

## Accounting for Mineral Oil Tax Manual

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A more recent version of this manual is available.

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More recent version of this manual is available.

## 1. Introduction

The Accounting for Mineral Oil Tax Manual is one in a series of manuals providing information and guidance for staff in the administration of Mineral Oil Tax (MOT). This manual focuses on how MOT is accounted for, with particular regard to MOT warehouse returns and MOT repayment claimants, and the accounting compliance procedures for same.

### 1.1. Mineral Oil Manual (February 2003)

Revenue's Mineral Oil Manual, issued in February 2003, has been revised and is in the process of being replaced by the following series of manuals:

- **General Provisions Manual** (currently Part One of the Mineral Oil Manual, which is to be redeveloped)
- **Authorisation & Approval of Mineral Oil Tax Warehouses Manual** (currently Part Two of the Mineral Oil Manual, which is to be redeveloped)
- **Accounting for Mineral Oil Tax Manual**
- **Administration & Control of Tax Warehouses Manual (to be developed)**
- [Marking of Gas Oil & Kerosene Manual](#)
- [Mineral Oil Traders' Excise Licences Manual](#)
- [Movement of Excisable Products Manual](#)

These manuals provide information and guidance for Revenue officers with responsibility for the administration and control of mineral oil traders and mineral oil warehouses.

All references in this manual to a mineral oil warehouse should be taken to mean a premises approved as a tax warehouse under section 109 of the Finance Act, 2001 for the storage or production of mineral oil, other than vehicle gas, as defined in section 94(1) of that Finance Act, 1999.

Additionally, all references in this manual to Finance Act 1999 and Finance Act 2001 are references to the amended versions of those acts.

### 1.2. Accounting for Mineral Oil Manual

The electronic accounting process for MOT warehouse returns and certain MOT repayments is under the MOT taxhead.

MOT warehousekeepers must submit warehouse returns electronically via the Revenue Online System (ROS). Similarly, where electronic submission of MOT repayment claims is available, claimants must submit claims via Revenue's e-Repayment Claims Facility in ROS.

This manual also outlines compliance procedures with regard to accounting for both MOT warehouse returns and electronic MOT repayment claims.

### 1.3. Scope of this Manual

The **Accounting for Mineral Oil Tax Manual** begins with an explanation of the charging basis for MOT, the rates of tax charged, and an overview of MOT reliefs.

It provides explanations of the key MOT concepts necessary for understanding the new electronic processes for MOT warehouse returns and MOT repayment claims.

The manual explains how to register a new MOT trader and the validation requirements of the registration process.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### 1.4. Excise Law

The legislation concerning Mineral Oil Tax is set out below.

#### 1.4.1. Primary Law:

- Mineral Oil Tax - Chapter 1 of Part 2 of Finance Act 1999 (as amended)
- General Excise Law - Part 2 of Finance Act 2001 (as amended)

#### 1.4.2. Secondary Law:

- Mineral Oil Tax Regulations 2012 - S.I. No. 231/2012
- Mineral Oil Tax (Amendment) Regulations 2013 - S.I. No. 230/2013
- Mineral Oil Tax (Mandatory Electronic Filing and Miscellaneous Amendments) Regulations 2017 – S.I. No. 34/2017
- Control of Excisable Products Regulations 2010 - S.I. No. 146 of 2010
- Control of Excisable Products (Amendment) Regulations 2013 - S.I. No. 368 of 2013

Additionally, the following provisions of the Taxes Consolidated Act 1997, as amended, are relevant:

- S11 – Definition of “control” in relation to company ownership
- S917E – Electronic Returns
- Chapter 6 of part 38 – Collection of sections governing Electronic Returns
- S949I – Notice of Appeal to the Appeal Commissioners
- S960H – Offsetting of Taxes
- S1078(1) – Revenue Offences
- S1094 – Tax Clearance in relation to licences
- S1095(1) – Tax Clearance in general



## 1.5. Cancellation of Instructions

This manual supersedes and cancels the following instructions:

Instruction	Section
Mineral Oil Manual (2003 version)	Part 2 – Warehousing, Paragraphs 3.1, 3.2, 3.3, 3.4 & 4.4

A more recent version of this manual is available.

## 2. Basis for Charge

Certain goods, predominantly comprising mineral oil, tobacco and alcohol products are subject to consumption taxes called excise duties. Mineral oils (e.g. road diesel, marked gas oil, petrol, etc.) are subject to an excise duty referred to as Mineral Oil Tax.

With few exceptions, mineral oil products must be brought into the State either duty-paid or under duty suspension arrangements. Mineral oil under duty suspension is mineral oil upon which no duty has yet been paid, whereas duty-paid mineral oil is mineral oil that has been duty-paid previously in another EU member state prior to it being brought into the State. Mineral oil comes into Ireland mainly from other EU member states but can also originate from non-EU member states. It is brought into the State either by sea, on a ship, or by land from Northern Ireland, in a road tanker.

Legal provisions, listed in [section 1.4](#), set out the various requirements for moving mineral oil, other than vehicle gas, into and within the State, either duty-paid or duty suspended. Amongst other things, the legislation limits those who may receive, store or consign (dispatch) duty suspended mineral oil to certain authorised persons, namely warehousekeepers, registered consignees and registered consignors. Additionally, it limits the premises, at which duty suspended mineral oil can be stored, to a relatively few authorised MOT warehouses. The means by which MOT warehousekeepers account for MOT, on mineral oil released from a warehouse, is one of the main subjects addressed in this manual.

Under section 95(1) of the Finance Act 1999, MOT is chargeable on all duty suspended mineral oil, other than vehicle gas, when it is released for consumption in the State, and on all duty-paid mineral oil (previously released for consumption in another member state), other than vehicle gas, when it is brought into the State. To prevent double taxation, a trader that has brought duty-paid mineral oil into the State, and who has subsequently paid MOT on such oil upon its entry, may be entitled to receive, from the other member state, a repayment of the excise duty paid in that State.

Vehicle gas becomes liable to MOT when the gas is supplied, by the supplier, to a vehicle, with the vehicle gas supplier being accountable and liable to pay the tax on the gas supplied. Definitions, along with brief explanations, for the terms mineral oil, vehicle gas, released for consumption, tax warehouse, registered consignee, registered consignor and authorised warehousekeeper, as well as other relevant terms, are provided in [section 5](#). Further details on the requirements for, and processes involved in, the movements of mineral oil are provided in the [Movement of Excisable Products Manual](#).

### 2.1. Volume of Oil for Tax Purposes

The volume of mineral oil, for the purposes of charging the tax, is the actual volume at a temperature of 15° Celsius. Where the volume has been measured at a temperature other than 15° Celsius, that measurement must be adjusted, by reference to the temperature and density of the mineral oil, using recognised and approved conversion tables. See the Mineral Oil – General Provisions Manual for further information.

## 2.2. Deferral of MOT

In accordance with section 96(5) of the Finance Act 1999, Revenue may, subject to conditions, allow the payment of MOT (both non-carbon component and carbon charge) on mineral oil, other than vehicle gas, to be deferred to the 15<sup>th</sup> of the month following the month in which the tax falls due.

## 2.3. Guarantee of Deferred Payment

Warehousekeepers wishing to operate on a deferred payment basis will be required to provide a bank guarantee, acceptable to the Revenue Commissioners, from a financial institution that covers the totality of their potential MOT liability over the return period. The full MOT liability includes both the non-carbon and carbon components. The quantum of the guarantee will be based on 150% of the trader's average projected monthly liability over a twelve-month period rounded up as appropriate. The warehousekeeper should review the guarantee for adequacy on an annual basis to allow for fluctuations, that is MOT rate changes and volume changes increases.

## 2.4. Application for Deferred Payment of MOT

Applications for deferred payment of Mineral Oil Tax payment and Guarantee of Deferred Payment can be found in [Appendices III and IV](#). Both forms must be completed by each applicant who wishes to operate on a deferred payment basis. Warehouse keepers should submit their application forms to:

Revenue Commissioners  
Large Corporates Division  
Motor, Oils and Transport Branch  
Revenue House  
Assumption Road  
Blackrock  
Co Cork  
T22 W922

Officers are to insist applicants complete the application in full before processing. For information regarding the application process for inclusion within the deferred payment scheme, please contact Revenue's Large Corporates Division, Motor Oils & Transport Branch, at 01 738 36 37. Alternatively, queries can be sent via the dedicated secure email facility [largecasesdiv@revenue.ie](mailto:largecasesdiv@revenue.ie).

## 2.5. Commencement of Deferred MOT Payment

Following evaluation of the application, Revenue will notify the warehousekeeper if the application has been approved and the start date of deferred MOT payment. Traders who have not been approved must continue to operate on a daily payments basis.

A more recent version of this manual is available.

## 3. Rates of Duty

### 3.1. Schedule of Rates

Under section 96 of the Finance Act 1999, mineral oil is liable to tax at the rates specified in Schedule 2 of that Act. Separate rates, per 1000 litres of product, are specified for each of the various mineral oil descriptions/uses set out in Schedule 2 and are subject to change under National Budget measures. Current excise duty rates are available from the [Revenue website](#).

### 3.2. Carbon Charge

Section 96 of the Finance Act 1999 provides that MOT shall be charged at the rates specified in Schedule 2 of that Act. Section 64 of the Finance Act 2010 amended section 96 to provide that a carbon charge be included in the rates specified in Schedule 2. The carbon charge is levied according to the amount in tonnes of CO<sub>2</sub> emitted by each fuel type, based upon emissions factors specified by the Environmental Protection Agency. The carbon charge rates for each category are set out in schedule 2A, which was inserted in the 1999 Act by section 64 of the Finance Act 2010.

Note that the carbon charge is a component of the MOT rate and is therefore included in the rates shown in Schedule 2; it is not an additional charge.

Relief from the carbon charge is provided for in certain circumstances, as detailed in [Paragraph 4.2](#), and in such cases the net rate applicable will be the appropriate rate in schedule 2, reduced by the corresponding carbon charge rate shown in schedule 2A.

### 3.3. Standard and Reduced Rates of MOT

MOT rates, depending on the description and use of the oil, are divided into two categories, standard rates and reduced rates.

In relation to light oils, the standard rate means the appropriate rate for petrol. In relation to any other mineral oil product, it means the rate for that product when it is used as a propellant.

The reduced rate means any effective rate of tax lower than the standard rate applicable to that product and includes the net rate applicable after full or partial relief from tax. Marked gas oil (MGO) and kerosene, when used for purposes other than as a propellant, are invariably taxed at the reduced rate. The application of a reduced rate is subject to the Revenue Commissioners being satisfied as to the intended use, or actual use, of the mineral oil concerned and to compliance with such other conditions as they may impose.

The Revenue Commissioners may either remit or repay the difference between the standard rate and the reduced rate or, in cases where mineral oil tax was paid at a reduced rate, repay the difference between that reduced rate and any lower reduced rate to which the product is deemed liable.

## 4. Exemptions from MOT

Section 100 of the Finance Act 1999 provides for various reliefs from MOT, subject to the Revenue Commissioners satisfaction that any conditions necessary for the granting of a relief, including any conditions imposed by them, have been complied with. These reliefs may be granted by the Revenue Commissioners by means of remission or repayment of MOT. In addition, section 98 and section 98A (as amended) provide for the partial repayment of tax in relation to horticultural production and biofuels respectively, while section 97B provides for the partial repayment of tax on aviation gasoline used in commercial air navigation.

The term remission refers to mineral oil which is released from a warehouse tax free, whereas repayment refers to mineral oil which is released from the warehouse duty-paid with the duty subsequently repaid to the person who bears the cost of the tax, this is usually but not always the end user.

In line with developments, introduced to advance the new MOT taxhead, certain reliefs from MOT are provided for electronically, either through remission via the MOT warehouse return or by submission of a repayment claim.

Detailed below are all possible reliefs available from MOT. For specific details, on the reliefs made available by remission through the MOT warehouse return, see [section 11](#). For those made available by e-repayment claims, see [section 12](#).

### 4.1. Relief from Mineral Oil Tax

The reliefs available for MOT, both the non-carbon and carbon components, are as follows:

- Mineral oil intended for use, or to have been used, for purposes other than motor or heating fuel.
- Mineral oil intended for use, or to have been used, for chemical reduction or in electrolytic or metallurgical processes.
- Mineral oil intended for use, or to have been used, by a manufacturer in the production of mineral oil.
- Mineral oil that is heavy oil which is intended for use, or which has been used, in aircraft engines during testing and maintenance of those engines.
- Mineral oil used for production of electricity, where such electricity is either subject to Electricity Tax or is supplied for consumption outside the State.
- Mineral oil intended for use, or to have been used as fuel for the purpose of sea navigation, including sea fishing, but not including private pleasure navigation.
- Mineral oil that is heavy oil intended for use, or to have been used, as fuel for the purpose of air navigation other than private pleasure flying.
- Partial relief from MOT may apply (subject to restrictions) to heavy oil used in horticultural or mushroom production.
- Mineral oils contaminated due to erroneous delivery into fuel tank containing a different type of mineral etc.

## 4.2. Relief from Carbon Charge

The reliefs available from the MOT carbon charge component only are as follows:

- Any mineral oil that is shown to the satisfaction of the Commissioners to be biofuel, or vehicle biogas in the case of vehicle gas.
- The biofuel element of any mineral oil, or in the case of vehicle gas the vehicle biogas element, that has been mixed or blended with a mineral oil.
- Any mineral oil that is intended for use, or to have been used in an installation that is covered by a greenhouse gas emissions permit.
- Any mineral oil that is intended for use, or to have been used for environmentally friendly heat and power cogeneration.

### 4.2.1. Carbon Charge Relief for Greenhouse Gas Emissions' Permit Holders

Operators who receive mineral oil for use in a facility covered by a greenhouse gas emissions permit may obtain the oil free from the carbon charge component of MOT, either by repayment or by remission.

[Paragraph 12.3](#) provides further information in regard to the repayment of carbon charge paid on fuel purchased for such use. Details of how to request authorisation to receive mineral oil free from carbon charge, that is relieved through remittance, is in [paragraph 11.1](#).

## 4.3. Electronic Provision of MOT Reliefs

### 4.3.1. Via Repayment

Traders must electronically submit, through ROS, the following repayment claims for relief from MOT:

- Aviation Gasoline (AvGas) used for Commercial Air Navigation (Form PPF2) – a partial repayment of MOT paid on aviation gasoline used for commercial air navigation other than private pleasure flying.
- MOT Carbon Charge Repayment for Greenhouse Gas Emission Permit Holders (Form CC-Rep) – a repayment of the MOT carbon charge on oil upon which MOT has been paid at rates inclusive of the carbon charge, where that oil is intended for use or has been used in the installation covered by the Greenhouse Gas Emissions Permit.

#### 4.3.2. Via Remission

Certain reliefs from MOT are provided for by remission, where the warehousekeeper is authorised to supply fuel, either free from MOT or free from the Carbon Charge component, to the end user. These reliefs must be accounted for on the electronic MOT warehouse return, and include:

- Relief from MOT (both carbon and non-carbon components) for:
  - Mineral oil for purposes other than motor or heating fuel,
  - Mineral oil for use in chemical reduction or electrolytic or metallurgical processes,
  - Mineral oil for use in the production of mineral oil,
  - Mineral oil for use in aircraft engines during testing and maintenance of those engines,
  - Mineral oil for use in the production of electricity,
  - Mineral oil for use in sea navigation including sea-fishing but not including private pleasure navigation, and
  - Heavy oil for use in air navigation other than private pleasure flying.
- Relief from MOT carbon component only for:
  - Mineral oil for use in an installation covered by a Greenhouse Gas Emission Permit.

The supply of mineral oil, with MOT or the carbon charge remitted, must be in accordance with provisions of excise tax law and the appropriate procedures are set out in [section 11](#).

Details on how mineral oil, that is supplied ex-warehouse with the MOT or the carbon charge remitted, should be accounted for is provided in the [Mineral Oil Tax Warehouse Return User Guide](#).



## 5. Definitions

### 5.1. Agent

An agent is a person authorised to act on behalf of a taxpayer in regard to that taxpayer's tax affairs. Agents must register with Revenue and obtain a Tax Advisor Identification Number (TAIN) in order to work as a tax agent on ROS. They must also link each of their clients to their ROS Agent account, through the submission of an Agent Link Notification form, to be completed and signed by both the client and the agent.

Agent processing is facilitated for MOT to allow an agent to file warehouse returns and make payments on behalf of a warehousekeeper.

### 5.2. Accompanying Documents

Documents that must, for excise and/or customs clearance purposes, accompany goods in transit are generally referred to as accompanying documents. Each such procedure has its own rules, with those seeking to use a procedure formally making a declaration to Revenue.

Declarations are invariably made electronically, with the accompanying documents generated upon validation of the information provided. The required documentation can then be printed and dispatched along with the goods.

