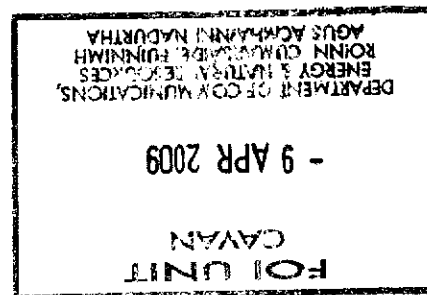


Mary Rabbite
Freedom of Information Officer
Dept. of Communications, Energy and Natural Resources
Elm House, Earlsvale Road,
Cavan, Co Cavan



Date 5th April 2009

In accordance with Section 7 of the Freedom of Information Act, I request information on the Mineral Oil Tax Relief Scheme I (MOTR Scheme I) and Mineral Oil Tax Relief Scheme II (MOTR Scheme II)

In the case of the Mineral Oil Tax Relief Scheme I eight companies were granted relief of Mineral Oil Tax on the sale or use under the following headings: Pure Plant Oil (4 companies), Biodiesel /EN590 Biodiesel / EN590(3 companies) and Bioethanol (1 company) over a period of 2 years beginning in 2005. Each of the participants are required to furnish a report on their operation of Scheme to your Department for each 6 months and each annual period.

In the case of the MOTR Scheme II sixteen companies were granted relief of Mineral Oil Tax on the sale or use under the following headings: Pure Plant Oil (3 companies), Bioethanol (4 companies), Biodiesel / EN590 (4 companies) and Captive Fleets (5 companies over a period of 4years beginning in 2006. Each of the participants are required to furnish a report on their operation of Scheme to your Department for each 6 months and each annual period.

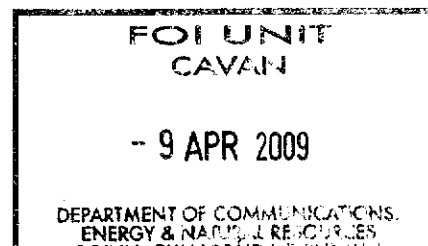
1). Mineral Oil Tax Relief Scheme I

The information I am requesting in accordance with the Freedom of Information Act regarding Mineral Oil Tax Relief Scheme I is as follows:

1.1). Pure Plant Oil

1.1.1). The number of litres of Pure Plant Oil sold or used in total and the amount of tax foregone in each of the 6 month reporting period.

1.1.2). A number of litres of Pure Plant Oil sold or used which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU in each of the 6 month reporting period.



1.1.3). The number of litres of Pure Plant Oil sold or used by each of the participants in each of the 6 month reporting periods.

1.1.4). A number of litres of Pure Plant Oil sold or used in by each of the participants which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU

1.2). Biodiesel / EN590

1.2.1). The total number of litres of Biodiesel /EN590 sold or used and the amount of tax foregone in each of the 6 month reporting period.

1.2.2). A total number of litres of Biodiesel /EN590 sold or used which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU in each 6 month reporting periods

1.2.3). The number of litres of Biodiesel /EN590 sold or used by each of the participants in each of the 6 month reporting periods.

1.2.4). A number of litres of Biodiesel /EN590 sold or used in by each of the participants which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU

1.3). Bioethanol

1.3.1). The total number of litres of Bioethanol sold or used and the amount of tax foregone in each 6 month reporting periods.

1.3.2). The total number of litres of Bioethanol sold or used which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU in each 6 month reporting periods.

1.3.3). The number of litres of Bioethanol sold or used by each of the participants in each of the 6 month reporting periods.

1.3.4). A number of litres of Bioethanol sold or used by each of the participants which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU

2). Mineral Oil Tax Relief Scheme II

The information I am requesting in accordance with the Freedom of Information Act regarding Mineral Oil Tax Relief Scheme II is as follows:

2.1). Pure Plant Oil

2.1.1). The number of litres of Pure Plant Oil sold or used in total and the amount of tax foregone in each of the 6 month reporting period.

2.1.2). A number of litres of Pure Plant Oil sold or used which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU in each of the 6 month reporting period.

2.1.3). The number of litres of Pure Plant Oil sold or used by each of the participants in each of the 6 month reporting periods.

2.1.4). A number of litres of Pure Plant Oil sold or used in by each of the participants which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU

2.2). Biodiesel / EN590

2.2.1). The total number of litres of Biodiesel /EN590 sold or used and the amount of tax foregone in each of the 6 month reporting period.

2.2.2). A total number of litres of Biodiesel /EN590 sold or used which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU in each 6 month reporting periods

2.2.3). The number of litres of Biodiesel /EN590 sold or used by each of the participants in each of the 6 month reporting periods.

2.2.4). A number of litres of Biodiesel /EN590 sold or used in by each of the participants which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU

2.3). Bioethanol

2.3.1). The total number of litres of Bioethanol sold or used and the amount of tax foregone in each 6 month reporting periods.

2.3.2). The total number of litres of Bioethanol sold or used which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU in each 6 month reporting periods.

2.3.3). A number of litres of Bioethanol sold or used in by each of the participants which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU

2.3.4). A number of litres of Bioethanol sold or used by each of the participants which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU

2.4). Captive Fleets

2.4.1). The total number of litres under Captive Fleets sold or used and the amount of tax foregone in each 6 month reporting periods.

