

Excise Duty Rates

Energy Products and Electricity Taxes

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Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



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

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A more recent version of this manual is available.

1 Mineral Oil Tax (MOT) rates

From 11 October 2023 increases in Mineral Oil Tax (MOT) rates for certain mineral oils come into effect. From that date MOT rates increase on petrol, auto-diesel, aviation gasoline, heavy oil used for air navigation and private pleasure navigation, and substitute fuels used as a propellant. Table 1.1 lists MOT rates effective from 11 October 2023 for all fuel descriptions and uses. Tables 1.2, 1.3 and 1.4 detail rates effective from 1 September 2023, 1 June 2023 and 1 May 2023 respectively. MOT rates in place prior to 1 May 2023 are available in Appendix XI of the [Accounting for Mineral Oil Tax TDM](#).

A more recent version of this manual is available.

1.1 Mineral Oil Tax rates with effect from 11 October 2023

From 11 October 2023 the basis on which the MOT carbon component for certain mineral oils is calculated changes from charging €48.50 per tonne of CO₂ emitted to €56.00. Changes to the MOT carbon component and overall rates effective on 11 October 2023 are denoted by *. All other rates remain unchanged.

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

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

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN) Automated Import System (AIS) Codes						Components of MOT rate		MOT per 1,000 litres from 01/09/2023 to 10/10/23
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
	ERN	ERN	ERN	AIS	ERN	AIS	Non-carbon	Carbon	
Light Oil:									
Petrol	8014	8514	7014	X101	7514	Y101	€476.80*	€112.23	€589.03*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€476.80*	€112.23	€589.03*
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€376.94*	€129.81	€506.75*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€376.94*	€129.81	€506.75*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€376.94*	€129.81	€506.75*
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€00.00	€122.83	€122.83
Fuel oil used for purposes other than generating electricity ...	8120	8520	7120	X107	7520	Y107	€14.78	€149.45	€164.23
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€149.45	€164.23
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€17.62*	€131.47	€149.09*
Liquefied Petroleum Gas									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€79.17	€142.76
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€79.17	€79.17
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€476.80*	€112.23	€589.03*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€376.94*	€129.81	€506.75*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€17.62*	€131.47	€149.09*
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 Mineral Oil Tax rates with effect from 1 June 2023 to 31 August 2023

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

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN) Automated Import System (AIS) Codes						Components of MOT rate		MOT per 1,000 litres from 01/06/2023 to 31/08/23
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
	ERN	ERN	ERN	AIS	ERN	AIS	Non-carbon	Carbon	
Light Oil:									
Petrol	8014	8514	7014	X101	7514	Y101	€419.89*	€112.23	€532.12*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€419.89*	€112.23	€532.12*
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€336.29*	€129.81	€466.10*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€336.29*	€129.81	€466.10*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€336.29*	€129.81	€466.10*
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€00.00	€122.83	€122.83
Fuel oil used for purposes other than generating electricity ...	8120	8520	7120	X107	7520	Y107	€14.78	€149.45	€164.23
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€149.45	€164.23
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€8.81*	€131.47	€140.28*
Liquefied Petroleum Gas									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€79.17	€142.76
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€79.17	€79.17
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€419.89*	€112.23	€532.12*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€336.29*	€129.81	€466.10*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€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

1.4 Mineral Oil Tax rates with effect from 1 May 2023 to 31 May 2023

From 1 May 2023 the basis on which the MOT carbon component for certain mineral oils and vehicle gas is calculated changes from charging €41 per tonne of 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) Automated Import System (AIS) Codes						Components of MOT rate		MOT per 1,000 litres from 01/05/2023 to 31/05/23
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon					
	ERN	ERN	ERN	AIS	ERN	AIS			
Light Oil:									
Petrol	8014	8514	7014	X101	7514	Y101	€371.11	€112.23	€483.34
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€371.11	€112.23	€483.34
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€295.64	€129.81	€425.45
Used for air navigation	8106	8506	7106	X104	7506	Y104	€295.64	€129.81	€425.45
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€295.64	€129.81	€425.45
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€00.00	€122.83*	€122.83*
Fuel oil used for purposes other than generating electricity ...	8120	8520	7120	X107	7520	Y107	€14.78	€149.45*	€164.23*
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€149.45*	€164.23*
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€00.00	€131.47*	€131.47*
Liquefied Petroleum Gas									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€79.17*	€142.76*
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€79.17*	€79.17*
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€371.11	€112.23	€483.34
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€295.64	€129.81	€425.45
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€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

2 Solid Fuel Carbon Tax (SFCT) rates

Finance Act 2020 legislated for increases in the Solid Fuel Carbon Tax (SFCT) rate each year for 10 years based on a programme of changes to the amount charged per tonne of CO₂ emitted, which started at €33.50 in 2021 and will conclude at €100 in 2030. The next increase, based on charging an additional €7.50 per tonne of CO₂, will apply from 1 May 2024, bringing the amount charged per tonne of CO₂ to €56.00.

Current and future rates of SFCT up to 2030 are listed in the table below.

With effect from	Amount charged per tonne CO ₂	SFCT rate per tonne of fuel			
		Coal	Peat Briquettes	Milled Peat	Other Peat
1 May 2023	€48.50	€127.74	€88.93	€44.07	€66.10
1 May 2024	€56.00	€147.49	€102.68	€50.88	€76.32
1 May 2025	€63.50	€167.24	€116.43	€57.70	€86.54
1 May 2026	€71.00	€187.00	€130.18	€64.52	€96.76
1 May 2027	€78.50	€206.75	€143.94	€71.33	€106.98
1 May 2028	€86.00	€226.51	€157.69	€78.15	€117.21
1 May 2029	€93.50	€246.26	€171.44	€84.96	€127.43
1 May 2030	€100.00	€263.38	€183.36	€90.87	€136.29

3 Natural Gas Carbon Tax (NGCT) rates

Finance Act 2020 legislated for increases in the Natural Gas Carbon Tax (NGCT) rate each year for 10 years based on a programme of changes to the amount charged per tonne of CO₂ emitted, which started at €33.50 in 2021 and will conclude at €100 in 2030. The next increase, based on charging an additional €7.50 per tonne of CO₂, will apply from 1 May 2024, bringing the amount charged per tonne of CO₂ to €56.00. From 1 May 2024 the NGCT rate will increase to €10.13 per megawatt hour (MWh) at gross calorific value (GCV).

Current and future rates of NGCT up to 2030 are listed in the table below at GCV. The conversion factor to net calorific value is 0.9017.

With effect from	Amount charged per tonne CO ₂	NGCT rate per MWh at GCV
1 May 2023	€48.50	€8.77
1 May 2024	€56.00	€10.13
1 May 2025	€63.50	€11.48
1 May 2026	€71.00	€12.84
1 May 2027	€78.50	€14.20
1 May 2028	€86.00	€15.56
1 May 2029	€93.50	€16.91
1 May 2030	€100.00	€18.09

4 Electricity Tax rates

Section 44 of Finance Act 2019 provides that from 1 January 2020 the rate of Electricity Tax on electricity supplied for business use increased from €0.50 to €1.00 per megawatt hour (MWh). Electricity Tax rates from 1 January 2020 are set out in the table below along with the rates in place from 1 October 2008 to 31 December 2019.

Description or Usage	Electricity Tax rate per MWh up 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