### 5.3. Authorised Warehousekeeper

In accordance with **section 96 of the Finance Act 2001**;

**“authorised warehousekeeper”** means, as the case requires, either—

- (a) a person in the State authorised by the Commissioners, in accordance with section 109, to produce, process, or hold excisable products in a tax warehouse, or to dispatch and receive consignments of excisable products to and from a tax warehouse, in the course of business, under a suspension arrangement, or
- (b) a person in another member state, authorised by the competent authorities of that member state to dispatch and receive consignments of excisable products to and from a tax warehouse, in the course of business, under a suspension arrangement;”

Authorised warehousekeepers are the only persons approved by Revenue to receive and store duty-suspended mineral oil in a tax warehouse (or other excise products depending on the terms of the authorisation).

Warehousekeepers may be authorised to dispatch goods, under duty suspension, from their warehouse to another warehouse either in the State or in another EU member state, or for exportation to a non-EU member state, subject to provision of suitable financial security.

## 5.4. Daily Payments

Warehousekeepers who choose not to avail of deferred payment facilities are required to pay MOT when the mineral oil is released for home consumption. For practical reasons, the payment of MOT on each consignment of mineral oil, as it leaves the warehouse, is not feasible. Revenue permits warehousekeepers to make periodic payments, based on an aggregate liability of MOT due over a short-fixed period. These payments are commonly referred to as Daily Payments, although, by agreement, they can cover periods up to a week.

The amount of these payments can be estimated and, in this respect, should be based on the known volume of mineral oil released for consumption in the preceding month. Alternatively, the payment can be based on the actual liability of the previous day(s). Payments must include the carbon charge component, as the deferment of Carbon Charge liability by itself is no longer permitted.

Officers in the Motor, Oils & Transport Branch of Revenue's Large Corporates Division (LCD) are responsible for monitoring the frequency and amounts paid of all warehouses making daily payments.

## 5.5. Deferred Payment

Excise legislation, specifically section 96(5) of the Finance Act 1999, has been adapted to allow MOT traders to opt for deferred payment of MOT. All MOT warehousekeepers must account for both the carbon charge and non-carbon charge components of MOT at the same time, either on an immediate basis through daily payments or on a deferred basis on the 15th of following month. Warehousekeepers wishing to operate on a deferred payment basis are required to obtain a security guarantee instrument, acceptable to Revenue, from a financial institution to the value of 150% of the trader's average projected monthly liability over a twelve-month period rounded up as appropriate.

## 5.6. Electronic Accompanying Document (e-AD)

Under the Excise Movement and Control System (EMCS), a movement of duty-suspended excisable goods is documented through an electronic Administrative Document (e-AD). The e-AD contains information on the consignment and its planned movement within the EU. The e-AD is electronically transmitted by the member state of dispatch to the member state of destination. An EU-wide register of operators (SEED) is used to check the excise numbers of the consignor and consignee.

## 5.7. Excise Movement & Control System (EMCS)

EMCS is a computerised system that facilitates EU member states in monitoring the movement of consignments of duty-suspended excisable goods, including mineral oils, within the EU. It helps to ensure that duties are properly levied at the final destination. Electronic messages (e-ADs) are exchanged containing details of consignments and their

movement. An EU-wide register of operators (SEED) is used to verify the details of those transacting within the system.

The EMCS system is required in EU law by Chapter IV of [Council Directive 2008/118/EC](#), recast by [Council Directive \(EU\) 2020/262](#) with effect from 23 February 2023, and the detail of the computerised procedures is set down in [Commission Regulation \(EC\) 1221/2012](#).

## 5.8. Excise Reference Numbers (ERNs)

Excise Reference Numbers (ERNs), which are only used in this jurisdiction, are 4-digit codes assigned to all excisable products and are used on all declarations where excise products are referenced. ERN codes are divided into two categories:

- Home – for goods produced within the State.
- Imported – for all goods brought into the State from either EU member or non-EU member states.

For MOT purposes, ERNs also differentiate products on the basis of the non-carbon and carbon components. For example, the Home ERN for the non-carbon component of petrol is 8014 and for the carbon component of petrol is 8514. The Imported ERNs for the non-carbon component of petrol is 7014 and for the carbon component of petrol is 7514. A list of ERNs for all mineral oil products is available in [Appendix I](#).

## 5.9. Heavy Oil

The term Heavy Oil is used within the petrochemical industry to describe product that is of higher density or specific gravity, with other products referred to as Light Oils. For legislative purposes, in accordance with section 94(1) of the Finance Act 1999;

**“Heavy oil” means hydrocarbon oil other than light oil;**

Heavy oils include diesel, marked gas oil, kerosene (marked or unmarked) and fuel oil.

## 5.10. Home Consumption

The term home consumption refers to where excisable products are physically moved out of an authorised warehouse for delivery other than under duty-suspended arrangements. The Excise Duty liability, which would have been suspended while the goods remained in the warehouse, falls due immediately upon such movement.

For mineral oil, the term most commonly refers to product released from a warehouse for end usage such as: a propellant, that is motor fuel; for home-heating; for aviation or marine fuel; or for agricultural purposes. However, any mineral oil released from duty suspension for any taxable purpose falls within the term home consumption.

In accordance with section 98A of the Finance Act 2001, the term **“release for consumption”** means;

- (a) any release, including irregular release, of excisable products from a suspension arrangement,
- (b) any production, including irregular production, of excisable products outside a suspension arrangement, or
- (c) any importation, including irregular importation, of excisable products, except where, in the case of a regular importation, the excisable products are, immediately upon importation, placed under a suspension arrangement.

Duty suspended mineral oil becomes immediately liable to tax when released for home consumption. As above there are many actions which can result in duty suspended mineral oil being released for home consumption; however, this manual is predominately concerned with mineral oil released for consumption through its removal from a tax warehouse. Note, as per [section 4](#), some movements of mineral oil from a tax warehouse may be relieved from MOT.

### 5.11. Light Oil

The term light oil is used within the petrochemical industry to describe product that is of lower density or specific gravity, with the converse referred to as Heavy Oil. For legislative purposes, in accordance with section 94(1) of the Finance Act 1999;

**"light oil"** means hydrocarbon oil of which, when tested in accordance with the method known as the ASTM D86 method or other equivalent method approved by the Commissioners, not less than 50 per cent by volume distils at a temperature not exceeding 185° Celsius or of which not less than 95 per cent by volume distils at a temperature not exceeding 240° Celsius or which, when tested in accordance with the method known as the ASTM D93 or other equivalent method approved by the Commissioners has a flashpoint of less than 22.8° Celsius but does not include white spirit or light oil which is charged as heavy oil in accordance with section 96(4);

Light oils include petrol and aviation gasoline.

### 5.12. Mineral Oil

Mineral Oil is a general term, used within the petrochemical industry, to describe a broad range of by-products resultant from the refining of crude oil to make petroleum products. For legislative purposes, in accordance with section 94(1) of the Finance Act 1999;

**"mineral oil"** means hydrocarbon oil, liquefied petroleum gas, vehicle gas, substitute fuel and additives,

Each of these terms also has its own definition within the governing legislation.

### 5.13. MOT Warehouse Return

The term MOT Warehouse Return refers to a monthly electronic return defining the liability to mineral oil tax of a warehousekeeper. Regulation 14 of the Mineral Oil Tax Regulations 2012 (as amended) requires that all warehousekeepers submit to Revenue, in such form as

the Commissioners may require, a return detailing the tax payable on mineral oil removed from a tax warehouse or otherwise released for home consumption.

The return format is more comprehensive than the previous paper-based warehouse warrant, which it has replaced. Further information regarding this return, and how it is submitted, is detailed in [section 8](#).

#### 5.14. Other Member States (OMS)

In accordance with section 96 of the Finance Act 2001 the term member state means a member state of the European Union. The term OMS refers to any member state of the EU other than Ireland.

#### 5.15. Propellant

In accordance with section 94(1) of the Finance Act 1999 as substituted by section 41 (a) of the Finance Act 2019 ;

**"propellant"** means—

- a) in relation to mineral oil in the State, mineral oil used for combustion in the engine of a motor vehicle or a craft used for private pleasure navigation, or
- b) in relation to mineral oil in another Member State, mineral oil that is subject to a minimum rate specified for motor fuel under Article 7.1 and Annex 1 Table A of the Directive;

**"motor vehicle"** means a mechanically propelled vehicle which is designed, constructed or modified to be suitable for use on roads, including any vehicle which is designed, constructed or modified to be suitable for traction on a road by a mechanically propelled vehicle, but does not include an agricultural tractor or a road roller or a dumper or an off-road dumper, or a mobile crane or mobile well drilling equipment or mobile concrete pumping equipment;

The term "used as a propellant" is relevant to the higher rate of duty charged on a product when used as a fuel for combustion to propel a motor vehicle. Please note that the definition of motor vehicles, as above, excludes certain vehicle types. For example, gas oil used in a car is charged at the "heavy oil used as a propellant" rate, whereas gas oil used in plant machinery on a building site is charged at the lower "other heavy oil" rate.

#### 5.16. Registered Consignee

In accordance with section 96 of the Finance Act 2001;

**"registered consignee"** means, as the case requires, either—

- a) a person, other than an authorised warehousekeeper or an exempt consignee, authorised by the Commissioners, in accordance with section 109IA, to receive, in the course of business, consignments of excisable products from another Member State under a suspension arrangement, or

- b) a person in another member state, other than an authorised warehousekeeper or an exempt consignee, authorised by the competent authority of that Member State, to receive, in the course of business, consignments of excisable products from another Member State under a suspension arrangement;”

Similar to warehousekeepers, registered consignees are authorised to receive consignments of duty suspended goods from either a registered consignor or a tax warehouse. However, unlike warehousekeepers, registered consignees are authorised only to receive such consignments and not to store the consignment under duty suspension arrangements. They must account for the consignment either prior to its dispatch or upon receipt, as circumstances dictate.

### 5.17. Registered Consignor

In accordance with section 96 of the Finance Act 2001;

“**registered consignor**” means, as the case requires, either—

- a) a person, other than an authorised warehousekeeper, who is authorised by the Commissioners in accordance with section 109A to consign, in the course of business, excisable products to another Member State under a suspension arrangement, upon their release for free circulation in accordance with Article 79 of Council Regulation (EEC) No. 2913/92, or
- b) a person, other than an authorised warehousekeeper, who is authorised by the competent authorities of another Member State, to consign, in the course of business, excisable products from that other Member State under a suspension arrangement, upon their release for free circulation in accordance with Article 79 of Council Regulation (EEC) No. 2913/92;”

Registered consignors are authorised only to dispatch consignments of duty suspended goods to registered consignees or to tax warehouses in OMS or non-EU Member States. Currently there are no registered consignors of mineral oil in the State.

### 5.18. Revenue Online System (ROS)

ROS is the portal by which Revenue delivers its interactive customer services electronically to traders. ROS is an internet-based facility which provides customers, inter alia, with a quick and secure facility to file tax returns, pay tax liabilities, claim repayments and access their tax details at any time.

All MOT warehouse returns and certain MOT repayment claims must be submitted via ROS.

### 5.19. Payment Facilities

Facilities to make a range of tax-related electronic payments are available in ROS and MyAccount.

Payment on MOT liabilities is available by transfer from the payer's bank account by Single Debit Instruction (SDI).

## 5.20. Security Guarantee

All MOT warehousekeepers availing of deferred payment arrangements are obliged to maintain in place a financial guarantee sufficient to cover 150% of the trader's average projected monthly liability over a twelve-month period rounded up as appropriate. The warehousekeeper should review the guarantee for adequacy on an annual basis to allow for fluctuations, that is MOT rate changes and volume changes increases.

## 5.21. Substitute Fuel

In accordance with section 94(1) of the Finance Act 1999;

**"substitute fuel"** means any product in liquid form, other than—

- a) a mineral oil of a description for which a rate is specified in schedule 2, or
- b) an additive,

that is used, intended for use, or suitable for use as motor or heating fuel;

A substitute fuel is any liquid product, not listed in schedule 2, for example not petrol, diesel, etc., that can be used as either motor or heating fuel. Substitute fuel is charged as follows:

- where suitable for use in a petrol engine, at the petrol rate,
- where suitable for use in a diesel engine, at the diesel rate, or
- in all other circumstances (e.g. heating fuel), at the rate for other heavy oil (i.e. MGO rate).

## 5.22. System for Exchange of Excise Data (SEED)

The System for Exchange of Excise Data (SEED) is a register of all traders, in each EU Member State, authorised for the movement of duty-suspended excisable products. Each Member State maintains its own register and shares this register with all OMS, making the registration details of traders across the EU available as required.

Under EU legislation, all warehousekeepers, consignors and consignees, both temporary and permanent, along with all tax warehouses, are required to be registered on SEED. They are issued with a 13-digit number, which includes a country identifier as the first 2 digits. This 13-digit number must be quoted on all relevant accompanying documents.

Irish SEED numbers can be further broken down as follows:

- Warehousekeepers: "IEWK0000" + 5-digit identifier
- Registered Consignors: "IERC0000" + 5-digit identifier
- Registered Consignees: "IERT0000" + 5-digit identifier

- Temporary Authorisations: “IETT0000” + 5-digit identifier
- Tax Warehouses: “IETW0000” + 5-digit identifier

In general, SEED registration information must contain: the tax warehouse or economic operator business name and address; start and end date of their authorisation, details of products for which they are authorised; and their local excise office ID. Certain other national administrative data is also included.

### 5.23. Tax Warehouse

A tax warehouse is a facility, authorised by Revenue, to produce, process, hold, receive or dispatch excisable goods under duty suspension arrangements. For legislative purposes, in accordance with section 96 of the Finance Act 2001;

**“tax warehouse”** means, as the case requires, either—

- (a) a premises or place approved by the Commissioners under section 109, where excisable products may be produced, processed, held, received or dispatched under a suspension arrangement by an authorised warehousekeeper in the course of business, or
- (b) a premises or place approved by the competent authority of another Member State, where excisable products may be produced, processed, held, received or dispatched under a suspension arrangement by an authorised warehousekeeper in the course of business;”

### 5.24. Temporary Registered Consignee

In accordance with section 109B of the Finance Act 2001;

**“temporary registered consignee”** means a registered consignee who receives consignments only occasionally, and whose registration is limited accordingly under section 109J(3).”

A temporary registered consignee is a registered consignee who receives consignments only occasionally, and whose registration is limited accordingly. They are restricted to receiving a maximum of 12 consignments in a calendar year and may also be limited regarding: the specified quantity of excisable product; a single consignment; a single consignor; or a specified period.

### 5.25. Vehicle Gas

Vehicle Gas encompasses any gas, other than LPG, that is used or intended to be used for combustion to propel a motor vehicle. Vehicle gas becomes liable to MOT when the gas is supplied to a vehicle gas dispenser, with the vehicle gas supplier being accountable and liable to pay the tax on the gas supplied. The vehicle gas supplier must be registered as such with Revenue.



In accordance with section 94(1) of Finance Act 1999;

**“vehicle gas”** means—

“gas other than liquefied petroleum gas used or intended for use as vehicle fuel;”

**“vehicle gas supplier”** means—

“a person who supplies vehicle gas to a vehicle gas dispenser;”

**“vehicle gas dispenser”** means—

“a person who, at a premises or place in the State, received gas for the purpose of supplying that vehicle gas to the fuel tank or standard tank of a vehicle and includes a person who received vehicle gas from, or supplies vehicle gas to themselves for that purpose;”

The vehicle gas supplier must, within one month of the vehicle gas accounting period, the duration of that accounting period being two months, supply a return showing the quantity of vehicle gas supplied during that period. The supplier must by the time the return is due, pay the tax due on the gas supplied.

#### 5.26. Warehouse Return Period and Due Date

Warehouse returns are based on a return period of one calendar month; with the warehouse return due on the 15 of the following month, for example the March warehouse return has a due date of the 15 April.

## 6. Registration for MOT

Revenue's accounting process for MOT warehouse returns are under the MOT taxhead. This section gives detailed instructions on how to register a trader under the MOT taxhead and the compliance procedures to be followed regarding trader registration.

There are currently a relatively small number of different MOT traders who require MOT taxhead registration, namely warehousekeepers and those seeking certain reliefs from MOT through electronic repayment. These traders must be registered for MOT before they can: submit a MOT warehouse return; make a payment in relation to a MOT warehouse; or request an MOT repayment. Agents acting on behalf of MOT warehousekeepers will not require their own registration under the MOT taxhead, but instead will require a ROS sub-cert issued by the warehousekeeper.

The responsibility for registering MOT warehousekeepers lies with Large Corporates Division and should be the final step in the warehouse authorisation process. The responsibility for registering new MOT repayment claimants lies with the Central Repayments Office (CRO) and should be completed upon receipt of the claimant's initial paper-based claim form. These claimants will have to be registered manually; guidelines on how to manually register a claimant on CRS are provided in [Paragraph 6.3](#) below.

It is vital to ensure that only appropriate MOT traders are registered. [Paragraph 6.3](#) outlines the compliance procedure for officers registering new MOT traders, dependent on whether the trader is a warehousekeeper or a repayment claimant.

### 6.1. Trader Registration

The MOT registration requirements for the various types of MOT traders are separately outlined below.

#### 6.1.1. Authorised Warehousekeeper

New warehousekeepers are to be registered as part of the warehouse authorisation process. After all other warehouse authorisation steps are complete; the authorising officer should register the trader under the MOT taxhead.

