

Form CC-Rep

Application for refund of Mineral Oil Tax Carbon Charge (MOTCC) by Greenhouse Gas Emissions Permit holder



Customer Number (Official use)	Warrant Number (Official use)
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Permit Holder's Name:

Permit Number: **IE-GHG** Tax Reference No.

Address of installation covered by GHG Emissions permit (include Eircode)

Period of claim From To

Oil Supplier Name	
Address (include Eircode)	
Oil Supplier (2) Name	
Address (include Eircode)	
Oil Supplier (3) Name	
Address (include Eircode)	

(Please list additional oil suppliers on a separate sheet if oil involved in this claim was obtained from more than 3 suppliers)

Mineral Oil Used for Carbon Charge - Exempt Purposes:

	Number of Litres	MOTCC per Litre	Total Carbon Charge
Marked Gas Oil			€
Marked Kerosene			€
Fuel Oil			€
LPG			€
Total amount of Carbon Charge being reclaimed			€

I declare, in accordance with the statutory provisions governing Mineral Oil Tax, that the details on this form represent **a full and true account** of mineral oil procured tax-paid from the oil suppliers named, for use in the installation covered by Greenhouse Gas Emissions permit number _____, during the period quoted, and I claim repayment of Mineral Oil Tax Carbon Charge of € _____.

Signed _____ (Authorised signatory) (see Note 4)

(BLOCK CAPS) _____ Contact Telephone Number _____

Designation (see Note 5) _____ Date _____

NOTES

- 1 This form is for Greenhouse Gas Emissions Permit holders who wish to claim repayment of Mineral Oil Tax Carbon Charge for oil upon which Mineral Oil Tax has been paid at rates inclusive of the Carbon Charge, where such oil is intended for use or has been used in the installation covered by the Greenhouse Gas Emissions Permit.
- 2 The current rates of Carbon Charge can be found at **<http://www.revenue.ie/en/tax/excise/duties/excise-duty-rates.html>**
- 3 Only one rate of carbon charge (MOTCC per litre) may be used on a claim form in respect of each "Description of Mineral Oil". (See "2" above for rates and dates during which they applied).
- 4 This claim may only be signed by the Greenhouse Gas Emissions Permit holder. Where the Greenhouse Gas Emissions Permit holder is a body corporate, it may only be signed by a director or the company secretary, or by a person who is authorised in writing under the company seal to sign the claim on behalf of the body.
- 5 Please state the qualification of the authorised signatory to sign the claim in accordance with note 4 above.
- 6 Claims should be in respect of qualifying oil received within a period of not less than one and not more than six calendar months, and should be submitted within four months of the end of such period.
- 7 No claim may be made for MOTCC paid on auto-fuels ("white" diesel, petrol and auto-lpg).
- 8 All records relating to receipt & purchase (invoices, statements, delivery documents, etc.) and use of mineral oil upon which relief is being claimed must be retained for a period of six years from the date of such transaction or use.
- 9 Completed claim forms are to be sent to:

Revenue Commissioners,
Central Repayments Office,
M: TEK II Building,
Armagh Road,
Monaghan.
H18 YH59

(Phone number 047-62100)