

Form NGCT-Hort-Relief

Natural Gas Carbon Tax (NGCT) repayment claim for natural gas used in horticultural production and / or mushroom cultivation (see note 1)



Customer Number (Official use)	Warrant Number (Official use)
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Claimant's Name	Claimant's Tax Number
Claimant's Address (incl. Eircode)	
	Month(s) covered by claim; list each month (mm/yy) (see note 2)
	/ / / / / /

Gas Supplier* Name	Gas Supplier's VAT Number	Gas Point Reference Number (GPRN)	Site Eircode (see note 3)

Quantity of natural gas supplied during claim period (see notes 4, 5 & 6)		kWh
Quantity of natural gas used for qualifying horticultural production (see notes 1 and 7)	(A)	kWh
Quantity of natural gas used for qualifying mushroom cultivation (see notes 1 and 8)	(B)	kWh
Total quantity of natural gas used for qualifying purposes (A + B)	(C)	kWh
Convert natural gas used for qualifying purposes from kWh to MWh (C / 1,000)	(D)	MWh
Natural Gas Carbon Tax rate applicable during claim period (see note 9)	(E)	€ /MWh
Total amount of Natural Gas Carbon Tax claimed for repayment (D x E)	(F)	€

\* For additional gas suppliers or more than one GPRN, please use additional sheets

Bank Details for Repayment	
International Bank Account Number (IBAN) (Maximum: 34 characters)	
<input type="text"/>	
Bank Identifier Code (BIC) (Maximum: 11 characters)	Account Name
<input type="text"/>	<input type="text"/>

I declare, in accordance with Natural Gas Carbon Tax law, that the details on this form represent a **full and true account** of the natural gas obtained tax-paid, via the Gas Point Reference Number indicated, and used:

- 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 (1,011 square metres), and / 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 (278 square metres),

during the period specified and I claim repayment of Natural Gas Carbon Tax of € \_\_\_\_\_ (amount at (F) above) under the provisions of section 72(1) of the Finance Act 2010 (as amended).  
**All natural gas bills relevant to claim period must be submitted via MyEnquiries with completed claim form.**  
 (see note 10)

Signed (Authorised Signatory - see note 11)	
BLOCK CAPS	Telephone No.
Designation (see note 11)	Date

## NOTES

1. This form must only be used to claim repayment of Natural Gas Carbon Tax (NGCT) paid on natural gas supplied from 1 April 2024, and used for qualifying purposes, in
  - a) 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 (1,011 square metres), and / or
  - b) 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 (278 square metres).
2. Claims must cover full calendar months up to a maximum of six. Claims should be submitted within six calendar months of the period for which the claim is made.
3. Input the Eircode for the site to which natural gas is supplied for qualifying purposes.
4. The total quantity of natural gas, in kilowatt hours (KWh), can be found on your natural gas bill(s).
5. Billing periods may not exactly match calendar month repayment claim periods. For example, a natural gas bill for supplies from 9th March to 8th May covers 60 days across 3 months. To complete a claim for April the claimants should determine the average daily supply by dividing the total quantity supplied in the billing period by 60. The average daily supply is then multiplied by 30, the number of days in April, to give the total quantity of natural gas supplied in April.
6. Claims for part of a calendar month must not be submitted. Where a billing period ends during a calendar month, the claimant must wait to receive their next bill to calculate the remaining portion of natural gas supplied in the month.
7. Qualifying purposes include heating glasshouses in which horticultural products are grown, producing steam for sterilising glasshouses either before, during or after the growing cycle, heating and sterilising earth or other growing medium, and producing carbon dioxide. Any other uses of natural gas such as for drying and packing produce, in flame guns, stationary engines, tractors, or non-qualifying glasshouses or buildings, are not eligible for repayment of NGCT.
8. Qualifying purposes include heating buildings in which mushrooms are cultivated, producing steam for the purpose of sterilising mushroom tunnels or buildings either before, during or after the growing cycle, heating and sterilising earth or other growing medium, and producing carbon dioxide. Any other uses of natural gas such as for drying and packing produce, in flame guns, stationary engines, tractors, or non-qualifying glasshouses or buildings, are not eligible for repayment of NGCT.
9. Where two different NGCT rates apply to a claim period, the claim should be split and separate forms should be used for each rate. NGCT rates and effective dates are listed below and published on the Revenue website.

NGCT rate effective from 1 May each year	2023	2024	2025	2026	2027	2028	2029	2030
NGCT rate per megawatt hour (MWh)	€8.77	€10.13	€11.48	€12.84	€14.20	€15.56	€16.91	€18.09

10. Completed claim forms, and natural gas bills, should be scanned and submitted via MyEnquiries. MyEnquiries is an online facility, which allows customers to securely send and receive correspondence to and from Revenue. Further information on MyEnquiries can be viewed at <https://www.revenue.ie/en/online-services/services/manage-your-record/myenquiries.aspx>.
11. If the claimant is an individual, they must sign the form. Where the claimant is a body corporate, it must be signed by a director, the company secretary or by a person who is authorised in writing under the company seal to sign the claim.
12. All records relating to this claim must be kept for six years. This includes bills and statements for supplies of natural gas, and documentation regarding qualifying uses. Records may be kept in an electronic form, provided they can be produced as required in printed form.
13. More detailed information can be found on the Revenue website.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.