amended*), hereafter referred to as “the Regulations”. Also any reference to a specific Regulation is deemed to refer to the regulation contained therein.

Regulation 29 has been amended by the [Mineral Oil Tax \(Amendment\) Regulations 2015](#) (*S.I. No. 19 of 2015*) to provide for the addition of Accutrace S¹⁰ (see par 3.1.1).

1.2.2 EU Legislation

Commission Decision [2006/428/EC](#), dated 22 June 2006, established Solvent Yellow 124 as the common fiscal marker in all E.U. Member States for gas oil and kerosene delivered for home consumption at a reduced rate of Mineral Oil Tax and fixed the marking level of at least 6 mg and not more than 9 mg of marker per litre of mineral oil.

1.3 Entitlement to Reduced Rates of Mineral Oil Tax on Delivery for Home Use

Reduced rates of Mineral Oil Tax (excise duty) are allowed on hydrocarbon heavy oil, at the rate applicable at the time of delivery for home use, whenever it is shown, to the satisfaction of the Revenue Commissioners, that the oil is intended for use other than as a propellant i.e. for use other than combustion in the engine of a motor vehicle. The expressions “motor vehicle”, “propellant”, “heavy oil”, and “fuel oil” are defined in section 94(1) of the Finance Act 1999.

“Marked gas oil” and “marked kerosene” are defined in Regulation 4 of the [Mineral Oil Tax Regulations 2012](#). Gas oil and kerosene may not be delivered for home use at the appropriate reduced rates of tax, from tax warehouse or refinery or on importation, unless they have been marked as prescribed by [Regulation 29](#).

1.4 Use of Reduced Rate Unmarked Mineral Oil and Kerosene

The District Principal Officer may permit the use of unmarked gas oil or unmarked kerosene at a reduced rate to persons authorised by the Commissioners in writing and subject to such conditions, including the giving of security, as the Commissioners may require in any particular case.

Such permission will normally only extend to unmarked kerosene for horticultural production and the uses specified in section 100 of the Finance Act 1999 including use as a fuel for the purposes of sea navigation and air navigation but not for private pleasure navigation or private pleasure flying.

1.5 Form of Declaration Required

The form of declaration required to be made before oil may be admitted to a reduced rate of Mineral Oil Tax is incorporated in the Home Consumption Warrant, Form C. & E. No. 1108. (Rev 6) In the case of imported oil delivered directly for home consumption, the directions in Part 1, Section 3, Mineral Oil Manual (2003) are to be observed.

1.6 Amendments to Entries, etc.

Where, in the case of imported oil, a Single Administrative Document (SAD) requires subsequent amendment of the amount of Mineral Oil Tax, any underpayment of tax is to be adjusted by post entry; any overpayment of tax is to be processed through ITP.

In the case of oil delivered from tax warehouse for home consumption, underpayments and overpayments of Mineral Oil Tax are to be adjusted as per instructions in paragraph 2.3, Section 3, Part 2, Mineral Oil Manual (2003).

Section 2. Requirement to Mark Gas Oil & Kerosene

2.1 Purpose of Marking

The legal requirement to mark gas oil and kerosene delivered for home consumption on payment of a reduced rate of Mineral Oil Tax is part of a scheme of control intended to prevent and detect irregular use of these oils. The marking of these oils facilitates their identification when used irregularly in motor vehicles. The presence of the prescribed markers can be detected by chemical test, and it is an offence under section 102(1)(b)(ii) of the Finance Act 1999 to use as a propellant, to sell or deliver for use as a propellant or keep in a fuel tank any mineral oil containing one or more markers prescribed by [Regulation 29](#).

2.2 Definition of Gas Oil and Kerosene

The legal provisions relating to the marking of gas oil and kerosene are contained in [Regulation 29](#).

Gas oil is defined in section 94(1), Finance Act, 1999 as:

‘heavy oil of which not more than 50 per cent by volume distils at a temperature not exceeding 240 degrees Celsius and of which more than 50 per cent by volume distils at a temperature not exceeding 340 degrees Celsius.’

Kerosene is defined in section 94(1), Finance Act, 1999 as:

‘heavy oil of which more than 50 per cent by volume distils at a temperature not exceeding 240 degrees Celsius’.

Gas oil, in an unmarked condition, is almost identical with that used as fuel in diesel-powered motor vehicles. However, they are different products with very different sulphur contents, different chemical makeup and must be stored separately. The terms DERV or auto-diesel are commonly used in the oil trade to refer to the fuel for diesel-powered motor vehicles which bears the standard rate of Mineral Oil Tax.

