

Excise Duty Rates

Energy Products and Electricity Taxes

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1 Mineral Oil Tax Rates

Mineral Oil Tax (MOT) is an excise duty that applies to liquid fuels released for consumption in the State for motor or heating purposes. MOT also applies to “vehicle gas” which is gaseous fuel for motor vehicles. MOT rates are comprised of a carbon and a non-carbon component. Rates for the carbon component (or carbon tax) are proportionate to the amount of carbon dioxide (CO₂) emitted when the fuel is combusted, and are based on charging an amount per tonne of CO₂ emissions. [Schedules 2 and 2A of Finance Act 1999 \(as amended\)](#) set out overall and carbon component MOT rates. Standard rates apply to fuels, such as auto-fuels, used for propellant purposes. Reduced rates apply to fuels used for all other purposes, such as heating.

Rates, in euros per 1,000 litres, for the carbon component of MOT applicable to liquid fuels are calculated as follows:

$$\text{NCV} \times \text{EF} \times \text{A}$$

where,

NCV is the fuel’s net calorific value expressed in terajoules per 1,000 litres

EF is the fuel’s carbon emission factor expressed in tonnes of CO₂ per terajoule, and

A is the amount charged per tonne of CO₂ emitted.

The rate, in euros per megawatt hour at net calorific value (NCV), of the carbon component of MOT applicable to vehicle gas is calculated as follows:

$$\text{EF} \times \text{A} \times \text{C}$$

where,

EF is the carbon emission factor of natural gas expressed in kilograms of CO₂ per terajoule.

A is the amount charged per kilogram of CO₂ emitted, and

C is 0.0036, the number of terajoules per megawatt hour.

Since 2021, MOT rates on vehicle gas at NCV are converted to rates at gross calorific value (GCV) using a conversion factor of 0.9017.

In 2020 legislation was introduced for a 10-year trajectory of carbon tax increases to bring the charge per tonne of CO₂ emissions to €100 by 2030. Increases impact on the main propellant fuels each October and on all other fuels on 1 May the following year.

From 9 October 2024, certain MOT rates increase in line with the 10-year carbon tax trajectory. The following table lists overall, carbon and non-carbon MOT rates effective from 9 October 2024 for all fuel types and uses.

Historical MOT rates beginning with 1 November 2008 can be found in the [Appendix](#).

Mineral Oil Tax Rates effective from 9 October 2024

From 9 October 2024 the basis on which the MOT carbon component rates for certain mineral oils is calculated changes from charging €56.00 per tonne of CO₂ emitted to €63.50. Changes to the MOT carbon component and overall rates effective on 9 October 2024 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 09/10/2024
	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	€541.84	€146.94*	€688.78*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€541.84	€146.94*	€688.78*
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€425.72	€169.96*	€595.68*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€425.72	€169.96*	€595.68*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€425.72	€169.96*	€595.68*
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€00.00	€141.82	€141.82
Fuel oil used for purposes other than generating electricity...	8120	8520	7120	X107	7520	Y107	€14.78	€172.56	€187.34
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€172.56	€187.34
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€47.36	€151.81	€199.17
Liquefied Petroleum Gas:									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€91.42	€155.01
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€91.42	€91.42
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€541.84	€146.94*	€688.78*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€425.72	€169.96*	€595.68*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€47.36	€151.81	€199.17
Vehicle Gas:									
Gross Calorific Value (GCV)							€0.00	€10.13	€10.13 per MWh
Net Calorific Value (NCV)							€0.00	€11.23	€11.23 per MWh

2 Solid Fuel Carbon Tax Rates

Since 1 May 2013, an excise duty, in the form of Solid Fuel Carbon Tax (SFCT), is applied to first supplies in the State of coal, peat briquettes, milled peat and other peat. SFCT rates are proportionate to the amount of CO₂ emitted when the fuel is combusted, and are based on charging an amount per tonne of CO₂ emissions. [Schedule 1 of Finance Act 2010 \(as amended\)](#) sets out the SFCT rates applicable to each type of solid fuel.

SFCT rates are calculated as follows:

$$\text{NCV} \times \text{EF} \times \text{A}$$

where,

NCV is the fuel's net calorific value expressed in terajoules per tonne

EF is the fuel's carbon emission factor expressed in tonnes of CO₂ per terajoule, and

A is the amount charged per tonne of CO₂ emitted.

