

Mineral Oil Tax

Aviation Fuels Manual

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Outline of application of Mineral Oil Tax (MOT), and circumstances where relief applies, in respect of aviation fuel.

1. Aviation gasoline (for MOT purposes a "light oil") used for private pleasure flying within the State is liable at the "aviation gasoline" rate and does not qualify for MOT refund.

For further information, see the corresponding Revenue website page [Mineral Oil Tax Aviation Fuels](#) and the current [Mineral Oil Tax duty rates](#).

2. Where aviation kerosene (for MOT purposes a "heavy oil") is used for private pleasure flying within the State no relief applies, and such fuel is liable to MOT at the rate for "heavy oil for air navigation". For further information and MOT rates, see links at paragraph 1 above.
3. Aviation kerosene used for commercial flying is exempt from MOT, regardless of the destination of the flight.
4. Tax-paid aviation gasoline used for other than private pleasure flying, that is commercial flying, is eligible for a refund of MOT; the refund being calculated at a rate of €232.27 per 1,000 litres of fuel so used.
5. Claims for repayment are to be made electronically. Information on how to submit a claim is available on the [Revenue website](#).
6. No relief from the tax applies for fuel used for private pleasure flying, irrespective of whether the flying is within the State or to a destination outside it.

Consequently:

- a) **aviation gasoline** for such use must be tax-paid, and no refund is allowable, and
- b) MOT at the appropriate rate must be paid on **aviation kerosene** put to such use.

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