2.2.1 Ultra Low Sulphur Marked Gas Oil (ULSMGO)

ULSMGO is a reduced rate gas oil for use in non-road mobile machinery and has been marked for that purpose. It has a maximum sulphur content of 10 milligrams of sulphur per kilogramme (commonly referred to as 10 ppm (parts per million) sulphur.

Non-road mobile machinery includes tractors, agricultural equipment, construction equipment, portable generators, forklifts, forestry equipment railway engines, inland waterway vessels and recreational craft when not at sea.

2.2.2 Marked Gas Oil (MGO)

MGO is a reduced rate gas oil used for home heating purposes, stationary equipment, or marine fuel. The sulphur content of MGO has a specification of 1,000 milligrams of sulphur per kilogram of fuel or 1,000 ppm sulphur.

2.2.3 Fuel Cutting

Officers should be aware that a certain quantity of kerosene may be “cut” into DERV/gas oil at the refining stage. The presence of this kerosene is said to occur naturally and may vary in amount from brand to brand, ranging from about 15% to a maximum of 40-50%. During the winter months some oil companies market a winter grade DERV which has a higher than usual kerosene “cut”. This is because at low temperatures DERV is subject to “Waxing” which restricts the flow of the fuel and immobilises the engine. To lower the temperature at which this occurs, oil companies increase the kerosene content of DERV. The kerosene used for this purpose must be unmarked and must have borne the standard rate of Mineral Oil Tax.

2.3 Waiver of Marking Requirement

The Assistant Principal, following consultation with the Principal Officer, may authorise the delivery, without marking, of gas oil or kerosene without payment of the standard rate of Mineral Oil Tax (subject to conditions such as the provision of security) where the use of marked oil would be unsuitable (e.g. use of the oil as an ingredient in certain manufacturing processes, see [par 1.4](#)).

The Revenue Commissioners have granted a general exemption from the marking requirements in relation to kerosene delivered without payment of Mineral Oil Tax for use for aviation purposes, on condition that a declaration and claim are made by the trader on the tax warehouse warrant or import SAD (as the case may be), as follows:

I hereby declare that the kerosene described herein is intended for use solely for fuelling aircraft and claim exemption from the requirement to add the prescribed markers to this kerosene for the purposes of the application of a reduced rate of Mineral Oil Tax.”

Gas oil and kerosene shipped as bunkers ex tax warehouse on foreign going ships (including ships proceeding to the UK including N.I.) need not be marked.

Section 3. Prescribed Markers

General

The prescribed markers, the proportions in which they must be used and the manner in which they are to be added to gas oil and kerosene for the application of a reduced rate of Mineral Oil Tax are specified in [Regulation 29](#).

Gas oil delivered from a tax warehouse for home consumption must include the following 3 markers:

- Solvent Yellow 124 (Euro marker, see [par 1.2.2](#)),
- Accutrace S¹⁰,
- A blue dye.

Kerosene delivered from a tax warehouse for home consumption must include the following markers:

- Solvent Yellow (Euro marker, see [par 1.2.2](#)),
- Accutrace S10 ,
- A red dye.

Technical details and the proportions in which the above markers must be added to the relevant mineral oil products are set out in the following paragraphs.

3.1.1 Introduction of Accutrace S¹⁰ Marker for Gas Oil and Kerosene

[Accutrace S¹⁰](#) is a new fiscal marker which, from midnight on **31st March 2015**, must be included in all movements of gas oil and kerosene that are delivered from a tax warehouse for home consumption, in order for these products to qualify for the lower rate of Mineral Oil Tax.

Regulation 29 has been amended by the [Mineral Oil Tax \(Amendment\) Regulations 2015](#) (*S.I. No. 19 of 2015*) to provide for the addition of Accutrace S¹⁰ to the list of required markers.

3.1.2 Additional Sampling Following Introduction of Accutrace S10

Following the introduction of Accutrace S¹⁰, Officers should take a number of additional samples of MGO and marked kerosene for analysis by the State laboratory. The number of samples to be taken should be sufficient to ensure that Officers are satisfied that Warehousekeepers are achieving the required proportion of markers as set out in [Regulation 29](#).

3.1.3 Gas Oil Markers

The following markers must be added in the following proportions to every 5,000 hectolitres of gas oil intended for delivery at a reduced rate of tax:

- (i) not less than 3 kilogrammes and not more than 4.5 kilogrammes of [N-Ethyl-N-[2-(1-isobutoxyethoxy) ethyl]-4-(phenylazo) aniline (Solvent Yellow 124),
- (ii) not less than 1.25 kilogrammes of ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene (Accutrace S¹⁰) and
- (iii) not less than such quantity of a blue anthraquinone dye as gives a colour intensity, as measured in a spectrophotometer at 600-700 nanometres, corresponding to that resulting from the addition to gas oil of 3.33 milligrammes per litre of 1,4-bis(butylamino)anthracene-9,10-dione.

