

Under the Finance Act of 2013, Road Transport Operators are now eligible to apply for tax relief in the form of the new Diesel Rebate Scheme. Those who qualify for the scheme are entitled to receive a repayment of part of the Mineral Oil Tax paid on any Auto-Diesel purchased for business use.

In order to register you are required to provide the following information via the Revenue On-line Service (ROS):

- Licence number and other details of all Road Transport Licence issued to you under the Road Traffic and Transport Act 2006
- Proof of Tax Clearance (Tax Clearance Certificate or other member state equivalent) for the Transport Operator
- CPC of Transport Manager

Details of Fuel Cards used, including fuel card number, emboss detail and Fuel Card Supplier

- Vehicle Registration number of all eligible vehicles

As your Fuel Card provider we provide Revenue with transaction information for verification purposes, a service we currently provide for free. We also run an Online Fuel Management System, which has been designed to help you efficiently manage your fuel usage so you can produce proof of the number of litres consumed by each of your qualifying vehicles within the claim period.

Once you are successfully registered with the scheme, you need to provide the following information in order to make a claim:

- Details of the Road Transport Operator
- Licence number of any Road Transport Licences
- Vehicle Registration numbers
- Odometer Readings at beginning of claim period
- Odometer Readings at end of claim period
- Quantity of diesel purchased per vehicle / per card number
- For purchases by Fuel Card, the total purchases by individual card number will be required

Advice from DCI:

- Before making a claim, read through the FAQs and the terms and conditions of the scheme on the Revenue website
- Register for the scheme via ROS as soon as possible
- Ensure all drivers record odometer readings at point of sale. This can be keyed by the driver at outdoor terminals or keyed by the cashier at Point of Sale for service stations.

You must submit your claim on the Revenue On-Line Service (ROS) within four months of the end of relevant quarterly claim periods.
For example, for the DRS period 1 January 2017 to 31 March 2017, you must submit a claim on, or prior to, 31 July 2017.