Registration for MOT will be at company level, meaning that if a company owns multiple warehouses, they will still only have one registration. Only authorised warehousekeepers who are CRS-registered for MOT and have a warehouse number on SEED will be able to file warehouse returns.

Note that when registering a warehousekeeper on CRS certain warehouse details will be taken from SEED, removing the requirement for duplication of this data. See [Paragraph 6.3](#) for details on how to register a trader under the MOT taxhead.

## 6.2. Repayment Claimants

Certain MOT reliefs that are available via repayment must be claimed electronically through the e-Repayment Claims facility in ROS. Details of these reliefs are available in [section 12](#).

Those seeking a repayment of MOT in relation to these reliefs must first be registered for the MOT taxhead on CRS. As there is no formal registration application process, it is necessary for claimants to submit their first repayment claim as a paper-based submission. The process for registering new repayment claimants, upon receipt of their initial paper-based claim, is described in [Paragraph 6.3.2](#).

### 6.2.1. Registered Consignees

Registered consignees do not require registration to the MOT taxhead.

Registered consignees that move mineral oil into the State will continue to be required to submit either a MOT Excise Duty Entry (EDE) or a Single Administrative Document (SAD), as appropriate, through Revenue's online systems.

### 6.2.2. Oil Distributors / Forecourt Retailers

Oil distributors and forecourt retailers do not have to be registered under MOT taxhead.

## 6.3. Requirements for Registering a New MOT Trader

When registering a new MOT trader, officers should ensure that the trader is entitled either to make a warehouse return or to claim a MOT repayment.

Detailed below are the requirements for registering new warehousekeepers and repayment claimants.

### 6.3.1. Warehousekeeper

The registering of new warehousekeepers under the MOT taxhead is to be done by the Revenue officer upon the completion of the warehouse authorisation and approval process. This process is detailed in the Authorisation & Approval of Mineral Oil Tax Warehouses Manual (to be redeveloped).

As ROS is the portal through which warehouse returns must be submitted, the warehousekeeper, and their appointed agent if so required, must be registered for ROS.

Having registered the warehousekeeper for MOT, the Revenue officer should request that the warehousekeeper nominate a bank account into which any MOT refunds will be transferred, see [Paragraph 8.9.1](#) for further details.

### 6.3.2. Repayment Claimants

All new repayment claimants are to be registered under the MOT taxhead upon receipt of their initial paper-based claim, see [Paragraph 12.1.2.1](#) for further details.

As ROS is the portal through which e-repayment claims must be submitted, the claimant, in order to be able to submit subsequent claims, must be registered for ROS.

The details supplied within the initial claim form, and the attached requisite documentation, are to be used to register the trader for the MOT taxhead. Officers should ensure that all such claims are completed correctly and that the declaration on the form is signed and dated.

### 6.3.3. Form PPF2 – Aviation Gasoline used for Commercial Air Navigation

Traders wishing to register for the MOT taxhead to claim a repayment under this relief must submit, in addition to their initial paper-based claim, a copy of all invoices for the purchase of aviation gasoline that is the subject of that repayment claim. Each invoice must show the name and tax number of the supplier, the quantity of fuel purchased, and the date of purchase.

Officers should ensure that the copies of invoices received are authentic and the invoice details correspond correctly with the claim details on the claim form.

Officers should check whether the claimant is a holder of an Air Carrier Operating Licence from the list of operators available from the Commission for Aviation Regulation's [website](#). Note that an operating licence is not required by law but would be indicative of the claimant eligibility to claim this relief. If the claimant does not have a licence then the officer should satisfy themselves otherwise as to the legitimacy of their entitlement to claim the relief.

#### 6.3.3.1. Form CC-Rep – Greenhouse Permit Holders

Traders wishing to register under the MOT taxhead in order to claim a repayment of this relief must submit, in addition to their initial paper-based claim, a copy of their greenhouse permit and a copy of all invoices for the purchase of mineral oil that is the subject of that repayment claim. Each invoice must show the name and tax number of the supplier, the type and quantity of fuel purchased, and the date of purchase

Officers should ensure that the copies of invoices received are authentic and the invoice details correspond correctly with the claim details on the claim form.

Officers should check that the permit supplied refers to the correct person and facility, and that the permit is current against the list of active permits available from the [EPA website](#).

## 6.4. Procedure for Trader MOT Taxhead Registration

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 6.5. Cancelling/Ceasing a MOT Taxhead Registration

Repayment claimants who wish to cancel their MOT registration should contact the [Central Repayments Office](#), while MOT warehousekeepers should contact the Revenue officer with control of the warehouse. Authorised warehousekeepers who wish to cease acting as such, are required to give notice in writing to the Commissioners at least three months before the date for ceasing business.

Traders, whose MOT registration has been ceased, may still be able to amend returns/claims submitted within the period for which their registration was active, that is the period between their registration and cessation dates.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 7. Bond Requirements

### 7.1. Authorised Warehousekeepers

Section 109 of Finance Act 2001 provides for the authorisation of warehousekeepers, with subsection 7 requiring that the warehousekeeper, as the person responsible for the excise duty on products held in the warehouse under duty suspension, provide financial security for such excise duty. Additionally, the warehousekeeper must provide security for the excise duty on products consigned from the warehouse under duty suspension.

This security will normally be provided by means of a composite bond, which covers the excise risk, both on products held in the warehouse and on products consigned from the warehouse under duty suspension. However, Revenue reserves the right to demand separate bonds or guarantees covering specific risks. The terms of a bond are set down in the authorisation document, which details the terms of the warehousekeeper's authorisation.

Upon applying for a bond, a warehousekeeper may be granted a cover note, pending execution of the bond. Under no circumstances is a warehouse allowed to operate without either a bond or a cover note being in place.

The proprietor warehousekeeper may act as the consignor on behalf of a tenant, under the proprietor's SEED number and under cover of that proprietor's bond. It is important, however, that a bond requirement is applied to any tenant warehousekeeper that intends to act as a consignor, and to be recorded as such on any electronic Administrative Document (e-AD) or other accompanying document. If the tenant warehousekeeper already has a bond, for example as the proprietor of another tax warehouse, that bond can be adapted to cover such consignments. Otherwise, a suitable bond should be drawn up to cover their role as consignor.

Officers should familiarise themselves with the guidelines in the [Authorisation of Warehousekeepers and the Approval of Warehouses Manual](#), particularly Paragraph 3.14, which deals with the financial security/bond requirements of authorised warehousekeepers.

#### 7.1.1. Bond Application Procedure

A mineral oil trader seeking warehousekeeper authorisation must contact their local branch office to apply for an excise bond a brief description of the process for attaining a bond is given below.

The trader, as part of their application for authorisation will have to provide Revenue with, amongst other things, details of the warehouse premises and of the proposed trading activities, for example volume of expected trade, products concerned, etc.

Based on the details of the trading activities, a bond amount will be agreed between the Revenue officer and the trader. The amount of the bond is based on the trading activity and level of compliance risk involved. For details on how the bond amount/value is calculated, please see paragraph 3.14.4 of the [Authorisation of Warehousekeepers and the Approval of Warehouses Manual](#). Upon agreement, a template cover note is provided by the Revenue officer to the trader in order for the trader's chosen financial institution to transcribe the

contents onto the institution's headed paper. The template cover note provides various details of the proposed bond, such as the bond amount, premises covered, and activities covered, etc. It is vital that all details on the cover note are accurate.

The cover note is retained by the trader, who forwards the transcribed copy to the Revenue officer.

Having received the cover note, the authorised warehousekeeper and the warehouse concerned may operate as such on the basis of the cover note pending execution of the bond.

Where satisfied that the transcript is accurate, the transcript is sent to the Economic Procedures Unit (EPU), in Nenagh, who present the relevant documentation along with form BR8 to the Revenue Solicitors Office (RSO). The RSO subsequently draws up the parchment bond document and forwards it and the BR8 form to the officer, who returns it to the trader.

The parchment bond document must then be signed, dated, and stamped by both the trader and by an approved representative from the chosen financial institution.

Upon return of the bond the Revenue case officer then signs the BR8 and sends it to EPU, in Nenagh. At this point the bond is now in force.

The bond document is retained by Revenue. Relevant details, to include the underwriter and the bond penalty particulars, should be recorded.

## 7.2. Registered Consignors

Section 109A of Finance Act 2001 provides for the authorisation of registered consignors, and subsection 4 requires every registered consignor to provide security, valid throughout the EU, for the excise duty on products consigned.

Before any consignment is dispatched, a registered consignor must provide a bond, at a level specified in the authorisation document, to cover the excise duty on the products consigned.

The registered consignor is required to inform Revenue of any changes that are relevant to the conditions of authorisation. The officer may, with sufficient notice to the registered consignor, vary those conditions.

A trader seeking a registered consignor authorisation for MOT, and consequently applies to have a bond put in place, a similar process to that outlined in paragraph 7.1.1 above should be followed.

## 8. Warehouse Return

### 8.1. Warehouse Return Overview

MOT warehousekeepers are required by excise law to submit a monthly return of the tax payable on mineral oil removed from their warehouse.

The paper-based system for submitting and accounting for MOT, the warehouse warrant, has been replaced by an electronic MOT warehouse return to be submitted through ROS.

The electronic MOT warehouse return consolidates the old paper-based versions of the:

- Mineral Oil Warehouse Warrant (C&E 1108),
- Carbon Charge on Mineral Oil Ex Warehouse Return (MOT CC1), and
- Monthly Stock Return (C&E 1122).

The Return of Oil Movements (ROM1) trader requirement remains separate from the warehouse return, and all licensed traders are legally obliged to submit ROM1s on a monthly basis.

#### 8.1.1. Return Submissions

Only traders who are registered for MOT on CRS and who have a current warehouse number on SEED will be able to submit a warehouse return.

The warehouse return is a monthly return, with the return due date being the 15th of the following month. Each company will be required to submit one monthly return, broken down by warehouse. The return will contain the trading details for each active MOT warehouse linked to the trader on the SEED database. Traders must, in respect of each warehouse for which they hold an approval, provide trading details for each product dealt in that warehouse. Where a trader has not actively traded in a particular mineral oil within that month but has the mineral oil in stock, the trader will nonetheless be required to input details for that mineral oil in order to fulfil their obligation to submit a monthly stock return.

Once submitted, the trader can view the return, via a ROS Inbox notification, which will link back to the return as submitted. However, where the return was submitted by an agent, the return will only be visible to the agent.

Submitted returns can be amended by the warehousekeeper, via ROS, within 12 months of submitting the return. Where a warehousekeeper wishes to amend a return past this date, the warehousekeeper must contact the relevant Revenue officer.

#### 8.1.2. Carbon Charge

The new return will function as a declaration of liability for both the MOT non-carbon and carbon charge components.



In accordance with section 100(5) of Finance Act 1999, relief from the carbon charge component applies to biofuel and, in instances where biofuel is added to another mineral oil, to the biofuel content of that mineral oil.

### 8.1.3. Liability Calculation

Warehouse return calculations are based on an “out-the-gate” model as opposed to the previous stock depletion model, with the tax liability being calculated on the volume of product as it is measured by meter on release from the tax warehouse.

The flat-rate loss allowance, which took account of the proportion of stock depletion attributable to loss of product while held in warehouse under duty suspension, allowable under section 98A(4)(a) of the Finance Act 2001 as part of the stock depletion calculation, no longer applies.

#### 8.1.3.1. Recovered Vapour (Petrol)

From 1<sup>st</sup> April 2022 an allowance of 0.15% of MOT liabilities applies in respect of petrol released for home consumption ex-warehouse in recognition of the return of duty-paid oil stocks to warehouses in the form of recovered vapour. This is only applicable to petrol MOT liabilities. This replaces all previous measures and arrangements in relation to recovered vapour allowances.

The allowance is applied by an equivalent adjustment of the rate calculation when computing the monthly liability.

Losses occurring in-warehouse other than those covered by section 98A(4)(a) of the Finance Act 2001, for example spillages, must continue to be reported immediately upon detection by the warehousekeeper to Revenue to allow officers establish the circumstances, quantities involved, etc., concerned. Losses can be attributed to loss relief on the company’s Corporation Tax return (CT1).

### 8.1.4. Record Keeping

All records relating to excisable goods must be kept for a period of not less than six years from the date of the last entry therein, or such other period as may be advised by Revenue in any particular case. The warehousekeeper’s records should incorporate clear audit trails. These records must be made available to Revenue on request. The records must be kept either at the registered place of business, or the MOT warehouse, or at such other place as Revenue may allow.

### 8.1.5. Return Submission/Amendment via ITP

When requested to do so by a warehousekeeper, officers may input a new warehouse return, or amend an already submitted warehouse return, via ITP, on behalf of the warehousekeeper. However, this should only be done where:

- (a) The officer is satisfied there is a legitimate reason the warehousekeeper cannot submit the return electronically themselves, and
- (b) The officer is in receipt of a signed and fully completed paper-based return, as provided in [Appendix II](#). A separate paper-based return will have to be submitted for each warehouse concerned.

The procedure for accepting a paper-based return submission is outlined in [Paragraph 8.2](#), while [Paragraph 8.3](#) provides detailed guidance on how to input/amend a warehouse return in ITP.

#### 8.1.6. Accounting for MOT

Section 96(5) of the Finance Act 1999 has been amended to give MOT warehousekeepers a choice in how to account for MOT on mineral oil released for consumption.

Warehousekeepers may either:

- Immediately account for the MOT liability, both non-carbon and carbon components, or
- Defer the payment of MOT liability, both non-carbon and carbon components, to the 15th of the following month, subject to the existence of a guarantee from a financial institution, acceptable to the Revenue Commissioners, for the purpose of securing the liability concerned.

From the 1 Feb 2017, all warehousekeepers must account for both the carbon charge component and the non-carbon charge component of MOT at the same time.

Warehousekeepers who opt to pay their MOT liability on an immediate basis (i.e. no deferment of liability) must make timely payments, appropriate to meet their projected or accrued MOT liability. These payments should be based on:

- Projected liability, if paying with respect to a future period;
- A daily average, calculated with respect to the preceding month; or,
- In accordance with their previous day's actual liability.

Warehousekeepers who decide to pay MOT on a deferred payment basis must obtain a guarantee from a financial institution acceptable to the Revenue Commissioners, to cover 150% of the trader's average projected monthly liability over a twelve-month period rounded up as appropriate. The warehousekeeper should review the guarantee for adequacy on an annual basis to allow for fluctuations (i.e. MOT rate changes and volume changes increases).

Warehousekeepers must make payment of any outstanding MOT liability, deferred or otherwise, when submitting the warehouse return.

### 8.1.7. Payment

Payment of MOT liability may be made using the electronic payment facilities in ROS or by transfer from the payer's bank account using Single Debit Instruction (SDI).

### 8.1.8. Deferred Payment

All warehousekeepers availing of the deferred payment scheme are obliged to maintain in place a guarantee enough to cover 150% of their deferred MOT liabilities.

Application requests for deferred payment are to be sent to, and processed by, Revenue's Large Corporates Division, Motor Oils & Transport Branch, Revenue House, Assumption Road, Blackpool, Cork, T23 W922. Application forms for the deferred payment of MOT can be found in [Appendix III](#) and [Appendix IV](#) of this manual.

### 8.1.9. Daily Payments & Payment Schedule

Warehousekeepers who do not operate on a deferred payment basis are required to submit daily payments, as described in [Paragraph 5.4](#). The setting of the daily payment amount and payment schedule will continue to be done by agreement with the officer responsible for the warehouse. The amount of these payments can be estimated and, in this respect, should be based on the known volume of mineral oil released for consumption in the preceding month. Alternatively, the payment can be based on the actual liability of the previous day(s).

Individual payments are facilitated through the Payments & Refunds section of the user's ROS homepage.

## 8.2. Paper Based Warehouse Returns

Where such a request for inputting or amending a return has been received, the Revenue officer should inform their line manager (Assistant Principal or above). Where the officer and line manager are satisfied that the necessity is legitimate, the officer should issue the warehousekeeper with a paper-based return form for completion and return. A copy of the template paper-based return is available in [Appendix II](#).

**Note a separate paper-based return must be submitted for each warehouse registered to the warehousekeeper.**

Where, as the result of a budgetary change, the rate of an excise duty for a product featured in the return has changed, warehousekeepers will be required to submit two paper-based returns per warehouse. Instructions for completion are provided on the paper-based return form.

Upon receipt, each paper return should be checked to ensure that it is completed fully, the declaration signed and dated by the warehousekeeper, and that only current excise rates are stated on the form.

The officer should check that there are no errors, in particular:

- any difference found between the amount of tax payable as stated on the paper return and the amount calculated by the system upon input, and/or
- any validation error received when inputting the product details.

Any errors found should be communicated back to the warehousekeeper for the submission of a corrected paper return.

