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Department of Finance - Fuel Sales

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**Pádraig O'Sullivan** (Cork North Central, Fianna Fail)

Link to this: [Individually](#) | [In context](#) 263. To ask the Minister for Finance his views on a matter ([details supplied](#)) in relation to the sale of coal; if his attention has been drawn to the fact that this is adversely impacting a specific retail industry; and if he will make a statement on the matter. **[49573/22]**



**Paschal Donohoe** (Dublin Central, Fine Gael)

Link to this: [Individually](#) | [In context](#) Where an individual personally purchases solid fuel outside the State and accompanies that solid fuel into the State, they do not have an SFCT liability provided the fuel is for their own private use. However, if that individual, instead of using the solid fuel themselves, supplies it to another person in the State, they will have made a first supply and will be liable to pay SFCT and must register with Revenue accordingly.

Currently in Northern Ireland there is no carbon tax on solid fuel and this factor combined with that jurisdiction's lower VAT rate give rise to price differentials which can incentivise the sourcing of solid fuel from Northern Ireland. Revenue is aware of the concerns expressed by suppliers about cheaper coal entering the State from Northern Ireland. Where a person suspects, or has evidence, that a solid fuel supplier, based in the State or in NI (or, indeed, elsewhere), is not paying SFCT on first supplies of solid fuel they should report any information to Revenue, and this can be done by contacting Revenue's Confidential Freephone 1800 295 295. As is the norm with all self-assessed taxes, Revenue addresses non-compliance with SFCT law on a risk basis and, where appropriate, utilises relevant powers of enforcement to collect the tax. However, as already outlined Revenue cannot impose any barriers to the movement of solid fuel into the State from other Member States or Northern Ireland.

Bringing solid fuels that do not comply with Ireland's environmental standards into the State does not constitute a Revenue offence. While Revenue (as the tax authority) cannot impose any obstacles to the free movement of solid fuels into the State from other Member States and Northern Ireland, such imports are open to challenge by Local Authorities (as the relevant authority responsible for enforcing environmental standards) if the fuel does not meet environmental standards in this State. I understand that placing such fuels on the market, distributing them, selling them and burning them in the State are actions that must comply with a regulatory regime which operates under the Air Pollution Act 1987. Last year the Minister for the Environment, Climate and Communications, Mr. Eamon Ryan T.D., announced the introduction of significant enhancements to the regulatory framework dealing with domestic solid fuels from October 2022. The Minister indicated that his Department would support local authorities to ensure implementation of the most effective model of environmental enforcement for the enhanced regulatory regime.

While Revenue does not have a direct role in relation to these environmental enforcement matters Revenue has participated in several joint operations with other agencies including Local Authority solid fuel inspection teams, with a view to checking for compliance across several tax headings, including SFCT.