

Diesel Rebate Scheme



From 1st July 2013, repayments will available to qualifying road transport operators for part of the mineral oil tax paid on the auto-diesel purchased by them for use in the course of business.

Amount Repayable

The amount of the repayment will vary in accordance with the average price at which auto-diesel is available for purchase during a repayment period. This will be calculated in accordance with a sliding scale, whereby the maximum amount repayable will be 7.5 cent per litre (when that price is " 1.54 per litre or over), and Nil when the price is at or below " 1.23 per litre, see table below.

<i>Amount Repayable (per litre)</i>		
Price (VAT Incl)	Price (VAT Excl)	Repayment(cent per litre)
1.54	1.25	7.5
1.50	1.22	6.6
1.45	1.18	5.4
1.40	1.14	4.2
1.35	1.10	3.
1.30	1.06	1.8
1.27	1.03	0.9
1.23	1.00	0

For this calculation, the average price of auto-diesel will be determined in accordance with data provided by the Central Statistics Office.

Qualifying Road Transport Operators

The repayment may be made to licensed road haulage and bus operators. To qualify for the repayment, road haulage operators in the State must hold either an international road haulage operators licence or a national road haulage operators licence, issued under the Road Traffic and Transport Act 2006. Road haulage operators established in another EU Member State must hold an equivalent licence recognised under EU law.

Bus operators established in the State must hold either an international road passenger operators licence or a national road passenger operators licence issued under the Road Traffic and Transport Act 2006. Bus operators established in another EU Member State must hold an equivalent licence recognised under EU law.

Qualifying Usage

The auto-diesel must be purchased, for use in the transport operators qualifying vehicles in the course of business transport activities.

Qualifying Vehicles

The auto-diesel must, in the case of road haulage, be used in a road haulage vehicle with a maximum permissible gross laden weight of not less than 7.5 tonnes. For passenger transport, the vehicle concerned must be classified as an M2 or M3 vehicle under the EU type approval Directive 2007/46/EC. This includes buses, and minibuses with seating for a minimum of nine passengers.

Purchasing Requirements

Claims may only be made in respect of auto-diesel that is purchased in the State by the qualifying road transport operator, either in bulk or by means of a fuel card approved for that purpose by Revenue.

Bulk purchases may only be made from a mineral oil trader in the State where that mineral oil trader holds a current auto-fuel trader's licence. Where the auto-diesel is purchased and delivered from a trader in another Member State, that delivery must be made, documented and recorded in accordance with the requirements of excise law.

Approval of Fuel Cards

A particular type of fuel card will be approved where the fuel card provider, or another entity acting for or in cooperation with the fuel card provider, undertakes to provide the information required by Revenue, about purchases and customer information associated with their cards, and continues to satisfy that undertaking.

Before any claim is made in respect of auto-diesel purchased by means of a fuel card, that fuel card must be approved and included in the registration data of the qualifying road transport operator.

To enable qualifying road transport operators to confirm that their fuel cards are approved for use in the scheme, before any purchases are made from 1 July, fuel card providers should apply to have their fuel cards approved by Revenue.

Fuel card providers can submit [Expression of Interest](#), to initiate the approval process.

Registration of Transport Operators with Revenue Commissioners

Qualifying road transport operators will be required to register with Revenue before any claim for repayment is submitted. Registrations will be online, however developments are required to the ROS system before they can be carried out. In the application for registration, the qualifying road transport operator will be required to enter details of the relevant road haulage or passenger transport licences.

Repayment Claims

Claims may be made in respect of auto-diesel purchased during a three-month repayment period (beginning on the first day of January, April, July and October). The ROS system is currently being developed to accommodate online submission of claims, with a view to accepting registrations and claims before the end of the year.

Claimants will be required to supply details of bulk purchases and purchases by means of an approved fuel card. They will also be required to submit registration details and other information about each vehicle concerned, and the volume of auto-diesel used to fuel each vehicle.

Repayment restrictions

A repayment will not be made where, in the case of qualifying road transport operator in the State, the claimant does not hold a current tax clearance certificate. Claimants based in other EU Member States must provide a statement from the tax authority of that Member State that the claimant is tax compliant in that Member State. Repayment is also disallowed in the case of a claimant who is a mineral oil trader, and who has not complied with the requirements set down in mineral oil tax law for dealing in and with, and delivering, mineral oil.

**If you would like more information, please contact us on 01 6012600
to discuss any queries you may have regarding this bulletin or any other areas of interest.**

Please note that the above is intended to be a general guide to the various issues only and further advice should be obtained before taking, or refraining from taking, any action. This leaflet is intended to be informative and issues are condensed in the interest of clarity and brevity, and a more comprehensive examination of the issues is outside the scope



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