In 2020 legislation was introduced for a 10-year trajectory of carbon tax increases to bring the charge per tonne of CO₂ emissions to €100 by 2030. Increases to SFCT rates impact annually, on 1 May, up to and including 2030.

Historical, current and future rates of SFCT up to 2030 are detailed in the table below. The amounts charged per tonne of CO₂ emissions, on which SFCT rates are based, are also listed.

With effect from	Amount charged per tonne CO ₂	SFCT rate per tonne of fuel			
		Coal	Peat Briquettes	Milled Peat	Other Peat
1 May 2013	€10.00	€26.33	€18.33	€8.99	€13.62
1 May 2014	€20.00	€52.67	€36.67	€17.99	€27.25
1 May 2020	€26.00	€68.48	€47.67	€23.62	€35.43
1 May 2021	€33.50	€88.23	€61.42	€30.44	€45.65
1 May 2022	€41.00	€107.98	€75.17	€37.25	€55.87
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 Rates

Since 1 May 2010, an excise duty, in the form of Natural Gas Carbon Tax (NGCT), is applied to supplies of natural gas to consumers in the State. NGCT applies to all supplies of natural gas intended for non-propellant uses, such as heating. Natural gas supplied for use as a propellant is, since 2017, subject to Mineral Oil Tax rather than NGCT.

NGCT rates are proportionate to the amount of CO₂ emitted when the fuel is combusted, and are based on charging an amount per tonne of CO₂ emissions. [Section 67 of Finance Act 2010 \(as amended\)](#) sets out rates of NGCT.

NGCT rates at net calorific value (NCV) are calculated as follows:

$$EF \times A \times C$$

where,

EF is the carbon emission factor of natural gas expressed in kilograms of CO₂ per terajoule.

A is the amount charged per kilogram of CO₂ emitted, and

C is 0.0036, the number of terajoules per megawatt hour.

Natural gas supplies in the State are generally measured at gross calorific value (GCV). Since 2021, NGCT rates at NCV are converted to GCV using a conversion factor of 0.9017.

In 2020, legislation was introduced for a 10-year trajectory of carbon tax increases to bring the charge per tonne of CO₂ emissions to €100 by 2030. Increases to NGCT rates impact annually, on 1 May, up to and including 2030.

Historical, current and future rates of NGCT, at GCV, up to 2030 are listed in the table below. The amounts charged per tonne of CO₂ emissions, on which NGCT rates are based, are also listed. The NCV to GCV conversion factor relevant to each rate is also included.

With effect from	Amount charged per tonne CO ₂	NGCT rate per MWh at GCV	NCV to GCV Conversion Factor
1 May 2010	€15.00	€2.77	0.9028
1 May 2012	€20.00	€3.70	0.9028
1 May 2020	€26.00	€4.71	0.9018
1 May 2021	€33.50	€6.06	0.9017
1 May 2022	€41.00	€7.41	0.9017
1 May 2023	€48.50	€8.77	0.9017
1 May 2024	€56.00	€10.13	0.9017
1 May 2025	€63.50	€11.48	0.9017
1 May 2026	€71.00	€12.84	0.9017
1 May 2027	€78.50	€14.20	0.9017
1 May 2028	€86.00	€15.56	0.9017
1 May 2029	€93.50	€16.91	0.9017
1 May 2030	€100.00	€18.09	0.9017

4 Electricity Tax Rates

Since 1 October 2008, an excise duty, in the form of Electricity Tax, is applied to supplies of electricity to consumers in the State. When Electricity Tax was first introduced differentiated rates applied to electricity supplied for business and non-business use. Rates for both uses were equalised from 1 January 2020. Electricity supplied for household use is exempted. [Schedule 2 of Finance Act 2008](#) sets out rates of Electricity Tax.

The table below details the current and previous rates of Electricity Tax.

