# Declaration of Usage of Solid Fuel as a Raw Material

**This form is for completion by eligible manufacturers to enable acquisition of a first supply of solid fuel, tax-free, for use as a raw material in the manufacture in the State of solid fuel products (see Notes 1, 2 and 4).**

**Declarant's details (BLOCK CAPITALS)**

Name

Tax Reference Number

Address (include Eircode)

**Details of the supplier of the raw material solid fuel (BLOCK CAPITALS)**

Name

Tax Reference Number

Address (include Eircode)

**Supply details:**

**(A)** Fuel category / date of supply, and (B) Premises where tax-free fuel is to be used.

| **(A)** Fuel category and date of supply (see Note 3 in regard to multiple supplies) | | | | |
|---|---|---|---|---|
| | **Coal** | **Peat Briquettes** | **Milled Peat** | **Other Peat** |
| **Quantity (tonnes)** | | | | |
| **Date of Supply** | | | | |

**(B)** Premises Address * (include Eircode)

* 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 detailed above is for use at the premises specified at **(B)** above, as a raw material in the manufacture of solid fuel products, within the meaning of Section 79(2) of the Finance Act 2010, and that, as provided for in that section, they may be supplied free of Solid Fuel Carbon Tax (SFCT).

I further declare that should the solid fuel not be used in accordance with the provisions of Section 79(2) of that Act, I will pay to the Revenue Commissioners the amount of SFCT due on the product supplied. I also accept my obligations to register for SFCT if I supply the manufactured solid fuel product in the State (see Note 4).

Signed: Authorised signatory (see Note 5)

NAME: (BLOCK CAPITALS)

Designation: (see Note 5) Date:

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## Instruction notes on completing this form

1. This declaration is for completion by eligible manufacturers to enable acquisition of a first supply of solid fuel, tax free, for use as a raw material in the manufacture in the State of solid fuel products. A properly completed original version of this declaration form is to be given to the solid fuel supplier, in advance of any tax-free supply of solid fuel being made to the manufacturer by that supplier, and a copy retained by the manufacturer for production to the Revenue Commissioners and the supplier as required.

   Except as provided under note 3 below, this declaration must be completed for each supply received on a tax-free basis for manufacturing purposes.

2. In accordance with SFCT law (Section 79(2) of the Finance Act 2010) "manufacture", in relation to a solid fuel product, means the reconstituting or processing of a solid fuel to produce a solid fuel that has characteristics that are distinct from the solid fuel from which it is produced, and includes the production of compressed nuggets and briquettes, and similar products of a regular shape and size, but does not include extraction, washing, drying, breaking or grinding.

3. Where multiple orders will be made by the solid fuel product manufacturer to a solid fuel supplier, a single composite declaration form to cover multiple supplies from that supplier within a maximum period of a calendar month may be acceptable, provided the persons concerned can provide satisfactory supporting records to enable reconciliation of supplies with the monthly declaration. Where such a composite declaration is being made, the month in question should be inserted in Part A (Fuel category and date of supply) in the "Supply details" section of the declaration form.

4. SFCT becomes due when the manufactured solid fuel product is itself first supplied in the State by the manufacturer and the rate of duty that will apply is the rate for the finished solid fuel product at the time of that first supply. The manufacturer who makes the first supply in the State of the manufactured solid fuel product is accountable for and liable to pay the SFCT charged as a supplier. As such, that manufacturer must, if not already registered, register with the Revenue Commissioners as a supplier of solid fuel in the State.

5. The declaration of usage of solid fuel as a raw material must be signed by the eligible manufacturer 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 manufacturer must maintain adequate records of the receipt and use of solid fuel supplied tax-free, including information on the manufacturing process for each solid fuel product so manufactured and its effect on the characteristics of the solid fuel from which it is produced, 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.