



STATUTORY INSTRUMENTS.

S.I. No. 230 of 2013.



MINERAL OIL TAX (AMENDMENT) REGULATIONS 2013

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The Revenue Commissioners, in exercise of the powers conferred on them by section 99A(8) and section 104 of the Finance Act 1999 (No. 2 of 1999), hereby make the following regulations:

PART 1

PRELIMINARY AND GENERAL

Citation

1. These Regulations may be cited as the Mineral Oil Tax (Amendment) Regulations 2013.

Commencement

2. These Regulations shall come into operation on 1 July 2013.

Amendments

3. The Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012) are amended—

(a) by inserting the following after Part 8:

“PART 8A

RELIEF FOR QUALIFYING ROAD TRANSPORT OPERATORS

Scope

36A. This Part applies to the repayment, under section 99A of the Act of 1999, of a proportion of the tax paid on gas oil purchased by qualifying road transport operators.

Interpretation

36B. In this Part—

“approved fuel card” means a fuel card approved by the Commissioners under Regulation 36E(2);

“EU road transport operator” means a qualifying road transport operator who holds a licence referred to in paragraph (b) or (d) of the definition of “qualifying road transport operator” in section 99A(1) of the Act of 1999;

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 2nd July, 2013.

“purchase in bulk” means the purchase of gas oil by a qualifying road transport operator where that gas oil is delivered, in a quantity exceeding 2000 litres, to a premises or place that is under the control of a qualifying road transport operator, and not directly to the fuel tank of a vehicle;

“repayment” means a repayment under section 99A of the Act of 1999;

“road transport operator’s licence” means a licence referred to in the definition of “qualifying road transport operator” in section 99A(1) of the Act of 1999;

“State road transport operator” means a qualifying road transport operator who holds a licence referred to in paragraph (a) or (c) of the definition of “qualifying road transport operator” in section 99A(1) of the Act of 1999;

“transport licence number” means the unique identification number assigned to a road transport operator’s licence;

“vehicle registration number” means, as the case may be—

- (a) the unique identification mark assigned to a vehicle under section 131(5) of the Finance Act 1992, or
- (b) the unique identification mark assigned to a vehicle under a corresponding provision of the law of another Member State.

Repayment Period

36C. A repayment period shall be a period of three months, beginning on the first day of January, April, July, or October.

Registration of qualifying road transport operators

36D. (1) Before any claim for repayment may be made, the qualifying road transport operator concerned shall, in accordance with such procedures as the Commissioners may require, register with the Commissioners for that purpose.

(2) An application for registration by a State road transport operator under paragraph (1) shall be in such form as the Commissioners may require, and shall contain—

- (a) the transport licence number and other details of any road transport operator’s licence,
- (b) details, including the vehicle registration numbers, of all qualifying vehicles,
- (c) details of each approved fuel card, and

(d) details of the current tax clearance certificate,

held by the State road transport operator, and such other particulars as the Commissioners may from time to time require.

(3) An application for registration by an EU road transport operator under paragraph (1), shall be in such form as the Commissioners may require and shall, in addition to the particulars specified under paragraph (2) (a), (b), and (c), contain—

(a) a statement from the competent authority of the Member State where the EU road transport operator is established, as required under section 99A(5)(c) of the Act of 1999, that the EU road transport operator has complied in full with tax obligations in that Member State, and

(b) a copy of each road transport operator's licence held by the EU road transport operator.

Purchases of gas oil by means of an approved fuel card

36E. (1) For the purposes of the repayment, gas oil shall, except where Regulation 36F applies, be purchased by means of an approved fuel card.

(2) A fuel card shall, subject to paragraph (3), be approved by the Commissioners where the fuel card provider concerned, or any other entity acting for or in cooperation with that fuel card provider, undertakes to furnish to the Commissioners, at such time and in such manner as they may direct, such information as they may require about purchases of gas oil by means of the fuel card by a qualifying road transport operator.

(3) (a) A fuel card shall not be approved where the fuel card provider or other entity referred to in paragraph (2) has, in respect of any approved fuel card, failed to provide the information required under that paragraph.

(b) Where a fuel card provider has, in respect of any approved fuel card, failed to provide the information required under paragraph (2), the Commissioners may revoke the approval of that fuel card.

