SFCT GHG 1

Declaration of usage of solid fuel by a Greenhouse Gas Emissions Permit Holder

This form is for completion by a Greenhouse Gas Emissions Permit Holder to enable acquisition of tax-relieved solid fuel for use in an installation as authorised by the permit concerned **(see Notes 1, 2 and 4).**

Details of Greenhouse Gas Emissions Permit Holder (BLOCK CAPITALS)

Name

Address (include eircode)

Tax Reference Number

GHG Permit Number **IE GHG**

Details of Solid Fuel Supplier (BLOCK CAPITALS)

Name

Address (include eircode)

Tax Reference Number

Supply details:

(A) Solid Fuel for Supply **(see Note 3 in regard to multiple supplies)**

Type of Fuel	Coal	Peat briquettes	Milled peat	Other peat
Quantity (tonnes)				
Date of Supply				

(B) Name / Address* of Installation

* Where a number of premises are involved, a list of addresses is to be attached to this declaration and “list attached” should be inscribed opposite “Premises Address”.

Declaration:

I declare that the solid fuel declared herein for supply to the above named Greenhouse Gas Emissions Permit Holder is solely for consumption in the installation specified at (B) above which is covered by a Greenhouse Gas Emissions Permit issued by the Environmental Protection Agency. I further declare, that, should the solid fuel concerned not be used for this purpose, I will pay to Revenue the Solid Fuel Carbon Tax due on that solid fuel in accordance with Section 79(3) of the Finance Act 2010 **(see Note 1).**

Sígned: _____ Authorised signatory **(see Note 5)**

Name (Block Capitals): _____

Designation: _____ **(see Note 5)**

Date : | | | | | | | | |

Instruction notes on completing this form

1. This declaration must be completed by a Greenhouse Gas Emissions Permit Holder issued by the Environmental Protection Agency to enable acquisition of tax-relieved solid fuel for use in an installation as authorised by the permit concerned, at a fully or partially relieved rate of solid fuel carbon tax (see note 2), in accordance with Section 82(3) of the Finance Act 2010. In order to receive a supply, the permit holder must first complete this declaration for each supply and give it to the supplier in advance of the supply being made, except as provided under note 3 below. The declaration must be retained by the supplier for production to the Revenue Commissioners as required.

   Payments due in accordance with Section 79(3) of the Finance Act 2010 for products supplied under this declaration but not subsequently used in an installation covered a Greenhouse Gas Emissions should be reported to Revenue and the appropriate tax paid by the Greenhouse Gas Emissions Holder for the accounting period in which the fuel was used for that other purpose.

2. Solid fuel may be supplied tax-relieved, or at a tax-reduced rate, only on a first supply of the fuel in question by a supplier who is registered with Revenue for Solid Fuel Carbon Tax purposes and who has been provided with an original and properly completed version of this declaration form from the permit holder in advance of that supply. Where the permit holder receives a supply of solid fuel on which carbon tax has previously been paid, the relief may be claimed by the permit holder only by way of repayment by Revenue.

   Fuel category and net rate applicable for solid fuel used in an installation covered by a Greenhouse Gas Emissions Permit are as follows:

Coal	Net rate chargeable = €4.18 (per tonne of fuel to one decimal place)
Briquettes	Net rate chargeable = zero
Milled peat	Net rate chargeable = zero
Other peat	Net rate chargeable = zero

3. Where all orders made by a person or business to a solid fuel supplier are for use in an installation that is covered by a Greenhouse Gas Emissions Permit, a single composite declaration form to cover multiple supplies within a maximum period of a calendar month may be acceptable, provided the person concerned can provide satisfactory supporting records to enable reconciliation of the supplies with the monthly declaration and that the supplier can reconcile the supplies with supporting records. Where the composite declaration is being made, the month in question should be inserted as the “Date of Supply” in the Supply details at Part A of the declaration form.

4. The permit holder who is making the declaration must ensure that the Greenhouse Gas Emissions Permit under which the relief is being claimed is valid and in date at the time the fuel is to be supplied, is proper to the installation in which the solid fuel is to be used and entitles the permit holder to receive tax-relieved fuel in accordance with Section 82(2) of the Finance Act 2010.

5. The declaration of usage of solid fuel by a Greenhouse Gas Emissions Permit Holder must be signed by the permit holder or by a person duly authorised. That person must state their position within the business e.g. company secretary, director, partner, etc. as appropriate.

6. In accordance with the Solid Fuel Carbon Tax Regulations 2013, a Greenhouse Gas Emissions Permit Holder must maintain adequate records of the receipt and use of solid fuel supplied tax-relieved, or at a reduced tax rate, together with a copy of this declaration.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue’s data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.