

# IRELAND

## GENERAL NOTES

From 4Q85 onwards, prices refer to the second month of each quarter. Prior to 4Q85, prices refer to the first month of each quarter. See individual products for details.

**General Tax (VAT):** VAT is not included in the prices and taxes shown for industry, electricity generation and automotive diesel for commercial purposes because it is refunded.

From	To	%
01.05.83	28.02.85	5
01.03.85	28.02.91	10
01.03.91	31.12.02	12.5
01.01.03	now	13.5

## OIL PRODUCTS

### Special Tax

*National Oil Reserves Levy:* In effect from 3Q95 onwards. Amounts are included in the excise column and average 0.476 EUR/litre (0.375 IEP/litre).

**Sources:** From 1Q86 onwards, Energy Ministry submissions to the European Commission, net of rebates. Prior to 1Q86, Department of Industry, Trade, Commerce and Tourism, Dublin, list prices transmitted to the EC Commission following specifications of the EC Decision of 26 January 1977.

### High Sulphur Fuel Oil

**Excise Tax:** As shown in excise tax column.

Rebates have been taken into account.

### Specifications

Density:	0.97 t/kl
Sulphur Content:	1 - 3.5%
Delivery Size:	25-tonne lots
NCV:	9 480 kcal/kg

### Light Fuel Oil

**General Tax (VAT):** Applies to households. See general notes for Ireland.

**Excise Tax:** As shown in excise tax column.

For industry, from 1Q83 onwards, the average rebate for medium-sized industry is taken into account. Prior to 1Q83, prices shown are maximum prices.

For households, from 2Q84 onwards, prices refer to average prices. Prior to 2Q84, prices refer to maximum prices. Rebates rarely occur.

### Specifications

Quality:	Heating gasoil
Density:	0.838 t/kl
Viscosity:	32 seconds
Delivery Size:	≥ 5 kl (industry)
NCV:	10 170 kcal/kg

### Automotive Diesel

**General Tax (VAT):** Applies to non-commercial use. See rates for gasoline.

**Excise Tax:** As shown in excise tax column.

From July 2001 onwards, there is no obligation to purchase 20% of automotive diesel from the domestic refinery.

Effective	Pricing system
Prior to 01.09.85	Major oil products subject to maximum prices.
17.07.87	Price control by statutory order of the Minister of Industry and Commerce
08.10.87	Statutory order revoked. Oil companies agreed to maintain the lower prices set by the Minister and operate a monthly price review.
15.04.89	Price control re-introduced.
01.10.91	Price control abolished.

### Gasoline

#### General Tax (VAT)

From	To	%
01.01.78	31.08.81	10
01.09.81	30.04.82	15
01.05.82	28.02.83	18
01.03.83	28.02.86	23
01.03.86	28.02.90	25
01.03.90	28.02.91	23
01.03.91	31.12.00	21
01.01.01	28.02.02	20
01.03.02	now	21

#### Excise Tax

Premium Leaded / Lead Replacement			
From	To	EUR/ litre	IEP/ litre
Prior to	01.04.85	0.302	0.238
01.04.85	07.01.86	0.325	0.256

From	To	EUR/ litre	IEP/ litre
08.01.86	29.01.86	0.334	0.263
30.01.86	20.01.87	0.348	0.274
21.01.87	27.01.88	0.357	0.281
28.01.88	25.01.89	0.375	0.295
26.01.89	31.04.92	0.386	0.304
01.05.92	25.01.94	0.364	0.287
26.01.94	31.05.95	0.380	0.299
01.06.95	23.01.96	0.385	0.303
24.01.96	21.01.97	0.395	0.311
22.01.97	02.12.97	0.427	0.336
03.12.97	06.12.00	0.458	0.361

## Premium Unleaded 98 RON

From	To	EUR/ litre	IEP/ litre
15.09.89	31.01.90	0.364	0.2867
01.02.90	31.04.92	0.353	0.2779
01.05.92	25.01.94	0.332	0.2614
26.01.94	31.05.95	0.348	0.2737
01.06.95	23.01.96	0.352	0.2776
24.01.96	21.01.97	0.363	0.2858
22.01.97	06.12.00	0.454	0.3572
07.12.00	now	not available	

## Premium Unleaded 95 RON

From	To	EUR/ litre	IEP/ litre
15.09.89	31.01.90	0.364	0.2867
01.02.90	31.04.92	0.353	0.2779
01.05.92	25.01.94	0.332	0.2614
26.01.94	31.05.95	0.348	0.2737
01.06.95	23.01.96	0.352	0.2776
24.01.96	21.01.97	0.363	0.2858
22.01.97	06.12.00	0.374	0.2945
07.12.00	05.12.01	0.349	0.2745
06.12.01	03.12.03	0.401	
04.12.03	now	0.443	

Prices shown refer to pump prices. From July 2001 onwards, there is no obligation to purchase 20% of gasoline from the domestic refinery.