With effect from	Electricity Tax rate per megawatt hour Business use	Electricity Tax rate per megawatt hour Non-business use
1 October 2008	€0.50	€1.00
1 January 2020	€1.00	€1.00

Appendix – Historical Mineral Oil Tax Rates since 1 November 2008

Mineral Oil Tax Rates effective from 1 August 2024 to 8 October 2024

From 1 August 2024 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 August 2024 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 01/08/2024 to 08/10/2024
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
			ERN	AIS	ERN	AIS	ERN	AIS	
Light Oil:	ERN	ERN	ERN	AIS	ERN	AIS			
Petrol	8014	8514	7014	X101	7514	Y101	€541.84*	€129.59	€671.43*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€541.84*	€129.59	€671.43*
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€425.72*	€149.89	€575.61*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€425.72*	€149.89	€575.61*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€425.72*	€149.89	€575.61*
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€00.00	€141.82	€141.82
Fuel oil used for purposes other than generating electricity...	8120	8520	7120	X107	7520	Y107	€14.78	€172.56	€187.34
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€172.56	€187.34
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€47.36*	€151.81	€199.17*
Liquefied Petroleum Gas:									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€91.42	€155.01
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€91.42	€91.42
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€541.84*	€129.59	€671.43*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€425.72*	€149.89	€575.61*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€47.36*	€151.81	€199.17*
Vehicle Gas:									
Gross Calorific Value (GCV)							€0.00	€10.13	€10.13 per MWh
Net Calorific Value (NCV)							€0.00	€11.23	€11.23 per MWh

Mineral Oil Tax Rates effective from 1 May 2024 to 31 July 2024

From 1 May 2024, the basis on which the MOT carbon component for certain mineral oils and vehicle gas is calculated changes from charging €48.50 per tonne of CO₂ emitted to €56.00. As a result, certain overall MOT rates and their components change on that date. These changes are denoted by * in the table below. 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 01/05/2024 to 31/07/2024
	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	€509.32	€129.59	€638.91
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€509.32	€129.59	€638.91
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€401.33	€149.89	€551.22
Used for air navigation	8106	8506	7106	X104	7506	Y104	€401.33	€149.89	€551.22
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€401.33	€149.89	€551.22
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€00.00	€141.82*	€141.82*
Fuel oil used for purposes other than generating electricity...	8120	8520	7120	X107	7520	Y107	€14.78	€172.56*	€187.34*
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€172.56*	€187.34*
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€32.49	€151.81*	€184.30*
Liquefied Petroleum Gas:									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€91.42*	€155.01*
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€91.42*	€91.42*
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€509.32	€129.59	€638.91
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€401.33	€149.89	€551.22
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€32.49	€151.81*	€184.30*
Vehicle Gas:									
Gross Calorific Value (GCV)							€0.00*	€10.13*	€10.13* per MWh
Net Calorific Value (NCV)							€0.00*	€11.23*	€11.23* per MWh

Mineral Oil Tax Rates effective from 1 April 2024 to 30 April 2024

From 1 April 2024, 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 April 2024 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 01/04/2024 to 30/04/2024
	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	€509.32*	€129.59	€638.91*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€509.32*	€129.59	€638.91*
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€401.33*	€149.89	€551.22*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€401.33*	€149.89	€551.22*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€401.33*	€149.89	€551.22*
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	€32.49*	€131.47	€163.96*
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	€509.32*	€129.59	€638.91*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€401.33*	€149.89	€551.22*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€32.49*	€131.47	€163.96*
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

Mineral Oil Tax Rates effective from 11 October 2023 to 31 March 2024

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 to 31/03/2024
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
Light Oil:	ERN	ERN	ERN	AIS	ERN	AIS			
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

Mineral Oil Tax Rates effective 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 10/10/2023
	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	€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

Mineral Oil Tax Rates effective 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 31/08/2023
	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	€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

Mineral Oil Tax Rates effective 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 31/05/2023
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
Light Oil:	ERN	ERN	ERN	AIS	ERN	AIS			
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

Mineral Oil Tax Rates effective 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. Changes to the 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) Automated Import System (AIS) Codes						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	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	€0.00	€103.83	€103.83
Fuel oil used for purposes other than generating electricity ...	8120	8520	7120	X107	7520	Y107	€14.78	€126.34	€141.12
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€126.34	€141.12
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€0.00	€111.14	€111.14
Liquefied Petroleum Gas:									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€66.93	€130.52
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€0.00	€66.93	€66.93
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	€0.00	€111.14	€111.14
Vehicle Gas:									
Gross Calorific Value (GCV)							€1.95	€7.41	€9.36 per megawatt hour
Net Calorific Value (NCV)							€2.16	€8.22	€10.38 per megawatt hour

