



**An  
Phríomh-Oifig  
Staidrimh**

Central  
Statistics  
Office

# **Standard SIMS Report: Fuel Excise Clearances**



# **Single Integrated Metadata Structure (SIMS) Report**

## **For**

# **Fuel Excise Clearances**

This documentation applies to the reporting period:  
2023

Last edited: 16/03/2023



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## 1. Introduction

Fuel Excise Clearances is a release which provides statistics and characteristic information on fuel excise clearances from the Revenue Fuel Excise Clearances database accompanied by contextual information on fuel prices and mean temperatures.

The statistics include monthly and annual Fuel Excise Clearances, monthly average Wholesale Price Index, and monthly average temperature at Dublin Airport.

The collection of the Fuel Excise Clearances is undertaken by the Revenue Commissioners. The CSO compile the Wholesale Price Indices. Met Eireann calculated the monthly mean temperatures.

Clearances reflect the duty paid amounts of oil removed from tax warehouses. Clearances data provide a proxy for sales and the associated level of consumption but do not reflect actual consumption per se. First, clearances relate to Irish duty paid product. They do not include consumption on which Irish taxes have not been paid. Second, clearances reflect the timing of withdrawals of product from warehouse by manufacturers rather than the timing of consumption.

## 2. Contact

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## 3. Metadata Update

### 3.1. Metadata last certified

16/03/2023

### 3.2. Metadata last posted

16/03/2023

### 3.3. Metadata last update

16/03/2023



## 4. Statistical Presentation

### 4.1. Data Description

To show monthly trends in clearances of mineral fuels. Emissions from road transport fuels and home heating oils are responsible for a significant proportion of Ireland's national emissions. Changes such as an increased uptake of electric vehicles will be reflected in the consumption of mineral fuel oils.

### 4.2. Classification System

Not applicable.

### 4.3. Sector Coverage

Included under the autodiesel and unleaded petrol clearance figures are substitute diesel and petrol fuels used as a propellant. Hydrogenated Vegetable Oil (HVO) volumes that are used as a standalone alternative product to autodiesel are not included in this release.

### 4.4. Statistical Concepts and definitions

Excise duties are indirect taxes on the sale or use of specific products e.g. alcohol, tobacco, and mineral oils. They are usually applied as an amount per quantity of the product. The Revenue Commissioners collect statistics on the volumes of fuel clearances covered by excise taxes.

These monthly statistics show trends such as increased clearances of heating oils in unusually cold spells and reductions in clearances of road fuels in a period of restricted movement such as that resulting from Covid-19.

This release includes information on monthly wholesale price indices for fuels and monthly mean temperature for Dublin Airport as an aid to users in understanding the trends.

Principal variables: Clearances of autodiesel, unleaded petrol, marked gas oil, and kerosene.

### 4.5. Statistical Unit

The Revenue Commissioners collect the information from bonded warehouses. A bonded warehouse is a customs-controlled warehouse or secured area, where dutiable (imported) goods are retained until such time that the duty owed on the goods is paid.

### 4.6. Statistical Population

All bonded warehouses in the Republic of Ireland.

### 4.7. Reference Area

The statistics compiled and published are at national level.

### 4.8. Time Coverage

Monthly - 2020/2023

### 4.9. Base period

Wholesale Price Index data is published with base year 2015=100.



## 5. Unit of Measure

Monthly and annual excise clearance figures are published in million litres.  
Monthly Mean Temperature data is published in degrees centigrade.

## 6. Reference Period

2022-2023

## 7. Institutional Mandate

### 7.1. Legal Acts and other agreements

Not under statistical legislation. The CSO has requested access to the excise clearances microdata under Section 30 of the Statistics Act, 1993. In the interim, we have used aggregated data which was received from Revenue.

EU legislation on excise duties was prompted by the launch of the Single Market in 1993. EU legislation was adopted to ensure that excise duties for certain products were applied in the same way and to the same products throughout the Single Market, and that Member States applied at least a minimum rate of excise duty. All revenue from excise duties goes entirely to the Member States.

### 7.2. Data Sharing

Not applicable

## 8. Confidentiality

### 8.1. Confidentiality – policy

All information supplied to the CSO is treated as strictly confidential. The Statistics Act, 1993 sets stringent confidentiality standards: Information collected may be used only for statistical purposes, and no details that might be related to an identifiable person or business undertaking may be divulged to any other government department or body. These national statistical confidentiality provisions are reinforced by the following EU legislation: Council Regulation (EC) No 223/2009 on European statistics for data collected for EU statistical purposes. Further details are outlined in the CSO's Code of Practice on Statistical Confidentiality.

