

Mineral Oil Tax

Chapter 1 of Part 2 of Finance Act 1999 (as amended)

Mineral Oil Tax (MOT) is provided for in Chapter 1 of Part 2 of Finance Act 1999. These provisions have been amended several times since 1999, by Finance Acts and by the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2020. The 1999 Act and subsequent amending Acts are published in the [Irish Statute Book](#).

This non-statutory consolidation of Chapter 1 of Part 2 of Finance Act 1999 has been prepared by Revenue for reference purposes. All amendments to date have been incorporated and these are annotated in the sidenotes. While every care has been taken in its preparation, Revenue can assume no responsibility for the accuracy, completeness or up to date nature of the information provided.

Non-Statutory Consolidation effective from 18 December 2023
For Reference Purposes Only

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Interpretation (Chapter 1).

94.—(1) In this Chapter and in Schedule 2, save where the context otherwise requires—

Substituted by S.38(1)(a)(i) of FA 2016.

“additive” means any product (other than hydrocarbon oil, liquefied petroleum gas, substitute fuel or vehicle gas) which may be added to—

- (a) hydrocarbon oil,
- (b) liquefied petroleum gas,
- (c) substitute fuel, or
- (d) vehicle gas,

as an extender or for the purpose of improving performance or for any other purpose, and cognate words shall be construed accordingly;

“agricultural tractor” means a mechanically propelled vehicle which is designed or constructed primarily for use for agricultural purposes;

Definition of “alumina” deleted by S.72(1)(a)(i) of FA 2008.

Substituted by S.78(1)(b) of FA 2012.

“ASTM” means ASTM International (formerly known as the American Society for Testing and Materials);

Substituted by S.65(a)(i) of FA 2005.

“authorised warehousekeeper” means a person authorised by the Commissioners under section 109 of the Finance Act 2001 to produce, process, hold, receive or dispatch mineral oil under a suspension arrangement;

“aviation gasoline” means light oil which—

- (a) is specially manufactured as fuel for aircraft,
- (b) is not normally used in motor vehicles, and
- (c) is delivered for use solely as fuel for aircraft;

Substituted by S.78(1)(c) of FA 2012.

“biofuel” means any substitute fuel made from biomass;

Inserted by S.49(b) of FA 2004.

“biomass” means the biodegradable fraction of products, waste and residues from agriculture (including vegetal and animal substances), forestry and related industries, as well as the biodegradable fraction of industrial and municipal waste;

Definition of ‘business use’ deleted by S.78(1)(a) of FA 2012.

Inserted by S.64(1)(a)(i) of FA 2010.

“CO₂” means carbon dioxide;

Definition of ‘charitable organisation’ deleted by S.78(1)(a) of FA 2012.

Definition of ‘coal’ deleted by S.79(a) of FA 2012, amending S.65(1) of FA 2010.

Inserted by S.38 (1)(a)(v) of FA 2016.

“CN code” means a Community subdivision to the combined nomenclature of the European Communities referred to in Article 1 of Council Regulation (EEC)

No. 2658/87 of 23 July 1987¹ as amended by Commission Regulation (EC) No. 2031/2001 of 6 August 2001²;

Amended by S.41(a)(i)(l) of FA 2019 with effect from 01.01.2020.

"combustion in the engine" shall be construed as including internal combustion in such engine and external combustion as fuel for such engine;

"the Commissioners" means the Revenue Commissioners;

Substituted by S.65(a)(iii) of FA 2005.

"the Directive" means Council Directive No. 2003/96/EC of 27 October 2003³;

Definition of 'dual use' deleted by S.78(1)(a) of FA 2012.

Substituted by S.78(1)(e) of FA 2012.

"dumper" means a vehicle described in paragraph 2(a) of Part 1 of the Schedule to the Finance (Excise Duties) (Vehicles) Act 1952;

Inserted by S.64(1)(a)(ii) of FA 2010.

"emissions" means the release, on combustion of mineral oil, of CO₂;

Definition of 'energy intensive business' deleted by S.78(1)(a) of FA 2012.

"fuel oil" means heavy oil, the viscosity of which as determined by the Redwood No. 1 Viscometer at 38 ° Celsius is more than 115 seconds, the ash content of which is less than 0.2 per cent when tested in accordance with the method known as the ASTM D482 method or other equivalent method approved by the Commissioners and the colour of which is darker than 8 when tested in accordance with the method known as the ASTM D1500 method or other equivalent method approved by the Commissioners;

Inserted by S.78(1)(f) of FA 2012.

"gas oil" means heavy oil of which not more than 50 per cent by volume distils at a temperature not exceeding 240 degrees Celsius and of which more than 50 per cent by volume distils at a temperature not exceeding 340 degrees Celsius;

"glasshouse" means any building or structure made substantially of glass or other transparent or translucent material which is capable of being artificially heated and which is used for growing horticultural produce;

Inserted by S.65(a)(vi) of FA 2005.

"greenhouse gas emissions permit" has the meaning assigned to it by Article 2(1) of the European Communities (Greenhouse Gas Emissions Trading) Regulations 2004 (S.I. No. 437 of 2004);

"heavy oil" means hydrocarbon oil other than light oil;

Definitions of 'horticultural produce', 'horticultural producer' and 'household' deleted by S.78(1)(a) of FA 2012.

Amended by S.38(1)(a)(iv) of FA 2016.

"hydrocarbon oil" includes petroleum oil and oil produced from coal, shale, peat, or any other bituminous substance, and all liquid hydrocarbons, but does not include vehicle gas or any oil which is a hydrocarbon or a bituminous or

¹ OJ No. L256, 7.9.1987, p. 1.

² OJ No. L279, 23.10.2001, p. 1.

³ OJ No. L283, 31.10.2003, p. 51

asphaltic substance and is, when tested in a manner prescribed by the Commissioners, solid or semi-solid at a temperature of 15° Celsius;

Inserted by S.93(a) of FA 2000.

"kerosene" means heavy oil of which more than 50 per cent by volume distils at a temperature not exceeding 240° Celsius;

Definition of 'land' deleted by S.78(1)(a) of FA 2012.

Definition of 'leaded petrol' deleted by S.72(1)(a)(i) of FA 2008.

"light oil" means hydrocarbon oil of which, when tested in accordance with the method known as the ASTM D86 method or other equivalent method approved by the Commissioners, not less than 50 per cent by volume distils at a temperature not exceeding 185° Celsius or of which not less than 95 per cent by volume distils at a temperature not exceeding 240° Celsius or which, when tested in accordance with the method known as the ASTM D93 or other equivalent method approved by the Commissioners has a flashpoint of less than 22.8° Celsius but does not include white spirit or light oil which is charged as heavy oil in accordance with section 96(4);

Substituted by S.38(1)(a)(ii) of FA 2016.

"liquefied petroleum gas" means petroleum gases and other gaseous hydrocarbons falling within CN Codes 2711 12 11 to 2711 19 00;

Substituted by S.78(1)(g) of FA 2012.

"marker" means any substance that is required, under excise law or by another Member State, to be added to mineral oil for the purpose of identifying that mineral oil as being for use otherwise than as a propellant;

Definition of 'Member State' deleted by S.75(a)(i) of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2020, with effect from 11:00 pm 31.12.2020.

Definition of 'methane' deleted by S.38(1)(a)(vi) of FA 2016.

Substituted by S.38(1)(a)(iii) of FA 2016.

"mineral oil" means hydrocarbon oil, liquefied petroleum gas, vehicle gas, substitute fuel and additives;

Definition of 'mineralogical process' deleted by S.78(1)(a) of FA 2012.

"the Minister" means the Minister for Finance;

"mobile concrete pumping equipment" means a vehicle which is designed, constructed or adapted solely for pumping concrete and which is not used for any purpose on roads other than for travel or for pumping concrete;

"mobile crane" means a vehicle which is designed, constructed or adapted solely for lifting or elevating goods and which is not used for any purpose on roads other than for travel or for lifting or elevating goods;

"mobile well drilling equipment" means a vehicle which is designed, constructed or adapted solely for well drilling purposes and which is not used for any purpose on roads other than for travel or for well drilling;

"motor" means any device that converts mineral oil into mechanical energy to produce motion and includes an engine of a motor vehicle and a stationary engine;

Amended by S.93(c) of FA 2000.

"motor vehicle" means a mechanically propelled vehicle which is designed, constructed or modified to be suitable for use on roads, including any vehicle which is designed, constructed or modified to be suitable for traction on a road by a mechanically propelled vehicle, but does not include an agricultural tractor or a road roller or a dumper or an off-road dumper, or a mobile crane or mobile well drilling equipment or mobile concrete pumping equipment;

Definition of 'motor octane number' deleted by S.48(a) of FA(No.2) 2008.

Inserted by S.38(1)(a)(v) of FA 2016.

"natural gas" means natural gas falling within CN codes 2711 11 00 and 2711 21 00;

"officer" means an officer of the Commissioners;

Substituted by S.78(1)(i) of FA 2012.

"off-road dumper" means a vehicle described in paragraph 2(b) of Part 1 of the Schedule to the Finance (Excise Duties) (Vehicles) Act 1952;

Inserted by S.72(1)(a)(ii) of FA 2008.

"petrol" means any light oil, other than aviation gasoline, suitable for use as a propellant;

"prescribed" means prescribed by regulations made by the Commissioners under section 104;

Substituted by S.72(1)(a)(iii) of FA 2008.

"private pleasure navigation" means navigation in any craft, by its owner or the natural or legal person who enjoys its use either through hire or through any other means, for other than commercial purposes, and in particular other than for the carriage of passengers or goods, the supply of services for consideration or for the purposes of public authorities;

"private pleasure flying" means the use of an aircraft by its owner or the natural or legal person who enjoys its use either through hire or through any other means, for other than commercial purposes and in particular other than for the carriage of passengers or goods or for the supply of services for consideration or for the purposes of public authorities;

Amended by S.128 and Schedule 4 of FA 2007.

"producing", in relation to mineral oils, includes manufacturing, refining, recycling, subjecting to a specific process within the meaning of Additional Note 4 to Chapter 27 of the combined nomenclature (as referred to in paragraph 5 of Article 2 of the Directive), and any other method of processing and obtaining of mineral oil from any natural source and "production" and other cognate words shall be construed accordingly;

"prohibited goods" means any machinery, apparatus, equipment, vessel, substance or other thing which is being used, or was used, or is intended to be used—

- (a) in the removal from any mineral oil of any prescribed marker or any substance prohibited by regulations made under section 104, or
- (b) for the purpose of impeding the identification in any mineral oil of any prescribed marker;

Substituted by S.41(a)(i)(II) of FA 2019 with effect from 01.01.2020.

"propellant" means—

- (a) in relation to mineral oil in the State, mineral oil used for combustion in the engine of a motor vehicle or a craft used for private pleasure navigation, or
- (b) in relation to mineral oil in another Member State, mineral oil that is subject to a minimum rate specified for motor fuel under Article 7.1 and Annex 1 Table A of the Directive;

Definition of 'research octane number' deleted by S.48(a) of FA(No.2) 2008.

"recycle", in relation to mineral oil, means to undergo any process of restoration which renders it suitable for reuse and cognate words shall be construed accordingly;

Inserted by S.90(1)(a) of FA 2010.

