



STATUTORY INSTRUMENTS

S.I. No. 191 of 2010



NATURAL GAS CARBON TAX REGULATIONS 2010

(Prn. A10/0615)

NATURAL GAS CARBON TAX REGULATIONS 2010

The Revenue Commissioners, in exercise of the powers conferred on them by section 74 of the Finance Act 2010 (No. 5 of 2010), hereby make the following regulations:

Citation

1. These Regulations may be cited as the Natural Gas Carbon Tax Regulations 2010.

Interpretation

2. (1) In these Regulations—

“Act of 2010” means the Finance Act 2010 (No. 5 of 2010);

“proper officer”, in relation to any function referred to in these Regulations, means an officer assigned responsibility for that function in any particular case;

“records” means any books, accounts, documents or other recorded information, including information stored by electronic means or in other non-legible form;

“tax” means natural gas carbon tax imposed by section 67 of the Act of 2010.

(2) A word or expression that is not defined in paragraph (1) has the same meaning in these Regulations as it has in Chapter 2 of Part 3 of the Act of 2010.

Application for registration

3. Every application for registration as a supplier, under section 69 of the Act of 2010, shall be in such form as the Commissioners may require, and shall contain the particulars specified in Schedule 1, and such other particulars as the Commissioners may from time to time require.

Records to be kept

4. (1) Every supplier shall keep, in such form as the Commissioners may require, all the accounts and other records specified in Schedule 2, and shall produce such accounts and records for examination when required to do so by a proper officer.

(2) Any consumer who has claimed a repayment of tax in accordance with section 72 of the Act of 2010 shall keep, in such form as the Commissioners may require, all accounts and other records relevant to the claim.

(3) In the case of any record required to be kept under these Regulations that is in a non-legible form, such record shall be produced in a legible form, or reproduced in a permanent legible form, when so required by a proper officer.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 11th May, 2010.*

Alterations to records

5. (1) In respect of any record required to be kept under these Regulations, a person shall not—

- (a) obliterate any entry,
- (b) make any entry that is untrue in any particular, or
- (c) alter or cancel any entry, except for the purpose of correcting an error.

(2) Any alteration or cancellation made under paragraph (1)(c) shall be made in a manner that does not render illegible, in whole or in part, the original entry.

Signing of applications and returns

6. An application or return required for the purpose of the tax shall be signed—

- (a) in the case of an individual, by such individual or by a person authorised in writing to sign such application or return on behalf of such individual,
- (b) in the case of a body corporate, by a director, company secretary or any person authorised in writing by one of them under the company seal to sign such application or return on behalf of the body, and
- (c) in the case of an unincorporated body of persons, by one of the partners or any person authorised by one of them to sign such application or return on behalf of the body.

Preservation of records

7. (1) Except where the Commissioners may otherwise allow or require, the records required under these Regulations shall—

- (a) be preserved for a period of not less than 6 years from the date of the last entry in such records, and
- (b) be kept at the registered place of business of the person concerned, or such other place as the Commissioners may in any particular case allow.

(2) Except where otherwise required by the Commissioners, the records referred to in paragraph (1) may be kept by any electronic, photographic or other process that—

- (a) ensures the integrity of the record, and
- (b) allows the record to be readily displayed in a legible form, or reproduced in a permanent legible form.

SCHEDULE 1

Particulars to be included in an application for registration

1. Name, address and VAT registration number of the applicant.
2. Where the applicant is a company established in the State pursuant to section 68(2) of the Act of 2010 for the purpose of assuming the functions and responsibilities of a non-State supplier, the name and address of that supplier.

SCHEDULE 2

Regulation 4

Specified records

1. Invoices, credit notes, debit notes, receipts and other records of payment.
2. Records relating to all natural gas supplied by a supplier.
3. Statements of account, profit and loss accounts, balance sheets, trading forecasts, trading and management accounts and reports relating to such accounts.
4. Records relating to payment of tax and any claim for relief from, or repayment of, tax.
5. Internal and external auditors' reports.

GIVEN under my hand,
5 May 2010.

MICHAEL O'GRADY,
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations implement certain provisions of Chapter 2 of Part 3 of the Finance Act 2010, which provides for an excise duty, called natural gas carbon tax, on natural gas supplied in the State to consumers.

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