Mineral Oil Tax Rates effective from 1 May 2022 to 11 October 2022

From 1 May 2022, the basis on which the MOT carbon component for certain mineral oils and vehicle gas is calculated changes from charging €33.50 per tonne of CO₂ emitted to €41. Changes to the MOT carbon component and overall rates effective on 1 May 2022 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 2022 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 01/05/2022 to 11/10/2022
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon					
Light Oil:									
Petrol	8014	8514	7014	X101	7514	Y101	€371.11	€94.87	€465.98
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€371.11	€94.87	€465.98
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€295.64	€109.74	€405.38
Used for air navigation	8106	8506	7106	X104	7506	Y104	€295.64	€109.74	€405.38
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€295.64	€109.74	€405.38
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€0.00	€103.83*	€103.83*
Fuel oil used for purposes other than generating electricity...	8120	8520	7120	X107	7520	Y107	€14.78	€126.34*	€141.12*
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€126.34*	€141.12*
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€0.00*	€111.14*	€111.14*
Liquefied Petroleum Gas:									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€66.93*	€130.52*
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€66.93*	€66.93*
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€371.11	€94.87	€465.98
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€295.64	€109.74	€405.38
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€0.00*	€111.14*	€111.14*
Vehicle Gas:									
Gross Calorific Value (GCV)							€1.95	€7.41*	€9.36 per megawatt hour
Net Calorific Value (NCV)							€2.16	€8.22	€10.38 per megawatt hour

Mineral Oil Tax Rates effective from 1 April 2022 to 30 April 2022

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

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 01/04/2022 to 30/04/2022
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
Light Oil:									
Petrol	8014	8514	7014	X101	7514	Y101	€371.11*	€94.87	€465.98*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€371.11*	€94.87	€465.98*
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€295.64*	€109.74	€405.38*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€295.64*	€109.74	€405.38*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€295.64*	€109.74	€405.38*
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€0.00	€84.84	€84.84
Fuel oil used for purposes other than generating electricity ...	8120	8520	7120	X107	7520	Y107	€14.78	€103.23	€118.01
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€103.23	€118.01
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€29.74	€90.81	€120.55
Liquefied Petroleum Gas:									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€54.68	€118.27
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€0.00	€54.68	€54.68
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€371.11*	€94.87	€465.98*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€295.64*	€109.74	€405.38*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€29.74	€90.81	€120.55
Vehicle Gas:									
Gross Calorific Value (GCV)							€3.30	€6.06	€9.36 per megawatt hour
Net Calorific Value (NCV)							€3.66	€6.72	€10.38 per megawatt hour

Mineral Oil Tax Rates effective from 10 March 2022 to 31 March 2022

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

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 10/03/2022 to 31/03/2022
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:									
Petrol	8014	8514	7014	X101	7514	Y101	€379.24*	€94.87	€474.11*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€379.24*	€94.87	€474.11*
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€303.77*	€109.74	€413.51*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€303.77*	€109.74	€413.51*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€303.77*	€109.74	€413.51*
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€0.00	€84.84	€84.84
Fuel oil used for purposes other than generating electricity...	8120	8520	7120	X107	7520	Y107	€14.78	€103.23	€118.01
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€103.23	€118.01
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€29.74*	€90.81	€120.55*
Liquefied Petroleum Gas:									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€54.68	€118.27
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€00.00	€54.68	€54.68
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€379.24*	€94.87	€474.11*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€303.77*	€109.74	€413.51*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€29.74*	€90.81	€120.55*
Vehicle Gas:									
Gross Calorific Value (GCV)							€3.30	€6.06	€9.36 per megawatt hour
Net Calorific Value (NCV)							€3.66	€6.72	€10.38 per megawatt hour