"release for consumption" has the same meaning as it has in Part 2 of the Finance Act 2001;

Definition of 'ship's stores' deleted by S.78(1)(a) of FA 2012.

Substituted by S.78(1)(k) of FA 2012.

"special container" means any freight container fitted with specially designed apparatus for the purpose of refrigeration, oxygenation, thermal insulation or other similar purposes;

Substituted by S.163 of FA 2001.

"standard tank", in relation to a motor vehicle or other mechanically propelled vehicle, means—

- (a) a tank of a type permanently fixed by the manufacturer to all vehicles of the same type as the vehicle concerned and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems,
- (b) a gas tank fitted to a vehicle designed for the direct use of gas as a fuel and a tank fitted to any other system with which the vehicle may be equipped, or
- (c) a tank of a type permanently fixed by the manufacturer to all containers of the same type as the container concerned and whose permanent fitting enables fuel to be used directly for the operation,

during transport, of the refrigeration systems or other systems with which a special container is equipped;

Substituted by S.78(1)(l) of FA 2012.

"substitute fuel" means any product in liquid form, other than—

- (a) a mineral oil of a description for which a rate is specified in Schedule 2, or
- (b) an additive,

that is used, intended for use, or suitable for use as motor or heating fuel;

Definition of 'super unleaded petrol' deleted by S.72(1)(a)(i) of FA 2008.

Substituted by S.65(a)(x) of FA 2005.

"tax warehouse" means a premises or place approved by the Commissioners under section 109 of the Finance Act 2001 where mineral oil is produced, processed, held, received or dispatched under a suspension arrangement by an authorised warehousekeeper in the course of business;

Definition of 'unleaded petrol' deleted by S.72(1)(a)(i) of FA 2008.

Inserted by S.38(1)(a)(v) of FA 2016.

"vehicle biogas" means vehicle gas obtained solely from biomass;

Inserted by S.38(1)(a)(v) of FA 2016.

"vehicle gas" means gas other than liquefied petroleum gas used or intended for use as vehicle fuel;

Inserted by S.38(1)(a)(v) of FA 2016.

"vehicle gas accounting period" means a period of two months or such other period as the Commissioners may prescribe for the purposes of the returns and payment of mineral oil tax under section 95E;

Inserted by S.38(1)(a)(v) of FA 2016.

"vehicle gas dispenser" means a person who, at a premises or place in the State, receives vehicle gas for the purpose of supplying that vehicle gas to the fuel tank or standard tank of a vehicle and includes a person who receives vehicle gas from, or supplies vehicle gas to themselves for that purpose;

Inserted by S.38(1)(a)(v) of FA 2016.

"vehicle gas supplier" means a person who supplies vehicle gas to a vehicle gas dispenser;

Substituted by S.41(a)(ii) of FA 2019 with effect from 01.01.2020.

(2) (a) In this Chapter 'fuel tank' means—

- (i) any tank or other vessel in or on a motor vehicle, which is used, or is capable of being used, to supply fuel for combustion in the engine of—
 - (I) the motor vehicle for the purposes of propulsion of that vehicle, or
 - (II) another motor vehicle which can provide traction for those purposes,

or

(ii) any tank or other vessel in or on a craft used for private pleasure navigation, which is used, or is capable of being used, to supply fuel for combustion in the engine of the craft for the purposes of propulsion of that craft.

(b) For the purposes of subparagraph (i) of paragraph (a), it shall be presumed, until the contrary is shown, that a tank or other vessel referred to in that subparagraph is capable of being used to supply fuel for the purposes of propulsion if there is any outlet from the tank or vessel other than—

(i) an outlet which is permanently and solely for the supply of fuel for refrigeration, oxygenation, thermal insulation or other specialised systems in or on the motor vehicle, or

(ii) in the case of an oil or gas road tanker, an outlet which is solely for discharging fuel from the tanker.

(c) For the purposes of subparagraph (ii) of paragraph (a), it shall be presumed, until the contrary is shown, that a tank or other vessel referred to in that subparagraph is capable of being used to supply fuel for the purposes of propulsion if there is any outlet from the tank or vessel other than an outlet which is permanently and solely for the supply of fuel for purposes other than as a propellant in or on the craft.

Amended by S.38(1)(b) of FA 2016.

Amended by S.75(a)(ii) of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2020 with effect from 11:00 pm 31.12.2020.

Inserted by S.75(a)(iii) of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2020, with effect from 11:00 pm 31.12.2020.

Amended by S.41(a) of FA 2021.

Amended by S.75(a)(iv) of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2020, with effect from 11:00 pm 31.12.2020.

Charge of tax.

Substituted by S.38(1)(c)(i) of FA 2016.

Substituted by S.78(1)(n) of FA 2012.

Amended by S.79 of FA 2012, amending S.65(1) of FA 2010.

(3) Subject to subsection (3A), a word or expression that is used in this Chapter and which is also used in Part 2 of the Finance Act 2001 has, unless a meaning is assigned to it by subsection (1) or (2) or the contrary intention otherwise appears, the same meaning in this Chapter as it has in that Part.

(3A) In this Chapter, each reference to Member State shall apply as if the reference included a reference to Northern Ireland.

(4) Subject to subsection (3A), a word or expression that is used in this Chapter and which is also used in the Directive has, unless a meaning is assigned to it by subsection (1), (2) or (3) or the contrary intention otherwise appears, the same meaning in this Chapter as it has in the Directive.

95.— (1) Subject to the provisions of this Chapter, and any regulations made under it, a duty of excise, to be known as mineral oil tax, shall be charged, levied and paid—

(a) on all mineral oil (other than vehicle gas)—

(i) released for consumption in the State, or

(ii) released for consumption in another Member State, and brought into the State, and

(b) on all vehicle gas supplied to a vehicle gas dispenser.

Substituted by S.38(1)(c)(ii) of FA 2016.

Amended by S.79 of FA 2012, amending S.65(1) of FA 2010.

(2) Liability to mineral oil tax shall arise—

(a) in the case of mineral oil other than vehicle gas, at the time when that mineral oil is—

(i) released for consumption in the State, or

(ii) following release for consumption in another Member State, brought into the State,

and

(b) in the case of vehicle gas, at the time when that vehicle gas is supplied to a vehicle gas dispenser.

Substituted by S.38(1)(c)(iii) of FA 2016.

(2A) For the purposes of subsection (2)(b), the time the vehicle gas is supplied to a vehicle gas dispenser is the time at which the vehicle gas is recorded at the meter referred to in section 95B as having been received by that vehicle gas dispenser.

(3) For the purposes of charging mineral oil tax on mineral oil, the volume of mineral oil shall be ascertained at a temperature of 15 degrees Celsius and in the manner specified by the Commissioners.

(4) Any mineral oil that is the product of recycling is liable to mineral oil tax in accordance with section 96(3), and no allowance shall be made for any mineral oil tax that may have been paid on the mineral oil that was subjected to recycling.

Amended by S.79 of FA 2012, amending S.65(1) of FA 2010.

(5) Notwithstanding the generality of subsection (1), only mineral oil which come within the definition of “energy products” in article 2.1 of the Directive, substitute fuel and additives shall be subject to mineral oil tax.

Liability to mineral oil tax on coal.

Deleted by S.78(1)(o) of FA 2012.

95A.—Deleted

Supply of vehicle gas.

Inserted by S.38(1)(d) of FA 2016.

95B. —(1) A vehicle gas supplier shall not supply any vehicle gas to a vehicle gas dispenser’s premises or place unless the vehicle gas dispenser has, at that premises or place, a meter that has been fitted by the transmission system operator for the exclusive purpose of measuring and recording the quantity of vehicle gas supplied to that vehicle gas dispenser.

(2) A vehicle gas dispenser shall not receive any vehicle gas, or permit any vehicle gas to be received, at that vehicle gas dispenser’s premises or place unless—

(a) the vehicle gas dispenser has, at that premises or place, a meter that has been fitted by the transmission system operator for the exclusive purpose of measuring

and recording the quantity of vehicle gas supplied to that vehicle gas dispenser, and

(b) the vehicle gas received at that premises or place is measured and recorded by a meter referred to in paragraph (a).

(3) In this section, “meter” and “transmission system operator” have the same meanings as they have in section 15 of the Energy (Miscellaneous Provisions) Act 1995.

Liability to pay mineral oil tax on vehicle gas.

95C. — (1) Subject to subsection (2), a vehicle gas supplier shall be accountable for and liable to pay mineral oil tax on the vehicle gas supplied to a vehicle gas dispenser by that supplier.

(2) A vehicle gas dispenser shall be liable for any deficiency in the amount of tax paid on a supply of vehicle gas to that vehicle gas dispenser, where the deficiency has resulted from false or misleading information furnished by that vehicle gas dispenser to the vehicle gas supplier, and no such liability for the deficiency shall attach to that vehicle gas supplier.

Registration of vehicle gas suppliers.

95D. — A vehicle gas supplier shall register with the Commissioners in accordance with such procedures as the Commissioners may prescribe or otherwise impose.

Returns and payment by vehicle gas suppliers.

95E. — (1) For the purposes of section 95C, a vehicle gas supplier shall within one month of the end of a vehicle gas accounting period, furnish to an officer, in such form as the Commissioners may require, a return showing the quantity of vehicle gas supplied by that vehicle gas supplier during that accounting period to vehicle gas dispensers.

(2) The vehicle gas supplier shall, in accordance with the return under subsection (1) and by the time that return is due, pay the amount of mineral oil tax due in respect of the vehicle gas supplied by that vehicle gas supplier during the accounting period concerned.

(3) Any vehicle gas supplier that is not established in the State shall make such arrangements with the Commissioners as the Commissioners may require for the payment of the tax and accounting for it, and those arrangements shall include the appointment of a competent person in the State to give effect to them.

Rates.

96.—(1) Mineral oil tax shall be charged at the rates specified in Schedule 2.

Substituted by S.27 (2)(a)(i) of FA 2020, with effective from 01.05.2021.

(1A) (a) Where a rate is specified in Schedule 2A for any description of mineral oil, that rate, referred to in this Chapter as the ‘carbon charge’, is included in the rate of tax specified in Schedule 2 for that description of mineral oil.

(b) The rate of tax per 1,000 litres specified for each description of mineral oil, other than vehicle gas in Schedule 2A, is in proportion to the

emissions of CO₂ from the combustion of the description of mineral oil concerned.

- (c) The rate of tax per megawatt hour at gross calorific value specified for vehicle gas in Schedule 2A is in proportion to the emissions of CO₂ from the combustion of natural gas.

Deleted by S.27(2)(a)(ii) of FA 2020, with effect from 01.05.2021.

(1B) *Deleted*

Deleted by S.27(2)(a)(ii) of FA 2020, with effect from 01.05.2021.

(1C) *Deleted*

- (2) The rate of tax at which additives shall be charged shall be the rate applicable to the mineral oil in which the additive is used or intended for use.

Substitute fuel.

Amended by S.41(b) of FA 2019 with effect from 01.01.2020.
Inserted by S.60(b) of FA 2007 (Amended by S.48 of FA(No.2) 2008).