After the return has been submitted/amended, the officer should inform the warehousekeeper, as to which of the following that ensues:

- that an additional liability has been arisen, which requires immediate payment by the warehousekeeper, or
- that an overpayment has arisen and may result in the issuing of a repayment in due course, or
- that the return has neither created an additional liability or an overpayment.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Repeated requests for inputting/amending of paper-based claims from the same warehousekeeper may be considered indicative of non-compliance.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 8.5. Cancelling a Warehouse Return

As all warehousekeepers are required to submit a warehouse return each month and have the ability to amend a return where necessary, warehousekeepers will not be able to cancel a return via ROS. In circumstances where a warehousekeeper believes a return should be cancelled rather than amended, the warehousekeeper must contact their Revenue officer.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 8.6. Contaminated Oil Returns

In accordance with the Mineral Oil Tax Regulations 2012, as amended, tax paid mineral oil that has been removed from a warehouse may be returned to that same warehouse where Revenue is satisfied that the mineral oil has become contaminated. The warehousekeeper may be entitled to a full/partial refund of MOT paid on the contaminated fuel depending on the circumstances of the contamination.

In the event of a mineral oil contamination, the procedure outlined in Paragraph 13.2 of the Mineral Oil Manual is to be followed in relation to ascertaining the degree of the contamination by the State Laboratory. Having done this, the officer should communicate to the warehousekeeper the extent of the contamination and the amount of the refund due. The warehousekeeper should then account for the oil contamination by amending the appropriate warehouse return(s) as set out below.

Increases in stock as a result of returned contaminated oil are to be recorded by the warehousekeeper on the warehouse return for the period during which the oil is returned to the warehouse. The volume of returned contaminated oil should be recorded under “Stock Gains”, with the corresponding increase reflected in the “Closing Balance” amount, on the Product Detail Screen for the appropriate mineral oil product.

The warehousekeeper should amend the warehouse return for the period during which the now contaminated mineral oil product was originally released for consumption. The warehousekeeper should decrease the volume recorded under “Home Consumption” on the Product Detail Screen for that product to account for the agreed refund amount. Having submitted the amended claim, a repayment for that amount will issue shortly afterward to the warehousekeeper.

After the warehousekeeper has amended the return, the officer should examine the return to ensure that all amended fields and the resultant refund amount are correct.

Details of the contamination, the affected warehouse return(s), the refund amount and any other pertinent information should be recorded.

## 8.7. Shortage or Loss of Mineral Oil

In accordance with section 98A(6) of Finance Act 2001, a loss or shortage (including theft) of mineral oil from a warehouse is deemed to be a release for consumption. The volume of mineral oil concerned is liable to MOT at the rate applicable either at the time the loss or shortage occurred, or where such time cannot be established, at the time Revenue is notified of the loss or shortage.

The officer, upon being notified of the loss or shortage, should inform the warehousekeeper to amend the appropriated warehouse return, the return period during which the loss or shortage occurred, by increasing the Home Consumption value on the Product Details Screen for the amount of mineral oil product concerned. The warehousekeeper should also amend the Stock Losses and Closing Stock Balance input fields accordingly.

Details of the loss/shortage, the affected warehouse return(s), the increased liability, decreased stock, and any other pertinent information should be recorded in ITP Notes.

Where any conflict arises in relation to the amount of increased liability concerned, the officer may raise an assessment against the return if considered appropriate.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 8.9. Overpayment of MOT

An overpayment of MOT may occur where the total daily payments for the period exceed the tax liability for the period, as per the warehouse return, or where an amended return has resulted in a reduction of the previously accounted for MOT liability.

The overpayment of tax results in a credit or negative balance in ITP, i.e. an amount of money owed by Revenue to the trader. After the credit is validated, the system will automatically offset the credit against any MOT liability outstanding in another period.

Where no automatic offsetting, or partial offsetting, occurs a refund will issue to the warehousekeeper's nominated MOT bank account.

Refunds of values less than €1,000,000 will issue automatically, whereas refunds of values greater or equal to €1,000,000 will generate a work item for approval.

Note that there is no automatic offsetting in ITP between MOT and other taxheads.

However, where a trader expects to receive a repayment, the trader may contact Revenue to request that the refund be manually offset against a different outstanding tax liability.

Alternatively, the warehousekeeper may request to use the repayment as a credit and offset the repayment against a subsequent MOT financial period.

### 8.9.1. Nominated Bank Account for Receipt of Refund

In order to receive a refund, warehousekeepers are required to have nominated a bank account into which MOT refunds will be transferred.

Warehousekeepers can nominate and amend bank details through ROS by selecting Manage Bank Accounts > Manage EFT under the Payments and Refunds heading on the ROS Homepage. Alternatively a Revenue officer may, upon request, input the warehousekeeper's nominated bank account details in ITP on their behalf.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 8.10. Incorrect EFT Payment

Daily payments, with regard to the warehouse return, should be made using the electronic payment facilities available in ROS or MyAccount (see [paragraph 8.1.7](#)), and not via Electronic Funds Transfer (EFT), which is no longer available for this purpose.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 8.11. Failed SDI Payments

Electronic payment facilities provided in ROS or MyAccount are to be used by MOT Warehousekeepers to make a daily payment or to pay any excess liability on foot of a warehouse return submission. Methods of payment available include a Single Debit Instruction (SDI) from the payer's nominated bank account.

Where the trader elects for payment via SDI, there is a possibility of a failed payment occurring. This is due to the time delay, which can be up to several days, between when the trader elects to pay by SDI and the actual transfer of funds from the traders nominated account. A failed payment will occur in the following event:

- Trader elects to pay via SDI,
- System confirms sufficient funds in nominated bank account at time of election,
- Trader withdraws funds from account after election but before actual transfer of funds,
- The bank is then unable to meet liability due to insufficient funds in the account.

Where a failed payment does occur, officers should follow the payment non-compliance procedures as outlined in [paragraph 8.13.3.2](#).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 8.13. Return & Payment Compliance

The Motor, Oil and Transport Branch in Large Corporates Division, and other branches assigned MOT warehouses, are responsible for compliance control of MOT warehouses, including warehouse return and payment compliance.

Given the potential tax liability concerned, any failure or delay to make a return or payment is to be treated as a serious compliance matter.

### 8.13.1. Return/Payment Compliance

The procedures herein should be read in conjunction with the Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual.

Officers will become aware of any failure or delay in the submission of returns or making of payments through ITP work items. Details of MOT work items are provided in [Paragraph 8.13.3](#).

Alternatively, specifically with regard to warehouses not operating on a deferred payment basis, officers should be aware of failed/delayed payments through manual monitoring of daily payment commitments. Further details on the requirement to manually monitor delay payments are provided in [Paragraph 8.13.2](#).

Where a return or payment compliance work item is received, or there has been a unwarranted delay in the making of a daily payment, officers should immediately inform their line manager (Assistant Principal) and Principal Officer. The officer should contact the warehousekeeper and seek an explanation for the return/payment delay and immediate rectification.

Where the explanation is not satisfactory or where there is reason to believe the delay is evidence of a possible compliance risk, the below compliance procedures should be adhered to.

#### 8.13.1.1. Return/Payment Compliance Procedures

**Any failure to make a payment or submit a return is a breach of the warehousekeepers authorisation conditions.**

**Any failure to make a payment or submit a return, in regard to warehouses operating on a deferred payment basis, is a breach of their deferred guarantee conditions.**

The circumstances of the compliance breach should be established immediately, including the amount, if any, of the outstanding liability concerned.

Consultation is advised with branch/divisional management as appropriate, to determine the appropriate enforcement course of action. The action taken will depend on the circumstances of the compliance breach, and may include the following:

Where the officer has reason to believe that an underpayment of MOT has occurred, an assessment may be raised under section 99A of the Finance Act, as outlined in Paragraph 8.12. Interest may be charged on any outstanding liability as appropriate.

Revocation of the warehousekeepers authorisation and mineral oil trader's licence(s) should be considered. In regard to warehouses operating on a deferred payment basis, revocation of their deferred guarantee approval should also be considered.

If the compliance breach is unresolved, or the warehouse is considered an ongoing compliance risk, the making of daily returns by the warehousekeeper may be enforced. The warehousekeeper must then submit daily paper-based returns to the Revenue officer, and make immediate payment of all associated liabilities.

Where it is established that an offence has occurred under section 121 of the Finance Act 2001, mineral oil concerned may be subject to forfeiture and may be seized by an officer authorised to do so.



Where warehousekeepers have been approved to operate on a deferred payment basis but have not adhered in full to the requirements to file and pay their MOT liability by the 15<sup>th</sup> day of the following month or where, in the view of Revenue, the security guarantee provided has become inadequate, consideration should be given to requiring the warehousekeeper to immediately revert to daily payments.

#### 8.13.2. Monitoring of Daily Payments & Payment Schedules

Officers, with responsibility for control of warehouses that do not operate on a deferred payment basis, must monitor the frequency and amount of daily payments.

Officers should ensure that the payment frequency follows a consistent schedule. The payment amount multiplied by the number of expected payments should approximate to the total MOT liability for the return period. The payment amounts should be based on the known volume of mineral oil released for consumption in the preceding month, or the actual liability of the previous day(s).

Officers should be cognisant that warehousekeepers might attempt to make smaller payment amounts early in the month followed by larger amounts later in the month to compensate. This practice is not permitted as it does not accurately reflect the tax liability on the volume of oil released for consumption.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 9. Excise Duty Entry (EDE)

Excisable products, including mineral oils, but excluding vehicle gas, when acquired from OMS and brought into the State for direct home consumption, must be declared, and the tax liability paid, on an Excise Duty Entry (EDE).

An EDE declaration can be submitted via the Electronic Excise Declaration System (EEDS) either by Direct Trader Input (DTI), using the trader's own software, or through a ROS input screen.

EDE transactions are processed by the Automated Entry Processing (AEP) system and all traders using the AEP system must be registered in CRS under the C&E taxhead.

EDEs may also be declared, in limited circumstances, by Revenue officers using Customs Input (CI) on behalf of a trader. The excise declaration form, C&E 1087 hardcopy, is required for CI, copies of which may be obtained from the trader's local Revenue Office.

EDEs that include ERN codes for mineral oil products cannot contain ERN codes for non-mineral oil products.

For further information on the submission of EDEs, by both officers and traders, please see the [Electronic Excise Declaration System Manual](#). A guide to the box-by-box completion of the EDE can be found in Appendix 1 of this manual.

### 9.1. Changes to MOT EDE Processing

Processing of EDEs remains within the AEP system, under the C&E taxhead, however processing has been redeveloped to reflect legislative changes that introduce deferred payment facilities for MOT.

Note the rules governing the deferral of liability for a MOT EDE remain those applicable to all EDE processing, i.e. those appropriate within the AEP system. Functionality to link the deferral of warehousekeeper liability to MOT EDE processing is yet to be developed.

Prior to the commencement of deferred payment for MOT (February 2017), traders had been required to pay the non-carbon component immediately upon import but could defer the payment of the carbon charge component until the 15<sup>th</sup> of the following month.

However, since the commencement of the revised legislation, traders may now either:

- Defer the payment of MOT liability, both non-carbon and carbon components, subject to a bank guarantee, or
- Immediately pay the MOT liability, both non-carbon and carbon components.

Note the deferment of carbon charge liability alone is no longer permitted in legislation.

When submitting an EDE, traders must declare both:

- The total mineral oil volume as one item, with that item specifying the correct non-carbon ERN code; and,
- As a separate item, the volume of mineral oil subject to carbon charge, with that item specifying the correct carbon charge ERN code.

This requires that each MOT EDE has a minimum of two transaction items.

A more recent version of this manual is available.

## 10. Single Administrative Document (SAD)

Importation of goods, including excise products, to the State from countries outside the European Union requires the completion of a customs entry by the importer or assigned agent. This declaration is made via a Single Administrative Document (SAD), processed through Revenue's Automated Entry Processing (AEP) system. A similar declaration is required for goods being exported from a Member State to a non-EU Member State.

SADs are used across the EU as the standardised form for recording commonly required details about goods being imported into or exported from a Member State.

AEP is Revenue's Electronic Customs Declaration Processing System. It is responsible for the validation, processing, duty accounting, control and clearance of customs declarations, both import and export. Using the AEP system, importers or their agents may clear consignments at import and pay any charges (customs duty, VAT, excise duty) due through an approved Deferred Payment account, bank draft, money order or bank guaranteed cheque to effect release of the goods. All necessary documents required to clear the goods through customs i.e. invoice, certificate of origin, import licence, etc. must be available on request.

The Direct Trader Input (DTI) system allows traders to input SADs into AEP direct from their own computer systems. Traders require an Economic Operators' Registration and Identification (EORI) number, a unique reference number for every trader, that uniquely identifies them to the customs authorities of the relevant Member States.

Revenue officers may, on request, input SADs on a traders behalf via Customs Input (CI).

Further information for traders regarding customs import/export procedures, and on how to declare and pay duty on such movements, is available from the [Revenue website](#).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### 10.1. Changes to MOT SAD Processing

As with MOT EDEs, processing of MOT SADs has been redeveloped to reflect legislative changes that introduce deferred payment facilities for MOT (other than for vehicle gas).

Note the rules governing the deferral of liability for a MOT SAD remain those applicable to all SAD processing, i.e. those appropriate within the AEP system.

Prior to the commencement of deferred payment for MOT (February 2017), traders had been required to pay the non-carbon component immediately upon import but could defer the payment of the carbon charge component until the 15<sup>th</sup> of the following month.

However, since the commencement of deferred payment of MOT traders may now either:

- Defer the payment of MOT liability, both non-carbon and carbon components, subject to a bank guarantee, or

- Immediately pay the MOT liability, both non-carbon and carbon components.

When submitting a SAD, traders must declare both:

- The non-carbon ERN and total mineral oil volume (Box 33.5); and,
- The volume of mineral oil subject to carbon charge (Box 44).

Note, carbon charge will only be calculated where excise is payable, therefore codes which grant exemption from excise will also grant exemption from carbon charge.

A more recent version of this manual is available.

## 11. Remissions

Details of mineral oil, supplied by warehousekeepers either free from MOT or free from the carbon charge component, to authorised users, via remission must be included in the monthly MOT warehouse return. The supply of such remitted fuels must be in strict accordance with procedures, as set out below.

### 11.1. Carbon Charge Remission – Greenhouse Gas (GHG)

Mineral Oil relieved from the carbon charge may, in accordance with section 100(6)(a) of the Finance Act 1999, be supplied ex-warehouse to GHG permit holders for use in an installation covered by the permit.

Full details of procedures governing the application of this remission are available from the [Mineral Oil Tax Carbon Charge: Relief from Mineral Oil Tax Carbon Charge for Mineral oil used in installations that are covered by Greenhouse Gas Emissions Permits](#) guide.

### 11.2. MOT Remission

#### 11.2.1. Marine Diesel (Mineral Oil supplied for Commercial Sea Navigation)

In accordance with section 100(2)(a) of the Finance Act 1999, marine diesel may be supplied free from MOT for use for the purpose of sea navigation, including sea-fishing. Note that this relief does not apply to fuel supplied for private pleasure navigation.

Full details of procedures governing the application of this remission are available from [the Commercial Sea Navigation Guide](#).

#### 11.2.2. Mineral Oil Supplied Tax Remitted for other Tax Free Purposes

In accordance with section 100 of the Finance Act 1999, mineral oil may be supplied ex-warehouse free from MOT to authorised users for the following purposes:

- purposes other than motor or heating fuel,
- use in chemical reduction or electrolytic or metallurgical processes,
- use in the production of mineral oil,
- use in aircraft engines during testing and maintenance of those engines,
- the production of electricity, and
- for heavy oil only, air navigation other than private pleasure flying.

## 12. Repayments

The following MOT repayment forms must be submitted electronically:

- Mineral Oil Tax on Aviation Gasoline used for Commercial / Business Air Navigation (Form PPF2);
- Mineral Oil Tax Carbon Charge by Greenhouse Gas Emission Permit Holders (Form CC-Rep).

These repayment claims are to be submitted, and amended where necessary, via the e-Repayment Claims facility accessible through ROS.

Guidance for traders wishing to submit an e-repayment claim is available in the [Mineral Oil Tax e-Repayment Claims User Guide](#).

Traders with queries or problems in relation to the e-Repayment Claims facility, or the submission of a repayment claim, should contact Revenue's Central Repayments Office (CRO)

Additional MOT repayment types will be included under the e-Repayment Claims facility over time.

In circumstances where the trader is genuinely unable to submit or amend a repayment claim electronically, Central Repayments Office officers may input the claim on their behalf.

### 12.1. e-Repayment Claims Facility Requirements

In addition to the qualifying criteria, which are specific to each of the different repayment claims described below, all traders using the e-Repayments Claims facility must adhere to the following system requirements.

#### 12.1.1. ROS Access

Access to the e-Repayments Claims facility is provided through ROS, therefore all traders must be registered for ROS. Traders seeking ROS registration should be directed to the dedicated [ROS website](#).

#### 12.1.2. MOT Registration

Traders must be registered under the MOT taxhead in order to submit a repayment claim.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

#### 12.1.2.1. Initial Paper-based Claim

Traders availing of the e-Repayment Claims facility can only access repayment forms relating to taxheads for which they are registered. Consequently, new claimants, i.e. those not already registered under the MOT taxhead, cannot automatically use the e-Repayment Claims facility. These non-registered claimants are to be registered under the MOT taxhead upon receipt of their first paper-based claim, using the information provided therein.

