

# Excise Duty Rates

## Energy Products and Electricity Taxes

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## 1 Mineral Oil Tax Rates

Mineral Oil Tax (MOT) is an excise duty that applies to liquid fuels released for consumption in the State for motor or heating purposes. MOT also applies to “vehicle gas” which is gaseous fuel for motor vehicles. MOT rates are comprised of a carbon and a non-carbon component. Rates for the carbon component (or carbon tax) are proportionate to the amount of CO<sub>2</sub> emitted when the fuel is combusted, and are based on charging an amount per tonne of CO<sub>2</sub> emissions. [Schedules 2 and 2A of Finance Act 1999 \(as amended\)](#) set out overall and carbon component MOT rates. Standard rates apply to fuels, such as auto-fuels, used for propellant purposes. Reduced rates apply to fuels used for all other purposes, such as heating.

Rates, in euros per 1,000 litres, for the carbon component of MOT applicable to liquid fuels are calculated as follows:

$$\text{NCV} \times \text{EF} \times \text{A}$$

where,

**NCV** is the fuel’s net calorific value expressed in terajoules per 1,000 litres

**EF** is the fuel’s carbon emission factor expressed in tonnes of CO<sub>2</sub> per terajoule, and

**A** is the amount charged per tonne of CO<sub>2</sub> emitted.

The rate, in euros per megawatt hour at net calorific value (NCV), of the carbon component of MOT applicable to vehicle gas is calculated as follows:

$$\text{EF} \times \text{A} \times \text{C}$$

where,

**EF** is the carbon emission factor of natural gas expressed in kilograms of CO<sub>2</sub> per terajoule.

**A** is the amount charged per kilogram of CO<sub>2</sub> emitted, and

**C** is 0.0036, the number of terajoules per megawatt hour.

Since 2021, MOT rates on vehicle gas at NCV are converted to rates at gross calorific value (GCV) using a conversion factor of 0.9017.

In 2020 legislation was introduced for a 10-year trajectory of carbon tax increases to bring the charge per tonne of CO<sub>2</sub> emissions to €100 by 2030. Increases impact on the main propellant fuels each October and on all other fuels on 1 May the following year. In addition to carbon tax increases, MOT rates on petrol, auto-diesel and marked gas oil have been amended several times since 2022 when rates were cut in response to the global energy crisis. A phased reversal of these cuts has impacted on 1 June 2023, 1 September 2023 and 1 April 2024.

From 1 May 2024, certain MOT rates increase in line with the 10-year carbon tax trajectory. Table 1.1 lists overall, carbon and non-carbon MOT rates effective from 1 May 2024 for all fuel types and uses. Tables 1.2 to 1.6 detail previous rates back to 1 May 2023. Further historical MOT rates are available in the Appendix of the [Accounting for Mineral Oil Tax TDM](#).