For more information on the CSO confidentiality policy please visit:  
<https://www.cso.ie/en/aboutus/lqdp/csodatapolicies/statisticalconfidentiality/>

### 8.2. Confidentiality – data treatment

Not applicable.

## 9. Release Policy

### 9.1. Release Calendar

The date of dissemination of all statistics released by CSO can be found in the Release Calendar published in CSO.ie. This calendar is regularly updated.

### 9.2. Release calendar access

The release calendar can be accessed via the CSO website, [www.cso.ie](http://www.cso.ie), or directly from this link:  
<https://www.cso.ie/en/csolatestnews/releasecalendar/>





### 9.3. User access

In accordance with Principle 6 of the European Statistics Code of Practice all users of CSO statistics have equal access via the CSO website at the same time of 11 am. Any privileged pre-release access to any outside user is limited, controlled and publicised. In the event that leaks occur, pre-release arrangements are revised so as to ensure impartiality.

The CSO recognises that in very limited circumstances a business need for pre-release access may be substantiated. Any form of pre-release access is a privilege and a strict CSO pre-release access policy is adhered to for these special requests. The full pre-release access policy can be accessed at:

<https://www.cso.ie/en/aboutus/lgdp/csodatapolicies/statisticalconfidentiality/>

The various results are published nationally in statistical release format as well as on the CSO website ([www.cso.ie](http://www.cso.ie)). Selected extracts from the results are posted on the CSO's data dissemination database, PxStat.

## 10. Frequency of Dissemination

Monthly.

## 11. Accessibility and clarity

### 11.1. News release

Not applicable.

### 11.2. Publications

The electronic release can be found via the following link:

<https://www.cso.ie/en/statistics/energy/fuelexciseclarances/>

### 11.3. On-line database

The information is published in tabular format via the CSO's dissemination database PxStat. The tables can be accessed directly from this link: <https://data.cso.ie/product/FEC>

#### 11.3.1. AC 1. Data tables -consultations

Not calculated.

### 11.4. Micro-data Access

Not applicable.

### 11.5. Other

Additional documentation and publications can be found in:

Revenue Commissioner Excise Volumes:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/excise/index.aspx>

NORA Levy:

<https://www.nora.ie/statistics.312.html>



#### **11.5.1. AC2. Metadata consultations**

Not calculated.

### **11.6. Documentation on Methodology**

Further documentation on the methodology used to compile this output can be accessed from the Methods page on cso.ie or directly from this link:

<https://www.cso.ie/en/methods/climateandenergy/fuelexcisclearances/>

#### **11.6.1. AC3 – Metadata completeness – rate**

Not calculated.

### **11.7. Quality Documentation**

Further documentation on the quality aspects of this output can be accessed from the Methods page on cso.ie or directly from this link:

<https://www.cso.ie/en/methods/climateandenergy/fuelexcisclearances/>

## **12. Quality Management**

### **12.1. Quality Assurance**

Quality Management Framework

The CSO avails of an office wide Quality Management Framework (QMF). This framework allows all CSO processes and outputs to meet the required standard as set out in the European Statistics Code of Practice (ESCOP). The QMF foundations are based on establishing the UNECE's Generic Statistical Business Process Model (GSBPM) as the operating statistical production model to achieve a standardised approach to Quality Management. All and any changes implemented to CSO processes and outputs require adherence to the QMF.

### **12.2. Quality Assessment**

Not assessed.

## **13. Relevance**

### **13.1. User Needs**

General national requirement. Fuel purchases are a substantial portion of enterprise costs and are a cause of pollution. Hence there is a large policy interest in understanding the amount of energy used by different enterprise sectors, or in the home, particularly during the COVID-19 crisis. Additionally, there is policy relevance in monitoring take-up on more energy efficient and less polluting fuels.

#### **13.1.1. Main National Users**

The published data has proved of interest to a broad section of users including and not limited to Government, Policy makers, Energy Sector, Business, National media – journalists, general public etc. and researchers interested in energy statistics.



### **13.1.2. Principal External Users**

Government, Policy-Makers, Energy Sector, National media, journalists, general public.

## **13.2. User Satisfaction**

Not measured.

## **13.3. Data Completeness**

Not measured.

### **13.3.1. Data Completeness rate**

Not measured.

## **14. Accuracy and reliability**

### **14.1. Overall accuracy**

Data received from Revenue commissioners refers to administrative data and therefore it is deemed to be as accurate as possible.

Where the data is reused from another CSO source, please refer to the quality report for that particular table.

## **14.2. Sampling Error**

Not applicable.

### **14.2.1. A1. Sampling error indicator**

Not applicable.

## **14.3. Non-sampling Error**

Not applicable.

### **14.3.1. Coverage error**

Not applicable.

#### **14.3.1.1. A2. Over coverage rate**

Not applicable.