- (2A) (a) Any substitute fuel that is used, intended for use, or suitable for use, as a propellant for a vehicle for which petrol can also be used as a propellant, shall be liable to tax at the rate specified in Schedule 2 for petrol.

(b) Any substitute fuel, other than a substitute fuel to which paragraph (a) applies, that is used, intended for use, or suitable for use, as a propellant, shall be liable to tax at the rate specified in Schedule 2 for heavy oil used as a propellant.

(c) Any substitute fuel to which paragraphs (a) or (b) do not apply, shall be liable to tax at the rate specified in Schedule 2 for other heavy oil.

(d) Without prejudice to paragraphs (a), (b) and (c), where it is shown to the satisfaction of the Commissioners that any quantity of substitute fuel, though suitable for use as a propellant, has been used or is intended for use for other purposes, the Commissioners shall remit or repay (as the case may be) the mineral oil tax chargeable on such quantity under paragraphs (a) or (b), less the amount that would be charged on the same quantity under paragraph (c).

Substituted by S.78(1)(p) of FA 2012.

- (3) The rate of mineral oil tax charged on recycled mineral oil under section 95(4) shall be—

(a) where that mineral oil is used, or intended for use, as a propellant, the rate specified in Schedule 2 for heavy oil used as a propellant, and

(b) where that mineral oil is used, or intended for use, otherwise than as a propellant, the rate so specified for other heavy oil.

- (4) Where it is shown to the satisfaction of the Commissioners that any light oil is an oil which, according to its use, should be classed with heavy oil the oil shall be liable to tax at the rate appropriate to such heavy oil.

Deferral.

Amended by S.38(1)(e)(iii) of FA 2016, with effect from 01.02.2017.
Inserted by S.64(1)(g) of FA 2010.

(5) The Commissioners may, subject to such conditions for securing mineral oil tax as they may prescribe or otherwise impose, permit payment of mineral oil tax on mineral oil other than vehicle gas to be deferred to a day not later than the 15th day of the month succeeding the month in which the mineral oil tax is payable.

Rates lower than standard rates.

97.—(1) Where a mineral oil product is liable to mineral oil tax at a rate lower than the appropriate standard rate, such lower rate may, subject to section 98 be applied by the Commissioners by means of remission or repayment of the difference between the standard rate and the lower rate concerned or, where the rate at which mineral oil tax was previously paid was lower than the standard rate, the difference between that rate and the lower rate at which the product is liable.

(2) The standard rate in relation to light oils means the appropriate rate for petrol and in relation to any other mineral oil product means the rate for that product when it is used as a propellant.

Substituted by S.43(a) of FA 2011.

(3) The application of a rate lower than the standard rate concerned may be subject to the satisfaction of the Commissioners as to the use or intended use of the mineral oil concerned, and they may, accordingly, prescribe or otherwise impose conditions for—

- (a) the keeping for sale or selling, or
- (b) the delivery or keeping for delivery,

of such mineral oil.

Inserted by S.50(1)(a) of FA 2013.

(4) For the purposes of this section, the application of a rate lower than the appropriate standard rate includes the application of a full or partial relief from mineral oil tax under any provision of excise law.

Private pleasure navigation.
Amended by S.41(c) of FA 2019 with effect from 01.01.2020.
Inserted by S.72(1)(c) of FA 2008.

97A.—(1) Subject to subsections (2) and (3), heavy oil which has been taxed at the rate specified in Schedule 2 for other heavy oil (referred to in this section as “marked gas oil”) may be used for private pleasure navigation up to and including 31 December 2019.

(2) Where subsection (1) applies, the owner of the craft used for private pleasure navigation shall, not later than the first day of March following the calendar year in which the marked gas oil was purchased for such use, deliver to an officer—

- (a) a return, in such form as the Commissioners may require, of the quantity in litres of marked gas oil purchased in that calendar year, and
- (b) payment of an amount of mineral oil tax on such quantity, calculated at a rate that is the difference between the rate specified in Schedule 2 for marked gas oil and the rate so specified for heavy oil used for private pleasure navigation.

Substituted by S.15(b) of FA 2009.

(3) The owner referred to in subsection (2) shall, together with vouched receipts for all purchases of the marked gas oil concerned, maintain a record of such purchases, in such form as the Commissioners may require.

Private pleasure flying.
Inserted by S.72(1)(c) of FA 2008.

97B.—(1) Subject to subsections (2) and (6), heavy oil which has not been taxed at the rate specified in Schedule 2 for heavy oil used for air navigation, may be used for private pleasure flying.

(2) Where subsection (1) applies, the person who has used the heavy oil concerned shall, not later than the first day of March following the calendar year in which the heavy oil was so used, deliver to an officer—

- (a) a return, in such form as the Commissioners may require, of the quantity in litres of such heavy oil purchased for private pleasure flying in that calendar year, and
- (b) payment of the mineral oil tax, calculated at the rate set down in Schedule 2 for heavy oil used for air navigation, on such quantity.

Partial relief from mineral oil tax for aviation gasoline.
Amended by S.48(c) of FA(No.2) 2008.

(3) Subject to subsection (4), where it is shown to the satisfaction of the Commissioners that aviation gasoline, on which mineral oil tax has been paid, has been used for air navigation other than private pleasure flying, the Commissioners shall, subject to compliance with such conditions as they may think fit to impose, repay to the user of such aviation gasoline an amount calculated at the rate of €232.27 per 1,000 litres on the quantity used.

(4) Subsection (3) shall only apply to aviation gasoline on which mineral oil tax has been paid on a date subsequent to the coming into operation of this section.

- (5) (a) Claims for repayment under subsection (3) shall be made in such form as the Commissioners may direct and shall be in respect of aviation gasoline used within a period of not less than one and not more than 6 calendar months.
- (b) A repayment under subsection (3) may not be made unless the claim is made within 4 months following the end of each such period or within such longer period as the Commissioners may, in any particular case, allow.

(6) For the purposes of the return and payment under subsection (2), and the repayment under subsection (3), the persons concerned shall maintain, in such form as the Commissioners may require, full and accurate records of purchase, receipt, storage and usage of the fuel concerned.

Horticultural production.
Subsection (1) amended by S.45(1) of FA 2022. Commenced on 01.06.2023 by S.I. No. 258 of 2023.

98.—(1) Where a horticultural producer shows, to the satisfaction of the Commissioners that heavy oil or liquefied petroleum gas on which mineral oil tax has been paid was used by that producer either—

- (a) in the production of horticultural produce in one or more than one glasshouse of a total area of not less than 1,011 square metres, or

Paragraphs (a) and (b) amended by section 5 of the Schedule to F(No.2)A 2023.

- (b) in the cultivation of mushrooms in one or more than one building or structure of a total area of not less than 278 square metres,

the Commissioners shall, subject to compliance with such conditions as they may think fit to impose, repay to such producer the amount of carbon charge paid.

Substituted by S.91 of FA 2002.

- (2) (a) Claims for repayment under subsection (1) shall be made in such form as the Commissioners may direct and shall be in respect of mineral oil used within a period of not less than one and not more than 6 calendar months.

- (b) A repayment under subsection (1) may not be made unless the claim is made within 4 months following the end of each such period or within such longer period as the Commissioners may, in any particular case, allow.

Relief for pilot project for production of biofuel (ceased).
Inserted by S.50 of FA 2004 and substituted by S.81 of FA 2006. Commenced on 23.11.2006 by S.I. No. 581 of 2006.

98A.—(1) Where the Minister, after consultation with the Minister for Communications, Marine and Natural Resources—

- (a) is satisfied that any biofuel is essential to a pilot project undertaken in the State which is designed either to produce biofuel or to test the technical viability of biofuel as motor fuel, or
- (b) approves any other project which relates to biofuel,

Amended by S.89(a) of FA 2010.

a relief from mineral oil tax shall, subject to such conditions as may be imposed by the Minister or by the Commissioners, apply to such biofuel.

Inserted by S.89(b) of FA 2010.

(1A) The power of the Minister under subsection (1) to impose conditions includes the power to impose such conditions as the Minister considers necessary or appropriate for the purpose of ensuring that an approved project is conducted in accordance with the terms of its approval.

(2) An application for relief under subsection (1) shall be made in writing to the Minister and the applicant shall—

- (a) furnish such information as the Minister may reasonably require,
- (b) show to the satisfaction of the Minister that such applicant can provide a suitable premises and the equipment necessary for the project concerned.

(3) Relief under subsection (1) may, as determined by the Minister, be restricted to—

- (a) a specified quantity of biofuel, and
- (b) a specified period in which such biofuel may be produced or supplied for use in the project,

and such quantity or period may be increased or extended by the Minister following consultation with the Minister for Communications, Marine and Natural Resources.

Inserted by S.89(c) of FA 2010.

(3A) Where the total quantity of biofuel specified under subsection (3)(a) in the approval for any particular project exceeds 50 million litres, relief under subsection (1) shall not be granted in respect of any quantity of biofuel, produced or supplied (as the case may be) during the period from 1 July 2010 to 31 December 2010, that exceeds 20 per cent of that total quantity.

(4) Relief under subsection (1) may be withdrawn where any condition referred to in that subsection has not been complied with and where the Minister so thinks fit. The Commissioners may transmit to the Minister any information relevant to such non-compliance.

(5) Relief under subsection (1) may be granted by the Commissioners by means of remission or repayment.

(6) Claims for repayment under subsection (5) shall be in such form as the Commissioners may direct and shall be in respect of biofuel produced or supplied, as the case may be, within a period of not less than one and not more than 6 calendar months. A repayment under subsection (5) may not be made unless the claim is made within 4 months following the end of each such period or within such longer period as the Commissioners may, in any particular case, allow.

(7) This section comes into operation on such day as the Minister may appoint by order and, other than in respect of a claim under subsection (6), ceases to have effect after 31 December 2010.

Section 99 deleted by S.72(1)(d) of FA 2008.

99.—Deleted

Relief for qualifying road transport operators.

Inserted by S.51 of FA 2013.

99A. —(1) In this section—

‘competent authority’ in relation to another Member State, means the authority that has responsibility in that Member State for the administration of excise duties on mineral oil;

‘fuel card’ means a card or other electronic means, issued by a fuel card provider, for the primary purpose of purchasing petrol or gas oil;

‘fuel card provider’ means a company or other entity, or any association of such companies or entities, which provides fuel cards to persons, subject to an agreement with such persons;

‘gas oil’ means gas oil on which mineral oil tax at the standard rate (within the meaning of section 97(2)) has been paid;

Inserted by S.46(a)(i) of FA (No.2) 2013.

‘purchase in bulk’ means the purchase of gas oil by a qualifying road transport operator, where that gas oil is delivered, in a quantity exceeding 2000 litres or such other quantity as the Commissioners may prescribe, to a premises or place that is under the control of a qualifying road transport operator;

Amended by S.41(a)(i) of FA
(No.2) 2013.

‘qualifying motor vehicle’ means—

- (a) a motor vehicle designed and constructed solely for the carriage of goods by road, and with a maximum permissible gross laden weight of not less than 7.5 tonnes, or
- (b) a motor vehicle designed and constructed for the carriage of passengers by road, and falling within Category M2 or Category M3 referred to in Article 4(1)(a) of Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018⁴;

Paragraph (b) amended by
S.41(b) of FA 2021.