In addition to registering the new trader, the officer should assign the bank account details as provided on the paper claim to the MOT taxhead,.

This first claim should be scanned and sent to IC to be recorded under the location BMW > Central Repayments Office and under the category Mineral Oil. The officer should attach an identifier, the trader's MOT registration number, to the item and mark it as completed.

The trader should make all subsequent claims electronically through the e-Repayment Claims facility.

Guidance for registering a new MOT trader, along with details of the validation required as part of the registration process, is provided in [paragraph 6](#).

#### 12.1.3. eTax Clearance

Tax Clearance Certificates are issued by Revenue as a confirmation that a person's tax affairs are in order at the date of issue of the certificate. To ensure uninterrupted processing of their claim, repayment claimants should have tax clearance prior to submitting a repayment claim.

From December 2015, the tax clearance assessment process has been handled through the electronic tax clearance (eTC) system. Applications for eTC are made through ROS or MyEnquiries. A trader applying for an eTC certificate will receive either an electronic Tax Clearance Certificate, if tax compliant, or a Tax Clearance Refusal notification if tax non-compliant. Revenue systems will periodically check traders' tax compliance status. A trader deemed to be no longer tax compliant will receive a notification that their eTC has been rescinded.

A trader without e-TC will be permitted to submit a repayment claim, however the repayment will not issue immediately and instead a work item will be generated.



#### 12.1.4. Repayment Period

The repayment period for all types of claims is one month and all claims should be submitted within four months of the repayment period. However traders may submit multiple single-month repayment claims at the same time. For example in May a trader could submit individual repayment claims for February, March and April.

Section 100(8)(b) of the Finance Act 1999 allows Revenue discretion to accept claims after this date, therefore the e-Repayment Claim system will allow claimants to submit a claim after the four-month period subject to officer approval via a work item. Officers may allow the submission of claims beyond the four months deadline where they believe the trader has a genuine reason for being unable to submit the claim within the deadline.

#### 12.1.5. Bank Account Details

Repayment traders must have a nominated bank account, recorded against their MOT taxhead, in order to make a repayment claim.

Traders who have not recorded their bank details with Revenue will be unable to submit a repayment claim and instead will receive a rejection message advising them to contact the Central Repayments Office.

Note that MOT registered traders can input and amend their own bank details through ROS by selecting Manage Bank Details > Manage EFT under the Payments & Refunds section of the ROS homepage. Traders who contact the CRO requesting an update of their bank details should be reminded of this facility.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

#### 12.1.6. Record Keeping

Claimants must retain a record of repayment claims submitted, as well as all other pertinent records regarding the purchase/sale of mineral oil eligible for relief, for a period of not less than **6 years** from the date of that claim.

### 12.2. MOT on Aviation Gasoline used for Commercial Air Navigation (Form PPF2)

Section 97B of Finance Act 1999 provides for a partial repayment of MOT paid on aviation gasoline used for commercial air navigation other than private pleasure flying.

Form PPF2 is for traders seeking a partial repayment of MOT on aviation gasoline used for commercial/business air navigation.

Further information on the rate of mineral oil tax on fuel used in commercial air navigation is available from the [Revenue website](#), note this rate may change as a result of a Budget.

### 12.3. MOT Carbon Charge Repayment for Greenhouse Gas Emission Permit Holders (Form CC-Rep)

MOT legislation provides for a relief from the carbon charge component of MOT on mineral oil used, or purchased for use, exclusively in installations that are covered by a greenhouse gas emissions permit. This relief is available through both remission and repayment. For further details on the granting of the relief through remission, see [Paragraph 11.1](#).

Form CC-Rep is for holders of a current greenhouse gas emissions permit who wish to claim a repayment of the MOT carbon charge on oil upon which MOT has been paid at rates inclusive of the carbon charge, where that oil is intended for use or has been used in the installation covered by that greenhouse gas emissions permit.

Note that in order for a Form CC-Rep to be processed the GHG Permit Holder tick-box must be ticked on the claimant's MOT registration details in CRS.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### 12.5. Repayment Claim Compliance

The Principal Officer and Assistant Principal Officer of the Central Repayments Office have responsibility for ensuring compliance in regard to repayment claims.

A series of systemised work items have been created to help ensure that only eligible and accurate claims are submitted.

The Assistant Principal Officer should ensure that all work items are completed by officers correctly and in a timely fashion.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

#### 12.5.2. Threshold Rule for ROS Input

A threshold amount based on the average repayment claim has been created within ITP; this amount is individual to each repayment type. Where a submitted claim exceeds this amount, customer financials will not be updated automatically and instead the claim will be suspended and a work item issued to the appropriate workgroup.

In addition to claims that exceed the threshold rule, a proportion of all submitted claims will also be suspended for inspection. All Form PPF2 and CC-Rep repayment claims will be selected for inspection.

The trader will not receive a ROS inbox notification to this affect; however the claim status on the trader's claim history screen will show the claim to be under review.

Officers should review the repayment amount of previous claims. Where the amount is found to be atypical for the business/person in question, the officer should request an explanation from the claimant. If deemed appropriate, the officer should request from the claimant evidence to substantiate the repayment claim for the period concerned, such as copies of receipts for the supply/purchase of fuel in question and the correct use (intention for use) of said fuel. Note that Form PPF2 and CC-Rep claimants are already required to attach receipts with every claim.

The officer should also check whether the claimant is indeed entitled to claim the repayment, this checking should include, but is not necessarily limited to, the following checks:

#### 12.5.2.1. Form PPF2 – Mineral Oil Tax on Aviation Gasoline used for Commercial / Business Air Navigation.

The officer should check that the claimant has a current Air Carrier Operators Licence from the list of operators available from the Commission for Aviation Regulation's [website](#). Note that an operating licence is not required by law but would be indicative of the claimant eligibility to claim this relief. If the claimant does not have a licence then the officer should seek other assurances as to the claimant's eligibility.

#### 12.5.2.2. Form CC-Rep – Mineral Oil Tax Carbon Charge by Greenhouse Gas Emission Permit Holders

The officer should confirm that the claimant still holds a current GHG permit as listed on the [EPA website](#).

It is also important that invoices for mineral oil claimed are scrutinised to determine whether, in each instance, the fuel was purchased at the full rate of MOT, i.e. inclusive of the carbon component. This is to ensure that the claimant did not include an invoice for fuel purchased for which remission of the carbon charge had been granted by the fuel supplier.

Approving the work item will close the item and post the claim to ITP, customer financials will update accordingly and the repayment will issue to the trader.

Rejecting the work item will close the item and create a ROS Inbox document notifying the trader that the repayment claim has been disallowed. In this instance the officer should contact the claimant and explain the reason the claim has been rejected.

#### 12.5.3. Threshold Rule for ROS Amendments

Claims that have already been processed, and are subsequently amended by the claimant via ROS, will not result in customer financials being updated automatically. Instead, a work item will be raised. The trader will not receive a ROS inbox notification to this affect; however the claim status on the trader's claim history screen will show the claim to be under review.

Officers should examine the nature of the changes made, and that all required supporting documentation has been updated correctly.

Where it is found that the same trader frequently makes amendments to submitted claims, the matter should be raised with the trader and an explanation sought. Repeated or frequent amendments to claim may be indicative of risk.

#### 12.5.4. Claims submitted through ITP by Officers

Following the input/amendment of a repayment claim via ITP by an officer on behalf of a claimant, customer financials will not be updated automatically, rather a work item will issue for approval by the officer's line manager.

The line manager should check the following:

- that the claimant's reason for not inputting/amending their claim themselves was legitimate,
- that the paper-based form is fully completed and correct,
- that the details of the claim as input in ITP are consistent with the paper-based claim submission, and
- that all required supporting documentation particular to that repayment has been submitted.

#### 12.5.5. ROS Input Period Threshold

Although repayment claims should be submitted within four months from the end of the repayment period, section 100(8)(b) of the Finance Act 1999 allows Revenue discretion to accept claims after this date.

To cater for this the e-Repayment Claim system will allow claimants to submit a claim after the four-month period. However, rather than the claim being processed normally, the claim will be suspended. ITP customer financials will not be updated and a work item will be issued to the appropriate workgroup. The trader will not receive a ROS inbox notification to this affect; however, the claim status on the trader's claim history screen will show the claim to be under review.

Note this business rule does not apply to amendments.

When this work item is received, the officer should contact the trader to establish the reason for the late claim submission. If the officer believes the reason is adequate, and that timely submission/amendment was not possible, the officer may approve the work item. Doing so will remove the suspension and customer financials will update automatically, with the repayment issuing as standard. The reason for the late submission should be recorded in ITP notes.

#### 12.5.6. Tax Clearance Rule

When a trader without tax clearance submits/amends a repayment claim an informational work item will issue to the appropriate work group. The trader will not receive a ROS inbox notification to this affect; however, the claim status on the trader's claim history screen will show the claim to be under review.

Upon receipt of the work item the officer should proceed as follows:

- 1) Open and then close the work item business detail (B'Detail) screen – this is necessary to prevent the claimant amending the claim while the work item is being processed.
- 2) Input a stop 02 for the period concerned.
- 3) Address, by reference to the trader, any non-monetary matters prohibiting the issue of a tax clearance certificate.
- 4) Where a debt-management caseworker has been assigned, co-ordinate with that officer regarding the likelihood of a repayment being due.
- 5) Approve the work item, this will close the work item and post the claim to ITP.
- 6) With the agreement of any assigned debt-management caseworker, offset the appropriate amount to the appropriate taxhead via a Complex Transfer in ITP.
- 7) Remove stop to allow debits/credits to run and to automatically issue the remainder (if any) of the refund due.
- 8) Finally, contact and inform the claimant of the outcome.

Note: rejecting the claim will close the item and send a ROS Inbox notification to the claimant. In this instance the officer should contact the claimant and explain the reason the claim has been rejected.

## 12.6. Ineligible Claimants

Where, having received a claimant's Registering Claim, it is established that the claimant is not entitled to claim that relief, the claimant should not be registered under the MOT taxhead and the claim should be rejected. The officer should inform the claimant as to the reasons why their Registering Claim was rejected.

Where a claimant, registered under the MOT taxhead, is subsequently found to be ineligible, the officer should input a cessation date into the CRS registration MOT Detail Screen, as per [Paragraph 6.3.2](#). The trader should be informed of the reason they are not entitled to appropriate MOT relief and that their registration has been ceased.

Previous claims by that claimant should be scrutinised, and the procedures set down in [Paragraph 12.7](#) followed if it is discovered that the claimant has received any repayment for which they were not entitled.

## 12.7. Ineligible Repayments

Whereas the result of a work item, or other compliance intervention, it is found that a claimant has received either a full or partial repayment that they are not entitled to, the officer should follow the following procedure as appropriate.

The officer should inform their line manager that a claimant has received a repayment they are not entitled to and therefore has incurred a liability to MOT. It should be determined from the claim information available and, where deemed necessary, through further investigation and contact with the claimant, whether the liability was the result of carelessness or a deliberate attempt at tax fraud.

The officer should raise an assessment of excise duty payable in accordance with section 99A of the Finance Act 2001. The assessment amount should include interest where appropriate.

The officer should then manually issue a notice of assessment to the claimant for the payment of the liability. Facilities for raising of a MOT-related assessment are not currently available in ITP.

Note a person who submits, either carelessly or deliberately, a repayment claim for which they are not entitled may be subject to a penalty in accordance with section 99B of the Finance Act 2001.

Claimants can make a payment of the partial or full outstanding liability, as well as interest and penalties where appropriate, through the Payments & Refunds section of the claimant's ROS homepage by selecting Tax/Payment/Declaration > MOT > Make Payment.

All details of the case should be recorded in ITP notes.

Where tax fraud is suspected, the line manager should notify the Branch Manager with a view to discussing possible prosecution.

## 13. Customer Service

### 13.1. Authorised Warehouse-keeper

Warehousekeepers, with queries regarding submission of electronic warehouse returns, associated payment, or the refunding of overpaid MOT, should contact Revenue's Large Corporates Division, Motor Oils & Transport Branch at 01 738 36 37.

Alternatively, queries in relation to the electronic warehouse return submission process can be sent via the dedicated secure email facility [My Enquires](#) by putting [ESIMOT@revenue.ie](mailto:ESIMOT@revenue.ie) in the FAO field.

### 13.2. Repayment Claimants

Repayment claimants, with queries regarding submission of a repayment claim should contact the Central Repayments Office at 047 62100 (option 6).

## 14. MOT Dashboard & IBI Reports

An MOT Dashboard and a range of IBI MOT reports have been developed to facilitate the analysis of MOT return compliance.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

A more recent version of this manual is available.



## 15. Mineral Oil Assessments

### 15.1. Introduction

Section 99A of the Finance Act 2001 (as inserted by section 46 Finance (No. 2) Act 2008) provides for the making of an assessment of Excise Duty by authorised officers. An ‘authorised officer’ in this context means an officer authorised in writing by a Revenue Commissioner to exercise the powers conferred by that section.

### 15.2. Liability of Persons to Pay

Section 99 of the Finance Act 2001 (as amended by section 93 Finance Act 2010) provides for the liability of persons for payment of Excise Duty on mineral oil in certain specific circumstances, as set out in the following paragraphs.

#### 15.2.1. Warehousing and Consignments under Duty Suspension

Subsections (1) to (5) provide for the liability of authorised warehousekeepers, and of other operators with responsibility for mineral oil products consigned under a suspension arrangement.

Subsection (1) provides for the liability of an authorised warehousekeeper for the Excise Duty on mineral oils products released for consumption by that authorised warehousekeeper from a tax warehouse.

That subsection also provides for the liability of an authorised warehousekeeper for the Excise Duty on mineral oil products consigned from the tax warehouse under a suspension arrangement. This is qualified by subsection (2) which provides that this liability is discharged where the mineral oil products concerned are shown to have been delivered to the correct destination.

Subsection (3) provides that a registered consignor is liable for the Excise Duty on mineral oil products subject to Excise Duty consigned by him or her under a suspension arrangement. This is qualified in the same subsection which also provides that this liability is discharged where the mineral oil products concerned are shown to have been delivered to the correct destination.

Under subsection (4) a registered consignee is liable for the Excise Duty on mineral oil products delivered to that consignee under a suspension arrangement.

Subsection (5) however provides that, regardless of the liability of any person under subsections (1) to (4), any person who knowingly participates in “irregular release” for consumption (diversion fraud) of mineral oil products from a suspension arrangement is liable for payment of the Excise Duty on those products.

### 15.2.2. Distance Sales of Duty-Paid Mineral Oil Products

Subsection (6) provides for the liability of a tax representative, acting for a non-State vendor for the Excise Duty on distance sales of mineral oil products, tax-paid in another Member State.

### 15.2.3. Importation from a Third Country

Subsection (7) provides for where mineral oil products are imported into the State from outside the EU, and not placed under a suspension arrangement, the person liable for payment of the excise duty is the person who declares such products for free circulation in accordance with the provisions of Regulation 952/2013, the Union Customs Code.

Where the products are not declared for free circulation in the EU the person who is liable is the person who imports the products, and any person who arranged for importation of the products, or on whose behalf such importation was arranged.

### 15.2.4. Illicit Production

Subsection (8) provides that in the case of illicit production of mineral oil products (i.e. otherwise than under a suspension arrangement in a tax warehouse), the producer, and any person who arranged for the production, or on whose behalf it was carried out, is liable.

### 15.2.5. Dealing with/in Untaxed Mineral Oil Products

Subsection (9) provides for the liability of persons concerned in illegal dealing in, or with, mineral oil products on which the appropriate Excise Duty has not been paid.

Any person who has:

- sold or delivered the mineral oil products, or
- kept them for sale or delivery,

is liable for payment of the unpaid Excise Duty. Any other person on whose behalf any of these actions have carried out is also liable, as is any person to whom the mineral oil products have been delivered.

### 15.2.6. Rebated Mineral Oil Products

In this context 'rebated mineral oil products' means any mineral oil products on which Excise Duty has been "**relieved, rebated, repaid, or charged at a rate lower than the appropriate standard rate**". This includes marked gas oil and marked kerosene, and mineral oil that is relieved from Mineral Oil Tax under section 100 of the Finance Act 1999 (as substituted by section 78 Finance Act 2012 and subsequently amended).

Section 99(10) of the Finance Act 2001 (as inserted by section 46 of Finance (No. 2) Act 2008 and subsequently amended) provides for liability, at the full rate, on rebated mineral oil products that are received by a person, subject to a requirement that they are used for a

specific purpose or in a specific manner, and where that requirement has not been satisfied. The person who has received the mineral oil products, or who holds them for sale or delivery, is liable for payment of the excise duty on them at the full rate.

Provision is also made for that liability where any requirement of excise law in relation to the holding or delivery of the rebated mineral oil products has not been complied with, and it is not shown, to the satisfaction of Revenue, that the mineral oil products have been used, or held for use, for the appropriate use.

