

Excise Duty Rates

Energy Products and Electricity Taxes

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Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

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A more recent version of this manual is available.

1 Change in rates of Mineral Oil Tax (MOT) from 1 June 2023

From 1 June 2023 changes in Mineral Oil Tax (MOT) rates for certain mineral oils take effect. Changes in rates apply to petrol, auto-diesel, aviation gasoline, heavy oil used for air navigation and private pleasure navigation and marked gas oil (MGO)/green diesel. The MOT rates for substitute fuels also change from that date. Table 1.1 lists MOT rates effective from 1 June 2023 for all fuel descriptions and uses.

Changes in MOT rates for certain mineral oils effective from 1 May 2023 are provided in Table 1.2. Changes in rates apply to kerosene, fuel oil, marked gas oil (MGO)/green diesel, liquefied petroleum gas (LPG), and vehicle gas. The MOT rate for substitute fuel used other than as a propellant also changes from that date.

Changes in MOT rates for certain mineral oils effective from 12 October 2022 are provided in Table 1.3. From that date MOT rates increased on petrol, auto-diesel, aviation gasoline, heavy oil used for air navigation and private pleasure navigation, and substitute fuels used as a propellant.

MOT rates in place prior to 12 October 2022 are available in Appendix XI of the [Accounting for Mineral Oil Tax TDM](#).

1.1 Rates of Mineral Oil Tax with effect from 1 June 2023

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

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

1.2 Rates of Mineral Oil Tax with effect from 1 May 2023 to 31 May 2023

From 1 May 2023 the basis on which the MOT carbon component for certain mineral oils and vehicle gas is calculated changes from charging €41 per tonne of CO₂ emitted to €48.50. Changes to the MOT carbon component and overall rates effective on 1 May 2023 are denoted by *, all other rates remain unchanged. The overall rate of MOT on vehicle gas at GCV does not change as the increase in the MOT carbon component is compensated fully by a decrease in the non-carbon component. From 1 May 2023 the NCV to GCV rate conversion factor for vehicle gas is 0.9017.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 01/05/2023 to 31/05/2023
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€371.11	€112.23	€483.34
Aviation gasoline	8012	8512	7012	7512	€371.11	€112.23	€483.34
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€295.64	€129.81	€425.45
Used for air navigation	8106	8506	7106	7506	€295.64	€129.81	€425.45
Used for private pleasure navigation	8107	8507	7107	7507	€295.64	€129.81	€425.45
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€122.83*	€122.83*
Fuel oil used for purposes other than generating electricity ..	8120	8520	7120	7520	€14.78	€149.45*	€164.23*
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€149.45*	€164.23*
Other heavy oil including marked gas oil	8103	8503	7103	7503	€00.00	€131.47*	€131.47*
Liquefied Petroleum Gas							
Used as a propellant	8202	8552	7202	7552	€63.59	€79.17*	€142.76*
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€79.17*	€79.17*
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€371.11	€112.23	€483.34
Used as a propellant instead of diesel	8123	8523	7123	7523	€295.64	€129.81	€425.45
Used other than as a propellant	8124	8524	7124	7524	€00.00	€131.47*	€131.47*
Vehicle Gas:							
Gross Calorific Value (GCV)					€0.59*	€8.77*	€9.36 per MWh
Net Calorific Value (NCV)					€0.65*	€9.73*	€10.38 per MWh

1.3 Rates of Mineral Oil Tax with effect from 12 October 2022 to 30 April 2023

From 12 October 2022 the basis on which the MOT carbon component for certain mineral oils is calculated changes from charging €41 per tonne of CO₂ emitted to €48.50. The changes to MOT carbon component and overall rates effective on 12 October 2022 are denoted by *, all other rates remain unchanged.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 12/10/2022 to 30/04/2023
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€371.11	€112.23*	€483.34*
Aviation gasoline	8012	8512	7012	7512	€371.11	€112.23*	€483.34*
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€295.64	€129.81*	€425.45*
Used for air navigation	8106	8506	7106	7506	€295.64	€129.81*	€425.45*
Used for private pleasure navigation	8107	8507	7107	7507	€295.64	€129.81*	€425.45*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€103.83	€103.83
Fuel oil used for purposes other than generating electricity ..	8120	8520	7120	7520	€14.78	€126.34	€141.12
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€126.34	€141.12
Other heavy oil including marked gas oil	8103	8503	7103	7503	€00.00	€111.14	€111.14
Liquefied Petroleum Gas							
Used as a propellant	8202	8552	7202	7552	€63.59	€66.93	€130.52
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€66.93	€66.93
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€371.11	€112.23*	€483.34*
Used as a propellant instead of diesel	8123	8523	7123	7523	€295.64	€129.81*	€425.45*
Used other than as a propellant	8124	8524	7124	7524	€00.00	€111.14	€111.14
Vehicle Gas:							
Gross Calorific Value (GCV)					€1.95	€7.41	€9.36 per MWh
Net Calorific Value (NCV)					€2.16	€8.22	€10.38 per MWh

2 Rates of Solid Fuel Carbon Tax (SFCT) with effect from 1 May 2023

From 1 May 2023 the basis for calculating Solid Fuel Carbon Tax (SFCT) changes from charging €41 to €48.50 per tonne of CO₂. This results in increases in the rates of SFCT on all solid fuels. The new rates of SFCT for the various solid fuel categories are set out in the table below along with the SFCT rates in place from 1 May 2022 to 30 April 2023. SFCT rates prior to 1 May 2022 are available in Appendix I of the [SFCT Compliance Procedures Manual](#).

Description of Solid Fuel	SFCT rate per tonne from 01/05/2022 to 30/04/2023	SFCT rate per tonne from 01/05/2023
Coal	€107.98	€127.74
Peat Briquettes	€75.17	€88.93
Milled Peat	€37.25	€44.07
Other Peat	€55.87	€66.10

3 Rate of Natural Gas Carbon Tax (NGCT) with effect from 1 May 2023

From 1 May 2023 the basis for calculating Natural Gas Carbon Tax (NGCT) changes from charging €41 to €48.50 per tonne of CO₂, resulting in an increase in the NGCT rate applicable to supplies of natural gas for non-propellant purposes. The new NGCT rate, expressed at both gross calorific value (GCV) and net calorific value (NCV) is given below along with the NGCT rate in place from 1 May 2022 to 30 April 2023. The NCV to GCV rate conversion factor is 0.9017. NGCT rates prior to 1 May 2022 are available in Appendix I of the [NGCT Compliance Procedures Manual](#).

Rate effective from	NCV to GCV Rate Conversion Factor	Supply measured at	NGCT rate per MWh
01/05/2022 to 30/04/2023	0.9017	GCV	€7.41
		NCV	€8.22
01/05/2023	0.9017	GCV	€8.77
		NCV	€9.73

4 Rate of Electricity Tax with effect from 1 January 2020

Section 44 of Finance Act 2019 provides that from 1 January 2020 the rate of Electricity Tax on electricity supplied for business use increases from €0.50 to €1.00 per unit (megawatt hour). The business and non-business rates of Electricity Tax are now equalised. The rate of Electricity Tax applicable from 1 January 2020 is set out in the table below along with the Electricity Tax rates in place from 1 October 2008 to 31 December 2019.

Description or Usage	Electricity Tax rate per MWh from 01/10/2008 to 31/12/2019	Electricity Tax rate per MWh from 01/01/2020
Business use	€0.50	€1.00
Non-Business use	€1.00	€1.00