



STATUTORY INSTRUMENTS.

**S.I. No. 33 of 2017**

---

MINERAL OIL TAX (ELECTRONIC TRANSMISSION OF HOME  
CONSUMPTION AND STOCK RETURN) (SPECIFIED PROVISION  
AND APPOINTED DAY) ORDER 2017

S.I. No. 33 of 2017

MINERAL OIL TAX (ELECTRONIC TRANSMISSION OF HOME  
CONSUMPTION AND STOCK RETURN) (SPECIFIED PROVISION  
AND APPOINTED DAY) ORDER 2017

The Revenue Commissioners, in exercise of the powers conferred on them by section 917E (inserted by section 209 of the Finance Act 1999 (No. 2 of 1999)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), order as follows:

1. This Order may be cited as the Mineral Oil Tax (Electronic Transmission of Home Consumption and Stock Return) (Specified Provision and Appointed Day) Order 2017.

2. Regulation 14 of the Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012)(as amended by the Mineral Oil Tax (Mandatory Electronic Filing and Miscellaneous Amendments) Regulations 2017) is specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.

3. 1 February 2017 is appointed in relation to returns to be made under the provision specified in Article 2.

GIVEN under my hand,  
31 January 2017.

NIALL CODY,  
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 7th February, 2017.*

## EXPLANATORY NOTE

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

Regulation 14 of the Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012)(as amended by the Mineral Oil Tax (Mandatory Electronic Filing and Miscellaneous Amendments) Regulations 2017) requires mineral oil tax warehousekeepers to furnish to the Revenue Commissioners an electronic return detailing the tax payable on mineral oil, the quantities of mineral oil released for consumption and other stock movement details relating to mineral oil tax warehouses in respect of each month or other specified period.

Section 917E of the Taxes Consolidation Act 1997 provides for mandatory electronic filing of returns that are required to be made under a specified provision, and from a specified date, where that provision and date are specified by an order made by the Revenue Commissioners. Section 917E also applies the provisions of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 to the electronic returns that are so specified.

This Order, accordingly, specifies the mineral oil warehousekeepers' return under Regulation 14 of the Mineral Oil Tax Regulations 2012 for that purpose. This return will be required to be made by electronic means from 1 February 2017.

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



Wt. (B32616). 299. 2/17. Essentra. Gr 30-15.