Effective	Pricing system
Prior to 01.09.85	Major oil products subject to maximum prices.
17.07.87	Price control by statutory order of the Minister of Industry and Commerce
08.10.87	Statutory order revoked. Oil companies agreed to maintain the lower prices set by the Minister and operate a monthly price review.
15.04.89	Price control re-introduced for premium.
06.02.90	Wholesale prices for regular unleaded controlled.
08.02.90	Retail prices for regular unleaded controlled.

INTERNATIONAL ENERGY AGENCY

Effective	Pricing system
01.10.91	Price control abolished.

**Specifications**

Grade and Octane: Premium Unleaded 98 RON  
Premium Unleaded 95 RON  
Leaded Replacement (1Q00 onwards)  
Premium Leaded 97 RON (prior to 1Q00)

**NATURAL GAS**

From 2Q83 onwards, prices refer to the Dublin area. Prior to 2Q83, prices refer to Cork city, the only area with natural gas at the time.

For industry, prices refer to average revenues per 10<sup>7</sup> kcal for all industrial and commercial sales.

For households, prices refer to the average revenues per 10<sup>7</sup> kcal, including standing charges.

**Specifications**

GCV: 9 444 kcal/cm<sup>3</sup>

**Sources**

From	To	Source
Prior to 1Q86		Department of Industry, Trade, Commerce and Tourism
1Q86	4Q92	Department of Energy
1Q93	2Q02	Department of Public Enterprise
3Q02	4Q02	Department of Communications, Marine and Natural Resources
1Q03	now	Sustainable Energy Ireland

**COAL****Sources**

From	To	Source
Prior to 1Q86		Department of Industry, Trade, Commerce and Tourism
1Q86	4Q92	Department of Energy
1Q93	2Q02	Department of Public Enterprise
3Q02	4Q02	Department of Communications, Marine and Natural Resources
1Q03	now	Sustainable Energy Ireland

**Steam Coal for Electricity Generation**

Prices are derived from the average quarterly expenditure of electricity power plants on all grades of steam coal. This information is gathered through a quarterly survey sent to the power plant companies.

**Specifications**

NCV: 6 194 kcal/kg

***Steam Coal for Households***

**General Tax (VAT):** See general notes for Ireland.

Average price for coal delivered to households in Dublin. The type of coal varies over time according to supply. Blended coal types also occur. From 1 September 1990 onwards, bituminous coal is banned from sale in the Dublin area.

**Specifications**

Quality: Smokeless coal (4Q90 onwards)  
Bituminous coal (prior to 4Q90)

**ELECTRICITY**

**Source:** Statistical Office of the European Communities, *Energy Statistics Yearbook*.

***Industry***

Prices refer to average revenues per kWh received by utilities from all high-voltage consumers (all industrial sectors).

***Households*****General Tax (VAT)**

From	To	%
01.03.88	28.02.90	5
01.03.90	28.02.91	10
01.03.91	31.12.02	12.5
01.01.03	now	13.5

Prices refer to average revenues per kWh received by utilities from all low-voltage consumers.

**ENERGY PRICE INDICES**

Annual indices are averages of the four quarters.

Wholesale: Quarterly indices are calculated by summing the indices for the three months in each quarter and calculating an average index.

Retail: Quarterly indices refer to those of mid-Feb, mid-May, mid-Aug, and mid-Nov of each year.

**Source:** Central Statistics Office, Sustainable Energy Ireland.

***Oil Products***

Oil products include the following items: home heating oil, petrol, diesel and motor oil. LPG for cars is included up to December 2001.

***Electricity***

Retail: Electricity for households.

***Natural Gas***

Retail: Natural gas for households.

***Coal***

Retail: Coal for households.