



## Natural Gas Carbon Tax (NGCT) Return and Declaration

Supplier's Name <input type="text"/>	VAT Registration No. <input type="text"/>
Address (incl. Eircode) <input type="text"/>	Accounting Period (see Note 1) From <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> To <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**Units of Natural Gas Supplied at GCV to Consumers and for Self Consumption excluding units Supplied to Greenhouse Gas Emissions Permit Holders**

Total units supplied at GCV (1 unit = 1 MWh) (see Note 2)	<input type="text"/>	= A
<b>Units of Natural Gas Supplied at GCV for Exempt Uses</b>		
Units supplied at GCV for use solely for Electricity Generation (excluding CHP Cogeneration) (see Notes 3 & 4)	<input type="text"/>	
Units supplied at GCV for use for Chemical Reduction or in Electrolytic or Metallurgical Processes (see Note 3)	<input type="text"/>	
Total units supplied for exempt uses (i.e. total units for two categories above)	<input type="text"/>	= B
Net taxable units (= A minus B)	<input type="text"/>	= C

### Calculation of Tax Payable

	No. of units at GCV	Rate per unit at GCV (see Note 5)	Tax
Units Supplied to Greenhouse Gas Emissions Permit Holders (see Note 6)		0.54	€
Net taxable units (Figure "C")		10.13	€
<b>Total Tax Payable</b>			€

I declare, in accordance with the law\* governing NGCT, that :

- the details of this form represent a **full and true account** of the taxable and tax-relieved supplies of natural gas **supplied** by the supplier named hereon during the period quoted,
- declarations have been obtained in advance of the supply from the relevant persons as required by law for supplies that qualified for relief at source (see Notes 3 and 6), and
- the figure stated for "Total Tax Payable" is a true statement of the NGCT liability of that supplier for that period.

\*Chapter 2 of Part 3 of the Finance Act 2010 (as amended), and the NGCT Regulations 2010 (S.I. No. 191 of 2010)

Signed ..... Authorised signatory (see Note 7)

Name  Phone   
(BLOCK CAPITALS)

Designation (see Note 7)  Date

This form should only be used for accounting periods  
from 1 May 2024 to 30 April 2025

## Filing Returns and Making Payments for NGCT

### ROS Customers

**Revenue Online Service (ROS)** registered suppliers can make online NGCT1 returns and payments on ROS. When selecting a payment type on ROS, suppliers should click Tax Payments / Declaration and select NGCT from the drop-down menu.

Further information on how to make an online payment is available on the Payment Services Guides section at <https://www.revenue.ie/en/online-services/support/help-guides/ros/payment-services-guides.aspx>

### Non-ROS Customers

Non-ROS registered suppliers can make online NGCT1 returns through **MyEnquiries**, which is available via [myAccount](#), by submitting a scanned copy of the completed and signed Form NGCT1. Alternatively, non-ROS registered suppliers can also send completed returns by post to:

Office of the Revenue Commissioners  
Collector-General's Division  
Sarsfield House  
Francis Street  
Limerick  
V94 R972.

NGCT payments for non-ROS registered suppliers can be made via [myAccount](#).

Further information on how to make an online payment is available on the [myAccount](#) Guide section at <https://www.revenue.ie/en/online-services/support/help-guides/myaccount/payments.aspx>

**MyEnquiries** is an online facility, which allows customers to securely send and receive correspondence to and from Revenue instead of using unsecured email. Further information on **MyEnquiries** can be viewed at <https://www.revenue.ie/en/online-services/services/manage-your-record/myenquiries.aspx>. Please note that Revenue cannot guarantee that any personal and sensitive data, sent in plain text via standard email, is fully secure. Customers who choose to use this channel are deemed to have accepted any risk involved.

## PLEASE NOTE

Late payment carries an interest charge, as provided by section 103 of the Finance Act 2001. Taxpayers are advised to allow sufficient time - at least three working days - for payment to reach Revenue by the due date.

Failure to pay the NGCT or failure to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment under section 1002 of the Taxes Consolidation Act, 1997.

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**Instruction notes for completing this form**

1. An accounting period is a period of two consecutive calendar months; the first period in any year being January / February. An NGCT Return and Declaration and accompanying payment must be made to Revenue within one month of the end of the accounting period concerned.
2. The NGCT Return and Declaration is based on natural gas supplied in units per megawatt hour (MWh) measured at gross calorific value (GCV). Where natural gas is supplied measured at net calorific value (NCV), it is necessary to convert the NCV value to GCV by multiplying the NCV value by a conversion factor of 0.9017.
3. Where a supplier supplies natural gas at a nil rate for use in an installation:
  - solely for the generation of electricity (excluding combined heat and power cogeneration)
  - for chemical reduction
  - in electrolytic or metallurgical processes

they must include all quantities of natural gas in the section “Units of Natural Gas Supplied at GCV for Exempt Uses”. The person or business operating the installation must first complete Revenue’s **“Declaration of usage of Natural Gas for Exempt Purposes”** available at <https://www.revenue.ie/en/companies-and-charities/documents/excise/energy-taxes/declaration-of-usage-of-natural-gas-for-exempt-purposes.pdf> and send it to their supplier. A scanned copy must also be sent to Revenue via **MyEnquiries**. **A supplier may not supply tax relieved natural gas until they have obtained a properly completed declaration from the person or business operating the installation.** Declarations of usage must be retained for inspection by Revenue.

4. Where a consumer uses natural gas in a combined heat and power (CHP) cogeneration plant that generates high efficiency electricity the portion of fuel used is entitled to a relief. The relief is available by way of repayment to the consumer. Suppliers may not apply the relief at source and the relief is not dealt with on this Form NGCT1. The “Total units supplied at GCV” figures on page 1 must include all quantities of taxable supplies of natural gas in the relevant category, including supplies for CHP cogeneration. More information on the tax relief on **High Efficiency Combined Heat and Power (HECHP)** is available at <https://www.revenue.ie/en/companies-and-charities/excise-and-licences/energy-taxes/he-chp/index.aspx>.
5. The rate of €10.13 per megawatt hour (MWh) is effective from 1 May 2024 and is expressed in GCV. The NCV rate is calculated by dividing the GCV rate by a conversion factor of 0.9017. This gives a NCV rate of €11.23 per MWh.

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6. Where a supplier supplies natural gas at the reduced rate they must include all quantities of natural gas in the section "Calculation of Tax Payable". The permit holder must first complete Revenue's "**Declaration of usage of Natural Gas by a Greenhouse Gas Emissions Permit Holder**" available at <https://www.revenue.ie/en/companies-and-charities/documents/excise/energy-taxes/greenhouse-gas-emissions-permit-holder.pdf> and send it to their supplier. A scanned copy must also be sent to Revenue via MyEnquiries. **A supplier may not supply natural gas at the reduced rate until they have obtained a properly completed declaration from the permit holder involved.** Declarations of usage must be retained for inspection by Revenue.
  
7. The NGCT Return and Declaration must be signed by the supplier concerned or by a person duly authorised in accordance with Regulation 6 of the **Natural Gas Carbon Tax Regulations 2010, S.I. No. 191 of 2010**. That person must state their position within the business, e.g. Company Secretary, Director, partner, etc. as appropriate.
  
8. All records in relation to this return must be kept for six years. They may be kept in an electronic form, provided that they can be produced as required in printed form.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.