

Budget 2020 – Excise Duty Rates

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1. Alteration in Rates of Mineral Oil Tax (MOT)

Rate change

An increase in Mineral Oil Tax rates arising from the change in the carbon charge, from €20 to €26 per tonne of CO₂ emitted, in respect of petrol and auto-diesel, will take effect from **9 October 2019**. This increase also applies to aviation gasoline, and to heavy oil used for aviation and for private pleasure navigation and substitute fuels used as a propellant.

The new rates, set out below, will take effect from **09 October 2019**.

Description of Mineral Oil	Excise Ref. No.				Rate of MOT from 09/10/2019 (per 1,000 litres)
	Home		Imported		
	Non-carbon	Carbon	Non-carbon	Carbon	
Light Oil:					
Petrol	8014	8514	7014	7514	€601.69
Aviation gasoline	8012	8512	7012	7512	€601.69
Heavy Oil:					
Used as a propellant	8108	8508	7108	7508	€494.90
Used for air navigation	8106	8506	7106	7506	€494.90
Used for private pleasure navigation	8107	8507	7107	7507	€494.90
Substitute Fuels:					
Used as a propellant instead of petrol	8126	8526	7126	7526	€601.69
Used as a propellant instead of diesel	8123	8523	7123	7523	€494.90

There are no changes to MOT rates for other descriptions of mineral oil or for vehicle gas. These other MOT rates remain the same until **01 May 2020** when new rates will take effect.

Rates of Mineral Oil Tax (with effect from 09/10/2019)

Description of Mineral Oil	Excise Ref. No.				Components of MOT rate		MOT rate effective from 09/10/19 (per 1,000 litres except Vehicle Gas)
	Home		Imported		Non-carbon component of MOT rate	Carbon charge component of MOT rate	
	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>							
*Petrol.....	8014	8514	7014	7514	€541.84	€59.85	€601.69
*Aviation gasoline.....	8012	8512	7012	7512	€541.84	€59.85	€601.69
<i>Heavy Oil:</i>							
*Used as a propellant.....	8108	8508	7108	7508	€425.72	€69.18	€494.90
*Used for air navigation.....	8106	8506	7106	7506	€425.72	€69.18	€494.90
*Used for private pleasure navigation.....	8107	8507	7107	7507	€425.72	€69.18	€494.90
Kerosene used other than as a propellant.....	8102	8502	7102	7502	€00.00	€50.73	€50.73
Fuel oil used for purposes other than generating electricity.....	8120	8520	7120	7520	€14.78	€61.75	€76.53
Fuel oil used for purposes of generating electricity.....	8104	8504	7104	7504	€14.78	€61.75	€76.53
Other heavy oil including marked gas oil.....	8103	8503	7103	7503	€47.36	€54.92	€102.28
<i>Liquefied Petroleum Gas</i>							
Used as a propellant.....	8202	8552	7202	7552	€63.59	€32.86	€96.45
Other liquefied petroleum gas.....	8200	8550	7200	7550	€00.00	€32.86	€32.86
<i>Substitute Fuel:</i>							
*Used as a propellant instead of petrol.....	8126	8526	7126	7526	€541.84	€59.85	€601.69
*Used as a propellant instead of diesel.....	8123	8523	7123	7523	€425.72	€69.18	€494.90
Used for other than as a propellant.....	8124	8524	7124	7524	€47.36	€54.92	€102.28
<i>Vehicle Gas:</i>					€5.26	€4.10	€9.36 per megawatt hour
*Budget 2020 rate changes effective from 09 October 2019 . All other rates of MOT remain the same.							

Rates of Mineral Oil Tax (with effect from 01/05/2020)

Description of Mineral Oil	Excise Ref. No.				Components of MOT rate		MOT rate effective from 01/05/20 (per 1,000 litres except Vehicle Gas)
	Home		Imported		Non-carbon component of MOT rate	Carbon charge component of MOT rate	
	Non-carbon	Carbon	Non-carbon	Carbon			
<i>Light Oil:</i>							
Petrol	8014	8514	7014	7514	€541.84	€59.85	€601.69
Aviation gasoline	8012	8512	7012	7512	€541.84	€59.85	€601.69
<i>Heavy Oil:</i>							
Used as a propellant	8108	8508	7108	7508	€425.72	€69.18	€494.90
Used for air navigation	8106	8506	7106	7506	€425.72	€69.18	€494.90
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€69.18	€494.90
*Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€65.74	€65.74
*Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€80.27	€95.05
*Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€80.27	€95.05
*Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€70.42	€117.78
<i>Liquefied Petroleum Gas</i>							
*Used as a propellant	8202	8552	7202	7552	€63.59	€42.48	€106.07
*Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€42.48	€42.48
<i>Substitute Fuel:</i>							
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€59.85	€601.69
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€69.18	€494.90
*Used for other than as a propellant	8124	8524	7124	7524	€47.36	€70.42	€117.78
<i>*Vehicle Gas:</i>					€4.14	€5.22	€9.36 per megawatt hour
*New MOT rates effective from 01/05/2020 subject to the enactment of Finance Bill 2019.							