‘qualifying road transport operator’, as the case requires, means—

- (a) a person who holds a national road haulage operator’s licence or an international road haulage operator’s licence granted under section 2 of the Road Traffic and Transport Act 2006,
- (b) a person, other than a person referred to in paragraph (a), who holds a Community licence within the meaning of Regulation (EC) No. 1072/2009 of the European Parliament and of the Council of 21 October 2009⁵,
- (c) a person who holds a national road passenger transport operator’s licence or an international road passenger transport operator’s licence granted under section 2 of the Road Traffic and Transport Act 2006, or
- (d) a person, other than a person referred to in paragraph (c), who holds a Community licence within the meaning of Regulation (EC) No. 1073/2009 of the European Parliament and of the Council of 21 October 2009⁶;

‘repayment period’ means a period prescribed for the purposes of this section

(2) Where it is shown to the satisfaction of the Commissioners that gas oil has been purchased during a repayment period by a qualifying road transport operator for use by that qualifying road transport operator in the course of business—

- (a) as a propellant for a qualifying motor vehicle, and
- (b) for the lawful carriage of persons or goods,

the Commissioners shall, subject to this section and to such conditions as the Commissioners may prescribe or otherwise impose, repay to that qualifying

⁴ OJ No. L151, 14.6.2018, p.1

⁵ OJ No. L300, 14.11.2009, p.72

⁶ OJ No. L300, 14.11.2009, p.88

road transport operator a proportion of the tax paid on that gas oil, calculated in accordance with subsection (3).

Substituted by S.42 of FA 2019.

(3) Subject to a maximum repayment rate of €75.00 per 1,000 litres, the amount to be repaid per 1,000 litres of gas oil under subsection (2) is determined—

(a) where gas oil has been purchased before 1 January 2020, by the formula—

$$A = (P - 1,000) \times 0.3,$$

or

(b) where gas oil has been purchased on or after 1 January 2020—

(i) when P is less than or equal to €1,070, by the formula—

$$A = (P - 1,000) \times 0.3,$$

or

(ii) when P is greater than €1,070, by the formula—

$$A = 21 + [(P - 1,070) \times 0.6],$$

where—

A is the amount to be repaid per 1,000 litres, and

P is an estimate of the average price (exclusive of value-added tax) in euro per 1,000 litres of gas oil purchased by qualifying road transport operators during the repayment period, as determined in accordance with subsection (4).

(4) For the purposes of subsection (3) the estimate of the average price per 1,000 litres of gas oil for a repayment period shall be determined in accordance with data provided by the Central Statistics Office.

Inserted by S.46(a)(ii) of FA(No.2) 2013.

- (4A) (a) Except where paragraph (c) applies, a repayment under subsection (2) shall only be made in respect of gas oil purchased, by the qualifying road transport operator concerned, by means of a fuel card approved by the Commissioners for that purpose (referred to in this subsection as an 'approved fuel card').
- (b) Repayment under subsection (2) may, in the case of purchases by means of an approved fuel card, be subject to a minimum quantity of gas oil, prescribed by the Commissioners, for each such purchase
- (c) A repayment under subsection (2) may, subject to paragraph (d) and to such requirements as the Commissioners may prescribe or otherwise impose, be made in respect of gas oil that is purchased in bulk by a qualifying road transport operator.

- (d) For the purposes of paragraph (c)—
 - (i) except where subparagraph (ii) applies, the gas oil shall be purchased in bulk from a person who holds an auto-fuel trader's licence under section 101(1),
 - (ii) where the gas oil is purchased in bulk from a vendor in another Member State, it shall be delivered to the qualifying road transport operator in accordance with all the requirements of excise law.

Amended by S.52 of FA 2017.

(5) A repayment shall not be made where—

- (a) the qualifying road transport operator has obligations imposed by the Acts (within the meaning of section 1095(1) of the Taxes Consolidation Act 1997) and does not hold a current tax clearance certificate issued under that section,
- (b) the qualifying road transport operator has obligations under section 101 or Parts 5 and 6 of the Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012) and has not, during the repayment period concerned, complied with those obligations,
- (c) the qualifying road transport operator is established in another Member State and has, in that Member State, any obligations comparable to those mentioned in paragraphs (a) and (b), and does not, at such time and in such form as the Commissioners may prescribe or otherwise require, furnish to the Commissioners a statement from the competent authority of that Member State that the qualifying road transport operator has complied in full with those obligations, or
- (d) the qualifying road transport operator is regarded as an undertaking in difficulty for the purposes of the Commission Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty⁷.

Inserted by S.52(c) of FA 2017.

- (6) (a) Gas oil, in respect of which a repayment under subsection (2) has been made, may only be used—
 - (i) by a person other than a qualifying road transport operator,
 - (ii) for a vehicle other than a qualifying motor vehicle, or
 - (iii) for a purpose other than the carriage of passengers or goods in the course of business,

⁷ OJ No. C249, 31.7.2014, p.1

where the amount so repaid has, before any such use, been returned to the Commissioners together with any interest payable under section 103(3) of the Finance Act 2001.

- (b) Where any gas oil is subject to the requirements of paragraph (a), and where those requirements have not been complied with, that gas oil is for the purposes of this Chapter mineral oil on which the appropriate standard rate has not been paid.
- (7) (a) Claims for repayment under subsection (2) shall be made in such form as the Commissioners may from time to time direct and shall be in respect of mineral oil purchased during a repayment period exclusively for use in qualifying motor vehicles.
- (b) Except where the Commissioners may in any particular case allow, a repayment claim shall be made within 4 months following the end of the repayment period concerned.
 - (c) From such date as the Commissioners may appoint by order, claims for repayment under subsection (2) shall be made by such electronic means as the Commissioners may require and, without prejudice to the generality of section 917E of the Taxes Consolidation Act 1997, the relevant provisions of Chapter 6 of Part 38 of that Act shall apply to any such return.

(8) Without prejudice to the generality of section 104 and to any other conditions that may be prescribed, regulations under that section may, for the purposes of this section provide for—

- (a) the registration of qualifying road transport operators with the Commissioners, and the information to be furnished by such operators for that purpose,
- (b) the means by which payment is to be made for the gas oil concerned, including a requirement for payment by means of a fuel card approved by the Commissioners for that purpose,
- (c) the records to be kept by qualifying road transport operators, and
- (d) the information to be furnished to the Commissioners by a fuel card provider in relation to gas oil purchased by qualifying road transport operators.

(9) This section comes into operation on 1 July 2013.

Reliefs from mineral oil tax for certain mineral oils.
Substituted by S.78(1)(q) of FA 2012.

100.—(1) Subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from mineral oil tax shall be granted on any mineral oil that is shown to the satisfaction of the Commissioners—

- (a) to be intended for use, or to have been used, for purposes other than motor or heating fuel,

- (b) to be intended for use, or to have been used, for chemical reduction or in electrolytic or metallurgical processes,
- (c) to be mineral oil in respect of which the Minister thinks it proper to repay or remit mineral oil tax or part of that tax to the extent that the Minister thinks proper,
- (d) to be intended for use, or to have been used, by a manufacturer in the production of mineral oil,
- (e) to be heavy oil which is intended for use, or which has been used, in aircraft engines during testing and maintenance of those engines, or
- (f) to be intended solely for use, or to have been solely used, to produce electricity, where that electricity is subject to electricity tax under section 58(1) of the Finance Act 2008 or is supplied for consumption outside the State.

(2) Subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from mineral oil tax shall be granted on any mineral oil that is shown to the satisfaction of the Commissioners—

- (a) to be intended for use, or to have been used, as fuel for the purpose of sea navigation, including sea-fishing but not including private pleasure navigation, or
- (b) to be heavy oil intended for use, or to have been used, as fuel for the purpose of air navigation other than private pleasure flying.

(3) The relief under subsection (2)(a) applies to mineral oil used for heating, refrigeration or thermal insulation on board ships and boats, but does not apply to mineral oil used for industrial purposes on floating structures designed for those purposes.

(4) Subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from mineral oil tax shall be granted on any mineral oil that is—

- (a) present in the fuel tank of a motor vehicle, at the time that vehicle is brought into the State from another Member State by a private individual, or in a single portable vessel with a capacity of not more than 10 litres that is in that vehicle at that time, where the mineral oil has, in that Member State, been released for consumption as a propellant,
- (b) present in the standard tank of a commercial motor vehicle, or any other commercial mechanically propelled vehicle, at the time that vehicle is brought into the State from another Member State, where that mineral oil has been—
 - (i) released for consumption as a propellant in another Member State, or

(ii) released for consumption otherwise than as a propellant in another Member State and is permitted, under the law in force in that Member State, to be used in that vehicle,

or

Amended by S.41(d) of FA 2019 with effect from 01.01.2020.

(c) present in the fuel tank of a craft used for private pleasure navigation at the time that craft is brought into the State from another Member State by a private individual, where the mineral oil has, in that Member State, been released for consumption as a propellant, except any such mineral oil that has been marked in accordance with the requirements of that other Member State.

(5) Subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from the carbon charge shall apply—

- (a) to any mineral oil that is shown to the satisfaction of the Commissioners to be biofuel, and
- (b) where biofuel has been mixed or blended with any other mineral oil, to the biofuel content of any such mixture or blend.

Inserted by S.38(1)(f) of FA 2016.

(5A) Subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from the carbon charge shall apply—

- (a) to any vehicle gas that is shown to the satisfaction of the Commissioners to be vehicle biogas, and
- (b) where vehicle biogas has been mixed or blended with any other vehicle gas, to the vehicle biogas content of any such mixture or blend.

(6) Subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from the carbon charge shall apply to any mineral oil that is shown to the satisfaction of the Commissioners to be intended for use, or to have been used—

(a) in an installation that is covered by a greenhouse gas emissions permit, or

Substituted by S.43(1)(a) of FA 2016.

(b) for heat and power cogeneration (other than heat and power cogeneration by a micro-cogeneration unit within the meaning of Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012⁸), where it is determined, by a competent authority designated for the purpose by the Minister for Finance, that such cogeneration meets the requirements for high-efficiency cogeneration under Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012.

⁸ OJ No. L315, 14.11.2012, p.1

Inserted by S.43(1)(b) of FA 2016.

(6A) The relief under subsection (6)(b) shall be calculated as the amount of the carbon charge paid on that portion of the mineral oil used for cogeneration that is used to generate high-efficiency electricity as determined, and set out in a certificate issued, by the competent authority.

(7) Where mineral oil is eligible for relief under any provision of this section, effect may be given to that relief by means of remission or repayment of mineral oil tax.

Substituted by S.43(1)(c) of FA 2016.

(8) (a) Subject to subsection (9), a claim for repayment in relation to relief under subsection (7) shall be made in such form as the Commissioners may direct and shall be in respect of mineral oil used within a period of not less than one and not more than 6 months.

(b) Except where the Commissioners may in any particular case allow, a claim for repayment referred to in paragraph (a) shall be made within 4 months of the end of the period in respect of which the claim is made.

Inserted by S.43(1)(d) of FA 2016.

