



STATUTORY INSTRUMENTS.

**S.I. No. 191 of 2013**



SOLID FUEL CARBON TAX REGULATIONS 2013

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The Revenue Commissioners, in exercise of the powers conferred on them by section 85 of the Finance Act 2010 (No. 5 of 2010), hereby make the following regulations:

*Citation.*

1. These Regulations may be cited as the Solid Fuel Carbon Tax Regulations 2013.

*Commencement.*

2. These Regulations come into operation with immediate effect.

*Interpretation.*

3. (1) In these Regulations—

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

“manufacturer” means a manufacturer of solid fuel;

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

“tax reference number” means value-added tax reference number, income tax reference number, or such other tax reference number provided by the Commissioners.

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

*Application for registration.*

4. Every application for registration under section 80 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.

5. In the event of a change in the particulars referred to in Regulation 4, the supplier concerned shall notify the Commissioners immediately in writing of the change.

*Accounting periods.*

6. The initial accounting period shall be the two calendar month period commencing 1 May 2013. Subsequent accounting periods shall be for each period of 2 months commencing on the first day of July, September, November,

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“Iris Oifigiúil” of 14th June, 2013.*

January, March and May, or for such other period as the Commissioners may in any particular case allow.

*Returns.*

7. A supplier, registered in accordance with section 80 of the Act of 2010, shall, for the purposes of section 81 of that Act, make a return for each accounting period, including accounting periods where supplies of solid fuel are not made by that supplier.

*Supplies of solid fuel for use in the manufacture of solid fuel.*

8. (1) A manufacturer who is eligible to receive a supply of solid fuel in accordance with section 79(2)(b) of the Act of 2010 must, at the time of ordering the supply, provide a declaration to the supplier of that solid fuel, in such form as the Commissioners may require, that the solid fuel to be supplied is for use in manufacturing solid fuels within the meaning of section 79 of the Act of 2010.

(2) For the purposes of section 79 of the Act of 2010, a supplier may not make a supply of solid fuel free of tax to a manufacturer unless a declaration in accordance with paragraph (1) has been provided to that supplier by that manufacturer.

*For use in an Installation covered by a greenhouse gas emissions permit.*

9. The relief provided for in section 82 of the Act of 2010, in respect of solid fuel delivered for use in an installation covered by a greenhouse gas emissions permit, may be applied by a supplier on delivery of a first supply of solid fuel for that purpose to a consumer, subject to the requirement that, in advance of any such delivery, the consumer must provide the supplier with a properly completed declaration in such form as the Commissioners may require.

*For use solely in the generation of electricity.*

10. The relief provided for in section 82 of the Act of 2010, in respect of solid fuel delivered for use solely for the generation of electricity, may be applied by a supplier on delivery of a first supply of solid fuel for that purpose to a consumer, subject to the requirement that, in advance of any such delivery, the consumer must provide the supplier with a properly completed declaration in such form as the Commissioners may require.

*Records to be kept.*

11. (1) Every supplier shall, for tax purposes, in addition to any other records required under section 886 of the Taxes Consolidation Act 1997 (No. 39 of 1997) and section 84 of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010), 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 an officer.

(2) Any consumer who claims a repayment of tax in accordance with section 83 of the Act of 2010 shall, in such form as the Commissioners may require, keep all accounts and records relevant to the supply of solid fuel concerned and shall produce such accounts and records for examination when required to do so by an officer.

(3) Any supplier who makes a first supply of solid fuel for use in manufacturing shall keep all accounts and records relevant to that supply, including the declaration made in accordance with Regulation 8 by the manufacturer and shall produce such accounts and records for examination when required to do so by an officer.

(4) Any manufacturer who receives a tax-free supply of solid fuel in accordance with section 79 of the Act of 2010 shall, in such form as the Commissioners may require, keep all accounts and records relevant to that supply, including a copy of the declaration made under Regulation 8, together with a description of the manufacturing process for each solid fuel produced and the effects that process has on the characteristics of the solid fuel that was supplied tax-free for use in its production and shall produce such accounts and records for examination when required to do so by an officer.

(5) In the case of any record required to be kept under these Regulations, such record shall be produced in a permanent legible form, or reproduced in a permanent legible form, when so required by an officer.

*Alterations to records.*

12. (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.*

13. 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.*

14. (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 in the State 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 and Trading Name, if applicable, of the supplier.
2. Name of the contact person, together with relevant contact details.
3. Postal Address.
4. Email Address.
5. Business address where the tax records are kept, if different to the postal address.
6. Tax reference numbers and tax type, including value-added tax reference number, income tax reference number, or any other tax reference number provided by the Commissioners.
7. If manufacturing solid fuels, a declaration to that effect.
8. Name and position within the business of the person(s) authorised to sign registration forms and tax returns on behalf of the supplier.

SCHEDULE 2

*Regulation 11*

SPECIFIED RECORDS

1. All records relating to all solid fuel received, held, stored, produced, manufactured, delivered and supplied during an accounting period, including purchase and sales records, manufacturing, storage and delivery records, and any record relating to the supply of solid fuel, including the purpose of supply.

2. All records relating to the liability for and payment of tax in an accounting period, including all records, information and declarations relating to tax-free supplies and records relating to tax repayment claims.

GIVEN under my hand,  
10 June 2013.

NIALL CODY,  
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 3 of Part 3 of the Finance Act 2010, which provides for an excise duty, called solid fuel carbon tax, on solid fuel supplied in the State.

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