2. Diesel Rebate Scheme

The Diesel Rebate Scheme will be adjusted to give effect to provisions to be included in the Finance Act 2019.

3. Alteration in Rate of Natural Gas Carbon Tax (NGCT)

An increase in the rate of Natural Gas Carbon Tax, arising from the change in the carbon charge, from €20 to €26 per tonne of CO₂ emitted, will take effect from **01 May 2020**. The new NGCT rate, set out below, will be €5.22 per megawatt hour at Net Calorific Value (NCV) or €4.71 per megawatt hour at Gross Calorific Value (GCV).

Rate of NATURAL GAS CARBON TAX (with effect from 01/05/2020)

Tax	Supply Measured At	Rate of Duty
NGCT:	Net Calorific Value Gross Calorific Value	*€5.22 per megawatt hour *€4.71 per megawatt hour
*New NGCT rate effective from 01/05/2020 subject to the enactment of Finance Bill 2019.		

4. Alteration in Rates of Solid Fuel Carbon Tax (SFCT)

An increase in the rates of Solid Fuel Carbon Tax, arising from the change in the carbon charge, from €20 to €26 per tonne of CO₂ emitted, will take effect from **01 May 2020**. The new rates in Solid Fuel Carbon Tax are set out below.

Rates of SOLID FUEL CARBON TAX (with effect from 01/05/2020)

Tax	Description of Product	Rate of Duty
SFCT:	Coal Peat Briquettes Milled Peat Other Peat	*€68.48 per tonne *€47.67 per tonne *€23.62 per tonne *€35.43 per tonne
*New SFCT rates effective from 01/05/2020 subject to the enactment of Finance Bill 2019.		

5. Alteration in Rate of Electricity Tax

The rates of Electricity Tax for business and non-business use are being equalised, the rate for business use will change from €0.50 to €1.00 per megawatt hour. The increase in the rate of Electricity Tax for business use, set out below, will take effect from **01 January 2020**.

Rates of ELECTRICITY TAX (with effect from 01/01/2020)

Tax	Description or Usage	Rate of Duty
<i>Electricity Tax:</i>	Business Use	*€1.00 per megawatt hour
	Non-Business Use	€1.00 per megawatt hour
*New rate effective from 01/01/2020 subject to the enactment of Finance Bill 2019.		

6. Sugar Sweetened Drinks Tax

There are no changes to Sugar Sweetened Drinks Tax.

7. Tobacco Products Tax

The rates of Tobacco Products Tax for cigarettes and for other tobacco products have been increased, with effect from 09 October 2019. The revised rates are set out in Schedule 1. The increase amounts to 50 cent, inclusive of VAT, on a packet of 20 cigarettes in the most popular price category, with pro-rata increases on other tobacco products.

8. Alcohol Products Tax

The relief reducing the standard rate of Alcohol Products Tax by 50% on beer produced in microbreweries will now be available to small breweries producing up to 50,000 hectolitres per annum. Relief will continue to be granted up to 30,000 hectolitres per annum.

There are no changes to Alcohol Products Tax rates.

9. Betting Duty

A relief from betting duty and betting intermediary duty will be introduced for persons licenced as bookmakers and remote betting intermediaries. The relief will allow persons liable to betting duty and betting intermediary duty to reduce their liability by claiming a relief from such duty subject to a limit €50,000 in a calendar year. The relief will only apply in respect of single undertakings and will be subject to conditions laid down in EU state aid regulations.

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

SCHEDULE 1
RATES OF TOBACCO PRODUCTS TAX
(With effect as on and from 9 October 2019)

Description of Product	Rate of Tax
Cigarettes	<p>Rate of tax at-</p> <ol style="list-style-type: none"> 1. except where paragraph (b) applies, €346.04 per thousand together with an amount equal to 8.91 per cent of the price at which the cigarettes are sold by retail, or 2. €395.05 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 €394.811 per kilogram.
Fine-cut tobacco for the rolling of cigarettes	Rate of tax at €379.831 per kilogram.
Other smoking tobacco	Rate of tax at €273.903 per kilogram.