(9) (a) A claim for repayment under subsection (7) in relation to relief from the carbon charge under subsection (6)(b) shall be made in such form as the Commissioners may direct and shall be in respect of mineral oil which has been—

(i) used within a period of not less than one and not more than 12 months, and

(ii) determined to have been used to generate high-efficiency electricity by the competent authority.

(b) Except where the Commissioners may in any particular case allow, a claim for repayment referred to in paragraph (a) shall be made within 4 months of the date upon which the competent authority has issued the certificate referred to in subsection (6A).

Section 100A deleted by S.79 of FA 2012, amending S.65(1) of FA 2010.

100A.—Deleted

Licensing of mineral oil traders.

(a) Subject to paragraph (b), substituted by S.78(1)(s) of FA 2012 with effect from 01.07.2012.

(b) Subsection (2), and in so far as they relate to that subsection, subsections (3) to (13), come into operation on 01.10.2012.

Amended by S.38(1)(g) of FA 2016.

101.—(1) Every person who—

(a) produces, sells or deals in,

(b) keeps for sale or delivery, or

(c) delivers,

any mineral oil (other than additives or vehicle gas) for use as a propellant, or any aviation gasoline, shall hold a licence (in this section referred to as an “auto-fuel trader’s licence”) granted by the Commissioners under this section.

(2) Every person who—

(a) produces, sells or deals in,

- (b) keeps for sale or delivery, or
- (c) delivers,

any gas oil or kerosene that is, under section 97, liable to a rate lower than the appropriate standard rate, shall hold a licence (in this section referred to as a “marked fuel trader’s licence”) granted by the Commissioners under this section.

(3) For the purposes of subsections (1) and (2), a person must hold a separate auto-fuel trader’s licence or marked fuel trader’s licence for each premises in which the mineral oil concerned is produced and each premises or, in the case of a marked fuel trader’s licence, place, in which it is—

- (a) sold or dealt in, or
- (b) kept for sale or delivery,

by the person.

(4) (a) Except where paragraph (c) applies a person shall only deliver mineral oil referred to in subsection (1) from a premises in respect of which an auto-fuel trader’s licence is in force.

(b) Except where paragraph (c) applies a person shall only deliver mineral oil referred to in subsection (2) from a premises or place in respect of which a marked fuel trader’s licence is in force.

(c) Paragraphs (a) and (b) shall not apply to any delivery of mineral oil from a place outside the State, where that delivery is a consignment carried out in accordance with the particular requirements that apply to it under Chapter 2A or 2B of Part 2 of the Finance Act 2001 and the Control of Excisable Products Regulations 2010 (S.I. No. 146 of 2010).

(5) (a) Subsections (2) and (3) shall not apply to persons and premises or places that are, for the time being, approved under Regulation 38 of the Mineral Oil Tax Regulations 2001(S.I. No. 442 of 2001).

(b) The approvals referred to in paragraph (a) shall cease to have effect on such date as the Commissioners may prescribe.

(6) The Commissioners may, subject to subsections (7) and (8), grant to a person an auto-fuel trader’s licence or a marked fuel trader’s licence—

- (a) on application to the Commissioners in writing and on receipt by them of such information as they may reasonably require, and
- (b) where the appropriate excise duty under subsection (10) has been paid.

Inserted by S.57(a) of FA 2014.

(6A) The granting to, or the holding by, an applicant or holder, as the case may be, of an auto-fuel trader's licence or a marked fuel trader's licence shall be conditional on the applicant or holder complying with excise law in relation to the production, sale or dealing in, keeping or delivery of mineral oil, including the requirements of this section relating to the systems (including the measuring systems) and procedures of the business to which the auto-fuel trader's licence or the marked fuel trader's licence relates.

- (7) (a) The particular activity or activities referred to in subsections (1) and (2) for which a person is licensed may be specified by the Commissioners in relation to each auto-fuel trader's licence or marked fuel trader's licence, as the case may be.
- (b) An auto-fuel trader's licence and a marked fuel trader's licence—
- (i) shall be subject to conditions specified in relation to the licence, concerning the security and suitability, to the satisfaction of the Commissioners, of any premises or place concerned and of all tanks and other equipment used for mineral oils on that premises or place, and
 - (ii) may be subject to such other conditions as the Commissioners may so specify.
- (c) Different conditions may be specified under paragraph (b), having regard to the activity or activities to which the licence relates, the mineral oil concerned and the circumstances of each particular case.
- (d) The Commissioners may at any time vary the conditions referred to in paragraph (b).

Substituted by S.57(b) of FA 2014.

(8) An auto-fuel trader's licence or a marked fuel trader's licence shall not be granted—

- (a) where the applicant (or, where the applicant is a company, any director or person having control, within the meaning of section 11 of the Taxes Consolidation Act 1997, of that company) has, in the 10 years prior to the date of the application, been convicted of—
- (i) any indictable offence under the Acts referred to in section 1078(1) of the Taxes Consolidation Act 1997, or
 - (ii) any corresponding offence under the law of another Member State or of the United Kingdom,
- (b) where the applicant (or, where the applicant is a company, any director or person having control, within the meaning of section 11 of the Taxes Consolidation Act 1997, of that company) does not hold a current tax clearance certificate issued under section 1094 of the Taxes Consolidation Act 1997,

Amended by S.75(b) of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2020, with effect from 11:00 pm 31.12.2020.

- (c) where the applicant does not, when required to do so by the Commissioners, show to the satisfaction of the Commissioners that the applicant, and the premises or place concerned, can satisfy such conditions as may be imposed by the Commissioners,
- (d) where there has been a contravention of, or a failure to comply with, a requirement of excise law in relation to the production, sale or dealing in, keeping or delivery of mineral oil—
 - (i) by the applicant (or, where the applicant is a company, any director or person having control, within the meaning of section 11 of the Taxes Consolidation Act 1997, of that company), or
 - (ii) at the premises or place in respect of which the application has been made,

and the applicant has not shown to the satisfaction of the Commissioners that the contravention or failure has been remedied,

- (e) where, in the case of a licence previously granted, there has been a contravention of, or a failure to comply with, a condition of an auto-fuel trader's licence or a marked fuel trader's licence—
 - (i) by the applicant (or, where the applicant is a company, any director or person having control, within the meaning of section 11 of the Taxes Consolidation Act 1997, of that company), or
 - (ii) in respect of the premises or place in respect of which the application has been made,

and the applicant has not shown to the satisfaction of the Commissioners that the contravention or failure has been remedied,

- (f) where the applicant does not, when required to do so by the Commissioners, show to the satisfaction of the Commissioners that the activity to be carried out under the licence is to be undertaken with a view to the realisation of profits from legitimate trade in mineral oils,
- (g) where the applicant does not, when required to do so by the Commissioners, show to the satisfaction of the Commissioners that the activity to be carried out under the licence will be conducted solely for the benefit of the applicant,
- (h) where the applicant does not, when required to do so by the Commissioners, show to the satisfaction of the Commissioners that the systems (including the measuring systems) and procedures of the business to which the licence application relates will provide a

full and true record of all mineral oil transactions of that business in a form readily accessible to the Commissioners.

Substituted by S.57(b) of FA 2014.

(9) The Commissioners may revoke an auto-fuel trader's licence or a marked fuel trader's licence where—

(a) the holder of the licence (or, where the holder of the licence is a company, any director or person having control, within the meaning of section 11 of the Taxes Consolidation Act 1997, of that company) has in the preceding 10 years been convicted of—

(i) any indictable offence under the Acts referred to in section 1078(1) of the Taxes Consolidation Act 1997, or

(ii) any corresponding offence under the law of another Member State or of the United Kingdom,

(b) the Commissioners are satisfied that there has been a contravention of, or failure to comply with, a requirement of excise law in relation to the production, sale or dealing in, keeping or delivery of mineral oil—

(i) by the holder of the licence (or, where the holder of the licence is a company, any director or person having control, within the meaning of section 11 of the Taxes Consolidation Act 1997, of that company), or

(ii) at the premises or place in respect of which the licence was granted,

and the holder of the licence has not shown to the satisfaction of the Commissioners that the contravention or failure has been remedied,

(c) the Commissioners are satisfied that there has been a contravention of, or failure to comply with, any of the conditions specified in relation to the licence—

(i) by the holder of the licence (or, where the holder of the licence is a company, any director or person having control, within the meaning of section 11 of the Taxes Consolidation Act 1997, of that company), or

(ii) at the premises or place in respect of which the licence was granted,

and the holder of the licence has not shown to the satisfaction of the Commissioners that the contravention or failure has been remedied,

(d) the holder of the licence, when applying for that licence, provided information that was false or misleading in a material respect,

Amended by S.75(b) of the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2020, with effect from 11:00 pm 31.12.2020.

- (e) the holder of the licence does not, when required to do so by the Commissioners, show to the satisfaction of the Commissioners that the activity carried out under the licence is undertaken with a view to the realisation of profits from legitimate trade in mineral oils,
- (f) the holder of the licence does not, when required to do so by the Commissioners, show to the satisfaction of the Commissioners that the activity carried out under the licence is conducted solely for the benefit of the licence holder,
- (g) the holder of the licence does not, when required to do so by the Commissioners, show to the satisfaction of the Commissioners that the systems (including the measuring systems) and procedures of the business to which the licence relates provide a full and true record of all mineral oil transactions of that business in a form readily accessible to the Commissioners.

(10) A duty of excise shall be charged, levied and paid, at the rate of €250, on every auto-fuel trader's licence and marked fuel trader's licence granted under this section.

(11) An auto-fuel trader's licence and a marked fuel trader's licence shall, at all times be clearly displayed at the premises or place in respect of which that licence has been granted.

(12) An auto-fuel trader's licence and a marked fuel trader's licence shall, except where—

- (a) another date is prescribed, or
- (b) a licence is revoked under subsection (9), or
- (c) a licence ceases to have effect in accordance with subsection (12A),

Amended by S.57(c) of FA 2014.

continue in force until the next following 30 June after the date on which it came into force.

Inserted by S.57(d) of FA 2014.

(12A) Where the holder of an auto-fuel trader's licence or a marked fuel trader's licence ceases to produce, sell or deal in, keep for sale or delivery, or deliver mineral oil under that licence at the premises to which the licence relates—

- (a) the licence shall cease to have effect, and
- (b) the holder of the licence shall notify the Commissioners, in writing, of the cessation of the activity for which the licence was granted at the premises concerned not later than 7 days after the licence ceases to have effect.

Substituted by S.50(1)(b) of FA 2013.

(13) The Commissioners may compile a list of persons who hold an auto-fuel trader's licence or a marked fuel trader's licence, and of the premises or places

in respect of which those licences are in force, and notwithstanding any obligation to maintain secrecy or any other restriction on the disclosure or production of information obtained by or furnished to them, the Commissioners may, by electronic means or otherwise, make available to the public—

- (a) those lists, and
- (b) in a case where any such licence has been revoked, the name of the person who held the licence, the details of the premises or place concerned and the date of revocation of the licence.

Registration.

Deleted by S.78(1)(t) of FA 2012.

101A.—Deleted

Return of oil movements.

Inserted by S.50(1)(c) of FA 2013.
Commenced 01.03.15 by
S.I. No. 76 of 2015.