## 1.1 Mineral Oil Tax Rates with effect from 1 May 2024

From 1 May 2024, the basis on which the MOT carbon component for certain mineral oils and vehicle gas is calculated changes from charging €48.50 per tonne of CO<sub>2</sub> emitted to €56.00. As a result, certain overall MOT rates and their components change on that date. These changes are denoted by \* in the table below. The NCV to GCV rate conversion factor for vehicle gas is 0.9017.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN) Automated Import System (AIS) Codes						Components of MOT rate		MOT per 1,000 litres from 01/05/2024
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
Light Oil:	ERN	ERN	ERN	AIS	ERN	AIS			
<b>Petrol</b> .....	8014	8514	7014	X101	7514	Y101	€509.32	€129.59	<b>€638.91</b>
<b>Aviation gasoline</b> .....	8012	8512	7012	X102	7512	Y102	€509.32	€129.59	<b>€638.91</b>
Heavy Oil:									
<b>Used as a propellant</b> .....	8108	8508	7108	X103	7508	Y103	€401.33	€149.89	<b>€551.22</b>
<b>Used for air navigation</b> .....	8106	8506	7106	X104	7506	Y104	€401.33	€149.89	<b>€551.22</b>
<b>Used for private pleasure navigation</b> .....	8107	8507	7107	X105	7507	Y105	€401.33	€149.89	<b>€551.22</b>
<b>Kerosene used other than as a propellant</b> .....	8102	8502	7102	X106	7502	Y106	€00.00	€141.82*	<b>€141.82*</b>
<b>Fuel oil used for purposes other than generating electricity</b> ...	8120	8520	7120	X107	7520	Y107	€14.78	€172.56*	<b>€187.34*</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	X108	7504	Y108	€14.78	€172.56*	<b>€187.34*</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	X109	7503	Y109	€32.49	€151.81*	<b>€184.30*</b>
Liquefied Petroleum Gas									
<b>Used as a propellant</b> .....	8202	8552	7202	X110	7552	Y110	€63.59	€91.42*	<b>€155.01*</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	X111	7550	Y111	€00.00	€91.42*	<b>€91.42*</b>
Substitute Fuel:									
<b>Used as a propellant instead of petrol</b> .....	8126	8526	7126	X112	7526	Y112	€509.32	€129.59	<b>€638.91</b>
<b>Used as a propellant instead of diesel</b> .....	8123	8523	7123	X113	7523	Y113	€401.33	€149.89	<b>€551.22</b>
<b>Used other than as a propellant</b> .....	8124	8524	7124	X114	7524	Y114	€32.49	€151.81*	<b>€184.30*</b>
Vehicle Gas:									
<b>Gross Calorific Value (GCV)</b> .....							€0.00*	€10.13*	<b>€10.13* per MWh</b>
<b>Net Calorific Value (NCV)</b> .....							€0.00*	€11.23*	<b>€11.23* per MWh</b>

## 1.2 Mineral Oil Tax Rates with effect from 1 April 2024 to 30 April 2024

From 1 April 2024, changes to the MOT non-carbon component rates for certain mineral oils take effect. Changes to the MOT non-carbon component and overall rates effective on 1 April 2024 are denoted by \*. All other rates remain unchanged.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN) Automated Import System (AIS) Codes						Components of MOT rate		MOT per 1,000 litres from 01/04/2024 to 30/04/2024
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
	ERN	ERN	ERN	AIS	ERN	AIS	Non-carbon	Carbon	
Light Oil:									
<b>Petrol</b> .....	8014	8514	7014	X101	7514	Y101	€509.32*	€129.59	<b>€638.91*</b>
<b>Aviation gasoline</b> .....	8012	8512	7012	X102	7512	Y102	€509.32*	€129.59	<b>€638.91*</b>
Heavy Oil:									
<b>Used as a propellant</b> .....	8108	8508	7108	X103	7508	Y103	€401.33*	€149.89	<b>€551.22*</b>
<b>Used for air navigation</b> .....	8106	8506	7106	X104	7506	Y104	€401.33*	€149.89	<b>€551.22*</b>
<b>Used for private pleasure navigation</b> .....	8107	8507	7107	X105	7507	Y105	€401.33*	€149.89	<b>€551.22*</b>
<b>Kerosene used other than as a propellant</b> .....	8102	8502	7102	X106	7502	Y106	€00.00	€122.83	<b>€122.83</b>
<b>Fuel oil used for purposes other than generating electricity</b> ...	8120	8520	7120	X107	7520	Y107	€14.78	€149.45	<b>€164.23</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	X108	7504	Y108	€14.78	€149.45	<b>€164.23</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	X109	7503	Y109	€32.49*	€131.47	<b>€163.96*</b>
Liquefied Petroleum Gas									
<b>Used as a propellant</b> .....	8202	8552	7202	X110	7552	Y110	€63.59	€79.17	<b>€142.76</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	X111	7550	Y111	€00.00	€79.17	<b>€79.17</b>
Substitute Fuel:									
<b>Used as a propellant instead of petrol</b> .....	8126	8526	7126	X112	7526	Y112	€509.32*	€129.59	<b>€638.91*</b>
<b>Used as a propellant instead of diesel</b> .....	8123	8523	7123	X113	7523	Y113	€401.33*	€149.89	<b>€551.22*</b>
<b>Used other than as a propellant</b> .....	8124	8524	7124	X114	7524	Y114	€32.49*	€131.47	<b>€163.96*</b>
Vehicle Gas:									
<b>Gross Calorific Value (GCV)</b> .....							€0.59	€8.77	<b>€9.36 per MWh</b>
<b>Net Calorific Value (NCV)</b> .....							€0.65	€9.73	<b>€10.38 per MWh</b>

