

## IPRA MEETS WITH REVENUE

IPRA met with senior representatives in Revenue during September to discuss areas of mutual interest. Key topics were the success of the new marker, smuggling/fuel laundering and auto fuel and marked fuel licensing.

We also discussed Dangerous Substance Licensing and its relevance to fuel licensing as we received a query from an IPRA Member who was asked for a Dangerous Substances Act Licence (DSA) when he applied for a licence in his own name on taking over the business from his father. Revenue confirmed that as part of the licensing application and approval process operated by National Excise Licence Office (NELO) - Revenue Control Officers are required to inspect each premises to ensure that all Revenue requirements and the requirements relating to DSA licensing are satisfied. This has always been in the legislation and a new application must include a valid DSA Licence issued by the local County Council in respect of the premises which is to be used to store oil products.

This is something to bear in mind if you are applying for a new licence as it has not been mentioned before but is obviously something that is now firmly on Revenue's radar when inspecting for a new licence.

On the fuel abuse front, Revenue indicated that fuel laundering was virtually non-existent with minimal detections of the new marker and no serious deposits of laundered waste product being found at the road side. This scenario would be echoed by Revenue and Customers officials in Northern Ireland and the new marker seems to have made a significant impact in reducing the criminals' opportunity to launder fuel.

IPRA raised some concern that fuel was now allegedly being smuggled into Northern Ireland (DERV) and the Republic (kerosene) and Revenue indicated that this was something they would look into and anyone with information on alleged smuggling or fuel abuse can advise Revenue anonymously through IPRA or directly through the Revenue website at: <https://www.revenue.ie/en/contact-us/index.aspx>

On the subject of fuel licensing Revenue have created an excise licence manual which is very good and can be downloaded at <https://www.revenue.ie/en/tax-professionals/tm/excise/mineral-oil-tax-and-carbon-charges/mineral-oil-traders-excise-licences-manual/mineral-oil-traders-excise-licences-manual.pdf>

Alternatively, send an email requesting the excise manual to [office@ipra.ie](mailto:office@ipra.ie) and we can send you a pdf copy.



*Winners of the prize for obtaining the most customer signatures on the diesel petition are:  
L-R, Mr Joe Whelan, John Reid,  
Shane McMahon & Dermot Moloney.*

## IPRA INSTRUMENTAL IN EXCISE FREEZE

In 2016, the Government's Tax strategy Group suggested that the diesel duty rate should be increased over a 3 year period to the same level as unleaded petrol. The duty rates were: €0.50 per litre and €0.61 per litre.

According to Government, the proposal to equalise the rates was based on 'environmental reasons' but the cynic may not agree as the yield to Revenue (if the rates were equalised) would amount to c. €330M assuming no change in customer behaviour.

The Irish Petrol Retailers Association (IPRA) planned to lobby against the proposed equalisation and started an online petition. In addition we asked all IPRA Members to have members of the public sign the petition in store.

IPRA then wrote to Minister Donohoe and colleagues advising that a petition had been started asking consumers for their support to overturn Government proposals to increase the diesel fuel duty.



*David Blevings (IPRA Media Spokesperson) chats to Minister Ross TD about the proposed fuel duty increase at the IPRA retail show.*

We had a number of reasons for halting this proposed increase as we firmly believed it would have been detrimental for the Irish economy, rural transport and non-city dwellers. Any increase in diesel fuel cost naturally hits the rural car user who needs their car for travel, it could have damaged the recovering economy in rural areas, and would have increased the cost of consumer goods as road transport costs would increase. It could have also encouraged more cross border shopping for fuel due to the euro/stg exchange rate actually reducing proposed increased returns to Revenue.

The proposal did not have universal support with a number of TD's speaking out against the increases and we believe the petition and lobbying of Minister Donohoe and colleagues did make a difference and the proposal was overturned and no increase was announced on budget day.

IPRA Members supported the cause magnificently with over 8,000 signatures being raised in a short time frame ahead of the budget announcement and staff at J. Whelan Ltd, in Kilrush, Co Clare., achieved over 1000 signatures from their loyal customer base and won a prize!

IPRA believes the freezing of the duty rates for another year is excellent news and good news for consumers and retailers alike.