101B.—(1) A mineral oil trader who—

- (a) is required, under section 101, to hold an auto-fuel trader’s licence or a marked fuel trader’s licence, or
- (b) produces, sells or deals in, keeps for sale or delivery, or delivers liquefied petroleum gas, or heavy oil for use for air navigation,

Amended by S.38(1)(h) of FA 2016.

shall furnish to an officer, in such form as the Commissioners may require, a return (in this section referred to as a ‘return of oil movements’) of the mineral oil, other than vehicle gas, sold, dealt in, kept for sale or delivery, supplied or delivered by that mineral oil trader during a month or such other period as the Commissioners may prescribe or otherwise require.

(2) A return of oil movements shall be made by such electronic means as the Commissioners may require and, without prejudice to the generality of section 917E of the Taxes Consolidation Act 1997, the relevant provisions of Chapter 6 of Part 38 of that Act shall apply to any such return.

Offences.

102.—(1) It shall be an offence under this subsection for a person—

- (a) to contravene or fail to comply, whether by act or omission, with the provisions of this Chapter or any regulation made under section 104 or any condition imposed under this Chapter or under such regulation,
- (b) to use as a propellant or to keep in a fuel tank—

Substituted by S.61(1)(a)(i) of FA 2007.

- (i) any mineral oil on which mineral oil tax at the appropriate standard rate has not been paid,
- (ii) any mineral oil containing one or more of the markers prescribed by regulations made under section 104, or
- (iii) any mineral oil containing any marker required by another Member State,

Substituted by S.78(1)(u) of FA 2012.

- (c) *Deleted*

Deleted by S.50(1)(d) of FA 2013.

Paragraphs (d) to (g) substituted for paragraphs (d), (da) and (e) by S.78(1)(v) of FA 2012. Amended by S.38(1)(i) of FA 2016.

- (d) to produce, sell or deal in, keep for sale or delivery, or deliver any mineral oil (other than additives or vehicle gas) for use as a propellant, or any aviation gasoline, where that person is not, in relation to those activities, the holder of an auto-fuel trader's licence granted under section 101(1),
- (e) to produce, sell or deal in, keep for sale or delivery, or deliver any gas oil or kerosene that is, under section 97, liable to a rate lower than the appropriate standard rate, where that person is not, in relation to those activities, the holder of a marked fuel trader's licence granted under section 101(2),
- (f) where that person is the holder of an auto-fuel trader's licence granted under section 101(1), or a marked fuel trader's licence granted under section 101(2), to fail to display the licence at the premises or place to which that licence relates, or
- (g) to contravene, or fail to comply with, a temporary prohibition of trade order under section 102A.

Inserted by S.61(1)(a)(iii) of FA 2007.

(1A) It shall be an offence under this subsection—

- (a) to invite an offer to treat for, offer for sale, keep for sale, or to sell, or
- (b) to deliver, keep for delivery, or to be in the process of delivering, or to keep,

for use as a propellant—

- (i) any mineral oil on which mineral oil tax at the appropriate standard rate has not been paid,
- (ii) any mineral oil containing one or more of the markers prescribed by regulations made under section 104, or
- (iii) any mineral oil containing any marker required by another Member State.

Substituted by S.78(1)(w) of FA 2012.

Inserted by S.43(b) of FA 2011.

(1B) It shall be an offence under this subsection for a person—

- (a) to sell or keep for sale, or
- (b) to deliver or to keep for delivery,

any mineral oil to which a rate lower than the appropriate standard rate has been applied, and to which markers have, accordingly, been added as prescribed, where such person has failed to comply with a condition prescribed or otherwise imposed under section 97(3), for the sale, keeping for sale, delivery or keeping for delivery (as the case may be) of such mineral oil.

Amended by S.77 of FA 2008.

(2) Without prejudice to any other penalty to which a person may be liable, where such person is guilty of an offence under subsection (1), he or she shall be liable on summary conviction to a fine of €5,000.

Substituted by S.78(1)(x) of FA 2012.

(3) It is an offence under this subsection—

- (a) without the consent in writing of the Commissioners, to remove or attempt to remove or be knowingly concerned in removing or attempting to remove any marker from any mineral oil,
- (b) to knowingly deal in any mineral oil from which a marker has been removed, or to which any thing has been added for the purpose of impeding the identification of a marker in any mineral oil, or
- (c) to keep or have prohibited goods on any premises or other land or on any vehicle.

Amended by S.61(1)(a)(iv) of FA 2007 and by S.43(d) FA 2011.

(4) Without prejudice to any other penalty to which a person may be liable, where such person is guilty of an offence under subsection (1A), (1B) or (3) he or she shall be liable—

Amended by S.77 of FA 2008.

(a) on summary conviction to a fine of €5,000 or, at the discretion of the Court, to imprisonment for a term not exceeding 12 months or to both, or

Amended by S.98(a) of FA 2010.

(b) on a conviction on an indictment, to a fine not exceeding €126,970 or, at the discretion of the Court, to imprisonment for a term not exceeding 5 years or to both.

Substituted by S.78(1)(y) of FA 2012, with effect from 01.07.2012 (S.I. No. 226 of 2012).

(5) (a) Any mineral oil in respect of which an offence under subsection (1), (1A), (1B) or (3) was committed, and any substance mixed with that mineral oil, is liable to forfeiture.

(b) Where any mineral oil is liable to forfeiture under paragraph (a), for an offence relating to the sale, dealing in, or keeping for sale or delivery of mineral oil at a premises or place, any pumps, vessels or other equipment, used at that premises or place for supplying the mineral oil concerned, are liable to forfeiture.

Substituted by S.94(b) of FA 2003.

(6) (a) In the case of an offence under subsection (1), which relates to paragraph (b) of that subsection, that consists of the use of mineral oil as a propellant or keeping of mineral oil in a fuel tank in contravention of that subsection, any vehicle concerned in such offence shall be liable to forfeiture only where—

Amended by S.41(e)(i) of FA 2019 with effect from 01.01.2020.

(i) a concealed tank, other container or any device, contrivance or method of any kind is employed to conceal the presence in a vehicle of mineral oil intended for use as a propellant, or

Amended by S.41(e)(ii) of FA 2019 with effect from 01.01.2020.

- (ii) the owner or person in charge of the vehicle concerned in such offence does not have a permanent address in the State, or
- (iii) proof of payment of mineral oil tax at the rate appropriate for use of the mineral oil concerned in a fuel tank is not produced, following interrogation under the provisions of Chapter 4 of Part 2 of the Finance Act 2001, and an officer has reasonable grounds to suspect that mineral oil tax has not been so paid, or
- (iv) the offence is a second or subsequent such offence by the person concerned.

(b) Section 125(3) of the Finance Act 2001 does not apply to an offence to which this subsection relates.

(7) Any prohibited goods in respect of which an offence is committed under subsection (3) and any mineral oil found at the place where and at the time at which such offence was committed, any conveyance or container or any other thing which was used for the carriage, storage or concealment of any such prohibited goods or mineral oil shall be liable to forfeiture.

Substituted by S.98(b) of FA 2010.

(8) Section 13 of the Criminal Procedure Act 1967 shall apply in relation to an offence under this section as if, in place of the penalties specified in subsection (3) of that section, there were specified in that subsection the penalties provided for by subsection (4)(a) of this section, and the reference in subsection (2)(a) of section 13 of the Criminal Procedure Act 1967 to the penalties provided for in subsection (3) of that section shall be construed and apply accordingly.

Amended by S.46(c) of FA(No.2) 2013.

(9) Where an offence under subsection (1), (1A), (1B) or (3) is committed by a body corporate and the offence is shown to have been committed with the consent or connivance of any person who, when the offence was committed, was a director, manager, secretary or other officer of the body corporate or a member of the committee of management or other controlling authority of the body corporate that person shall also be deemed to be guilty of an offence and may be proceeded against and punished as if guilty of the first-mentioned offence.

Consequential provisions relating to offences.
 Inserted by S.61(1)(b) of FA 2007 and amended by S.43(f) FA 2011.

102A.—(1) Where a person licensed under section 101 is convicted of an offence under subsection (1A), (1B) or (3)(b) of section 102 of this Act, or an offence in relation to mineral oils under section 119 of the Finance Act 2001, then the Court shall, in addition to any other penalty imposed, make an order, referred to in this section as a temporary prohibition of trade order, prohibiting the sale or supply of any mineral oil from any premises licensed in respect of such person under section 101 and concerned in the offence, for a period of—

- (a) not less than one day and not more than 7 days for a first offence by such person,

- (b) not less than 7 days and not more than 30 days for a second or subsequent offence by such person,

and the Court may also by such order prohibit the sale or supply of any mineral oil from any other premises so licensed in respect of such person.

(2) In determining the duration of a temporary prohibition of trade order the Court may seek, from an officer involved in the investigation of the offence, a report on the circumstances in which it was committed and any other information which the Court may consider to be relevant.

(3) Where a person is convicted of more than one offence to which subsection (1) applies, and all the offences were committed on the same occasion, then only one temporary prohibition of trade order may be made in respect of such offences.

(4) The prohibition period specified in a temporary prohibition of trade order shall commence—

- (a) where no appeal is made against the conviction or the prohibition period, on the 30th day after the order is made, or
- (b) where such an appeal is made, and the conviction or prohibition period is affirmed, on the 30th day after such affirmation,

and it shall end on the expiry of the period specified in the order, unless such period has been varied on appeal, in which case it shall end on the expiry of the period so varied.

(5) (a) If, on appeal, a conviction resulting in a temporary prohibition of trade order is reversed, such order shall thereupon cease to have effect.

(b) On any appeal—

- (i) against a conviction resulting in a temporary prohibition of trade order, or
- (ii) relating to the period specified in such order,

the Court may vary the period specified in such order.

(6) A temporary prohibition of trade order in respect of any premises shall, for the purposes of this Chapter and any regulations made under section 104, have effect as if that premises were not licensed under section 101 for the period specified in such order.

(7) During the period specified in a temporary prohibition of trade order, the person in respect of whom the premises is licensed under section 101 shall ensure that a prominent notice, stating that the closure is in compliance with the order and specifying the period of prohibition of trade, is affixed to the exterior of the premises in a conspicuous place.

(8) Where a person is convicted of—

Amended by S.46(d) of FA(No.2) 2013.

(a) an offence under section 102(1)(g), or

(b) a third or subsequent offence to which subsection (1) applies,

the Court shall revoke any licence granted to such person under section 101, and no such licence may at any future time be granted to such person.

Presumptions in certain proceedings.

Subsection (1) substituted by S.97 of FA 2000.

103.—(1) Where, in proceedings for an offence under section 102 consisting of the use of mineral oil as a propellant, or the keeping of mineral oil in a fuel tank in contravention of that section, it is proved that a fuel tank contained mineral oil, it shall be presumed (unless the contrary is proved) that such mineral oil was used as a propellant or kept in the fuel tank concerned in contravention of that section, as may be appropriate, and to have been so used or kept by—

(a) the owner of the vehicle concerned or, if a person other than the owner was, at the time of the alleged commission of the offence, entitled to the possession of the vehicle, the person so entitled, and

(b) any other person who at the time of the alleged commission of the offence was in charge of the vehicle.