### 1.3 Mineral Oil Tax Rates with effect from 11 October 2023 to 31 March 2024

From 11 October 2023, the basis on which the MOT carbon component for certain mineral oils is calculated changes from charging €48.50 per tonne of CO<sub>2</sub> emitted to €56.00. Changes to the MOT carbon component and overall rates effective on 11 October 2023 are denoted by \*. All other rates remain unchanged.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN) Automated Import System (AIS) Codes						Components of MOT rate		MOT per 1,000 litres from 11/10/2023 to 31/03/2024
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
	ERN	ERN	ERN	AIS	ERN	AIS			
Light Oil:									
<b>Petrol</b> .....	8014	8514	7014	X101	7514	Y101	€476.80	€129.59*	<b>€606.39*</b>
<b>Aviation gasoline</b> .....	8012	8512	7012	X102	7512	Y102	€476.80	€129.59*	<b>€606.39*</b>
Heavy Oil:									
<b>Used as a propellant</b> .....	8108	8508	7108	X103	7508	Y103	€376.94	€149.89*	<b>€526.83*</b>
<b>Used for air navigation</b> .....	8106	8506	7106	X104	7506	Y104	€376.94	€149.89*	<b>€526.83*</b>
<b>Used for private pleasure navigation</b> .....	8107	8507	7107	X105	7507	Y105	€376.94	€149.89*	<b>€526.83*</b>
<b>Kerosene used other than as a propellant</b> .....	8102	8502	7102	X106	7502	Y106	€00.00	€122.83	<b>€122.83</b>
<b>Fuel oil used for purposes other than generating electricity...</b>	8120	8520	7120	X107	7520	Y107	€14.78	€149.45	<b>€164.23</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	X108	7504	Y108	€14.78	€149.45	<b>€164.23</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	X109	7503	Y109	€17.62	€131.47	<b>€149.09</b>
Liquefied Petroleum Gas									
<b>Used as a propellant</b> .....	8202	8552	7202	X110	7552	Y110	€63.59	€79.17	<b>€142.76</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	X111	7550	Y111	€00.00	€79.17	<b>€79.17</b>
Substitute Fuel:									
<b>Used as a propellant instead of petrol</b> .....	8126	8526	7126	X112	7526	Y112	€476.80	€129.59*	<b>€606.39*</b>
<b>Used as a propellant instead of diesel</b> .....	8123	8523	7123	X113	7523	Y113	€376.94	€149.89*	<b>€526.83*</b>
<b>Used other than as a propellant</b> .....	8124	8524	7124	X114	7524	Y114	€17.62	€131.47	<b>€149.09</b>
Vehicle Gas:									
<b>Gross Calorific Value (GCV)</b> .....							€0.59	€8.77	<b>€9.36 per MWh</b>
<b>Net Calorific Value (NCV)</b> .....							€0.65	€9.73	<b>€10.38 per MWh</b>