The requirements, as referred to in subsection (10), for the **“holding or delivery”** of excisable products, including marked gas oil, are specified in Parts 5, 6 and 7 of the Mineral Oil Tax Regulations 2012. Regulation 28(1)(c) provides that the application of a reduced rate is subject to the satisfaction of Revenue that the specific rebated mineral oil product **“is at all times kept for sale, sold, kept for delivery or delivered in accordance with the requirements of these Regulations”**.

For example, a person who receives marked gas oil (a rebated mineral oil) and cannot, by means of the returns and records required under the Regulations, account for its legitimate sale or disposal, is liable for payment of the Mineral Oil Tax on the quantity of fuel concerned at the rate for heavy oil used as a propellant.

In such circumstances, the officer, in consultation with their Assistant Principal, should consider raising an assessment as set out in [Paragraph 15.3 – Reckless Trading](#).

#### 15.2.7. Provision on Reckless Trading

Section 99(10A) of the Finance Act 2001 (as inserted by section 47(b)(i) of the Finance (No. 2) Act 2013) provides that where any person

- Makes a supply or delivery of excisable products on which excise duty has been relieved, rebated, repaid, or charged at a rate lower than the appropriate standard rate, subject to a requirement that the excisable products are used for a specific purpose or manner, and
- Knew that, or was reckless as to whether or not, he or she in making that supply or delivery was participating in a transaction or series of transactions connected to the fraudulent evasion of duty,

then that person is liable for payment of the excise duty on the excisable products concerned at the rate appropriate to them, without the benefit of any such relief, rebate, repayment or lower rate.

#### 15.2.8. Joint and Several Liability

Subsection (11) provides for joint and several liability where more than one person is liable under subsections (1) to (10A). Procedures regarding the assessing of Traders under this provision are set out in Paragraph 15.4.

### 15.3. Reckless Trading - Assessments

Where an officer (who is authorised in writing by a Revenue Commissioner) pursuant to section 99A of the Finance Act 2001 (as inserted by section 46 of Finance (No. 2) Act 2008 and subsequently amended) for the purposes of carrying out an excise assessment suspects that a mineral oil trader has recklessly or knowingly supplied or delivered marked mineral oil and this transaction is connected to the evasion of Mineral Oil Tax (i.e. for use in an illegal fuel laundry), the officer may issue an excise assessment to that mineral oil trader or to a mineral oil trader who has not been directly involved in the evasion using the procedures set out in Paragraph 15.5 – Procedures for Excise Assessments.

**Note: A mineral oil trader includes all persons involved in sale, supply and/or delivery of mineral oil irrespective of whether they are licensed for this purpose or not.**

### 15.4. Joint and Several Liability for Excise Duty

Section 99 of the Finance Act 2001 (as amended) sets out a variety of persons who may be liable for the payment of Excise Duty in different circumstances. In some circumstances more than one person may be liable, e.g. where Excise Duty has not been paid at the appropriate rate, any person who sold or delivered the mineral oil, any person on whose behalf such mineral oil products were sold or delivered and any person to whom the mineral oil product is delivered is liable for the duty.

Section 99(11) provides that where more than one person is liable for payment of an Excise Duty liability, such persons are **jointly and severally liable**.

Where a person is jointly and severally liable with another person or persons s/he may be assessed for all or part of the duty.

In circumstances where an authorised officer believes that persons are jointly and severally liable, and where it is practical to do so, the officer should, in consultation with his/her Assistant Principal, consider raising separate assessments on each of the persons they believe to be liable.

Section 99A(2) of the Finance Act 2001 (as inserted by section 46 Finance Act (No.2) Act 2008) provides that where an authorised officer has reason to believe that a person is liable for payment of excise duty, then the officer should make an assessment of the amount that person is liable to pay.

Separate assessments may be raised on each of the persons liable. In the interest of transparency and **to avoid the possibility of the double collection of the duty**, each person should be informed that the assessment has been made on the basis that s/he is jointly and severally liable for the tax and that an assessment has also been made on another person. It is important that officers do not identify the other person being assessed in any of the correspondence.

## 15.5. Procedures for Excise Assessments for Mineral Oil Products

Where an authorised officer has reason to believe that a person is liable for payment of Mineral Oil Tax, an assessment of the amount may be made that, in the officer's opinion, such person is liable to pay.

Assessments should be evidence based. While some level of estimation may be necessary in establishing the amount of the liability, the officer should carry out sufficient enquiries and/or investigations necessary to support a reasonable estimation of the Excise Duty liability. These enquiries/investigations should include the examination of traders' records, accounts and other relevant information, especially data extracted from the ROM1 returns of the trader and his/her suppliers and customers.

Where there is evidence that mineral oil has been laundered, or where a trader is suspected of not properly accounting for, or legitimately disposing of, marked gas oil or kerosene, officers, in consultation with local management and IP&FMD, should consider initiating an immediate investigation of the trader, in addition to the raising of an assessment. This is without prejudice to the liability of the mineral oil trader to criminal prosecution and revocation of the trader's mineral oil licence(s).

Officers should also be aware that Mineral Oil Tax on laundered mineral oil will usually be calculated as the difference between the duty liability on marked gas oil (MGO) and road diesel (DERV).

It is important that the above procedures are carefully followed, particularly as an assessment may subsequently be appealed to the Appeal Commissioners, see [Paragraph 15.7](#).

### 15.5.1. Notice of Assessment

The officer must provide to the person assessed a Notice of Assessment (see copy at [Appendix V](#)), which:

- Sets out the amount of the assessment and the type of excise duty covered by the assessment,
- Notifies the person of the time limit of 30 days from the date of issue of the Notice of Assessment, within which an appeal in writing must be lodged.
- Sets out the assessment,
- Advises the person of the right of appeal against the assessment under section 146 of Finance Act 2001. Where the officer reduces or increases the amount assessed subsequent to the issue of the Notice of Assessment, the officer should issue a revised Notice of Assessment.
- Where the officer decides that there is no liability, subsequent to the issue of the Notice of Assessment, the officer should inform the person in writing accordingly.

### 15.5.2. Payment of Interest

Section 103(2)(a)(ii) of the Finance Act 2001 (as amended) provides for the payment of interest on Excise Duty, which has not been paid on the due date. Interest is calculated from the date on which the amount became payable at a rate of **0.0274 per cent per day or part of a day**.

### 15.5.3. Payment of Excise Penalty

Section 99B(8) of the Finance Act 2001 (as inserted by section 45 of Finance Act 2011 and subsequently amended) states that where a person, for the purposes of any requirement under excise law, deliberately or carelessly produces, furnishes, gives, sends or otherwise makes use of, any incorrect invoice, registration number, credit note, debit note, receipt, account, voucher, bank statement, estimate, statement, information, book, document or record, the person shall be liable to a penalty.

Where the person concerned has acted carelessly as set out above, s/he shall be liable to a penalty of €3,000.

Where the person concerned has acted deliberately as set out above, s/he shall be liable to a penalty of €5,000.

Where the person who has been assessed as being liable to an excise penalty, does not agree liability to, and pay, the penalty, the Determination of Liability to a Penalty Regime set out in Section 1077B Taxes Consolidation Act 1997 should be commenced.

Please note that the assessment regime detailed in this document and the above penalty provision does not extend to qualifying road transport operators and bus and coach operators (qualifying operators) under the Diesel Rebate Scheme(DRS), unless the qualifying road transport operator or bus and coach operator (qualifying operator) are also a mineral oil trader, as defined under the Mineral Oil Tax Regulations 2012, and the assessment relates to their mineral oil trader activity only.

Further information on offences and penalties for the Diesel Rebate Scheme is available in Paragraph 4.7 of the Diesel Rebate Scheme Tax and Duty Manual.

### 15.5.4. Time Limit

Further to section 99AB (2) and (4) of the Finance Act 2001 (inserted by section 70(i) of the Finance Act 2012), assessments should not be initiated on expiry of a period of 4 years from the date of the act giving rise to the liability, except in cases where there are reasonable grounds to believe that fraud or neglect is involved.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 15.6. VAT

In cases where an assessment has been raised on Mineral Oil Tax, and require officers to raise VAT assessments where evidence exists that a VAT liability also arises, see Regulation 41 of the VAT Regulations 2010 ([S.I. No. 639 of 2010](#)).

Where the debt at issue arises through the misuse of rebated fuel, officers should be aware that rebated fuel is liable to VAT at the lower rate, while VAT at the standard rate applies to non-rebated fuel.

## 15.7. Appeals to the Tax Appeals Commission

Section 146(1)(b) of Finance Act 2001 (as amended) provides for an appeal to the Tax Appeals Commission (TAC) by a person that has been the subject of an assessment. For further information see Revenue's Tax and Duty Appeals Manual.

Section 146(3) of the Finance Act 2001 (as substituted by schedule 2 of the Finance (Tax Appeals) Act 2015) states that an appeal may not be heard where there is a requirement to furnish a return or pay an amount of excise duty for the purpose of any requirement of excise law until such person furnishes the return and pays or has paid the amount of excise duty.

In circumstances where an assessment of excise duty has been appealed to the Tax Appeals Commission, officers should note the following:

- In circumstances where the appellant has been successful, consideration may be given, in consultation with local management and the Revenue Solicitor, as to whether a case exists for a referral to the High Court on a point of law,
- Where no such case exists, no further action can be taken by the officer in pursuing the outstanding duty,
- Copies of all correspondence, etc., should be filed in the trader's file .

Officers should note that where a liability of excise is the subject of criminal proceedings or a decision is pending on whether to initiate criminal proceedings; such liability may not be appealed until the determination of such criminal proceedings.

## Appendix I: Mineral Oil Tax ERNs and Rates, as from 12 October 2022

**Rates of Mineral Oil Tax (with effect from 12/10/2022)**

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)						Components of MOT rate		MOT per 1,000 litres from 12/10/2022
	Home		Imported **				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon					
<i>Light Oil:</i>									
<b>Petrol</b> .....	8014	8514	7014	X101	7514	Y101	€371.11	€112.23*	<b>€483.34*</b>
<b>Aviation gasoline</b> .....	8012	8512	7012	X102	7512	Y102	€371.11	€112.23*	<b>€483.34*</b>
<i>Heavy Oil:</i>									
<b>Used as a propellant</b> .....	8108	8508	7108	X103	7508	Y103	€295.64	€129.81*	<b>€425.45*</b>
<b>Used for air navigation</b> .....	8106	8506	7106	X104	7506	Y104	€295.64	€129.81*	<b>€425.45*</b>
<b>Used for private pleasure navigation</b> .....	8107	8507	7107	X105	7507	Y105	€295.64	€129.81*	<b>€425.45*</b>
<b>Kerosene used other than as a propellant</b> .....	8102	8502	7102	X106	7502	Y106	€0.00	€103.83	<b>€103.83</b>
<b>Fuel oil used for purposes other than generating electricity</b> ...	8120	8520	7120	X107	7520	Y107	€14.78	€126.34	<b>€141.12</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	X108	7504	Y108	€14.78	€126.34	<b>€141.12</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	X109	7503	Y109	€0.00	€111.14	<b>€111.14</b>
<i>Liquefied Petroleum Gas</i>									
<b>Used as a propellant</b> .....	8202	8552	7202	X110	7552	Y110	€63.59	€66.93	<b>€130.52</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	X111	7550	Y111	€0.00	€66.93	<b>€66.93</b>
<i>Substitute Fuel:</i>									
<b>Used as a propellant instead of petrol</b> .....	8126	8526	7126	X112	7526	Y112	€371.11	€112.23*	<b>€483.34*</b>
<b>Used as a propellant instead of diesel</b> .....	8123	8523	7123	X113	7523	Y113	€295.64	€129.81*	<b>€425.45*</b>
<b>Used other than as a propellant</b> .....	8124	8524	7124	X114	7524	Y114	€0.00	€111.14	<b>€111.14</b>
<i>Vehicle Gas:</i>									
<b>Gross Calorific Value (GCV)</b> .....							€1.95	€7.41	<b>€9.36 per megawatt hour</b>
<b>Net Calorific Value (NCV)</b> .....							€2.16	€8.22	<b>€10.38 per megawatt hour</b>

\*\* Includes both Excise Reference Number (ERN) and AIS Excise Code



## Appendix II: Paper-based Warehouse Return Form



## Home Consumption Warrant (Mineral Oil)

Name and Address of Person Paying Tax	MOT Number	Warehouse Name
	Warehouse Code (IETW)	Trader Code (IEWK)
	Month/Period	Year

## Warehouse Return Summary Table

Description of Goods	ERN Code* (see footnote)	Home Consumption (‘000 litres)	Rate of Tax <sup>1</sup>	Total Mineral Oil Tax Payable <sup>2</sup> €
Heavy Oil - Propellant	7108			
Petrol	7014			
Marked Gas Oil	7103			
Kerosene – Non-Propellant	7102			
L.P.G. – All other usages	7200			
L.P.G. - Propellant	7202			
Fuel Oil	7120			
Fuel Oil - Electricity Generation	7104			
Aviation Gasoline	7012			
Substitute Fuel - Petrol	7126			
Substitute Fuel - Diesel	7123			
Substitute Fuel – All other usages	7124			
Heavy Oil – Air Navigation	7106			
<b>Total Mineral Oil Tax Payable:</b>				€

I hereby declare that all information provided herein is true and complete with respect to the warehouse concerned during the month/period specified and that the amount shown for “Total Mineral Oil Tax Payable” is correct. Where reduced rates of mineral oil tax are claimed I declare that such products were delivered for use in accordance with the relevant statutory provisions governing such claims.

Name of Warehousekeeper: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Warehouse Return Product Details Page 1

<u>Description of Goods</u>	<u>ERN Code*</u> (see footnote)	<u>Stock ('000 litres)</u>		<u>Inward Movements ('000 litres)</u>				
		<u>Opening Balance</u>	<u>Closing Balance</u>	<u>Imported</u>	<u>Duty Suspended Inward</u>	<u>Produced</u>	<u>Stock Gains</u>	<u>From Operations</u>
Heavy Oil - Propellant	7108							
Petrol	7014							
Marked Gas Oil	7103							
Kerosene – Non-Propellant	7102							
L.P.G. – All other usages	7200							
L.P.G. - Propellant	7202							
Fuel Oil	7120							
Fuel Oil - Electricity Generation	7104							
Aviation Gasoline	7012							
Substitute Fuel - Petrol	7126							
Substitute Fuel - Diesel	7123							
Substitute Fuel – All other usages	7124							
Heavy Oil – Air Navigation	7106							

Warehouse Return Product Details Page 2

<u>Description of Goods</u>	<u>Outward Movements ('000 litres)</u>					<u>Home Consumption ('000 litres)</u>		
	<u>Exported</u>	<u>MOT Remission</u>	<u>Duty Suspended Outward</u>	<u>Stock Losses</u>	<u>To Operations</u>	<u>Home Consumption</u>	<u>Pure Biofuel Volume</u>	<u>Carbon Charge Remission</u>
Heavy Oil - Propellant								
Petrol								
Marked Gas Oil								
Kerosene – Non-Propellant								
L.P.G. – All other usages								
L.P.G. - Propellant								
Fuel Oil								
Fuel Oil - Electricity Generation								
Aviation Gasoline								
Substitute Fuel - Petrol								
Substitute Fuel - Diesel								
Substitute Fuel – All other usages								
Heavy Oil – Air Navigation								

## Notes on Completion of Warehouse Return

1. Rate of Tax – the rate of tax applicable is the current rate of tax (including carbon charge) for the product concerned. The current [mineral oil excise rates](#) are available.
2. Tax Payable – the total estimated tax liability for the return period, including the both non-carbon and carbon charge components. Actual liability will be established upon input to the Revenue system.
3. Multiple Warehouses – where the same warehousekeeper has authority over multiple warehouses, then a separate return form must be submitted for each warehouse.
4. Excise Rate Change - where mineral oil excise rate change has occurred within the return period concerned, two separate returns must be submitted.

In the first paper return all Warehouse Return Product Details columns should be completed to account for the entire month, with the exception of the Home Consumption figures (Home Consumption, Pure Biofuel Volume, & Carbon Charge Remission), which, along with the Return Summary Table should only account for return period prior to the excise rate change.

In the second return must include in the Warehouse Return Product Details table Home Consumption figures only (Home Consumption, Pure Biofuel Volume, & Carbon Charge Remission), which, along with a completed Return Summary Table should only account for return period post the excise rate change.

### Warehouse Return Product Details fields are as follows:

- Opening Balance** – Volume of product in stock at beginning of return period; should equal stock closing balance from the previous return period.
- Closing Balance** – Volume of product in stock at end of return period; should be carried forward as opening balance for next return period.
- Imported** – Volume of product received into the warehouse under duty suspension from non-EU Member States.
- Duty suspended inwards** – Volume of product received into the warehouse under duty suspension from other warehouses located either within the State or in other EU Member States.
- Produced** – Volume of product produced within the tax warehouse; produced includes manufacturing, refining, recycling. Do not include volumes produced from operations on duty-suspended oils, which instead should be included under the “From Operations” heading.
- Stock gains** – Increase in volume of product in stock as a result of the addition to stock of contaminated oil returned to warehouse.
- From operations** – Increase in volume of product in stock resulting from various in-warehouse simple production operations, such as the blending of different descriptions of duty-suspended oil, the addition of a marker and/or a denaturant, and the addition of additives.