(2) In any proceedings against a person for selling, delivering, using or keeping for use as a propellant, mineral oil on which mineral oil tax has not been paid, or on which tax at a rate lower than the rate appropriate to its use as a propellant has been paid, it shall be presumed, until the contrary is proved, that mineral oil tax has not been paid or that mineral oil tax has been paid at such lower rate as the case may be.

Amended by S.127 and Schedule 2 of FA 2006.

(3) Whenever a person who is the owner or the occupier for the time being of premises or land in or on which prohibited goods are found is charged in any legal proceedings under section 102, the prohibited goods shall, until the contrary is proved, be presumed to have been kept by such person in the said premises, or on the said land (as the case may be), in contravention of that section.

Substituted by S.61(1)(c) of FA 2007.

(4) Where, in any proceedings for an offence under subsection (1)(b)(i) or (1A)(i) of section 102, it is proved that the mineral oil that is the subject of the offence is heavy oil other than fuel oil or kerosene, with a sulphur content exceeding 50 milligrammes per kilogramme, then it shall be presumed, until the contrary is proved, that mineral oil tax at the appropriate standard rate has not been paid on such mineral oil.

Regulations.

104.—(1) The Commissioners may, for the purposes of managing, securing and collecting mineral oil tax or for the protection of the revenue derived from that tax, make regulations.

Inserted by S.85 of FA 2006.

(1A) Without prejudice to the generality of subsection (1), regulations made under this section may contain such incidental, supplementary and

consequential provisions as appear to the Commissioners to be necessary for the purposes of giving full effect to the Directive, Council Directive No. 95/60/EC of 27 November 1995⁹ and Commission Decision No. 2001/574/EC of 13 July 2001¹⁰.

(2) In particular, but without prejudice to the generality of subsection (1), regulations made under this section may—

- (a) govern the production, movement, importation, treatment, sale, delivery, warehousing, keeping, storage, removal to and from storage, exportation and use of mineral oil;
- (b) provide for securing, paying, collecting, remitting and repaying mineral oil tax;
- (c) regulate the issue of licences granted under section 101;
- (d) require a person who produces, imports, treats, sells, delivers, keeps, stores, deals in, exports or uses mineral oil to keep in a specified manner, and to preserve for a specified period, such accounts and records relating to such mineral oil as may be specified and any other books, documents, accounts or other records (including records in a machine readable form) relating to the production, importation, treatment, purchase, receipt, sale, delivery, keeping, storage, removal to or from storage, disposal, exportation or use of mineral oil and to allow any officer to inspect and take copies of, or extracts from, such books, documents, accounts and other records (including, in the case of records in a machine readable form, copies in a readable form);
- (e) require any person mentioned in paragraph (d) to notify the proper officer of all places and premises and of all vessels, storage tanks and pipelines intended to be used by him or her in the carrying on of his or her business and provide for the method of such notification;
- (f) require any person mentioned in paragraph (d) to furnish, at such times and in such form as may be specified, such information and returns in relation to mineral oils as may be specified;
- (g) require a person who is an owner of or who is for the time being in charge of any vehicle constructed or adapted to use liquefied petroleum gas, vehicle gas or substitute fuel as a propellant in that vehicle to give such information, as may be specified, in relation to the supply or use of such mineral oil;
- (h) require as a condition of allowing in respect of any mineral oil the application of a rate lower than the appropriate standard rate for the mineral oil concerned or any exemption or relief from mineral

Substituted by S.38(1)(j) of FA 2016.

⁹ OJ No. L291 of 6.12.1995, p. 46

¹⁰ OJ No. L203 of 28.7.2001, p. 20

oil tax, subject to such exceptions as the Commissioners may allow, that there shall have been added to that mineral oil at such time and in such manner and in such proportions as may be prescribed, one or more prescribed markers and that a declaration to that effect is furnished;

- (i) specify the substances which are to constitute a prescribed marker for the purposes of paragraph (h) and specify the procedures for the approval of such markers;
- (j) prohibit the addition to any mineral oil of any prescribed marker except in such circumstances as may be prescribed;
- (k) prohibit the addition to or mixing with any mineral oil of any substance, not being a prescribed marker, including any substance which is calculated to impede the identification of a prescribed marker;
- (l) prohibit the importation, keeping for sale, transportation or delivery of any mineral oil to which has been added any substance, not being a prescribed marker, including any substance which is calculated to impede the identification of a prescribed marker;
- (m) prohibit the importation, sale or delivery of any mineral oil in which a prescribed marker is present unless it is present in the proportions prescribed and unless such mineral oil is intended for use for a purpose other than as a propellant and a declaration to that effect is furnished;
- (n) require containers for the storage or transportation of mineral oil to be marked in such a manner as may be prescribed;
- (o) require that aviation gasoline shall be deposited in a tax warehouse prior to its delivery for home use;
- (p) prohibit the use of aviation gasoline otherwise than as a fuel for aircraft;
- (q) prohibit the taking of aviation gasoline into a fuel tank in or on a motor vehicle or a craft used for private pleasure navigation;
- (r) provide that aviation gasoline shall not be mixed with any other substance, save with the permission of the Commissioners.

Amended by S.41(f)(i) of FA 2019 with effect from 01.01.2020.

Amended by S.41(f)(ii) of FA 2019 with effect from 01.01.2020.

(3) Regulations made under this section may make different provisions for persons, premises or products of different classes or descriptions, for different circumstances and for different cases.

Deleted by S.78(1)(z) of FA 2012.

105.—Deleted

Repeals and revocations.

106.—(1) The enactments set out in Part 1 and Part 2 of Schedule 3 (which enactments are in this Chapter referred to as "the repealed enactments") are

hereby repealed in the case of those set out in the said Part 1, and revoked in the case of those set out in the said Part 2, to the extent mentioned in the third column of those Parts opposite the reference to the enactment concerned.

(2) If, and in so far as a provision of this Chapter operates, as from the day appointed under section 109, in substitution for a provision of the repealed enactments, any order or regulation made or having effect as if made, and any thing done or having effect as if done, under the substituted provision before that day shall be treated as from that day as if it were an order or regulation made or a thing done under such provision of this Chapter.

Continuity.

107.—(1) The provisions of this Chapter shall apply subject to so much of any Act which contains provisions relating to or affecting excise duties as—

- (a) is not repealed by this Chapter, and
- (b) would have operated in relation to these duties if this Chapter had not been substituted for the repealed enactments.

(2) The Commissioners shall have all the jurisdictions, powers and duties in relation to mineral oil tax which they had in relation to the corresponding excise duties.

(3) The continuity of the operation of the law relating to excise duties on mineral oils shall not be affected by the substitution of this Chapter for the repealed enactments.

(4) Any reference, whether express or implied, in any enactment or document (including this Chapter)—

- (a) to any provision of this Chapter, or
- (b) to things done or to be done under or for the purposes of any provision of this Chapter,

shall, if and in so far as the nature of the reference permits, be construed as including, in relation to the times, years or periods, circumstances or purposes in relation to which the corresponding provision in the repealed enactments applied or had applied, a reference to, or, as the case may be, to things done or to be done under or for the purposes of, that corresponding provision.

(5) Any reference, whether express or implied, in any enactment or document (including the repealed enactments and enactments passed and documents made)—

- (a) to any provision of the repealed enactments, or
- (b) to things done or to be done under or for the purposes of any provision of the repealed enactments,

shall, if and in so far as the nature of the reference permits, be construed as including, in relation to the times, years or periods, circumstances or purposes

in relation to which the corresponding provision of this Chapter applies, a reference to, or as the case may be, to things done or deemed to be done or to be done under or for the purposes of, that corresponding provision.

(6) All officers who stood authorised or nominated for the purposes of any provision of the repealed enactments shall be deemed to be authorised or nominated, as the case may be, for the purposes of the corresponding provision of this Chapter.

(7) All instruments, documents, authorisations and letters or notices of appointment made or issued under the repealed enactments and in force immediately before the commencement of this provision shall continue in force as if made or issued under this Chapter.

Care and management of mineral oil tax.

108.—Mineral oil tax imposed by *section 95* is hereby placed under the care and management of the Commissioners.

Commencement (Chapter 1).
Commenced on 01.10.2001 by
S.I. No. 412 of 2001.

109.—This Chapter shall come into operation on such day as the Minister may appoint by order, and different days may be so appointed for different provisions or for different purposes.

SCHEDULE 2*
RATES OF MINERAL OIL TAX
(WITH EFFECT AS ON AND FROM 11 OCTOBER 2023)

With effect as on and from:	Light Oil: Rates per 1,000 litres		Heavy Oil: Rates per 1,000 litres						Liquefied Petroleum Gas: Rates per 1,000 litres		Vehicle gas: Rate per megawatt hour at gross calorific value**
	Petrol	Aviation gasoline	Used as a propellant	Used for air navigation	Used for private pleasure navigation	Kerosene used other than as a propellant	Fuel oil	Other heavy oil	Used as a propellant	Other liquefied petroleum gas	
10 March 2022	€474.11	€474.11	€413.51	€413.51	€413.51	€84.84	€118.01	€120.55	€118.27	€54.68	€9.36
1 April 2022	€465.98	€465.98	€405.38	€405.38	€405.38	€84.84	€118.01	€120.55	€118.27	€54.68	€9.36
1 May 2022	€465.98	€465.98	€405.38	€405.38	€405.38	€103.83	€141.12	€111.14	€130.52	€66.93	€9.36
12 October 2022	€483.34	€483.34	€425.45	€425.45	€425.45	€103.83	€141.12	€111.14	€130.52	€66.93	€9.36
1 May 2023	€483.34	€483.34	€425.45	€425.45	€425.45	€122.83	€164.23	€131.47	€142.76	€79.17	€9.36
1 June 2023	€532.12	€532.12	€466.10	€466.10	€466.10	€122.83	€164.23	€140.28	€142.76	€79.17	€9.36
1 September 2023	€589.03	€589.03	€506.75	€506.75	€506.75	€122.83	€164.23	€149.09	€142.76	€79.17	€9.36
11 October 2023	€606.39	€606.39	€526.83	€526.83	€526.83	€122.83	€164.23	€149.09	€142.76	€79.17	€9.36
1 April 2024	€638.91	€638.91	€551.22	€551.22	€551.22	€122.83	€164.23	€163.96	€142.76	€79.17	€9.36
1 May 2024	€638.91	€638.91	€551.22	€551.22	€551.22	€141.82	€187.34	€184.30	€155.01	€91.42	€10.13
1 August 2024	€671.43	€671.43	€575.61	€575.61	€575.61	€141.82	€187.34	€199.17	€155.01	€91.42	€10.13
9 October 2024	€688.78	€688.78	€595.68	€595.68	€595.68	€141.82	€187.34	€199.17	€155.01	€91.42	€10.13
1 May 2025	€688.78	€688.78	€595.68	€595.68	€595.68	€160.81	€210.45	€219.50	€167.25	€103.66	€11.48
8 October 2025	€706.14	€706.14	€615.76	€615.76	€615.76	€160.81	€210.45	€219.50	€167.25	€103.66	€11.48
1 May 2026	€706.14	€706.14	€615.76	€615.76	€615.76	€179.81	€233.57	€239.83	€179.49	€115.90	€12.84
14 October 2026	€723.49	€723.49	€635.83	€635.83	€635.83	€179.81	€233.57	€239.83	€179.49	€115.90	€12.84
1 May 2027	€723.49	€723.49	€635.83	€635.83	€635.83	€198.80	€256.68	€260.16	€191.74	€128.15	€14.20
13 October 2027	€740.85	€740.85	€655.90	€655.90	€655.90	€198.80	€256.68	€260.16	€191.74	€128.15	€14.20
1 May 2028	€740.85	€740.85	€655.90	€655.90	€655.90	€217.80	€279.79	€280.49	€203.98	€140.39	€15.56
11 October 2028	€758.21	€758.21	€675.98	€675.98	€675.98	€217.80	€279.79	€280.49	€203.98	€140.39	€15.56
1 May 2029	€758.21	€758.21	€675.98	€675.98	€675.98	€236.79	€302.90	€300.83	€216.23	€152.64	€16.91
10 October 2029	€773.25	€773.25	€693.38	€693.38	€693.38	€236.79	€302.90	€300.83	€216.23	€152.64	€16.91
1 May 2030	€773.25	€773.25	€693.38	€693.38	€693.38	€253.25	€322.93	€318.45	€226.84	€163.25	€18.09