### 1.4 Mineral Oil Tax Rates with effect from 1 September 2023 to 10 October 2023

From 1 September 2023, changes to the MOT non-carbon component rates for certain mineral oils take effect. Changes to the MOT non-carbon component and overall rates effective on 1 September 2023 are denoted by \*. All other rates remain unchanged.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN) Automated Import System (AIS) Codes						Components of MOT rate		MOT per 1,000 litres from 01/09/2023 to 10/10/2023
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
	ERN	ERN	ERN	AIS	ERN	AIS	Non-carbon	Carbon	
Light Oil:									
<b>Petrol</b> .....	8014	8514	7014	X101	7514	Y101	€476.80*	€112.23	<b>€589.03*</b>
<b>Aviation gasoline</b> .....	8012	8512	7012	X102	7512	Y102	€476.80*	€112.23	<b>€589.03*</b>
Heavy Oil:									
<b>Used as a propellant</b> .....	8108	8508	7108	X103	7508	Y103	€376.94*	€129.81	<b>€506.75*</b>
<b>Used for air navigation</b> .....	8106	8506	7106	X104	7506	Y104	€376.94*	€129.81	<b>€506.75*</b>
<b>Used for private pleasure navigation</b> .....	8107	8507	7107	X105	7507	Y105	€376.94*	€129.81	<b>€506.75*</b>
<b>Kerosene used other than as a propellant</b> .....	8102	8502	7102	X106	7502	Y106	€00.00	€122.83	<b>€122.83</b>
<b>Fuel oil used for purposes other than generating electricity</b> ...	8120	8520	7120	X107	7520	Y107	€14.78	€149.45	<b>€164.23</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	X108	7504	Y108	€14.78	€149.45	<b>€164.23</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	X109	7503	Y109	€17.62*	€131.47	<b>€149.09*</b>
Liquefied Petroleum Gas									
<b>Used as a propellant</b> .....	8202	8552	7202	X110	7552	Y110	€63.59	€79.17	<b>€142.76</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	X111	7550	Y111	€00.00	€79.17	<b>€79.17</b>
Substitute Fuel:									
<b>Used as a propellant instead of petrol</b> .....	8126	8526	7126	X112	7526	Y112	€476.80*	€112.23	<b>€589.03*</b>
<b>Used as a propellant instead of diesel</b> .....	8123	8523	7123	X113	7523	Y113	€376.94*	€129.81	<b>€506.75*</b>
<b>Used other than as a propellant</b> .....	8124	8524	7124	X114	7524	Y114	€17.62*	€131.47	<b>€149.09*</b>
Vehicle Gas:									
<b>Gross Calorific Value (GCV)</b> .....							€0.59	€8.77	<b>€9.36 per MWh</b>
<b>Net Calorific Value (NCV)</b> .....							€0.65	€9.73	<b>€10.38 per MWh</b>

## 1.5 Mineral Oil Tax Rates with effect from 1 June 2023 to 31 August 2023

From 1 June 2023, changes to the MOT non-carbon component rates for certain mineral oils take effect. Changes to the MOT non-carbon component and overall rates effective on 1 June 2023 are denoted by \*. All other rates remain unchanged.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN) Automated Import System (AIS) Codes						Components of MOT rate		MOT per 1,000 litres from 01/06/2023 to 31/08/2023
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
	ERN	ERN	ERN	AIS	ERN	AIS	Non-carbon	Carbon	
Light Oil:									
<b>Petrol</b> .....	8014	8514	7014	X101	7514	Y101	€419.89*	€112.23	<b>€532.12*</b>
<b>Aviation gasoline</b> .....	8012	8512	7012	X102	7512	Y102	€419.89*	€112.23	<b>€532.12*</b>
Heavy Oil:									
<b>Used as a propellant</b> .....	8108	8508	7108	X103	7508	Y103	€336.29*	€129.81	<b>€466.10*</b>
<b>Used for air navigation</b> .....	8106	8506	7106	X104	7506	Y104	€336.29*	€129.81	<b>€466.10*</b>
<b>Used for private pleasure navigation</b> .....	8107	8507	7107	X105	7507	Y105	€336.29*	€129.81	<b>€466.10*</b>
<b>Kerosene used other than as a propellant</b> .....	8102	8502	7102	X106	7502	Y106	€00.00	€122.83	<b>€122.83</b>
<b>Fuel oil used for purposes other than generating electricity</b> ...	8120	8520	7120	X107	7520	Y107	€14.78	€149.45	<b>€164.23</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	X108	7504	Y108	€14.78	€149.45	<b>€164.23</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	X109	7503	Y109	€8.81*	€131.47	<b>€140.28*</b>
Liquefied Petroleum Gas									
<b>Used as a propellant</b> .....	8202	8552	7202	X110	7552	Y110	€63.59	€79.17	<b>€142.76</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	X111	7550	Y111	€00.00	€79.17	<b>€79.17</b>
Substitute Fuel:									
<b>Used as a propellant instead of petrol</b> .....	8126	8526	7126	X112	7526	Y112	€419.89*	€112.23	<b>€532.12*</b>
<b>Used as a propellant instead of diesel</b> .....	8123	8523	7123	X113	7523	Y113	€336.29*	€129.81	<b>€466.10*</b>
<b>Used other than as a propellant</b> .....	8124	8524	7124	X114	7524	Y114	€8.81*	€131.47	<b>€140.28*</b>
Vehicle Gas:									
<b>Gross Calorific Value (GCV)</b> .....							€0.59	€8.77	<b>€9.36 per MWh</b>
<b>Net Calorific Value (NCV)</b> .....							€0.65	€9.73	<b>€10.38 per MWh</b>



