



STATUTORY INSTRUMENTS.

S.I. No. 592 of 2023



MINERAL OIL TAX (PRESCRIBED MARKERS) (AMENDMENT)
REGULATIONS 2023

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The Revenue Commissioners, in exercise of the powers conferred on them by section 104 of the Finance Act 1999 (No. 2 of 1999), hereby make the following Regulations:

Citation

1. These Regulations may be cited as the Mineral Oil Tax (Prescribed Markers) (Amendment) Regulations 2023.

Commencement

2. These Regulations shall come into operation on 19 January 2024.

Amendments

3. The Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012) are amended—

(a) in Regulation 4(1) (as amended by the Mineral Oil Tax (Mandatory Electronic Filing and Miscellaneous Amendments) Regulations 2017 (S.I. No. 34 of 2017)) by inserting the following definition:

“ ‘CAS’ means the Chemical Abstracts Service division of the American Chemical Society;”

and

(b) by substituting the following for Regulation 29 (as amended by the Mineral Oil Tax (Amendment) Regulations 2015 (S.I. No. 19 of 2015)):

“Prescribed markers

29. (1) Each of the following substances is prescribed as a marker:

(a) for gas oil—

(i) N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline (CAS 34432-92-3),

(ii) ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene (CAS 1404190-37-9),

(iii) any blue anthraquinone dye, and

(iv) butoxybenzene (CAS 1126-79-0),

(b) for kerosene—

- (i) N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline (CAS 34432-92-3),
- (ii) ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene (CAS 1404190-37-9),
- (iii) any red dye, and
- (iv) butoxybenzene (CAS 1126-79-0).

(2) The markers shall be added in the following proportions to every 5,000 hectolitres—

(a) of gas oil—

- (i) not less than 3 kilogrammes and not more than 4.5 kilogrammes of N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline (CAS 34432-92-3),
- (ii) not less than 1.25 kilogrammes of ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene (CAS 1404190-37-9),
- (iii) not less than such quantity of a blue anthraquinone dye as gives a colour intensity, as measured in a spectrophotometer at 600-700 nanometres, corresponding to that resulting from the addition to gas oil of 3.33 milligrammes per litre of 1,4-bis(butylamino)anthracene-9,10-dione, and
- (iv) not less than 4.75 kilogrammes and not more than 7.125 kilogrammes of butoxybenzene (CAS 1126-79-0),

(b) of kerosene—

- (i) not less than 3 kilogrammes and not more than 4.5 kilogrammes of N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline (CAS 34432-92-3),
- (ii) not less than 1.25 kilogrammes of ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene (CAS 1404190-37-9),
- (iii) not less than such quantity of a red dye as gives a colour intensity, as measured in a spectrophotometer at 500-540 nanometres, corresponding to that resulting from the addition to kerosene of 5 milligrammes per litre of 1-[4-(phenylazo)phenylazo]-2-(ethylamino)naphthalene, and

- (iv) not less than 4.75 kilogrammes and not more than 7.125 kilogrammes of butoxybenzene (CAS 1126-79-0).”

GIVEN under my hand,
28 November 2023

NIALL CODY,
Revenue Commissioner

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations amend the Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012) giving effect to Commission Implementing Decision (EU) 2022/197 of 17 January 2022 establishing a new common fiscal marker for gas oil and kerosene across all Member States. This amendment provides that, from 19 January 2024, an additional marker, butoxybenzene, must be added to gas oil and kerosene that is subject to a reduced rate of mineral oil tax. The amendment also introduces CAS numbers to uniquely identify the chemicals which are prescribed as fuel markers.

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