

Budget Excise Duty Rates

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A more recent version of this manual is available.

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1. Mineral Oil Tax (MOT)

Changes to Mineral Oil Tax (MOT) rates effective from 12 October 2022, and further changes on subsequent dates in 2023, are available in the [Energy Products and Electricity Excise Duty Rates TDM](#).

A more recent version of this manual is available.

2. Natural Gas Carbon Tax (NGCT)

Finance Act 2020 legislated for increases in the NGCT rate each year for 10 years based on a programme of changes in the amount charged per tonne of CO₂ emitted, which started at €33.50 in 2021 and will conclude at €100 in 2030. From 1 May 2023, an additional €7.50 per tonne of CO₂ applies, bringing the amount charged to €48.50 per tonne.

From that date the NGCT rate increases to €8.77 per megawatt hour (MWh) at gross calorific value (GCV). Further increases will take effect on 1 May each year up to and including 2030.

3. Solid Fuel Carbon Tax (SFCT)

Finance Act 2020 legislated for increases in SFCT rates each year for 10 years based on a programme of changes in the amount charged per tonne of CO₂ emitted, which started at €33.50 in 2021 and will conclude at €100 in 2030. From 1 May 2023, an additional €7.50 per tonne of CO₂ applies, bringing the amount charged to €48.50 per tonne. The table below details SFCT rates applicable from 1 May 2023. Further increases will take effect on 1 May each year up to and including 2030.

Rates of Solid Fuel Carbon Tax (with effect from 01/05/2023)

Description of Product	SFCT rate per tonne from 01/05/2023
Coal	€127.74
Peat Briquettes	€88.93
Milled Peat	€44.07
Other Peat	€66.10

4. Electricity Tax

There are no changes to rates of Electricity Tax.

5. Sugar Sweetened Drinks Tax (SSDT)

There are no changes to rates of Sugar Sweetened Drinks Tax.

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6. Tobacco Products Tax

The rates of Tobacco Products Tax for cigarettes and for other tobacco products have been increased, with effect from 28 September 2022. The revised rates are set out in [Schedule 1](#). The increase amounts to 50 cents, inclusive of VAT, on a packet of 20 cigarettes in the most popular price category, with pro-rata increases on other tobacco products.

7. Alcohol Products Tax

There are no changes to Alcohol Products Tax rates.

8. Betting Duty

There are no changes to the rates of Betting Duty and Betting Intermediary Duty.

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Schedule 1

RATES OF TOBACCO PRODUCTS TAX

(With effect as on and from 28 September 2022)

Description of Product	Rate of Tax
Cigarettes	Rate of tax at- <ol style="list-style-type: none"> 1. except where paragraph (b) applies, €402.32 per thousand together with an amount equal to 8.73 per cent of the price at which the cigarettes are sold by retail, or 2. €452.52 per thousand in respect of cigarettes sold by retail where the rate of tax would be less than that rate had the rate been calculated in accordance with paragraph (a).
Cigars	Rate of tax at €454.071 per kilogram.
Fine-cut tobacco for the rolling of cigarettes	Rate of tax at €436.842 per kilogram.
Other smoking tobacco	Rate of tax at €315.014 per kilogram.