SFCT Elec. 1

Declaration of usage of Solid Fuel for Electricity Generation

This form is for completion by persons who are entitled to receive solid fuel tax-relieved for use solely in Electricity Generation **(excluding CHP cogeneration)** **(see Notes 1, 2 and 4)**.

(A) Details of person or business (BLOCK CAPITALS)

Name

Address (include Eircode)

Tax Reference Number

Details of Solid Fuel Supplier (BLOCK CAPITALS)

Name

Address (include Eircode)

Tax Reference Number

(B) Fuel category / Quantities required for use in electricity generation

(see Note 3 in regard to multiple supplies)

Product	Coal	Peat briquettes	Milled peat	Other peat
Quanity (tonnes)				
Date of supply				

(C) Name / Address* of Electricity Generation 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 quantities of solid fuel indicated at (B) above are for consumption solely for electricity generation (excluding CHP cogeneration) at the installation specified at (C) and accordingly qualify for relief, under Section 82(1)(a) of the Finance Act 2010, from Solid Fuel Carbon Tax. I further declare, in accordance with Section 79(3) of that Act, that should the solid fuel concerned not be used for this purpose, I will pay to the Revenue Commissioners the full amount of the Solid Fuel Carbon Tax due on the product supplied.

Signed: Authorised signatory **(see Note 5)**

Name (Block Capitals):

Designation: **(see Note 5)**

Date:

The **original form** is to be sent to your solid fuel supplier, and you should retain a copy for production to the Revenue Commissioners and the supplier as required **(see Note 2)**

Instruction notes on completing this form

1. This declaration is for completion by persons who are entitled to receive solid fuel tax-relieved for use solely in electricity generation (excluding combined heat and power cogeneration (CHP). The relief may be applied at source by the supplier if certain conditions are met.

2. A properly completed **original** version of this declaration form is to be given to the solid fuel supplier, in advance of any tax-relieved supply of solid fuel being made to the operator of the electricity generation installation by that supplier. Except as provided under note 3 below, this declaration must be completed for each supply received on a tax relieved basis solely for the generation of electricity. The declaration form must state that the solid fuel supplied is for use solely for the generation of electricity. The supplier and the person or business operating the installation must retain the declaration and supporting documentation for inspection by Revenue.

   Where the declaration form has not been provided in advance of each supply the supplier must apply Solid Fuel Carbon Tax. Where a tax-paid supply qualifies for relief the tax may be repaid to the person or business operating the installation by way of repayment from Revenue.

3. Where multiple orders within a maximum period of a calendar month are made by a person or business operating an electricity generation facility for solid fuel, a single composite declaration form to cover multiple supplies within the calendar month may be acceptable, provided the persons concerned can provide satisfactory supporting records to enable reconciliation of supplies with the monthly declaration. Where a composite declaration is being made, the month in question should be inserted as the “Date of Supply” in Part B of the declaration form.

4. Fuel used in Combined Heat and Power (CHP) plants does not qualify for this relief and this form may not be used to claim tax-relieved fuel for use in a CHP plant. A separate relief applies for CHP, and a repayment may be claimed by the operator of a high-efficiency Combined Heat and Power plant. Further information is available at **https://www.revenue.ie/en/companies-and-charities/excise-and-licences/energy-taxes/he-chp/index.aspx.**

5. The declaration of usage of solid fuel for Electricity Generation must be signed by the operator of the electricity generating installation 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, an operator of an electricity generation installation must maintain adequate records of the receipt and use of solid fuel supplied tax-relieved, together with a copy of the declaration made to the supplier.

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.

Revenue
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