- Exported** – Volume of product consigned from the warehouse under duty suspension to a place outside the EU.
- MOT Remission** – Volume of product supplied tax free to authorised persons for a purpose subject to a relief from mineral oil tax. The supply of tax free product for a relieved purpose must be in accordance with the provisions of excise law.
- Duty suspended outwards** – Volume of product consigned from the warehouse under duty suspension to other warehouses located either within the State or in other EU Member States.
- Stock losses** – Decrease in volume of product in stock due to losses or deficiencies in warehouse.
- To operations** – Decrease in volume of product in stock resulting from various in-warehouse operations, such as the blending of different descriptions of duty-suspended oil, or the addition of a marker.
- Home consumption** – Volume of product released for home consumption in the State. This should include both product charged at the full mineral oil tax rate (carbon and non-carbon components) and product charged with only the non-carbon component of the rate.
- Pure biofuel volume** – Volume of biofuel added to the volume product released for home consumption, excluding the volume of any non-biofuel product added to biofuel e.g. denaturant.
- Carbon Charge Remission** – Volume of product supplied free from the carbon charge to authorised persons for a purpose subject to a relief from the carbon charge. The supply of product free from the carbon charge for a relieved purpose must be in accordance with the provisions of excise law.

## Appendix III: Application for Deferred Payment of Mineral Oil Tax

**Trader's Full Name or Trading Name****(Block Capitals):** \_\_\_\_\_**Address (Block Capitals):** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_**EIRCODE:** \_\_\_\_\_**MOT No.:**

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**Guarantor Name (Block Capitals):** \_\_\_\_\_**Address (Block Capitals):** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_**EIRCODE:** \_\_\_\_\_

I declare that the particulars supplied by me in this form are true in every respect:

<b>Signature:</b>	
<b>Name (Block Capitals):</b>	
<b>Position Held:</b>	

**Date:**

D	D	M	M	Y	Y	Y	Y
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**Enquiries** Address enquiries about this registration to:

Revenue Commissioners  
 Large Corporates Division  
 Motor, Oils and Transport Branch  
 Revenue House  
 Assumption Road  
 Blackrock  
 Co Cork  
 T22 W922

Alternatively, you may use Revenue's [MyEnquiries](#) facility. MyEnquiries, is an online facility, which allows customers to securely send and receive correspondence to and from Revenue instead of using unsecured email. Further information on MyEnquiries can be viewed on the

Revenue website at <https://www.revenue.ie/en/online-services/services/manage-your-record/myenquiries.aspx>. Please note that Revenue cannot guarantee that any personal and sensitive data, sent in plain text via standard email, is fully secure. Customers who choose to use this channel are deemed to have accepted any risk involved.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our [Privacy](#) page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

**FOR OFFICIAL USE**

Registration Number: \_\_\_\_\_ Date registered: \_\_\_\_\_

## Bank Mandate Form

<b>Originator Name:</b>	<b>Revenue Commissioners</b>
-------------------------	------------------------------

<b>Customer Name:</b>	
<b>MOT Registration Number:</b>	

<b>Name of Financial Institution:</b>	
<b>Address of Financial Institution:</b>	


<b>IBAN:</b>	
--------------	--

<b>BIC:</b>	
-------------	--

<b>Name of Account Holder:</b>	
--------------------------------	--

<b>Address of Account Holder:</b>	
-----------------------------------	--


<b>Postal Code:</b>	
---------------------	--

<b>Account Holder Signature:</b>	
----------------------------------	--

Dated this:

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

<b>Account Holder Signature</b>	
---------------------------------	--

Dated this:

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---



# Appendix IV: Guarantee For Deferred Payment Of Mineral Oil Tax (MOT)

To: The Office of the Revenue Commissioners, Large Corporates Division, Motor, Oils and Transport, Revenue House, Assumption Road, Blackpool, Cork, T23 W922

MOT No.:

--	--	--	--	--	--	--	--	--	--

THE FOLLOWING SECTIONS ARE TO BE COMPLETED BY THE GUARANTOR  
Name and Address of Guarantor (hereinafter called "the Guarantor")

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

EIRCODE: \_\_\_\_\_

Guarantor's Stamp

In consideration of the Revenue Commissioners (hereinafter called "the Commissioners") allowing payment of Mineral Oil Tax, payable by:

Full Name or Trader name and address (Block Capitals)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

EIRCODE: \_\_\_\_\_

to be deferred to the fifteenth day of the month succeeding the month in which the duty / tax is payable (where this day falls on a non-working day, the next working day), the Guarantor hereby guarantees the payment to the Commissioners, following each and every amount in respect of which deferment of payment is allowed by the Commissioners during the currency of this guarantee.

It is hereby agreed that any time or other indulgence granted by the Commissioners in connection with the payment of any amount or observance of any condition or any failure to collect or demand payment of any deferred sum shall not in any way affect this guarantee.

The total liability of the Guarantor under this guarantee in respect of duties and taxes deferred shall not exceed the amount of:

**Amount in words:**

	€	
--	---	--

Written notice of not less than seven days regarding the termination of this guarantee will be given by the Guarantor to the Commissioners at the address provided above. Service will be by registered post. The cancellation of the undertaking by the guarantor shall take effect on the last day of the month in which the notice period expires and all and any liability of the Guarantor shall cease from the last day of that month (subject to any Demand as set out hereunder). The Commissioners may agree to an earlier date on which cancellation takes effect provided it is within the notice period. However, the liability of the Guarantor is subject to any Demand that may issue within three calendar months from the date on which the cancellation of the undertaking by the guarantor takes effect.

**This guarantee shall commence on**

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

**Signature:**

**Status:**

--	--

**Dated this:**

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

**Name of Guarantor**

---

## Appendix V - Notice of Assessment

Office of the Revenue Commissioners

Branch Address/Tel No/etc.

**Name & Address**

**Of Taxpayer**

**Tax Reference Number:**

**Date:** XX/XX/XXXX

### EXCISE DUTY

#### NOTICE OF ASSESSMENT

Take notice that I, an officer of the Revenue Commissioners, authorised by them for the purposes of section 99A of the Finance Act 2001 (as amended) have made an assessment as follows:

<b>Type of Excise Duty:</b>	<b>Mineral Oil Tax</b>
<b>Type of Goods (including ERN if relevant):</b>	_____
<b>Quantity:</b>	_____
<b>Rate of Duty:</b>	_____
<b>Duty Due date:</b>	_____
<b>Duty Payable:</b>	_____
<b>Duty Paid:</b>	_____
<b>Amount of Assessment:</b>	_____

If you wish to appeal against the assessment to which this notice refers, you must do so within the period of 30 days after the date of this notice by completing and submitting a Notice of Appeal form to the Tax Appeals Commission (TAC). The Notice of Appeal form can be obtained from the TAC's website at [www.taxappeals.ie](http://www.taxappeals.ie) and it contains the address to

which an appeal is to be sent. You must submit a copy of this Notice of Assessment with your 'Notice of Appeal'. The TAC can be contacted by email at [info@taxappeals.ie](mailto:info@taxappeals.ie).

Please note where an appeal is made under Section 146 of the Finance Act 2001 (as amended), the appeal shall not be determined by the Appeal Commissioners unless the tax has been paid as provided for under Section 146(3) of the Finance Act 2001 (as amended).

You may pay the duty by bank draft, postal order or other means of effective money transfer and such payment should be made payable to the Revenue Commissioners.

Interest in accordance with Section 103(2)(a) of the Finance Act 2001, as amended, is due from the date the tax became payable to the date of payment.

Any enquiries regarding this notice of assessment may be made to the officer named below.

---

Official's Name

Revenue Branch

## Appendix VI - Final Demand Template

**Date:**

**Registration Number(s):**

Recipient name:

Recipient Address

### **Final Demand**

**Re: Mineral Oil Tax**

Dear Sir/Madam,

I hereby request payment of €XX in respect of Mineral Oil Tax liability. A schedule detailing the amount due is attached. Interest on the amounts due has been accruing from the due dates shown, at the appropriate rate.

Failing payment within 7 days the amount in question may:

- be the subject of Court proceedings for recovery of the debt due  
[Section 960I of the Taxes Consolidation Act 1997 refers]
- be referred to the Sheriff or County Registrar with a view, where necessary, to the seizure of goods to the value of the debt due and any fees and expenses due to the Sheriff/County Registrar  
[Section 960L of the Taxes Consolidation Act 1997 refers]
- be the subject of a direction, as specified in a notice of attachment, to a third party who owes you money, to pay to Revenue rather than direct to you an amount equivalent to the amount due by you to Revenue  
[Section 1002 of the Taxes Consolidation Act 1997 refers].

Any such action will be taken without further warning.

The amount of interest due up to the date of the Court hearing, or referral to the Sheriff, or notice of attachment as appropriate, will be specified and that interest will be collected as if it were tax.

Future instances of late payment will also attract interest that will have to be paid by you.

Any further action taken to collect the debt now due may involve significant costs including professional fees. These costs will have to be paid by you, so it is in your interest to deal with this matter now without delay.

Yours faithfully,

\_\_\_\_\_  
Name of Caseworker

Contact phone number

Contact email address

A more recent version of this manual is available.

### Schedule of Outstanding Taxes

Name of Recipient

Please note that interest has been accruing at the appropriate rate from the due dates on the schedule

Date:

Reg No	Tax	Period	Due Date	Charge	Amount
	MOT	dd/mm/yyyy - dd/mm/yyyy	dd/mm/yyyy		

#### PAYMENT METHODS

##### Revenue On-Line Service (ROS)

ROS-registered customers can make Mineral Oil Tax payments on-line. To access ROS (or to register for ROS), click on the ROS link on the Revenue home page at [www.revenue.ie](http://www.revenue.ie)

##### MyAccount

MyAccount customers can make Mineral Oil Tax payments on-line by clicking on the MyAccount link on the Revenue home page. You can register for MyAccount on the "Register for MyAccount" link on [www.revenue.ie](http://www.revenue.ie)

On the ROS or MyAccount payment screen, click 'Mineral Oil Tax' and proceed through the step-by-step guide.

Payment can be made online using:

- debit card or credit card,
- 'Single Debit Instruction' which is a once off debit using a bank account capable of accepting a direct debit.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

**A more recent version of this manual is available.**



Appendix VIII – Manual Referral to Solicitor (Paper Output only)

**Enforcement of Mineral Oil Tax Liabilities**

Referral Reference Number: Z \_\_\_\_\_ Date of issue of Referral: \_\_\_\_\_

PROFILE OF TAXPAYER	
Name of Taxpayer	
PPSN	
Occupation	
Mobile/Landline Number	
Official Address	
Business Address	
Name of Agent (if applicable)	
Address of Agent (if applicable)	

**TAX DUE**

Description	Period Start and End date.	Due Date	Charge	Balance Due €

Name of Caseworker: .....

Direct Dial Number .....

Unit/Office .....

Email: .....

## Instructions to Solicitor

### Notifications to Debt Management Units

All outcomes to be notified to the Debt Management Unit via email or phone.

Subject line on email to include the Tax reference Number of the customer.

### Payment Instructions for Solicitor

Solicitors, when making EFT payments in respect of Paper Manual Warrants, please adhere to the following instruction:

#### Office of the Revenue Commissioners – ARP EFT – Public Bank Account

**IBAN: IE11DABA95159910003573    BIC: DABAIE2D**

**Address of Bank: Dankse Bank, International House 3 Harbourmaster Place IFSC Dublin 1.**

1. When making a payment, the Solicitor should submit an email to the following dedicated e-mail address:

[CGSheriffandSolicitorEFTPayments@revenue.ie](mailto:CGSheriffandSolicitorEFTPayments@revenue.ie) and copy

[CGEnforcementManagementUnitGroup@revenue.ie](mailto:CGEnforcementManagementUnitGroup@revenue.ie)

2. Payments to be lodged on **Mondays only** to the above bank account **before 11 a.m.**
3. **It is extremely important when making the payment to use a 13 character narrative to identify who the payment is coming from.** For example, name of Solicitor Office/Name of Firm.
4. The email should also contain the following information:
  - Who the payment is from?
  - Total Amount
  - Registration/Warrant number
  - Taxpayer Name
  - Payment breakdown i.e. tax/interest
  - Tax Type/Periods
  - Date payment lodged to CG A/C 10003573

## Appendix IX – Information Sharing Template to Revenue Sheriff

## Information Sharing Template to Revenue Sheriff

TAXPAYER PROFILE	
Name/Address:	
PPS/D.O.B./Phone No(s):	
Warrant No(s)/Date of issue/Value (List all Live Warrants with Sheriff)	
Agent Details-Name/Phone No:	
Priority Case: Yes <input type="checkbox"/> No <input type="checkbox"/>	If case marked priority please reply to Revenue within 10 days
Information from Revenue	
Seizable Assets: e.g. Vehicles (List Registration No(s)):	
Income Source e.g. PAYE/Social Welfare Payments:	
Referral Reason(s):	Default Current Tax Yes <input type="checkbox"/> No <input type="checkbox"/> Audit Liability Yes <input type="checkbox"/> No <input type="checkbox"/> Cancelled Instalment Yes <input type="checkbox"/> No <input type="checkbox"/>
OTHER:	

## Information Sharing Template from Revenue Sheriff

Asset Details of the Business/Taxpayer			
Identify any additional Assets, e.g. Vehicles/Property, etc.			
Details of Instalment Arrangement (I.A.) entered into with Taxpayer			
Total Debt under I.A.:			
Duration of Instalment:			
No of Payments:			
Downpayment:	€		
Identify warrants covered by I.A.'s:			
Customer's Bank Details:	IBAN (max. 34 chars.) <input type="text"/> BIC (max. 11 chars.) <input type="text"/>		
Additional Information			
Any other contact details for the taxpayer? (if available):			
Is the Company/Partnership/Sole trader still trading? If No, provide details of cessation please. Yes <input type="checkbox"/> No <input type="checkbox"/>			
Is individual known to be in PAYE employment? Yes <input type="checkbox"/> No <input type="checkbox"/>	Employer Name & Address		
Is there a realistic likelihood of collection on this case within 3 months? Yes <input type="checkbox"/> No <input type="checkbox"/>			
OTHER e.g Other sources of Income Debtors/ Directorships/Partnerships etc.			
NAME	E-MAIL	DIRECT LINE	DATE
Caseworker/Manager			
Revenue Sheriff/Bailiff			

Note:- Additional Relevant Information may be submitted on a separate sheet

## Appendix X - Manual Referral to Sheriff (Paper Output only)

Referral Reference Number: P \_\_\_\_\_ Date of issue of Referral: \_\_\_\_\_

PROFILE OF TAXPAYER	
Name of Taxpayer	
PPSN	
Occupation	
Mobile/Landline Number	
Official Address	
Business Address	
Name of Agent (if applicable)	
Address of Agent (if applicable)	

## TAX DUE

Description	Period Start and End date.	Due Date	Charge	Balance Due €

Name of Caseworker: .....

Direct Dial Number .....

Unit/Office .....

Email: .....

## Instructions to Sheriff

### Notifications to Debt Management Units

All outcome to be notified to the Debt Management Unit via email or phone.

Subject line on email to include the Tax reference Number of the customer.

