

Excise Manual

Horticultural Production Relief Guide

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1 Introduction

Section 98 of the Finance Act 1999, as amended by [section 45 of the Finance Act 2022](#), provides for the repayment of the Carbon Charge paid on heavy oil (i.e. diesel, kerosene and fuel oil) and liquefied petroleum gas (LPG) used in horticultural production and in the cultivation of mushrooms. Claims for repayment are made using the [Revenue Online Services \(ROS\) e-Repayment Claims facility](#).

2 Qualifying Criteria

2.1 Qualifying Criteria for Horticultural Production & Cultivation of Mushrooms

To qualify for repayment, the heavy oil and LPG must be used by the producer:

- (a) In the production of horticultural produce in one or more than one glasshouse of a total area of not less than a quarter of an acre, or
- (b) In the cultivation of mushrooms in one or more than one building or structure of a total area of not less than 3,000 square feet.

Glasshouse means, under [section 94\(1\) of the Finance Act 1999](#), any building or structure made substantially of glass or other transparent or translucent material which is capable of being artificially heated and is used for growing horticultural produce.

2.2 Qualifying Criteria for Heavy Oil and LPG

Heavy oil or LPG purchased tax-paid in the State and used in qualifying glasshouses or buildings to grow horticultural products or cultivate mushrooms, is eligible for repayment of the Carbon Charge, if used:

- to heat the glasshouses or buildings;
- to produce steam for the purpose of sterilising mushroom tunnels, glasshouses or buildings either before, during or after the growing cycle;
- to heat and sterilise earth or other growing medium;
- for the production of carbon dioxide.

Heavy oil / LPG used in the following circumstances will **not** qualify for relief:

- for drying and packing produce.
- in flame guns, stationary engines, tractors, or buildings other than as defined.

3 Claiming a Repayment

3.1 Claim Form

Claims for repayment are to be made online using Form 1130 available in the Revenue Online Services (ROS) e-Repayment Claims facility.

When submission via the e-Repayment Claims facility is not possible and the claimant has received prior approval from the Central Repayments Office, a paper copy may be submitted.

Please see the [e-Repayment Claims Facility User Guide](#) for details on how to submit an electronic repayment claim and the supporting documents required.

3.2 Rates of Repayment

The repayment amount comprises the Carbon Charge paid on heavy oil and LPG purchased after **1 June 2023** for use in horticultural production or mushroom cultivation.

The rates of repayment on 1 September 2023 are:

Mineral Oil Product	Carbon Charge rate (per 1,000 litres)
Marked Gas Oil	€131.47
Marked Kerosene	€122.83
Fuel Oil	€149.45
L.P.G. (other)	€79.17

[The Excise Duty Rates – Energy Products and Electricity Taxes manual](#) contains the current MOT rates, including a breakdown of the carbon and non-carbon portions. Mineral Oil Tax rates are also published on the [Revenue website](#).

Historic Net Rates of Repayment from 1 May 2012 to 31 May 2023 are listed in Appendix I.

MOT rate changes are generally included in Budget announcements, however they also may be made at other times and change on dates other than those specified in Budget statements.

Where changes to the rates of the Carbon Charge occur, the revised repayment will only apply to heavy oil / LPG purchased after the rate change.

3.3 Claim Period and Time Limits

Claims for repayment are in respect of heavy oil and L.P.G. used within a period of one calendar month. Claims should be made electronically within 4 months following the end of each claim period. Claims may be submitted outside of the prescribed time limit but subject to Revenue approval.

4 Compliance Procedures

Repayment claims are subject to verification by Revenue. Claimants are required to maintain the following records and retain them for a six-year period:

- Proof of tax payment in the State, i.e. invoices from mineral oil dealers for all purchases of heavy oil / LPG,
- Details of the location and area of all glasshouses or other buildings used for horticultural production or for the cultivation of mushrooms, and
- Evidence that the amount of heavy oil / LPG that is the subject of the repayment claim is eligible for repayment in any case where the heavy oil / LPG is also used for ineligible purposes ([see paragraph 2.2.](#) above).

5 Contact details of Central Repayments Office

Email:

Please use the secure 'MyEnquiries' service available in ROS or myAccount.

Telephone:

047 62100 (option 6)

Postal address:

The Office of the Revenue Commissioners

Central Repayments Office

14/15 Upper O Connell Street

Dublin 1

D01 YT32

Appendix 1 – Historic Net Rates of Repayment

Net rates of repayment from 1 May 2023 – 31 May 2023

Mineral Oil Product	Mineral Oil Tax Rate (per 1,000 litres)	Pre-determined rate (per 1,000 litres)	Net Repayment Rate <i>per litre</i>
Marked Gas Oil	€131.47	€128.41	€0.00306
Marked Kerosene	€122.83	€128.41	€0.00
Fuel Oil	€164.23	€128.41	€0.03582
L.P.G. (other)	€79.17	€84.75	€0.00

Net rates of repayment from 1 May 2022 – 30 April 2023

Mineral Oil Product	Mineral Oil Tax Rate (per 1,000 litres)	Pre-determined rate (per 1,000 litres)	Net Repayment Rate <i>per litre</i>
Marked Gas Oil	€111.14	€109.41	€0.00173
Marked Kerosene	€103.83	€109.41	€0.00
Fuel Oil	€118.01	€109.41	€0.03171
L.P.G. (other)	€66.93	€72.51	€0.00

Net rates of repayment from 10 March 2022 – 30 April 2022

Mineral Oil Product	Mineral Oil Tax Rate (per 1,000 litres)	Pre-determined rate (per 1,000 litres)	Net Repayment Rate <i>per litre</i>
Marked Gas Oil	€120.55	€90.42	€0.03013
Marked Kerosene	€84.84	€90.42	€0.00
Fuel Oil	€118.01	€90.42	€0.02759
L.P.G. (other)	€54.68	€60.26	€0.00

Net rates of repayment from 1 May 2021 – 9 March 2022

Mineral Oil Product	Mineral Oil Tax Rate (per 1,000 litres)	Pre-determined rate (per 1,000 litres)	Net Repayment Rate <i>per litre</i>
Marked Gas Oil	€138.17	€90.42	€0.04775
Marked Kerosene	€84.84	€90.42	€0.00
Fuel Oil	€118.01	€90.42	€0.02759
L.P.G. (other)	€54.68	€60.26	€0.00

Net rates of repayment from 1 May 2020 – 30 April 2021

Mineral Oil Product	Mineral Oil Tax Rate (per 1,000 litres)	Pre-determined rate (per 1,000 litres)	Net Repayment Rate <i>per litre</i>
Marked Gas Oil	€117.78	€71.32	€0.04646
Marked Kerosene	€65.74	€71.32	€0.00
Fuel Oil	€95.05	€71.32	€0.02373
L.P.G. (other)	€42.48	€48.06	€0.00

Net rates of repayment from 1 May 2012 – 30 April 2020

Mineral Oil Product	Mineral Oil Tax Rate (per 1,000 litres)	Pre-determined rate (per 1,000 litres)	Net Repayment Rate <i>per litre</i>
Marked Gas Oil	€102.28	€56.31	€0.04597
Marked Kerosene	€50.73	€56.31	€0.00
Fuel Oil	€76.53	€56.31	€0.02022
L.P.G. (other)	€32.86	€38.44	€0.00

NOTE: A reduced rate of repayment applied prior to 1 June 2023.