



STATUTORY INSTRUMENTS.

S.I. No. 19 of 2015



MINERAL OIL TAX (AMENDMENT) REGULATIONS 2015

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The Revenue Commissioners, in exercise of the powers conferred on them by section 104 of the Finance Act 1999 (No. 2 of 1999), hereby make the following regulations:

Citation

1. These Regulations may be cited as the Mineral Oil Tax (Amendment) Regulations 2015.

Commencement

2. These Regulations shall come into operation on 1 April 2015.

Amendment of Regulation 29

3. The Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012) are amended by substituting the following for Regulation 29—

“Prescribed markers

29. (1) Each of the following substances is prescribed as a marker:

(a) for gas oil—

(i) N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline,

(ii) ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene,
and

(iii) any blue anthraquinone dye,

(b) for kerosene—

(i) N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline,

(ii) ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene,
and

(iii) any red dye.

(2) The markers shall be added in the following proportions to every 5,000 hectolitres—

(a) of gas oil—

(i) not less than 3 kilogrammes and not more than 4.5 kilogrammes of N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline,

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- (ii) not less than 1.25 kilogrammes of ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene, and
 - (iii) not less than such quantity of a blue anthraquinone dye as gives a colour intensity, as measured in a spectrophotometer at 600-700 nanometres, corresponding to that resulting from the addition to gas oil of 3.33 milligrammes per litre of 1,4-bis(butylamino)anthracene-9,10-dione,
- (b) of kerosene—
- (i) not less than 3 kilogrammes and not more than 4.5 kilogrammes of N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenylazo)aniline,
 - (ii) not less than 1.25 kilogrammes of ((3-(sec-butyl)-4-(decyloxy)phenyl)methanetriyl)tribenzene, and
 - (iii) not less than such quantity of a red dye as gives a colour intensity, as measured in a spectrophotometer at 500-540 nanometres, corresponding to that resulting from the addition to kerosene of 5 milligrammes per litre of 1-[4-(phenylazo)phenylazo]-2-(ethylamino)naphthalene.”

GIVEN under my hand,
21 January 2015.

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

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

These Regulations amend the Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012) in respect of the requirements, by the inclusion of a new marker, for marking gas oil and kerosene that is subject to the lower rate of Mineral Oil Tax.

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