Mineral Oil Tax Rates effective from 13 October 2021 to 9 March 2022

From 13 October 2021 the Carbon Charge on certain mineral oils increased from €33.50 to €41.00 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. The MOT carbon component and overall rates that increased on 13 October 2021 are denoted by *. From 13 October 2021 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 13/10/2021 to 09/03/2022
	Home		Imported				Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon		Carbon				
Light Oil:									
Petrol	8014	8514	7014	X101	7514	Y101	€541.84	€94.87*	€636.71*
Aviation gasoline	8012	8512	7012	X102	7512	Y102	€541.84	€94.87*	€636.71*
Heavy Oil:									
Used as a propellant	8108	8508	7108	X103	7508	Y103	€425.72	€109.74*	€535.46*
Used for air navigation	8106	8506	7106	X104	7506	Y104	€425.72	€109.74*	€535.46*
Used for private pleasure navigation	8107	8507	7107	X105	7507	Y105	€425.72	€109.74*	€535.46*
Kerosene used other than as a propellant	8102	8502	7102	X106	7502	Y106	€0.00	€84.84	€84.84
Fuel oil used for purposes other than generating electricity ...	8120	8520	7120	X107	7520	Y107	€14.78	€103.23	€118.01
Fuel oil used for purposes of generating electricity	8104	8504	7104	X108	7504	Y108	€14.78	€103.23	€118.01
Other heavy oil including marked gas oil	8103	8503	7103	X109	7503	Y109	€47.36	€90.81	€138.17
Liquefied Petroleum Gas:									
Used as a propellant	8202	8552	7202	X110	7552	Y110	€63.59	€54.68	€118.27
Other liquefied petroleum gas	8200	8550	7200	X111	7550	Y111	€0.00	€54.68	€54.68
Substitute Fuel:									
Used as a propellant instead of petrol	8126	8526	7126	X112	7526	Y112	€541.84	€94.87*	€636.71*
Used as a propellant instead of diesel	8123	8523	7123	X113	7523	Y113	€425.72	€109.74*	€535.46*
Used other than as a propellant	8124	8524	7124	X114	7524	Y114	€47.36	€90.81	€138.17
Vehicle Gas:									
Gross Calorific Value (GCV)							€3.30	€6.06	€9.36 per megawatt hour
Net Calorific Value (NCV)							€3.66	€6.72	€10.38 per megawatt hour

Mineral Oil Tax Rates effective from 1 May 2021 to 12 October 2021

From 1 May 2021 the Carbon Charge on certain mineral oils and vehicle gas increased from €26 to €33.50 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. The MOT carbon component and overall rates that increased on 1 May 2021 are denoted by *. The overall rate of MOT on vehicle gas at GCV did not change as the increase in the MOT carbon component is compensated fully by a decrease in the non-carbon component. From 1 May 2021 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 01/05/2021 to 12/10/2021
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€77.52	€619.36
Aviation gasoline	8012	8512	7012	7512	€541.84	€77.52	€619.36
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€425.72	€89.66	€515.38
Used for air navigation	8106	8506	7106	7506	€425.72	€89.66	€515.38
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€89.66	€515.38
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	€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	€77.52	€619.36
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€89.66	€515.38
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

Mineral Oil Tax Rates effective from 14 October 2020 to 30 April 2021

From 14 October 2020 the Carbon Charge on certain mineral oils increased from €26 to €33.50 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. The MOT carbon component and overall rates that increased on 14 October 2020 are denoted by *. From 14 October 2020 the NCV to GCV rate conversion factor for vehicle gas is 0.9018.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 14/10/2020 to 30/04/2021
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€77.52*	€619.36*
Aviation gasoline	8012	8512	7012	7512	€541.84	€77.52*	€619.36*
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€425.72	€89.66*	€515.38*
Used for air navigation	8106	8506	7106	7506	€425.72	€89.66*	€515.38*
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€89.66*	€515.38*
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
Liquefied Petroleum Gas:							
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
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€77.52*	€619.36*
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€89.66*	€515.38*
Used other than as a propellant	8124	8524	7124	7524	€47.36	€70.42	€117.78
Vehicle Gas:							
Gross Calorific Value (GCV)					€4.65	€4.71	€9.36 per MWh
Net Calorific Value (NCV)					€5.16	€5.22	€10.38 per MWh

Mineral Oil Tax Rates effective from 1 May 2020 to 13 October 2020

From 1 May 2020 the Carbon Charge on certain mineral oils and vehicle gas increased from €20 to €26 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. The MOT carbon component and overall rates that increased on 1 May 2020 are denoted by *. The overall rate of MOT on vehicle gas at GCV did not change as the increase in the MOT carbon component is compensated fully by a decrease in the non-carbon component. From 1 May 2020 the NCV to GCV rate conversion factor for vehicle gas is 0.9018.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 01/05/2020 to 13/10/2020
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€59.85	€601.69
Aviation gasoline	8012	8512	7012	7512	€541.84	€59.85	€601.69
Heavy Oil:							
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*
Liquefied Petroleum Gas:							
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*
Substitute Fuel:							
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 other than as a propellant	8124	8524	7124	7524	€47.36	€70.42*	€117.78*
Vehicle Gas:							
Gross Calorific Value (GCV)					€4.65	€4.71*	€9.36 per MWh
Net Calorific Value (NCV)					€5.16	€5.22	€10.38 per MWh

