



---

**AN BILLE UM FHAOISEAMH ÉIGEANDÁLA DO  
THIOMÁNAITHE, 2012  
MOTORIST EMERGENCY RELIEF BILL 2012**

---

*Mar a tionscnaíodh  
As initiated*

---

**ARRANGEMENT OF SECTIONS**

**Section**

1. Motorist emergency relief.
  2. Short title.
-

ACT REFERRED TO

Finance Act 2012

2012, No. 9



AN BILLE UM FHAOISEAMH ÉIGEANDÁLA DO  
THIOMÁNAITHE, 2012  
MOTORIST EMERGENCY RELIEF BILL 2012

# BILL

5

*entitled*

AN ACT TO ALLOW FOR THE QUARTERLY REVIEW OF  
EXCISE DUTY ON PETROL AND DIESEL AND THE  
INTRODUCTION OF AN IMMEDIATE REDUCTION OF  
4 CENT PER LITRE ON THE EXCISE DUTY ON PETROL  
AND DIESEL.

10

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—(1) The Minister for Finance shall review the excise duty on mineral oil, on a quarterly basis, taking into account the international price of oil, the domestic economy, the public finances and the annual rate of inflation as per the Consumer Price Index.

15

Motorist emergency relief.

(2) The Minister for Finance may give effect to the outcome of the review to reduce excise duty on mineral oil by way of statutory instrument.

(3) The table in Schedule 2 of section 68 of the Finance Act 2012 shall be amended to include the following;

20

Description of Mineral oil	Rate of tax
<i>Light Oil:</i>	
Petrol	€547.71 per 1,000 litres
<i>Heavy Oil:</i>	
Used as a propellant	€439.02 per 1,000 litres

25

(4) The reduction in excise duty in *subsection (3)* shall come into effect on the enactment of this Bill and shall not give rise to any refund of excise duty.

2.—This Act may be cited as the Motorist Emergency Relief Act 2012.

30

Short title.