

Excise Duty Rates

Energy Products and Electricity Taxes

Document last updated October 2022

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1 Change in rates of Mineral Oil Tax (MOT)

The change in certain rates of Mineral Oil Tax arising from Budget 2023 are indicated in the following table. The new rates are in respect of petrol, auto-diesel, aviation gasoline, heavy oil used for aviation and for private pleasure navigation, and substitute fuels used as a propellant. The new rates, set out below, take effect on 12 October 2022.

Tables containing rates prior to 12 October 2022, are also provided.

1.1 Rates of Mineral Oil Tax with effect from 12 October 2022

From 12 October 2022 the carbon charge on certain mineral oils increases from €41 to €48.50 per tonne of CO₂ emitted. The table below provides the full list of carbon, non-carbon, and overall MOT rate changes. The changes to MOT carbon component and overall rates effective on 12 October 2022 are denoted by *. 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 12/10/2022
	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

1.2 Rates of Mineral Oil Tax with effect from 1 May 2022 to 11 October 2022

The changes to MOT carbon components, non-carbon components and overall rates on 1 May 2022 are denoted by *.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 01/05/2022
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€371.11	€94.87	€465.98
Aviation gasoline	8012	8512	7012	7512	€371.11	€94.87	€465.98
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€295.64	€109.74	€405.38
Used for air navigation	8106	8506	7106	7506	€295.64	€109.74	€405.38
Used for private pleasure navigation	8107	8507	7107	7507	€295.64	€109.74	€405.38
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	€94.87	€465.98
Used as a propellant instead of diesel	8123	8523	7123	7523	€295.64	€109.74	€405.38
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

1.3 Rates of Mineral Oil Tax with effect from 1 April 2022 to 30 April 2022

The MOT non-carbon component and overall rates that decrease on 1 April 2022 are denoted by *.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 01/04/2022
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€371.11*	€94.87	€465.98*
Aviation gasoline	8012	8512	7012	7512	€371.11*	€94.87	€465.98*
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€295.64*	€109.74	€405.38*
Used for air navigation	8106	8506	7106	7506	€295.64*	€109.74	€405.38*
Used for private pleasure navigation	8107	8507	7107	7507	€295.64*	€109.74	€405.38*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€84.84	€84.84
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€103.23	€118.01
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€103.23	€118.01
Other heavy oil including marked gas oil	8103	8503	7103	7503	€29.74	€90.81	€120.55
Liquefied Petroleum Gas							
Used as a propellant	8202	8552	7202	7552	€63.59	€54.68	€118.27
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€54.68	€54.68
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€371.11*	€94.87	€465.98*
Used as a propellant instead of diesel	8123	8523	7123	7523	€295.64*	€109.74	€405.38*
Used other than as a propellant	8124	8524	7124	7524	€29.74	€90.81	€120.55
Vehicle Gas:							
Gross Calorific Value (GCV)					€3.30	€6.06	€9.36 per MWh
Net Calorific Value (NCV)					€3.66	€6.72	€10.38 per MWh

1.4 Rates of Mineral Oil Tax with effect from 10 March 2022 to 31 March 2022

The MOT non-carbon component and overall rates that decrease on 10 March 2022 are denoted by *.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 10/03/2022
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€379.24*	€94.87	€474.11*
Aviation gasoline	8012	8512	7012	7512	€379.24*	€94.87	€474.11*
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€303.77*	€109.74	€413.51*
Used for air navigation	8106	8506	7106	7506	€303.77*	€109.74	€413.51*
Used for private pleasure navigation	8107	8507	7107	7507	€303.77*	€109.74	€413.51*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€84.84	€84.84
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€103.23	€118.01
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€103.23	€118.01
Other heavy oil including marked gas oil	8103	8503	7103	7503	€29.74*	€90.81	€120.55*
Liquefied Petroleum Gas							
Used as a propellant	8202	8552	7202	7552	€63.59	€54.68	€118.27
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€54.68	€54.68
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€379.24*	€94.87	€474.11*
Used as a propellant instead of diesel	8123	8523	7123	7523	€303.77*	€109.74	€413.51*
Used other than as a propellant	8124	8524	7124	7524	€29.74*	€90.81	€120.55*
Vehicle Gas:							
Gross Calorific Value (GCV)					€3.30	€6.06	€9.36 per MWh
Net Calorific Value (NCV)					€3.66	€6.72	€10.38 per MWh

1.5 Rates of Mineral Oil Tax with effect from 13 October 2021 to 9 March 2022

From 13 October 2021 the carbon charge on certain mineral oils increases from €33.50 to €41 per tonne of CO₂ emitted. The table below provides the full list of carbon, non-carbon, and overall MOT rates in place from that date to 9 March 2022. The MOT carbon component and overall rates increase on 13 October 2021 are denoted by *. 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 13/10/2021 to 9/03/2022
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€94.87*	€636.71*
Aviation gasoline	8012	8512	7012	7512	€541.84	€94.87*	€636.71*
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€425.72	€109.74*	€535.46*
Used for air navigation	8106	8506	7106	7506	€425.72	€109.74*	€535.46*
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€109.74*	€535.46*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€84.84	€84.84
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€103.23	€118.01
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€103.23	€118.01
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€90.81	€138.17
Liquefied Petroleum Gas							
Used as a propellant	8202	8552	7202	7552	€63.59	€54.68	€118.27
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€54.68	€54.68
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€94.87*	€636.71*
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€109.74*	€535.46*
Used other than as a propellant	8124	8524	7124	7524	€47.36	€90.81	€138.17
Vehicle Gas:							
Gross Calorific Value (GCV)					€3.30	€6.06	€9.36 per MWh
Net Calorific Value (NCV)					€3.66	€6.72	€10.38 per MWh

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

From 1 May 2023 the carbon charge on solid fuel increases from €41 to €48.50 per tonne of CO₂ emitted. The new rates of SFCT for the various solid fuels are set out in the table below along with the SFCT rates in place from 1 May 2022 to 30 April 2023.

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 carbon charge on natural gas increases from €41 to €48.50 per tonne of CO₂ emitted. The new rate of NGCT is set out in the table below for supplies of natural gas measured at gross calorific value (GCV) and at net calorific value (NCV). The NCV to GCV rate conversion factor is 0.9017.

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 is increases from €0.50 to €1.00 per unit (megawatt hour). The business rate and the non-business rate are now equalised. The rate of Electricity Tax for business use 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