Mineral Oil Tax Rates effective from 9 October 2019 to 30 April 2020

From 9 October 2019 the carbon charge on certain mineral oils (denoted by *) was increased from €20 to €26 per tonne of CO₂ emitted. The table below provides the full list of MOT rates with effect from 9 October 2019. It includes the MOT carbon component rates and overall MOT rates for certain mineral oils that increased from 9 October 2019. From 9 October 2019 the NCV to GCV rate conversion factor for vehicle gas is 0.9028.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 09/10/2019 to 30/04/2020
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€59.85*	€601.69*
Aviation gasoline	8012	8512	7012	7512	€541.84	€59.85*	€601.69*
Heavy Oil:							
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
Liquefied Petroleum Gas:							
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
Substitute Fuel:							
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 other than as a propellant	8124	8524	7124	7524	€47.36	€54.92	€102.28
Vehicle Gas:							
Gross Calorific Value (GCV)					€5.66	€3.70	€9.36 per MWh
Net Calorific Value (NCV)					€6.27	€4.10	€10.37 per MWh

Mineral Oil Tax Rates effective from 1 January 2017 to 8 October 2019

From 1 January 2017, natural gas and biogas that are supplied for use as a propellant in a motor vehicle are subject to MOT. Natural gas and biogas supplied for such use are called 'vehicle gas'. The table below provides the carbon, non-carbon and overall MOT rates for vehicle gas with effect from 1 January 2017. The table also lists relevant rates for other mineral oils. From 1 January 2017 the NCV to GCV rate conversion factor for vehicle gas is 0.9028.

Description of Mineral Oil/Vehicle Gas	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 01/01/2017 to 08/10/2019
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€45.87	€587.71
Aviation gasoline	8012	8512	7012	7512	€541.84	€45.87	€587.71
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€425.72	€53.30	€479.02
Used for air navigation	8106	8506	7106	7506	€425.72	€53.30	€479.02
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€53.30	€479.02
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
Liquefied Petroleum Gas:							
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
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€45.87	€587.71
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€53.30	€479.02
Used other than as a propellant	8124	8524	7124	7524	€47.36	€54.92	€102.28
Vehicle Gas:							
Gross Calorific Value (GCV)					€5.66	€3.70	€9.36 per MWh
Net Calorific Value (NCV)					€6.27	€4.10	€10.37 per MWh

Mineral Oil Tax Rates effective from 1 May 2013 to 31 December 2016

With the commencement of Solid Fuel Carbon Tax (SFCT) on 1 May 2013, coal became liable to SFCT and was no longer liable to MOT.

Description of Mineral Oil	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 01/05/2013 to 31/12/2016
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€45.87	€587.71
Aviation gasoline	8012	8512	7012	7512	€541.84	€45.87	€587.71
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€425.72	€53.30	€479.02
Used for air navigation	8106	8506	7106	7506	€425.72	€53.30	€479.02
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€53.30	€479.02
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
Liquefied Petroleum Gas:							
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
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€45.87	€587.71
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€53.30	€479.02
Used other than as a propellant	8124	8524	7124	7524	€47.36	€54.92	€102.28

Mineral Oil Tax Rates effective from 1 May 2012 to 30 April 2013

From 1 May 2012 the Carbon Charge on certain mineral oils (denoted by *) was increased from €15 to €20 per tonne of CO₂ emitted. The table below provides the full list of MOT rates, including the MOT carbon component rates and overall MOT rates for certain mineral oils that increased from 1 May 2012.

Description of Mineral Oil/Coal Use	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 01/05/2012 to 30/04/2013
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€45.87	€587.71
Aviation gasoline	8012	8512	7012	7512	€541.84	€45.87	€587.71
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€425.72	€53.30	€479.02
Used for air navigation	8106	8506	7106	7506	€425.72	€53.30	€479.02
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€53.30	€479.02
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*
Liquefied Petroleum Gas:							
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*
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€45.87	€587.71
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€53.30	€479.02
Used other than as a propellant	8124	8524	7124	7524	€47.36	€54.92*	€102.28*
Coal:							
For business use							€4.18 per tonne
For other use							€8.36 per tonne

Mineral Oil Tax Rates effective from 7 December 2011 to 30 April 2012

From 7 December 2011 the Carbon Charge on certain mineral oils (denoted by *) was increased from €15 to €20 per tonne of CO₂ emitted. The table below provides the full list of MOT rates, including the MOT carbon component rates and overall MOT rates for certain mineral oils that increased from 7 December 2011.