#### **14.3.1.2. A3. Common units – proportion**

Not applicable.

### **14.3.2. Measurement error**

Not applicable.

### **14.3.3. Non-Response Error**

Not applicable.



#### **14.3.3.1. Unit non-response rate**

Not applicable.

#### **14.3.3.2. Item non-response rate**

Not applicable.

#### **14.3.4. Processing error**

Not applicable.

#### **14.3.5. Model assumption error**

Not applicable.

## **15. Timeliness and punctuality**

### **15.1. Timeliness**

Data are received on a monthly basis. No provisional results are provided however the published results are subject to revision, particularly the most recent months. The results have a target timeliness of 40 days after the end of each month.

#### **15.1.1. TP1. Time lag – First results**

Not applicable.

#### **15.1.2. TP2. Time lag – Final results**

Currently 37 days.

### **15.2. Punctuality**

The results are published on time in line with the indications given in the CSO's release calendar at the start of the year.

#### **15.2.1. TP3. Punctuality – Punctuality - delivery and publication**

0 days.

## **16. Comparability**

### **16.1. Comparability – Geographical**

Not applicable.

#### **16.1.1. CC1. Asymmetry for mirror flow statistics**

Not applicable.



## **16.2. Comparability over time**

There have been no breaks in time series – all data are fully comparable from the beginning of the series.

### **16.2.1.Length of Comparable Time series**

2000M01 to 2023M01 – 22 years 1 month.

## **16.3. Coherence – cross domain**

The data are consistent with National Oil Reserves Agency levy statistics. The results are consistent with SEAI monthly statistics.

### **16.3.1.Coherence – Sub annual and annual statistics**

Not applicable.

### **16.3.2. Coherence with National Accounts**

Not applicable.

## **16.4. Coherence – internal**

Not applicable.

## **17. Cost and Burden**

Estimates of Burden can be obtained from the Response Burden Barometer published annually by the CSO. <https://www.cso.ie/en/statistics/enterprisestatistics/responseburdenbarometer/>

Survey specific information is also available via CSO's PxStat, which can be accessed directly from this link: <https://data.cso.ie/product/RBB>

There are no estimates currently available of the cost of publishing these statistics.

## **18. Data Revision**

### **18.1.Data Revision Policy**

Revisions refer to changes made to published statistical data when the information used in its production has been updated or corrected. This information includes all data used in compiling the statistic e.g. respondent data, administrative data, weights and factors, methodology, classifications, definitions, modifications to survey questionnaires, survey scope and data collection methods.

The data revision policy that CSO statistics adheres to can be found via the following link:

<https://www.cso.ie/en/methods/quality/treatmentofrevisions/>

### **18.2. Data Revision Practice**

The results are subject to revision, particularly the most recent months.

#### **18.2.1.Data Revision – Average size**

Not calculated.



## 19. Statistical processing

### 19.1. Source Data

Revenue Fuel Excise Clearances Data

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/excise/receipts-volume-and-price/excise-volumes-commodity.aspx>.

Met Eireann Website

<https://www.met.ie/climate/available-data/historical-data>  
<https://www.met.ie/climate/available-data/monthly-data>

Wholesale Price Index PxStat Data

<https://data.cso.ie/table/WPM26>

#### 19.1.1. Population and sampling frame

Enterprises withdrawing fuels from bonded warehouses.

#### 19.1.2. Sampling design

Not applicable.

#### 19.1.3. Survey size

Not applicable.

#### 19.1.4. Survey technique

Administrative data obtained directly from Revenue Commissioners.

### 19.2. Frequency of data collection

Monthly.

### 19.3. Data Collection

The release is produced from excise clearance data supplied to the CSO by the Revenue Commissioners. Further information on the excise clearance data collected is available on the Revenue Commissioners website.

#### 19.3.1. Type of Survey/Process

Administrative data.

#### 19.3.2. Questionnaire (including explanations)

Not applicable.

#### 19.3.3. Survey Participation

Not applicable.



#### **19.3.4. Data Capture**

Monthly excise clearances data were obtained directly from Revenue.

#### **19.4. Data Validation**

Prior to publication, some manual checking is also carried out to ensure the robustness of the data. This includes ensuring there is consistency with National Oil Reserves Agency levy statistics.

#### **19.5. Data Compilation**

Not applicable.

##### **19.5.1. Imputation (for Non-Response or Incomplete Data Sets)**

Not applicable.

###### **19.5.1.1. A7. Imputation rate**

Not applicable.

##### **19.5.2. Grossing and Weighting**

Not applicable.

#### **19.6. Adjustment**

Not applicable.

##### **19.6.1. Seasonal Adjustment**

Not applicable.

## **20. Comment**