(c) Where the Commissioners intend to revoke the approval of a fuel card under subparagraph (b), they shall inform the fuel card provider and qualifying road transport operator concerned accordingly.

Purchases in Bulk

36F. A repayment may be made in respect of gas oil that is purchased in bulk by a State road transport operator where—

- (a) except where paragraph (b) applies, the gas oil is purchased from a mineral oil trader who is the holder of a current auto-fuel trader's licence,
- (b) in the case of gas oil that is purchased from a trader in another Member State and consigned from that Member State to a State road transport operator, the consignment is carried out in accordance with the relevant provisions of, as the case may be, Chapter 2A or 2B of the Act of 2001, and any regulations made in relation to such provisions,
- (c) the gas oil is kept at a secure premises or place, and under the control of the State road transport operator.

Repayment Claims

36G. (1) A claim for repayment shall contain such information as the Commissioners may require about the qualifying road transport operator, gas oil, vehicles, and fuel cards concerned, and such information may include—

- (a) the name and address of the qualifying road transport operator,
- (b) the licence number of any road transport licence held by the qualifying road transport operator,
- (c) for each qualifying vehicle in which gas oil was used—
 - (i) the vehicle registration number,
 - (ii) the odometer readings at the beginning and end of the repayment period,
 - (iii) the quantity of gas oil purchased by means of an approved fuel card and supplied to the fuel tank of the vehicle, and
 - (iv) the quantity of gas oil purchased in bulk and supplied to the fuel tank of the vehicle.
- (d) for gas oil purchased by means of an approved fuel card—
 - (i) the fuel card number,
 - (ii) the quantity of gas oil purchased, and
 - (iii) the amount of the repayment claimed.
- (e) for purchases in bulk—

- (i) the name, address, and auto-fuel trader's licence number of the mineral oil trader from whom the gas oil was purchased,
- (ii) the invoice number,
- (iii) the date of purchase,
- (iv) the total quantity purchased, and
- (v) the total quantity for which repayment is claimed.

Records to be kept by a qualifying road transport operator

36H. A qualifying road transport operator shall keep, in such form as the Commissioners may require, records of—

- (a) purchases of gas oil, including the details of payments made,
- (b) deliveries of gas oil purchased in bulk,
- (c) fuel cards approved and used,
- (d) vehicles used, including details of journeys made and the fuelling of those vehicles,
- (e) repayments claimed,

by the qualifying road transport operator.

Records to be kept by a fuel card provider

36I. A fuel card provider, and any other entity acting for or in cooperation with a fuel card provider, shall keep such records as the Commissioners may require relating to the information required under Regulation 36E.”,

(b) by substituting the following for Regulation 41(3)(c):

“(c) in the case of a record to be kept by any other mineral oil trader, at the premises or place where, as the case may be, mineral oil is sold or dealt in, or kept for sale or delivery, by that mineral oil trader,”,

(c) by inserting the following after Regulation 41(3)(c):

“(cc) in the case of a person who receives mineral oil for business use, and who claims a relief from tax on that mineral oil, at the place where Value Added Tax records are required to be kept by that person.”,

(d) by deleting Regulation 41(3)(d),

- (e) in Regulation 41(4) by substituting “mineral oil trader” for “mineral oil trader or coal trader” in both places where that latter wording occurs,
- (f) by deleting Part 9 and Schedule 3.

Given under my hand,
28 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)

Section 99A (inserted by section 49 of the Finance Act 2013) of the Finance Act 1999 provides for the repayment to qualifying road transport operators of a proportion of the Mineral Oil Tax paid on gas oil purchased by them and used in the course of business in qualifying vehicles.

These Regulations insert a new Part to the Mineral Oil Tax Regulations 2012, to provide for the detail of the requirements for qualifying road transport operators in relation to such repayments, including registration with the Revenue Commissioners, purchase of the gas oil, claims for repayment and records to be kept. The new Part also specifies the repayment period for claims, and the requirements for fuel card providers in relation to the approval of fuel cards for qualifying gas oil purchases.

These Regulations also make a number of technical amendments to the Mineral Oil Tax Regulations 2012 in consequence of the cessation, under section 65 (as amended by section 79 of the Finance Act 2012) of the Finance Act 2010, with effect from 1 May 2013.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)
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