This form should only be used for accounting periods from 1 May 2025

Mineral Oil Tax on Vehicle Gas (MOT VG) Return and Declaration

Supplier's Name

Address (include Eircode)

VAT Registration Number

Accounting Period (see Note 1) From To

Calculation of Mineral Oil Tax on Vehicle Gas Payable

	A	B	C	A x B	A x C	(A x B) + (A x C)
	Number of units supplied in the period 1 Unit = 1 MWh at GCV (see Note 2)	Carbon component rate per unit (€/MWh at GCV) (see Note 3)	Non-carbon component rate per unit (€/MWh at GCV) (see Note 3)	Total carbon component €	Total non-carbon component €	Total €
Amount of compressed vehicle gas, other than compressed vehicle biogas, supplied to vehicle gas dispensers		11.48	0.00		0.00	
Amount of compressed vehicle biogas supplied to vehicle gas dispensers (see Note 4)		0.00	0.00	0.00	0.00	0.00
Amount of liquefied vehicle gas, other than liquefied vehicle biogas, supplied to vehicle gas dispensers		11.48	0.00		0.00	
Amount of liquefied vehicle biogas supplied to vehicle gas dispensers (see Note 4)		0.00	0.00	0.00	0.00	0.00

Total Tax Payable =

I declare, in accordance with the law* governing Mineral Oil Tax on Vehicle Gas that:

- the details in this form represent **a full and true account** of the taxable and tax relieved supplies of Vehicle Gas supplied by the supplier named hereon during the period quoted, and
- the figure stated for "Total Tax Payable" is a true statement of the Mineral Oil Tax on Vehicle Gas liability of that supplier for that period.

* Chapter 1 of Part 2 of the Finance Act 1999 (as amended), and the MOT Regulations 2012; S.I. No. 231 of 2012 (as amended)

Signed Authorised signatory (see Note 5)

Name (BLOCK CAPITALS) Phone

Designation (see Note 5) Date

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Filing Returns and Making Payments for MOT VG

ROS Customers

Revenue Online Service (ROS) registered suppliers can make online MOT VG returns and payments on ROS. When selecting a payment type on ROS, suppliers should click Tax Payments / Declaration and select MOT from the drop-down menu. Further information on how to make an online payment is available on the Payment Services Guides section at **https://www.revenue.ie/en/online-services/support/help-guides/ros/payment-services-guides.aspx**

Non-ROS Customers

Non-ROS registered suppliers can make online MOT VG returns through **MyEnquiries**, which is available via myAccount, by submitting a scanned copy of the completed and signed Form MOT VG. Alternatively, non-ROS registered suppliers can also send completed returns by post to Office of the Revenue Commissioners, Collector-General's Division, Sarsfield House, Francis Street, Limerick, V94 R972.

MOT VG payments for non-ROS registered suppliers can be made via myAccount. Further information on how to make an online payment is available on the myAccount Guide section at **https://www.revenue.ie/en/online-services/support/help-guides/myaccount/payments.aspx**

MyEnquiries is an online facility, which allows customers to securely send and receive correspondence to and from Revenue instead of using unsecured email. Further information on **MyEnquiries** can be viewed on the Revenue website at **https://www.revenue.ie/en/online-services/services/manage-your-record/myenquiries.aspx**.
Please note that Revenue cannot guarantee that any personal and sensitive data, sent in plain text via standard email, is fully secure.
Customers who choose to use this channel are deemed to have accepted any risk involved.

PLEASE NOTE

Late payment carries an interest charge, as provided by section 103 of the Finance Act 2001. Taxpayers are advised to allow sufficient time - at least three working days - for payment to reach Revenue by the due date.

Failure to pay the MOT, or failure to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment under section 1002 of the Taxes Consolidation Act, 1997.

This form should only be used for accounting periods from 1 May 2025

Instruction notes for completing this form

1. An accounting period is a period of two consecutive calendar months; the first period in any year being January / February. A Mineral Oil Tax on Vehicle Gas (MOT VG) Return and Declaration and accompanying payment must be made to Revenue within one month of the end of the accounting period concerned.

2. The "No. of units supplied in the period" figure must include "self-supplies"; that is, vehicle gas supplied by the supplier to a vehicle gas dispenser for that supplier's own consumption. Self-supply of vehicle gas is also liable to the tax.

3. The MOT VG Return and Declaration is based on vehicle gas supplied in units per megawatt hour (MWh) measured at gross calorific value (GCV).

The MOT VG rate of €11.48 per MWh at GCV specified in Schedule 2 of Finance Act 1999 is composed of a carbon and non-carbon component. Effective from 1 May 2025 the carbon component rate specified in Schedule 2A of Finance Act 1999 is €11.48 per MWh at GCV. The non-carbon component rate of MOT VG is €0.00 per MWh at GCV. This is calculated by taking the carbon component rate of €11.48 per MWh at GCV from the overall rate of €11.48 per MWh at GCV.

4. A relief from the carbon component of MOT is available for the portion of vehicle gas that is composed of biogas. The overall rate of MOT on vehicle gas is reduced by the carbon component rate of €11.48 per MWh at GCV. This gives an effective rate of €0.00 per MWh at GCV on biogas supplied for use as fuel in a motor vehicle. The biogas relief is applied at source. The supplier applies the relief by declaring the amount of biogas supplied on the MOT VG Return and Declaration and paying the reduced rate.

5. This MOT VG Return and Declaration must be signed by the supplier concerned or by a person duly authorised in accordance with Regulation 43 of the Mineral Oil Tax Regulations 2012; S.I. No. 231 of 2012 (as amended). That person must state their position within the business, e.g.Company Secretary, Director, partner, etc. as appropriate.

6. All records in relation to this return and declaration must be kept for 6 years. They may be kept in an electronic form provided that they can be produced as required in printed form.

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.

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