### Payment Instructions for Sheriff

Sheriffs, when making EFT payments in respect of Paper Manual Warrants, please adhere to the following instruction:

#### Office of the Revenue Commissioners – ARP EFT – Public Bank Account

**IBAN: IE11DABA95159910003573    BIC: DABAIE2D**

- **Address of Bank: Dankse Bank, International House 3 Harbourmaster Place IFSC Dublin 1**
2. When making a payment, the Solicitor should submit an email to the following dedicated e-mail address:  
  
[CGSheriffandSolicitorEFTPayments@revenue.ie](mailto:CGSheriffandSolicitorEFTPayments@revenue.ie) and copy  
[CGEnforcementManagementUnitGroup@revenue.ie](mailto:CGEnforcementManagementUnitGroup@revenue.ie)
  3. Payments to be lodged on **Mondays only** to the above bank account **before 11 a.m.**
  5. **It is extremely important when making the payment to use a 13 character narrative to identify who the payment is coming from.** For example, name of Sheriff Office/Name of Firm.
  6. The email should also contain the following information:
    - Who the payment is from?
    - Total Amount
    - Registration/Warrant number
    - Taxpayer Name
    - Payment breakdown i.e. tax/interest
    - Tax Type/Periods
    - Date payment lodged to CG A/C 10003573

## Appendix XI – MOT Rates 2008 - 2022

## Rates of Mineral Oil Tax with effect from 12 October 2022

The MOT carbon components, non-carbon components and overall rates that changed on 12 October 2022 are denoted by \*.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)						Components of MOT rate		MOT per 1,000 litres from 12/10/2022
	Home		Imported **				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
<i>Light Oil:</i>									
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*
<i>Heavy Oil:</i>									
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
<i>Liquefied Petroleum Gas</i>									
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
<i>Substitute Fuel:</i>									
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
<i>Vehicle Gas:</i>									
Gross Calorific Value (GCV).....							€1.95	€7.41	€9.36 per megawatt hour
Net Calorific Value (NCV).....							€2.16	€8.22	€10.38 per megawatt hour

\*\* Includes both Excise Reference Number (ERN) and AIS Excise Code

**Rates of Mineral Oil Tax with effect from 1 May 2022**

The MOT carbon components, non-carbon components and overall rates that changed on 1 May 2022 are denoted by \*.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)						Components of MOT rate		MOT per 1,000 litres from 01/05/2022
	Home		Imported **				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>									
<b>Petrol</b> .....	8014	8514	7014	X101	7514	Y101	€371.11	€94.87	<b>€465.98</b>
<b>Aviation gasoline</b> .....	8012	8512	7012	X102	7512	Y102	€371.11	€94.87	<b>€465.98</b>
<i>Heavy Oil:</i>									
<b>Used as a propellant</b> .....	8108	8508	7108	X103	7508	Y103	€295.64	€109.74	<b>€405.38</b>
<b>Used for air navigation</b> .....	8106	8506	7106	X104	7506	Y104	€295.64	€109.74	<b>€405.38</b>
<b>Used for private pleasure navigation</b> .....	8107	8507	7107	X105	7507	Y105	€295.64	€109.74	<b>€405.38</b>
<b>Kerosene used other than as a propellant</b> .....	8102	8502	7102	X106	7502	Y106	€0.00	€103.83*	<b>€103.83*</b>
<b>Fuel oil used for purposes other than generating electricity</b> ...	8120	8520	7120	X107	7520	Y107	€14.78	€126.34*	<b>€141.12*</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	X108	7504	Y108	€14.78	€126.34*	<b>€141.12*</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	X109	7503	Y109	€0.00*	€111.14*	<b>€111.14*</b>
<i>Liquefied Petroleum Gas</i>									
<b>Used as a propellant</b> .....	8202	8552	7202	X110	7552	Y110	€63.59	€66.93*	<b>€130.52*</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	X111	7550	Y111	€00.00	€66.93*	<b>€66.93*</b>
<i>Substitute Fuel:</i>									
<b>Used as a propellant instead of petrol</b> .....	8126	8526	7126	X112	7526	Y112	€371.11	€94.87	<b>€465.98</b>
<b>Used as a propellant instead of diesel</b> .....	8123	8523	7123	X113	7523	Y113	€295.64	€109.74	<b>€405.38</b>
<b>Used other than as a propellant</b> .....	8124	8524	7124	X114	7524	Y114	€0.00*	€111.14*	<b>€111.14*</b>
<i>Vehicle Gas:</i>									
<b>Gross Calorific Value (GCV)</b> .....							€1.95	€7.41*	<b>€9.36 per megawatt hour</b>
<b>Net Calorific Value (NCV)</b> .....							€2.16	€8.22	<b>€10.38 per megawatt hour</b>

\*\* Includes both Excise Reference Number (ERN) and AIS Excise Code

**Rates of Mineral Oil Tax with effect 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 \*.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)						Components of MOT rate		MOT per 1,000 litres from 01/04/2022 to 30/04/2022
	Home		Imported **				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon					
<i>Light Oil:</i>									
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*
<i>Heavy Oil:</i>									
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	€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
<i>Liquefied Petroleum Gas</i>									
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
<i>Substitute Fuel:</i>									
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
<i>Vehicle Gas:</i>									
Gross Calorific Value (GCV).....							€3.30	€6.06	€9.36 per megawatt hour
Net Calorific Value (NCV).....							€3.66	€6.72	€10.38 per megawatt hour

\*\* Includes both Excise Reference Number (ERN) and AIS Excise Code



**Rates of Mineral Oil Tax with effect 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 \*.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)						Components of MOT rate		MOT per 1,000 litres from 10/03/2022 to 31/03/2022
	Home		Imported **				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon					
<i>Light Oil:</i>									
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*
<i>Heavy Oil:</i>									
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.....	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*
<i>Liquefied Petroleum Gas</i>									
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
<i>Substitute Fuel:</i>									
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*
<i>Vehicle Gas:</i>									
Gross Calorific Value (GCV).....							€3.30	€6.06	€9.36 per megawatt hour
Net Calorific Value (NCV).....							€3.66	€6.72	€10.38 per megawatt hour

\*\* Includes both Excise Reference Number (ERN) and AIS Excise Code

**Rates of Mineral Oil Tax with effect 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.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)						Components of MOT rate		MOT per 1,000 litres from 13/10/2021 to 09/03/2022
	Home		Imported **				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon					
<i>Light Oil:</i>									
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*
<i>Heavy Oil:</i>									
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
<i>Liquefied Petroleum Gas</i>									
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
<i>Substitute Fuel:</i>									
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
<i>Vehicle Gas:</i>									
Gross Calorific Value (GCV).....							€3.30	€6.06	€9.36 per megawatt hour
Net Calorific Value (NCV).....							€3.66	€6.72	€10.38 per megawatt hour

\*\* Includes both Excise Reference Number (ERN) and AIS Excise Code

**Rates of Mineral Oil Tax with effect 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 CO<sub>2</sub> 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 to 12/10/2021
	Home		Imported		Non-carbon	Carbon	
	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 other than as a propellant.....</b>	8124	8524	7124	7524	€47.36	€90.81*	<b>€138.17*</b>
<i>Vehicle Gas:</i>							
<b>Gross Calorific Value (GCV).....</b>					€3.30	€6.06*	<b>€9.36 per MWh</b>
<b>Net Calorific Value (NCV).....</b>					€3.66	€6.72	<b>€10.38 per MWh</b>

**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 CO<sub>2</sub> 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.

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:							
<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>
Heavy Oil:							
<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	€65.74	<b>€65.74</b>
<b>Fuel oil used for purposes other than generating electricity</b> .....	8120	8520	7120	7520	€14.78	€80.27	<b>€95.05</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	7504	€14.78	€80.27	<b>€95.05</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	7503	€47.36	€70.42	<b>€117.78</b>
Liquefied Petroleum Gas							
<b>Used as a propellant</b> .....	8202	8552	7202	7552	€63.59	€42.48	<b>€106.07</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	7550	€00.00	€42.48	<b>€42.48</b>
Substitute Fuel:							
<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 other than as a propellant</b> .....	8124	8524	7124	7524	€47.36	€70.42	<b>€117.78</b>
Vehicle Gas:							
<b>Gross Calorific Value (GCV)</b> .....					€4.65	€4.71	<b>€9.36 per MWh</b>
<b>Net Calorific Value (NCV)</b> .....					€5.16	€5.22	<b>€10.38 per MWh</b>

**Rates of Mineral Oil Tax with effect 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 CO<sub>2</sub> 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.

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

**Rates of Mineral Oil Tax with effect 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<sub>2</sub> 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.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 09/10/2019 to 30/04/2020
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>							
<b>Petrol</b> .....	8014	8514	7014	7514	€541.84	€59.85*	<b>€601.69*</b>
<b>Aviation gasoline</b> .....	8012	8512	7012	7512	€541.84	€59.85*	<b>€601.69*</b>
<i>Heavy Oil:</i>							
<b>Used as a propellant</b> .....	8108	8508	7108	7508	€425.72	€69.18*	<b>€494.90*</b>
<b>Used for air navigation</b> .....	8106	8506	7106	7506	€425.72	€69.18*	<b>€494.90*</b>
<b>Used for private pleasure navigation</b> .....	8107	8507	7107	7507	€425.72	€69.18*	<b>€494.90*</b>
<b>Kerosene used other than as a propellant</b> .....	8102	8502	7102	7502	€00.00	€50.73	<b>€50.73</b>
<b>Fuel oil used for purposes other than generating electricity</b> .....	8120	8520	7120	7520	€14.78	€61.75	<b>€76.53</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	7504	€14.78	€61.75	<b>€76.53</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	7503	€47.36	€54.92	<b>€102.28</b>
<i>Liquefied Petroleum Gas</i>							
<b>Used as a propellant</b> .....	8202	8552	7202	7552	€63.59	€32.86	<b>€96.45</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	7550	€00.00	€32.86	<b>€32.86</b>
<i>Substitute Fuel:</i>							
<b>Used as a propellant instead of petrol</b> .....	8126	8526	7126	7526	€541.84	€59.85*	<b>€601.69*</b>
<b>Used as a propellant instead of diesel</b> .....	8123	8523	7123	7523	€425.72	€69.18*	<b>€494.90*</b>
<b>Used other than as a propellant</b> .....	8124	8524	7124	7524	€47.36	€54.92	<b>€102.28</b>
<i>Vehicle Gas:</i>							
<b>Gross Calorific Value (GCV)</b> .....					€5.66	€3.70	<b>€9.36 per MWh</b>
<b>Net Calorific Value (NCV)</b> .....					€6.27	€4.10	<b>€10.37 per MWh</b>

**Rates of Mineral Oil Tax with effect 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.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 01/01/2017 to 08/10/2019
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>							
<b>Petrol</b> .....	8014	8514	7014	7514	€541.84	€45.87	<b>€587.71</b>
<b>Aviation gasoline</b> .....	8012	8512	7012	7512	€541.84	€45.87	<b>€587.71</b>
<i>Heavy Oil:</i>							
<b>Used as a propellant</b> .....	8108	8508	7108	7508	€425.72	€53.30	<b>€479.02</b>
<b>Used for air navigation</b> .....	8106	8506	7106	7506	€425.72	€53.30	<b>€479.02</b>
<b>Used for private pleasure navigation</b> .....	8107	8507	7107	7507	€425.72	€53.30	<b>€479.02</b>
<b>Kerosene used other than as a propellant</b> .....	8102	8502	7102	7502	€00.00	€50.73	<b>€50.73</b>
<b>Fuel oil used for purposes other than generating electricity</b> .....	8120	8520	7120	7520	€14.78	€61.75	<b>€76.53</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	7504	€14.78	€61.75	<b>€76.53</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	7503	€47.36	€54.92	<b>€102.28</b>
<i>Liquefied Petroleum Gas</i>							
<b>Used as a propellant</b> .....	8202	8552	7202	7552	€63.59	€32.86	<b>€96.45</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	7550	€00.00	€32.86	<b>€32.86</b>
<i>Substitute Fuel:</i>							
<b>Used as a propellant instead of petrol</b> .....	8126	8526	7126	7526	€541.84	€45.87	<b>€587.71</b>
<b>Used as a propellant instead of diesel</b> .....	8123	8523	7123	7523	€425.72	€53.30	<b>€479.02</b>
<b>Used other than as a propellant</b> .....	8124	8524	7124	7524	€47.36	€54.92	<b>€102.28</b>
<i>Vehicle Gas:</i>							
<b>Gross Calorific Value (GCV)</b> .....					€5.66	€3.70	<b>€9.36 per MWh</b>
<b>Net Calorific Value (NCV)</b> .....					€6.27	€4.10	<b>€10.37 per MWh</b>

**Rates of Mineral Oil Tax with effect 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.

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



**Rates of Mineral Oil Tax with effect 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 CO<sub>2</sub> 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.

Description of Mineral Oil/Coal Use	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 01/05/2012 to 30/04/2013
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>							
<b>Petrol</b> .....	8014	8514	7014	7514	€541.84	€45.87	<b>€587.71</b>
<b>Aviation gasoline</b> .....	8012	8512	7012	7512	€541.84	€45.87	<b>€587.71</b>
<i>Heavy Oil:</i>							
<b>Used as a propellant</b> .....	8108	8508	7108	7508	€425.72	€53.30	<b>€479.02</b>
<b>Used for air navigation</b> .....	8106	8506	7106	7506	€425.72	€53.30	<b>€479.02</b>
<b>Used for private pleasure navigation</b> .....	8107	8507	7107	7507	€425.72	€53.30	<b>€479.02</b>
<b>Kerosene used other than as a propellant</b> .....	8102	8502	7102	7502	€00.00	€50.73*	<b>€50.73*</b>
<b>Fuel oil used for purposes other than generating electricity</b> .....	8120	8520	7120	7520	€14.78	€61.75*	<b>€76.53*</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	7504	€14.78	€61.75*	<b>€76.53*</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	7503	€47.36	€54.92*	<b>€102.28*</b>
<i>Liquefied Petroleum Gas</i>							
<b>Used as a propellant</b> .....	8202	8552	7202	7552	€63.59	€32.86*	<b>€96.45*</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	7550	€00.00	€32.86*	<b>€32.86*</b>
<i>Substitute Fuel:</i>							
<b>Used as a propellant instead of petrol</b> .....	8126	8526	7126	7526	€541.84	€45.87	<b>€587.71</b>
<b>Used as a propellant instead of diesel</b> .....	8123	8523	7123	7523	€425.72	€53.30	<b>€479.02</b>
<b>Used other than as a propellant</b> .....	8124	8524	7124	7524	€47.36	€54.92*	<b>€102.28*</b>
<i>Coal:</i>							
<b>For business use</b> .....							<b>€4.18 per tonne</b>
<b>For other use</b> .....							<b>€8.36 per tonne</b>

**Rates of Mineral Oil Tax with effect 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 CO<sub>2</sub> 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.

Description of Mineral Oil/Coal Use	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 07/12/2011 to 30/04/2012
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>							
<b>Petrol</b> .....	8014	8514	7014	7514	€541.84	€45.87*	<b>€587.71*</b>
<b>Aviation gasoline</b> .....	8012	8512	7012	7512	€541.84	€45.87*	<b>€587.71*</b>
<i>Heavy Oil:</i>							
<b>Used as a propellant</b> .....	8108	8508	7108	7508	€425.72	€53.30*	<b>€479.02*</b>
<b>Used for air navigation</b> .....	8106	8506	7106	7506	€425.72	€53.30*	<b>€479.02*</b>
<b>Used for private pleasure navigation</b> .....	8107	8507	7107	7507	€425.72	€53.30*	<b>€479.02*</b>
<b>Kerosene used other than as a propellant</b> .....	8102	8502	7102	7502	€00.00	€38.02	<b>€38.02</b>
<b>Fuel oil used for purposes other than generating electricity</b> .....	8120	8520	7120	7520	€14.78	€45.95	<b>€60.73</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	7504	€14.78	€45.95	<b>€60.73</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	7503	€47.36	€41.30	<b>€88.66</b>
<i>Liquefied Petroleum Gas</i>							
<b>Used as a propellant</b> .....	8202	8552	7202	7552	€63.59	€24.64	<b>€88.23</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	7550	€00.00	€24.64	<b>€24.64</b>
<i>Substitute Fuel:</i>							
<b>Used as a propellant instead of petrol</b> .....	8126	8526	7126	7526	€541.84	€45.87*	<b>€587.71*</b>
<b>Used as a propellant instead of diesel</b> .....	8123	8523	7123	7523	€425.72	€53.30*	<b>€479.02*</b>
<b>Used other than as a propellant</b> .....	8124	8524	7124	7524	€47.36	€41.30	<b>€88.66</b>
<i>Coal:</i>							
<b>For business use</b> .....							<b>€4.18 per tonne</b>
<b>For other use</b> .....							<b>€8.36 per tonne</b>

**Rates of Mineral Oil Tax with effect 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.

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

**Rates of Mineral Oil Tax with effect 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 CO<sub>2</sub> 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.

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

**Rates of Mineral Oil Tax with effect 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 CO<sub>2</sub> 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.

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

**Rates of Mineral Oil Tax with effect 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	
<i>Light Oil:</i>			
<b>Petrol.....</b>	8014	7014	<b>€508.79</b>
<b>Aviation gasoline.....</b>	8012	7012	<b>€508.79</b>
<i>Heavy Oil:</i>			
<b>Used as a propellant.....</b>	8108	7108	<b>€409.20*</b>
<b>Used for air navigation.....</b>	8106	7106	<b>€409.20*</b>
<b>Used for private pleasure navigation.....</b>	8107	7107	<b>€409.20*</b>
<b>Kerosene used other than as a propellant.....</b>	8102	7102	<b>€00.00</b>
<b>Fuel oil used for purposes other than generating electricity....</b>	8120	7120	<b>€14.78</b>
<b>Fuel oil used for purposes of generating electricity.....</b>	8104	7104	<b>€14.78</b>
<b>Other heavy oil including marked gas oil.....</b>	8103	7103	<b>€47.36</b>
<i>Liquefied Petroleum Gas</i>			
<b>Used as a propellant.....</b>	8202	7202	<b>€63.59</b>
<b>Other liquefied petroleum gas.....</b>	8200	7200	<b>€00.00</b>
<i>Substitute Fuel:</i>			
<b>Used as a propellant instead of petrol.....</b>	8126	7126	<b>€508.79</b>
<b>Used as a propellant instead of diesel.....</b>	8123	7123	<b>€409.20*</b>
<b>Used other than as a propellant.....</b>	8124	7124	<b>€47.36</b>
<i>Coal:</i>			
<b>For business use.....</b>			<b>€4.18 per tonne</b>
<b>For other use.....</b>			<b>€8.36 per tonne</b>

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