## 1.6 Mineral Oil Tax Rates with effect from 1 May 2023 to 31 May 2023

From 1 May 2023, the basis on which the MOT carbon component for certain mineral oils and vehicle gas is calculated changes from charging €41 per tonne of CO<sub>2</sub> emitted to €48.50. Changes to the MOT carbon component and overall rates effective on 1 May 2023 are denoted by \*. All other rates remain unchanged. The overall rate of MOT on vehicle gas at GCV does not change as the increase in the MOT carbon component is compensated fully by a decrease in the non-carbon component. From 1 May 2023 the NCV to GCV rate conversion factor for vehicle gas is 0.9017.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN) Automated Import System (AIS) Codes						Components of MOT rate		MOT per 1,000 litres from 01/05/2023 to 31/05/2023
	Home			Imported			Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon			
	ERN	ERN	ERN	AIS	ERN	AIS			
Light Oil:									
<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>
Heavy Oil:									
<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	€00.00	€122.83*	<b>€122.83*</b>
<b>Fuel oil used for purposes other than generating electricity</b> ...	8120	8520	7120	X107	7520	Y107	€14.78	€149.45*	<b>€164.23*</b>
<b>Fuel oil used for purposes of generating electricity</b> .....	8104	8504	7104	X108	7504	Y108	€14.78	€149.45*	<b>€164.23*</b>
<b>Other heavy oil including marked gas oil</b> .....	8103	8503	7103	X109	7503	Y109	€00.00	€131.47*	<b>€131.47*</b>
Liquefied Petroleum Gas									
<b>Used as a propellant</b> .....	8202	8552	7202	X110	7552	Y110	€63.59	€79.17*	<b>€142.76*</b>
<b>Other liquefied petroleum gas</b> .....	8200	8550	7200	X111	7550	Y111	€00.00	€79.17*	<b>€79.17*</b>
Substitute Fuel:									
<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	€00.00	€131.47*	<b>€131.47*</b>
Vehicle Gas:									
<b>Gross Calorific Value (GCV)</b> .....							€0.59*	€8.77*	<b>€9.36 per MWh</b>
<b>Net Calorific Value (NCV)</b> .....							€0.65*	€9.73*	<b>€10.38 per MWh</b>

## 2 Solid Fuel Carbon Tax Rates

Since 1 May 2013, an excise duty, in the form of Solid Fuel Carbon Tax (SFCT), is applied to first supplies in the State of coal, peat briquettes, milled peat and other peat. SFCT rates are proportionate to the amount of CO<sub>2</sub> emitted when the fuel is combusted, and are based on charging an amount per tonne of CO<sub>2</sub> emissions. [Schedule 1 of Finance Act 2010 \(as amended\)](#) sets out the SFCT rates applicable to each type of solid fuel.

SFCT rates are calculated as follows:

$$\text{NCV} \times \text{EF} \times \text{A}$$

where,

**NCV** is the fuel's net calorific value expressed in terajoules per tonne

**EF** is the fuel's carbon emission factor expressed in tonnes of CO<sub>2</sub> per terajoule, and

**A** is the amount charged per tonne of CO<sub>2</sub> emitted.

In 2020 legislation was introduced for a 10-year trajectory of carbon tax increases to bring the charge per tonne of CO<sub>2</sub> emissions to €100 by 2030. Increases to SFCT rates impact annually, on 1 May, up to and including 2030.

Historical, current and future rates of SFCT up to 2030 are detailed in the table below. The amounts charged per tonne of CO<sub>2</sub> emissions, on which SFCT rates are based, are also listed.

