

# The Diesel Rebate Scheme

June 2013

Certain qualifying road transport operators will be entitled to a partial refund of the mineral oil tax paid on auto-diesel, purchased on or after 1st July 2013 and used in qualifying vehicles.

## Do I qualify?

The Diesel Rebate Scheme is open to Road Haulage operators and Bus Operators established in the EU subject to the following licencing requirements:

- Road Haulage operators established in the State must hold either a National or International Road 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 a National or International Road Passengers 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.

## Do I need to register for the Scheme?

Yes. Revenue are currently developing their Revenue Online Services (ROS) facility to enable qualifying operators to register for the Scheme using ROS.

Initial registration will require applicants to submit details of;

- Relevant transport licence details
- CPC of Transport Manager
- Details of fuel cards used including the fuel card number, name/identifier and the fuel card supplier.
- The vehicle registration number (and other details) of all vehicles applicable to the scheme.
- Tax Clearance Certificate

## How much is the Refund Worth?

The refund is calculated based on the average price of auto-diesel at the time the refund is claimed. The value of the refund will range from 0 cent per litre where the average VAT-inclusive price of auto-diesel is  $\text{€}1.23$  per litre to a maximum of 7.5 cent per litre where the average VAT-inclusive price of auto-diesel is  $\text{€}1.54$  or more per litre.

See table below for further details:

Amount Repayable (per litre)		
Price (VAT Incl)	Price (VAT Excl)	Repayment (cent per litre)
1.54	1.25	7.5
1.5	1.22	6.6
1.45	1.18	5.4
1.4	1.14	4.2
1.35	1.1	3
1.3	1.06	1.8
1.27	1.03	0.9
1.23	1	0

## Can I claim a refund on all my auto-diesel purchases?

No. You can only claim a refund on the auto-diesel that is:

- Purchased in the State;
- Used in the course of business transport activities to fuel the following types of vehicles:

- Road Haulage Vehicle with a **Maximum Permissible Gross Laden Weight** of no less than **7.5 Tonnes**.
- Passenger vehicles in the **M2 & M3** class i.e. buses and minibuses with a seating for a minimum of 9 passengers; and
- Purchased in bulk from a mineral oil trader who holds a current Auto-Fuel Traders Licence or purchased using an approved fuel card.

From 1st July 2013 onwards, you should keep accurate records of all qualifying auto-diesel purchased and you should ensure that all qualifying auto-diesel is purchased using one of the two methods outlined above.

### **How do I confirm that my Fuel Card is approved?**

The Revenue Commissioners have confirmed they intend making a list of approved fuel card types available on their website before July 2013.

If your fuel provider is not on the list you should contact your provider and ensure that they are aware of the scheme.

### **How and when do I make a claim?**

The Revenue Commissioners are currently developing ROS to enable the making of claims online using ROS.

They have confirmed there will be a delay while ROS is developed and anticipate that their systems will be ready before the end of 2013 for the submission of claims for the period 1st July to 30th September.

Claims will be made on qualifying purchases, made in 3 month periods, beginning on the 1st day of January, April, July and October.

To make a claim you must hold a current **Tax Clearance Certificate** or in the case of operators established in another EU member state, a certificate of Tax compliance in that member state.

**The first claim period will be 1st July 2013 – 30th September 2013.**

**If you require any further advice on this issue please contact us.**

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