The combined markers give the gas oil a green colour.

3.1.4 Kerosene Markers

The following markers must be added in the following proportions to every 5,000 hectolitres of kerosene intended for delivery at a reduced rate of tax:

- (i) not less than 3 kilogrammes and not more than 4.5 kilogrammes of [N-Ethyl-N-[2-(1-isobutoxyethoxy) ethyl]-4-(phenylazo) aniline (Solvent Yellow 124),
- (ii) not less than 1.25 kilogrammes of ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene (Accutrace S¹⁰) and
- (iii) not less than such quantity of a red dye as gives a colour intensity, as measured in a spectrophotometer at 500-540 nanometres, corresponding to that resulting from the addition to kerosene of 5 milligrammes per litre of 1-[4-(phenylazo) phenylazo]-2-(ethylamino)naphthalene.

The combined markers give the kerosene a cherry red colour.

3.1.5 Composite Solutions

The markers will normally be added to gas oil or kerosene in the form of a composite solution. The composite solution, appropriate to the oil being marked, must be added in such quantity as will ensure the presence in such oil of all the prescribed markers in the required proportions. Standard composite solutions conforming to this requirement will be in general use for both gas oil and kerosene.

3.2 Liability to Mineral Oil Tax of Composite Marker Solutions

3.2.1 Importations from E.U. Member States and from Third Countries

Imported composite marker solutions intended for use for the marking of gas oil and kerosene are not liable to Mineral Oil Tax. Imported marker solutions are to be entered as required and delivered to oil warehouses and used for the marking of gas oil and kerosene in the manner and proportions prescribed. The resultant marked gas oil and marked kerosene is to be charged on delivery on its full volume (i.e. oil and marker solution), no allowances being made for either the gas oil content or the chemicals contained in the marker solution used.

3.2.2 Composite Marker Solutions Manufactured in the State

Composite marker solutions are manufactured by mixture of marked gas oil / marked kerosene and the appropriate prescribed markers. The oil used in their manufacture may be either tax paid or delivered tax free under authorisation for use in the manufacture of composite marker solutions.

3.2.2.1 Composite Marker Solutions Manufactured from Tax Paid Oil

In order to avoid double taxation of the oil used in the manufacture of composite marker solutions and subsequently used in the marking of reduced rate oils the following procedure is to be followed. The marker solution is to be sampled once a quarter for test as to gas oil / kerosene and to confirm that it conforms to [Regulation 29](#). Credit calculated on the basis of the % gas oil / kerosene as found by the State Chemist is to be given in the warehouse accounts at the end of each month or quarter as requested by the warehousekeeper. Deliveries of the MGO and marked kerosene from tax warehouse are to be charged on the full volume inclusive of composite marker solution.

3.2.2.2 Composite Marker Solutions Manufactured from Tax Free Oil

Traders, who manufacture composite marker solutions in the State, may apply to receive gas oil or kerosene, without payment of Mineral Oil Tax, under section 100 (1)(a) of the Finance Act 1999 for use in the manufacture of composite marker solutions. Any such application is to be made to the local Revenue Officer.

3.3 U.K Markers

The U.K. markers for gas oil are:

- Quinizarin [1:4 di-hydroxyanthraquinone],
- Accutrace S¹⁰ [((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene],
- C.I. Solvent Red 24,
- Solvent Yellow 124 (Euro marker). [N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline.

The marked gas oil is coloured red.

The U.K. markers for kerosene are:

- Coumarin,
- Solvent Yellow 124 (Euro marker). [N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline,
- Accutrace S¹⁰ [((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene].

The marked kerosene is a straw / yellow colour.

Accutrace S¹⁰ was introduced in the U.K. on 31st March 2015 to deliveries of gas oil and kerosene for home consumption in order for these products to qualify for the lower rate of Mineral Oil Tax.

Section 4. Marking Arrangements

4.1 Approval of Places for Marking

The places, vessels and pipes, at or in which the marking of gas oil or kerosene may be carried out, must be approved by the Revenue Commissioners. The only places for which such approval will normally be granted are approved tax warehouses. In practice, approval of a tax warehouse for marking is granted only for premises under the permanent control of a responsible official of the proprietors. Guidelines relating to the approval of tax warehouses can be found at Part 2, Mineral Oil Manual (2003).