Description of Mineral Oil/Coal Use	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 07/12/2011 to 30/04/2012
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84	€45.87*	€587.71*
Aviation gasoline	8012	8512	7012	7512	€541.84	€45.87*	€587.71*
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€425.72	€53.30*	€479.02*
Used for air navigation	8106	8506	7106	7506	€425.72	€53.30*	€479.02*
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€53.30*	€479.02*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€38.02	€38.02
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€45.95	€60.73
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€45.95	€60.73
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€41.30	€88.66
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59	€24.64	€88.23
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€24.64	€24.64
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84	€45.87*	€587.71*
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€53.30*	€479.02*
Used other than as a propellant	8124	8524	7124	7524	€47.36	€41.30	€88.66
Coal:							
For business use							€4.18 per tonne
For other use							€8.36 per tonne

Mineral Oil Tax Rates effective from 8 December 2010 to 6 December 2011

From 8 December 2010, the rate of MOT increased for certain mineral oils (denoted by *) arising from an increase in the non-carbon component of MOT.

Description of Mineral Oil/Coal Use	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 08/12/2010 to 06/12/2011
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€541.84*	€34.38	€576.22*
Aviation gasoline	8012	8512	7012	7512	€541.84*	€34.38	€576.22*
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€425.72*	€39.98	€465.70*
Used for air navigation	8106	8506	7106	7506	€425.72*	€39.98	€465.70*
Used for private pleasure navigation	8107	8507	7107	7507	€425.72*	€39.98	€465.70*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€38.02	€38.02
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€45.95	€60.73
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€45.95	€60.73
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€41.30	€88.66
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59	€24.64	€88.23
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€24.64	€24.64
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€541.84*	€34.38	€576.22*
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72*	€39.98	€465.70*
Used other than as a propellant	8124	8524	7124	7524	€47.36	€41.30	€88.66
Coal:							
For business use							€4.18 per tonne
For other use							€8.36 per tonne

Mineral Oil Tax Rates effective from 1 May 2010 to 7 December 2010

Carbon tax was introduced on certain mineral oils (denoted by *) from 1 May 2010. The rate of carbon tax is calculated based on a Carbon Charge of €15 per tonne of CO₂ emitted on combustion of the mineral oil. The MOT rates are composed of a carbon and non-carbon component. The table below provides the overall MOT rates with effect from 1 May 2010, including the carbon and non-carbon component rates.

Description of Mineral Oil/Coal Use	Excise Reference Number				Components of MOT rate		MOT per 1,000 litres from 01/05/2010 to 07/12/2010
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€508.79	€34.38	€543.17
Aviation gasoline	8012	8512	7012	7512	€508.79	€34.38	€543.17
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€409.20	€39.98	€449.18
Used for air navigation	8106	8506	7106	7506	€409.20	€39.98	€449.18
Used for private pleasure navigation	8107	8507	7107	7507	€409.20	€39.98	€449.18
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€38.02*	€38.02*
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€45.95*	€60.73*
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€45.95*	€60.73*
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36	€41.30*	€88.66*
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59	€24.64*	€88.23*
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00	€24.64*	€24.64*
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€508.79	€34.38	€543.17
Used as a propellant instead of diesel	8123	8523	7123	7523	€409.20	€39.98	€449.18
Used other than as a propellant	8124	8524	7124	7524	€47.36	€41.30*	€88.66*
Coal:							
For business use							€4.18 per tonne
For other use							€8.36 per tonne

Mineral Oil Tax Rates effective from 10 December 2009 to 30 April 2010

Carbon tax was introduced on certain mineral oils (denoted by *) from 10 December 2009. The rate of carbon tax is calculated based on a Carbon Charge of €15 per tonne of CO₂ emitted on combustion of the mineral oil. Where the carbon tax is applied to MOT rates, the overall MOT rates are composed of a carbon and non-carbon component. The table below provides the full list of MOT rates, including the rates for certain mineral oils that have a carbon and non-carbon component effective from 10 December 2009.