*As substituted by S.52 of Finance (No.2) Act 2023

**Mineral Oil Tax on Vehicle Gas commenced on 1 January 2017

SCHEDULE 2A*
CARBON CHARGE
(WITH EFFECT AS ON AND FROM 1 MAY 2021)

With effect as on and from:	Light Oil: Rates per 1,000 litres		Heavy Oil: Rates per 1,000 litres						Liquefied Petroleum Gas: Rates per 1,000 litres		Vehicle gas: Rate per megawatt hour at gross calorific value
	Petrol	Aviation gasoline	Used as a propellant	Used for air navigation	Used for private pleasure navigation	Kerosene used other than as a propellant	Fuel oil	Other heavy oil	Used as a propellant	Other liquefied petroleum gas	
1 May 2021	€77.52	€77.52	€89.66	€89.66	€89.66	€84.84	€103.23	€90.81	€54.68	€54.68	€6.06
13 October 2021	€94.87	€94.87	€109.74	€109.74	€109.74	€84.84	€103.23	€90.81	€54.68	€54.68	€6.06
1 May 2022	€94.87	€94.87	€109.74	€109.74	€109.74	€103.83	€126.34	€111.14	€66.93	€66.93	€7.41
12 October 2022	€112.23	€112.23	€129.81	€129.81	€129.81	€103.83	€126.34	€111.14	€66.93	€66.93	€7.41
1 May 2023	€112.23	€112.23	€129.81	€129.81	€129.81	€122.83	€149.45	€131.47	€79.17	€79.17	€8.77
11 October 2023	€129.59	€129.59	€149.89	€149.89	€149.89	€122.83	€149.45	€131.47	€79.17	€79.17	€8.77
1 May 2024	€129.59	€129.59	€149.89	€149.89	€149.89	€141.82	€172.56	€151.81	€91.42	€91.42	€10.13
9 October 2024	€146.94	€146.94	€169.96	€169.96	€169.96	€141.82	€172.56	€151.81	€91.42	€91.42	€10.13
1 May 2025	€146.94	€146.94	€169.96	€169.96	€169.96	€160.81	€195.67	€172.14	€103.66	€103.66	€11.48
8 October 2025	€164.30	€164.30	€190.04	€190.04	€190.04	€160.81	€195.67	€172.14	€103.66	€103.66	€11.48
1 May 2026	€164.30	€164.30	€190.04	€190.04	€190.04	€179.81	€218.79	€192.47	€115.90	€115.90	€12.84
14 October 2026	€181.65	€181.65	€210.11	€210.11	€210.11	€179.81	€218.79	€192.47	€115.90	€115.90	€12.84
1 May 2027	€181.65	€181.65	€210.11	€210.11	€210.11	€198.80	€241.90	€212.80	€128.15	€128.15	€14.20
13 October 2027	€199.01	€199.01	€230.18	€230.18	€230.18	€198.80	€241.90	€212.80	€128.15	€128.15	€14.20
1 May 2028	€199.01	€199.01	€230.18	€230.18	€230.18	€217.80	€265.01	€233.13	€140.39	€140.39	€15.56
11 October 2028	€216.37	€216.37	€250.26	€250.26	€250.26	€217.80	€265.01	€233.13	€140.39	€140.39	€15.56
1 May 2029	€216.37	€216.37	€250.26	€250.26	€250.26	€236.79	€288.12	€253.47	€152.64	€152.64	€16.91
10 October 2029	€231.41	€231.41	€267.66	€267.66	€267.66	€236.79	€288.12	€253.47	€152.64	€152.64	€16.91
1 May 2030	€231.41	€231.41	€267.66	€267.66	€267.66	€253.25	€308.15	€271.09	€163.25	€163.25	€18.09

*As substituted by S.27(2)(d) of Finance Act 2020

SCHEDULE 3

Repeals and Revocations relating to Excise Duty on Mineral Oil

PART 1

Repeals

Number and year (1)	Short title (2)	Extent of repeal (3)
No. 31 of 1931.	Finance Act, 1931.	Section 5.
No. 43 of 1931.	Finance (Customs Duties) (No. 4) Act, 1931.	The whole Act, in so far as it is unrepealed.
No. 20 of 1932.	Finance Act, 1932.	Section 23, in so far as it is unrepealed, and section 36.
No. 15 of 1933.	Finance Act, 1933.	Section 7.
No. 7 of 1935.	Finance (Miscellaneous Provisions) Act, 1935.	Section 1, in so far as it is unrepealed.
No. 28 of 1935.	Finance Act, 1935.	Section 21, in so far as it is unrepealed.
No. 31 of 1936.	Finance Act, 1936.	Section 22.
No. 18 of 1939.	Finance Act, 1939.	Sections 10 and 11.
No. 14 of 1940.	Finance Act, 1940.	Section 18.
No. 14 of 1941.	Finance Act, 1941.	Sections 13, 14 and 19.
No. 14 of 1942.	Finance Act, 1942.	Section 8.
No. 15 of 1946.	Finance Act, 1946.	Sections 10 and 11.
No. 12 of 1948.	Finance Act, 1948.	Sections 3 and 4.
No. 13 of 1949.	Finance Act, 1949.	Section 17.
No. 15 of 1951.	Finance Act, 1951.	Sections 7 to 9.
No. 14 of 1952.	Finance Act, 1952.	Sections 6 and 7.
No. 22 of 1956.	Finance Act, 1956.	Sections 10 and 11.
No. 20 of 1957.	Finance Act, 1957.	Sections 10 and 11.
No. 25 of 1958.	Finance Act, 1958.	Section 14.
No. 18 of 1959.	Finance Act, 1959.	Section 19.
No. 19 of 1960.	Finance Act, 1960.	Sections 18 and 20.
No. 15 of 1964.	Finance Act, 1964.	Sections 16, 19 and 20.
No. 22 of 1965.	Finance Act, 1965.	Section 14.
No. 17 of 1966.	Finance Act, 1966.	Section 10.
No. 33 of 1968.	Finance Act, 1968.	Section 20.
No. 21 of 1969.	Finance Act, 1969.	Section 36.
No. 14 of 1970.	Finance Act, 1970.	Sections 29 and 30.
No. 27 of 1974.	Finance Act, 1974.	Section 78.
No. 16 of 1976.	Finance Act, 1976.	Sections 40 to 43.
No. 14 of 1980.	Finance Act, 1980.	Section 70.
No. 16 of 1981.	Finance Act, 1981.	Section 35.
No. 28 of 1981.	Finance (No. 2) Act, 1981.	Section 6.
No. 14 of 1982.	Finance Act, 1982.	Section 66.
No. 15 of 1983.	Finance Act, 1983.	Sections 60 and 70.
No. 9 of 1984.	Finance Act, 1984.	Section 73.
No. 10 of 1985.	Finance Act, 1985.	Section 29.
No. 13 of 1986.	Finance Act, 1986.	Sections 65, 72 and 73.
No. 10 of 1987.	Finance Act, 1987.	Section 36.
No. 10 of 1988.	Customs and Excise (Miscellaneous Provisions) Act, 1988.	Section 11.
No. 12 of 1988.	Finance Act, 1988.	Section 56.
No. 10 of 1989.	Finance Act, 1989.	Sections 40 and 45.
No. 10 of 1990.	Finance Act, 1990.	Section 89.
No. 13 of 1991.	Finance Act, 1991.	Section 74.
No. 9 of 1992.	Finance Act, 1992.	Sections 150 and 158.
No. 28 of 1992.	Finance (No.2) Act, 1992.	Subsections (1)(b) and (2) of section 25 and subsection (4) of section 26.
No. 13 of 1993.	Finance Act, 1993.	Sections 69 and 72 and subsections (5) and (6) of section 79.
No. 13 of 1994.	Finance Act, 1994.	Section 84.
No. 8 of 1995.	Finance Act, 1995.	Sections 99 and 116.
No. 9 of 1996.	Finance Act, 1996.	Sections 79 and 80.
No. 22 of 1997.	Finance Act, 1997.	Sections 82 to 84.
No. 3 of 1998.	Finance Act, 1998.	Sections 89 and 90.

PART 2
Revocations

Number and year (1)	Citation (2)	Extent of revocation (3)
S.I. No. 104 of 1959.	Imposition of Duties (No. 69) (Hydrocarbon Oils) (Excise Duties) Order, 1959.	The whole Order.
S.I. No. 219 of 1959.	Imposition of Duties (No. 84) (Hydrocarbon Oils) (Customs Duties) Order, 1959.	The whole Order.
S.I. No. 307 of 1975.	Imposition of Duties (No. 221)(Excise Duties) Order, 1975.	Paragraphs 11 and 12.
S.I. No. 279 of 1977.	Imposition of Duties (No. 232)(Hydrocarbon Oils) Order, 1977.	The whole Order.
S.I. No. 2 of 1978.	Imposition of Duties (No. 234)(Excise Duties on Hydrocarbon Oils and Beer) Order, 1978.	Paragraphs 3 to 6.
S.I. No. 367 of 1981.	Imposition of Duties (No. 255) (Hydrocarbon Oils) Order, 1981.	The whole Order.
S.I. No. 404 of 1981.	Imposition of Duties (No. 256) (Excise Duty on Hydrocarbon Oils) Order, 1981.	The whole Order.
S.I. No. 9 of 1983.	Imposition of Duties (No. 261) (Excise Duties) Order, 1983.	Subparagraphs (1) to (4) of paragraph 8.
S.I. No. 85 of 1983.	Imposition of Duties (No. 264) (Hydrocarbons) Order, 1983.	The whole Order.
S.I. No. 126 of 1983.	Imposition of Duties (No. 265) (Excise Duty on Hydrocarbon Oils) Order, 1983.	The whole Order.
S.I. No. 3 of 1986.	Imposition of Duties (No. 281) (Hydrocarbons) Order, 1986.	The whole Order.
S.I. No. 19 of 1987.	Imposition of Duties (No. 285)(Excise Duties) Order, 1987.	Paragraph 5.
S.I. No. 394 of 1992.	European Communities (Customs and Excise) Regulations, 1992.	Regulations 21 to 24.