An application for approval of an application to mark gas oil or kerosene would normally be included in the original application for approval of a tax warehouse, where a warehouse intends to deliver rebated oil for home consumption. **Existing warehousekeepers who do not have approval to mark gas oil or kerosene, and who intend to supply rebated oils for home consumption, must make a separate application for such approval well in advance of commencement of such supply.**

Applications for approval of places for marking should be made through the local Revenue District. The application should be accompanied by a plan of the premises together with a detailed description of all vessels, pipes and areas covered by the application and details of the proposed method of marking. A full report on each application should be submitted by the appropriate Revenue Officer, in consultation with his/her Assistant Principal, to the Principal Officer of the District where the tax warehouse is located.

4.2 Approval of Methods of Marking

4.2.1 In Tank Marking

Each application for the approval of a place for the marking of gas oil or kerosene must specify the proposed method of marking, the storage for the marking substances or composite solution, together with full details of any equipment to be used. Marking must be approved by the Principal Officer. The device normally used is an in-line injector, which injects the composite solution in the prescribed proportions into the oil while flowing through the pipeline en route to the marked oil storage tank. Each in-line injector is required to incorporate a section of transparent piping through which the flow of the marker solution into the oil pipeline can be observed

4.2.2 Loading Gantry Injector Marking

Each application for the approval of the marking of gas oil or kerosene at a loading gantry must specify the proposed method of marking, the storage for the marking substances or composite solution, together with full details of any equipment to be used. Marking must be approved by the Principal Officer. Loading Gantry Injector Marking involves the marking of the fuel en-route from a storage tank to a delivery road tanker.

4.3 Emergency Marking Arrangements

If an approved in-line injector breaks down and the automatic and controlled marking of reduced rate gas oil or kerosene becomes impossible, the trader must inform the Revenue Officer immediately, stating what methods are proposed to mark such oil for delivery at the reduced rate. The trader must also take urgent action to restore the operation of the defective appliance.

Where the full gantry operational system shuts down as a result of the in-line injector being in-operational, the local Revenue Officer must be informed immediately.

4.4 Stocks of Markers

4.4.1 Storage

The prescribed markers, or composite solutions thereof, at any approved marking place, must be kept in an approved tank or in marked containers in an approved area, and kept apart from all other substances.

4.4.2 Stock Account

The warehousekeeper must keep a balanced stock account at each place approved for the marking of reduced rate oil, showing the separate quantities of the markers (or of composite solution) received and used, and the dates of receipt and use. The stock account must be available for inspection by any Revenue Officer, at all reasonable times.

Section 5. Control of Approved Marking Places

5.1 Officers' Duties

Marking of gas oil and kerosene should normally take place in a Revenue approved tax warehouse in accordance with Regulation 30 of the [Mineral Oil Tax Regulations 2012](#). In exceptional circumstances, the marking of gas oil and kerosene may take place in a place other than a tax warehouse with the express written permission of the District Principal Officer following application by the trader and setting out the reasons for same.

A local record is to be kept in each District, of places approved for the marking of gas oil and kerosene and of the methods of marking which have been approved in each case. The details should be included in the trader's CRS notes.

The Officer is to attend a marking operation at least once per quarter, where the marking takes place in-tank, to ensure that the operation is carried out effectively and that the law and regulations are complied with. Officers are, once per quarter, to draw samples of marked gas oil and marked kerosene and send to the State Laboratory for analysis in order to confirm that the oil is properly marked in accordance with [Regulation 29](#). Officers should refer to Part 1, Section 14, Mineral Oil Manual (Feb 2003) for sampling procedures

Where it is considered that marking is not effective or that the marking solution is not of the required standard and in all cases of doubt, a sample of the marked oil or, if necessary, of the marking solution is to be sent to the State Chemist for analysis, a note being made on the test note as to the purpose for which the sample is submitted.

At least once a year, a sample of the marker solution is also to be sent for test as to conformity with the required standard, the proportion in which the solution is to be added to the reduced rate oil being stated on the test note. If the result of analysis proves unsatisfactory, the facts are to be immediately reported to the warehousekeeper and an explanation sought for the discrepancy. The marker solution is to be re-sampled for analysis and the State Chemist requested to analyse the product as a matter of urgency.

Officers responsible for the supervision and control of tax warehouses are to make themselves conversant with the marking and storage arrangements at each approved place and by suitably timing their visits are to satisfy themselves that the markers (or composite solution) are being duly added in the approved manner. They are to examine any stocks of marking solutions on hands and satisfy themselves that the required stock account is being properly kept. Marked reduced rate gas oil and kerosene in stock is to be inspected to ensure that they are satisfactorily marked, that they are stored apart from other oils and that the vessels or containers in which they are stored are marked as required.