Description of Mineral Oil/Coal Use	Excise Reference Number (ERN)				Components of MOT rate		MOT per 1,000 litres from 10/12/2009 to 30/04/2010
	Home		Imported		Non-carbon	Carbon	
	Non-carbon	Carbon	Non-carbon	Carbon			
Light Oil:							
Petrol	8014	8514	7014	7514	€508.79	€34.38*	€543.17*
Aviation gasoline	8012	8512	7012	7512	€508.79	€34.38*	€543.17*
Heavy Oil:							
Used as a propellant	8108	8508	7108	7508	€409.20	€39.98*	€449.18*
Used for air navigation	8106	8506	7106	7506	€409.20	€39.98*	€449.18*
Used for private pleasure navigation	8107	8507	7107	7507	€409.20	€39.98*	€449.18*
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00		€00.00
Fuel oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78		€14.78
Fuel oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78		€14.78
Other heavy oil including marked gas oil	8103	8503	7103	7503	€47.36		€47.36
Liquefied Petroleum Gas:							
Used as a propellant	8202	8552	7202	7552	€63.59		€63.59
Other liquefied petroleum gas	8200	8550	7200	7550	€00.00		€00.00
Substitute Fuel:							
Used as a propellant instead of petrol	8126	8526	7126	7526	€508.79	€34.38*	€543.17*
Used as a propellant instead of diesel	8123	8523	7123	7523	€409.20	€39.98*	€449.18*
Used other than as a propellant	8124	8524	7124	7524	€47.36		€47.36
Coal:							
For business use							€4.18 per tonne
For other use							€8.36 per tonne

Mineral Oil Tax Rates effective from 8 April 2009 to 9 December 2009

The rate of MOT for certain heavy oils increased (denoted by *) from 8 April 2009; heavy oil used as a propellant, heavy oil used for air navigation, and heavy oil used for private pleasure navigation.

Description of Mineral Oil/Coal Use	Excise Reference Number (ERN)		MOT per 1,000 litres from 08/04/2009 to 09/12/2009
	Home	Imported	
Light Oil:			
Petrol	8014	7014	€508.79
Aviation gasoline	8012	7012	€508.79
Heavy Oil:			
Used as a propellant	8108	7108	€409.20*
Used for air navigation	8106	7106	€409.20*
Used for private pleasure navigation	8107	7107	€409.20*
Kerosene used other than as a propellant	8102	7102	€00.00
Fuel oil used for purposes other than generating electricity	8120	7120	€14.78
Fuel oil used for purposes of generating electricity	8104	7104	€14.78
Other heavy oil including marked gas oil	8103	7103	€47.36
Liquefied Petroleum Gas:			
Used as a propellant	8202	7202	€63.59
Other liquefied petroleum gas	8200	7200	€00.00
Substitute Fuel:			
Used as a propellant instead of petrol	8126	7126	€508.79
Used as a propellant instead of diesel	8123	7123	€409.20*
Used other than as a propellant	8124	7124	€47.36
Coal:			
For business use			€4.18 per tonne
For other use			€8.36 per tonne

Mineral Oil Tax Rates effective from 1 November 2008 to 7 April 2009

Finance Act No.2 of 2008 introduced changes to certain mineral oil descriptions and rates. The categories impacted were lights oils and heavy oils.

Description of Mineral Oil/Coal Use	Excise Reference Number (ERN)		MOT per 1,000 litres from 01/11/2008 to 07/04/2009
	Home	Imported	
Light Oil:			
Petrol.....	8014	7014	€508.79
Aviation gasoline.....	8012	7012	€508.79
Heavy Oil:			
Used as a propellant.....	8108	7108	€368.05
Used for air navigation.....	8106	7106	€368.05
Used for private pleasure navigation.....	8107	7107	€368.05
Kerosene used other than as a propellant.....	8102	7102	€00.00
Fuel oil used for purposes other than generating electricity....	8120	7120	€14.78
Fuel oil used for purposes of generating electricity.....	8104	7104	€14.78
Other heavy oil including marked gas oil.....	8103	7103	€47.36
Liquefied Petroleum Gas:			
Used as a propellant.....	8202	7202	€63.59
Other liquefied petroleum gas.....	8200	7200	€00.00
Substitute Fuel:			
Used as a propellant instead of petrol.....	8126	7126	€508.79
Used as a propellant instead of diesel.....	8123	7123	€368.05
Used other than as a propellant.....	8124	7124	€47.36
Coal:			
For business use.....			€4.18 per tonne
For other use.....			€8.36 per tonne