



STATUTORY INSTRUMENTS

**S.I. No. 158 of 2015**



MINERAL OIL TAX (AMENDMENT) (RETURNS OF OIL MOVEMENT  
BY ELECTRONIC MEANS) REGULATIONS 2015

## MINERAL OIL TAX (AMENDMENT) (RETURNS OF OIL MOVEMENT BY ELECTRONIC MEANS) REGULATIONS 2015

The Revenue Commissioners, in exercise of the powers conferred on them by section 104 of the Finance Act 1999 (No. 2 of 1999), and by section 917EA (inserted by section 164 of the Finance Act 2003 (No. 3 of 2003)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

*Citation*

1. These Regulations may be cited as the Mineral Oil Tax (Amendment) (Returns of Oil Movement by Electronic Means) Regulations 2015.

*Amendment*

2. The Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012) are amended by substituting the following for Regulations 25, 26 and 27:

*“Return of oil movements by mineral oil traders*

25. (1) A mineral oil trader shall furnish a return of mineral oil movements, in accordance with the requirements of section 101B of the Act of 1999, by the 25th day following—

- (a) the last day of the month to which the return relates, or
- (b) the last day of some other period required by the Revenue Commissioners to which the return relates.

(2) (a) A return made under paragraph (1) shall be made by electronic means and is, in accordance with Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 (No. 39 of 1997), specified as a specified return for the purposes of section 917EA of the Taxes Consolidation Act 1997.

(b) A mineral oil trader who is required to make a return under paragraph (1) is specified as a specified person for the purposes of section 917EA of the Taxes Consolidation Act 1997.

*Exemption from electronic means*

26. (1) In this Regulation ‘requirement’ means a requirement to make, deliver or cause to be delivered an electronic return of oil movements.

(2) Where, in relation to a requirement, a specified person—

- (a) does not have sufficient access to the internet to comply with the requirement, or

*Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 1st May, 2015.*

(b) in the case of an individual, is by reason of age or mental or physical infirmity unable to comply with the requirement,

the specified person may apply in writing to the Revenue Commissioners to be exempted from the requirement and such application shall include all information relevant to the consideration by the Commissioners of that application.

(3) Where the Commissioners receive an application from a specified person in accordance with paragraph (2), or otherwise consider it appropriate, they may, if they are satisfied that in all the circumstances the specified person could not reasonably be expected to meet the requirement, exempt the specified person from that requirement.

(4) An exemption under paragraph (3) may be made at any time but, where an application has been made under paragraph (2), a decision shall be made within 30 days of its receipt. The Commissioners shall, in all cases, notify the specified person in writing of the decision.

(5) If, at any time after a decision by the Commissioners under paragraph 3, the conditions which gave rise to the exemption no longer apply, the specified person shall notify the Commissioners accordingly, and the Commissioners may withdraw the exemption. The Commissioners shall notify the specified person of the withdrawal of the exemption and, on such notification, the specified person shall comply with the requirement.

*Right of Appeal to the Appeal Commissioners*

27. (1) Where a specified person is refused an exemption under Regulation 26(3), or is aggrieved by a decision to withdraw an exemption under Regulation 26(5), he or she may, by notice in writing to the Commissioners within 30 days of being sent notification of the decision concerned, appeal that decision to the Appeal Commissioners, who shall hear the appeal.

(2) On hearing an appeal under this Regulation, the Appeal Commissioners shall have regard only to those matters to which the Commissioners may or are required to have regard under Regulation 26.”.

GIVEN under my hand,  
24 April 2015.

NIALL CODY,  
Revenue Commissioner.

EXPLANATORY NOTE

*(This note is not a part of the instrument and does not purport to be a legal interpretation)*

Chapter 1 of Part 2 of the Finance Act 1999 provides for mineral oil tax and requires that a licenced mineral oil trader must make a monthly return of mineral oil movements, showing the mineral oil sold, dealt in, stored or kept for sale or delivery by that mineral oil trader in the period. Section 101B of that Act provides that these returns must be made by electronic means.

These Regulations amend the Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012) made by the Revenue Commissioners under section 104 of the Finance Act 1999, to regulate the mandatory filing of electronic returns of oil movements, in accordance with the requirements of section 917EA of the Taxes Consolidation Act 1997, including regulations to exempt certain persons from the requirement to file their return of oil movements by electronic means and to provide for appeals against decisions by the Commissioners in that regard.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2  
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)  
nó trí aon díoltóir leabhar.

---

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
52 ST. STEPHEN'S GREEN, DUBLIN 2.  
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)  
or through any bookseller.

---

€1.27