5.2 Assistant Principals' Duties

Assistant Principals should ensure that the foregoing instructions are observed. As opportunity offers, they are to visit places approved for marking and satisfy themselves that the provisions of the regulations are being complied with.

A more recent version of this manual is available.

Section 6. Miscellaneous Provisions

6.1 Separate Storage of Marked Oils

Marked gas oil and marked kerosene must always be stored separately from each other and from other hydrocarbon oils. This applies to marked gas oil and marked kerosene stored at a licensed oil refinery, a tax warehouse or at the premises of any person storing, selling, delivering or using such oil.

6.2 Marking of Storage Tanks, Delivery Pumps, etc.

Under the provisions of Regulation 32 of the [Mineral Oil Tax Regulations 2012](#), every vessel, delivery pump or other container or outlet which contains marked gas oil or marked kerosene must be indelibly marked as follows:

Marked Gas Oil:

'It is an offence to keep marked gas oil in the fuel tank, or use it in the engine, of a motor vehicle'

Marked Kerosene:

'It is an offence to keep marked kerosene in the fuel tank, or use it in the engine, of a motor vehicle'

In the case of tankers used to deliver marked and unmarked oils at different times, a suitably inscribed disc or card attached to the outlet valve on the occasions when marked gas oil or marked kerosene is being carried, will be regarded as meeting this requirement.

6.3 Prohibition on the Mixing of Certain Mineral Oils

In accordance with the provisions of Regulation 44 of the [Mineral Oil Tax Regulations 2012](#), a person may not, without the approval of the Commissioners, mix mineral oil of different specified descriptions and the Commissioners may impose conditions for any such approval.

6.4 Blending of Marked Gas Oil or Marked Kerosene with Fuel Oil

The Commissioners may allow marked gas oil or marked kerosene to be blended or mixed with fuel oil to produce light fuel oil or medium fuel oil, subject to compliance with such conditions as they may impose, provided that::

- (a) such operations take place in a tax warehouse, and
- (b) the mineral oil produced by such blending or mixing is fuel oil.

Light and medium fuel oils are normally used in heavy duty burners for the purpose of heating commercial buildings, glasshouses etc. Marked gas oil has a

lower specification than DERV and consequently it is more economical to use in the production of light and medium fuel oils.

6.5 Transport/Delivery Documentation Requirements

Regulation 23 of the [Mineral Oil Tax Regulations 2012](#) provides that from 1 January 2013 consigning mineral oil traders must, for each delivery of mineral oil and before the mineral oil concerned is consigned for delivery from the premises or place concerned, complete an approved document (referred to as a “delivery document”) in three copies (referred to as “copy one”, “copy two” and “copy three”) and numbered in a consecutive series.

Officers should refer to **par 6.3, Mineral Oil Traders’ Licences Manual** for comprehensive guidelines relating to the “delivery document” including the details required on the document.

In the case of deliveries of marked gas oil or marked kerosene, or any other mineral oil supplied at a reduced rate of tax or subject to a relief from tax, the delivery document should include the following statement:

“This mineral oil product is delivered at a reduced rate of tax and must not be used as a propellant or kept in the fuel tank of a motor vehicle.”

6.6 Declaration by Warehousekeeper or Refiner

Where gas oil or kerosene is delivered at a reduced rate of Mineral Oil Tax from a tax warehouse (including a refinery), the relevant home consumption warrant bears a declaration, which must be signed by the warehousekeeper, to the effect that where reduced rates of Mineral Oil Tax are claimed that such products were delivered for use in accordance with the relevant statutory provisions governing such claims.

6.7 Imported Gas Oil or Kerosene

On importation for immediate delivery for use in the State, gas oil or kerosene may not be delivered at the appropriate reduced rate of Mineral Oil Tax unless it has been marked with the appropriate prescribed markers. A declaration is required regarding its intended use (viz. for a purpose other than combustion in the engine of a motor vehicle) and a declaration must be given on or attached to the import entry (SAD or EDE) to the effect that the oil referred to therein has been marked in accordance with the requirements of [Regulation 29](#).

6.8 Imported Marked Gas Oil or Marked Kerosene from OMS

Section 102(1)(b)(iii) of the Finance Act 1999 stipulates that it is an offence to use as a propellant or to keep in a fuel tank any mineral oil containing any marker required by another Member State.

In circumstances where gas oil or kerosene marked under a reduced tax regime in another Member State, including Northern Ireland, is used as a propellant or kept in a fuel tank of a vehicle, is discovered, this is an offence contrary to section 102 of the Finance Act 1999 and the circumstances, including the vehicle particulars, should be reported to the local Revenue Enforcement Unit as a matter of priority.

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