With effect from	Amount charged per tonne CO <sub>2</sub>	SFCT rate per tonne of fuel			
		Coal	Peat Briquettes	Milled Peat	Other Peat
1 May 2013	€10.00	€26.33	€18.33	€8.99	€13.62
1 May 2014	€20.00	€52.67	€36.67	€17.99	€27.25
1 May 2020	€26.00	€68.48	€47.67	€23.62	€35.43
1 May 2021	€33.50	€88.23	€61.42	€30.44	€45.65
1 May 2022	€41.00	€107.98	€75.17	€37.25	€55.87
1 May 2023	€48.50	€127.74	€88.93	€44.07	€66.10
1 May 2024	€56.00	€147.49	€102.68	€50.88	€76.32
1 May 2025	€63.50	€167.24	€116.43	€57.70	€86.54
1 May 2026	€71.00	€187.00	€130.18	€64.52	€96.76
1 May 2027	€78.50	€206.75	€143.94	€71.33	€106.98
1 May 2028	€86.00	€226.51	€157.69	€78.15	€117.21
1 May 2029	€93.50	€246.26	€171.44	€84.96	€127.43
1 May 2030	€100.00	€263.38	€183.36	€90.87	€136.29

### 3 Natural Gas Carbon Tax Rates

Since 1 May 2010, an excise duty, in the form of Natural Gas Carbon Tax (NGCT), is applied to supplies of natural gas to consumers in the State. NGCT applies to all supplies of natural gas intended for non-propellant uses, such as heating. Natural gas supplied for use as a propellant is, since 2017, subject to Mineral Oil Tax rather than NGCT.

NGCT rates are proportionate to the amount of CO<sub>2</sub> emitted when the fuel is combusted, and are based on charging an amount per tonne of CO<sub>2</sub> emissions. [Section 67 of Finance Act 2010 \(as amended\)](#) sets out rates of NGCT.

NGCT rates at net calorific value (NCV) are calculated as follows:

$$EF \times A \times C$$

where,

**EF** is the carbon emission factor of natural gas expressed in kilograms of CO<sub>2</sub> per terajoule.

**A** is the amount charged per kilogram of CO<sub>2</sub> emitted, and

**C** is 0.0036, the number of terajoules per megawatt hour.

Natural gas supplies in the State are generally measured at gross calorific value (GCV). Since 2021, NGCT rates at NCV are converted to GCV using a conversion factor of 0.9017.

In 2020, legislation was introduced for a 10-year trajectory of carbon tax increases to bring the charge per tonne of CO<sub>2</sub> emissions to €100 by 2030. Increases to NGCT rates impact annually, on 1 May, up to and including 2030.

Historical, current and future rates of NGCT, at GCV, up to 2030 are listed in the table below. The amounts charged per tonne of CO<sub>2</sub> emissions, on which NGCT rates are based, are also listed. The NCV to GCV conversion factor relevant to each rate is also included.

With effect from	Amount charged per tonne CO <sub>2</sub>	NGCT rate per MWh at GCV	NCV to GCV Conversion Factor
1 May 2010	€15.00	€2.77	0.9028
1 May 2012	€20.00	€3.70	0.9028
1 May 2020	€26.00	€4.71	0.9018
1 May 2021	€33.50	€6.06	0.9017
1 May 2022	€41.00	€7.41	0.9017
1 May 2023	€48.50	€8.77	0.9017
1 May 2024	€56.00	€10.13	0.9017
1 May 2025	€63.50	€11.48	0.9017
1 May 2026	€71.00	€12.84	0.9017
1 May 2027	€78.50	€14.20	0.9017
1 May 2028	€86.00	€15.56	0.9017
1 May 2029	€93.50	€16.91	0.9017
1 May 2030	€100.00	€18.09	0.9017

## 4 Electricity Tax Rates

Since 1 October 2008, an excise duty, in the form of Electricity Tax, is applied to supplies of electricity to consumers in the State. When Electricity Tax was first introduced differentiated rates applied to electricity supplied for business and non-business use. Rates for both uses were equalised from 1 January 2020. Electricity supplied for household use is exempted. [Schedule 2 of Finance Act 2008](#) sets out rates of Electricity Tax.

The table below details the current and previous rates of Electricity Tax.

<b>With effect from</b>	<b>Electricity Tax rate per megawatt hour Business use</b>	<b>Electricity Tax rate per megawatt hour Non-business use</b>
1 October 2008	€0.50	€1.00
1 January 2020	€1.00	€1.00