2.4.2). The total number of litres under Captive Fleets sold or used which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU in each 6 month reporting periods.

2.4.3). A number of litres under Captive Fleets sold or used in by each of the participants which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU

2.4.4). A number of litres under Captive Fleets sold or used by each of the participants which was a). produced in Ireland, b). imported from other EU member states and c). imported from outside the EU.

I enclose a cheque for the fee of €15.

Signed



15/04/2009

[REDACTED]

FOI Request Reference: FOI/2009/10

[REDACTED]

I refer to your FOI request under Section 7 of the Freedom of Information Acts, 1997 and 2003, received in this office on 09/04/2009 requesting information on the Mineral Oil Tax Relief Scheme I (MOTR Scheme I) and Mineral Oil Tax Relief Scheme II (MOTR Scheme II). The application was received along with the associated fee.

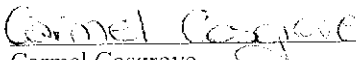
The officer handling your request will be Ms Geraldine Luddy, Renewable & Sustainable Energy Division, Department of Communications, Energy and Natural Resources, 29-31 Adelaide Road, Dublin 2. Geraldine can be contacted on 016783215

You can expect to receive your decision by the 07/05/2009.

If you have not received a decision by that time, you are automatically entitled to appeal to the Department for a review of the matter. This review proceeds on the legal basis that the initial request is considered to be refused once the specified time for responding to it has expired. A request for a review should be addressed to the undersigned at the address shown.

Please note the Department of Communications, Energy and Natural Resources has a policy of posting a summary of non-personal requests and decisions on the Departments website for reference purposes.

Yours sincerely,


Carmel Cosgrove

FOI Unit
Department of Communications, Energy and Natural Resources
Elm House,
Earlsvale Rd
Cavan

Phone: 01 6782902



An Roinn Cumarsáide,
Fuinnimh agus Acmhainní Nádurtha
Baile Átha Cliath 2.

Department of Communications,
Energy and Natural Resources,
Dublin 2.

Our Ref: FOI/2009/10

6th May 2009

[REDACTED]

I wish to refer to the request which you made under the Freedom of Information Acts 1997 - 2003 for information relating to the Biofuels Mineral Oil Tax Relief Schemes.

With regard to data on biofuels produced under the Mineral Oil Tax Relief Schemes, this Department transposes information on production volumes from the six monthly reports to a microsoft excel spreadsheet relating to both Schemes. In the six monthly reports made to this Department by the project promoters, they advise us of the amount of biofuel on which excise relief was claimed for a particular period and we use these figures as our basis for how much biofuel is placed on the market at a given time under the schemes. We do not have details of the actual excise foregone in relation to the schemes as this is a matter for the Revenue Commissioners.

Any information we release in relation to production figures under the schemes is given out on the basis of either a general overall production figure or an overall production figure per category. We do not release production figures for specific projects as this information is considered to be commercially sensitive and is used by individuals to claim excise relief from the Revenue Commissioners. The Office of the Information Commissioner has agreed with us on this point in relation to previous requests we have received for similar information.

The specific information you requested has been compiled in table format from extracting information from the overall spreadsheet of production figures which we have. This table shows the production figures under Schemes I and II for the respective six month reporting periods for these schemes on a per category basis only.

With regard to Scheme I the reporting periods are six monthly from August 2005 to January 2006, February 2006 to July 2006, August 2006 to January 2007 and February 2007 to July 2007. We did not specifically seek information from project promoters under Scheme I in relation to whether production volumes related to

indigenous production or imports. However we can advise that all production was indigenous for the periods outlined.

With regard to Scheme II the reporting periods covered are six monthly from end November 2006 to May 2007, June 2007 to November 2007, December 2007 to May 2008 and June 2008 to November 2008. We do not have information in relation to imports or indigenous production under Scheme II broken down in the context of the six monthly periods in question. However I have provided you with a figure of overall imports under the scheme up to the end of November 2008 which is the information we have available as it was in that most recent six monthly report that we requested that particular information. I would like to point out that it will be a requirement of all further six monthly reports to provide this information.

I have made a final decision to part grant your request of 5 April 2009 on the grounds that some of the information is held to be commercially sensitive and was provided to this Department in confidence and on the basis that some of the information which you requested does not exist in this Department. The purpose of this letter is to clarify that decision. This clarification has the following parts:

1. a schedule of the records covered by your request;
2. an explanation of the relevant findings concerning the records to which access is denied, and
3. a statement of how you can appeal this decision should you wish to do so.

This letter addresses each of these three parts in turn.

1. Schedule of records

A schedule of the relevant records is attached to this letter. It shows the documents that this Department considers relevant to your request. It describes the documents and refers to the section of the FOI Act which applies to prevent release.

The schedule also provides brief reasons for the decision which are meant to supplement the fuller and more detailed explanation given under heading 2 below.

2. Findings, particulars and reasons for decisions to deny access

The sections of the Act which can apply to deny access to documents are known as its exemption provisions.

Information relating to production figures which is provided in the six monthly progress reports by project promoters is transposed by this Department to an excel spreadsheet. We would not release details of the amount of biofuel produced by any individual project promoter under the schemes. All information we release relating to production figures is given either on an overall production basis or on a cumulative basis under each category.

Record numbers 1 and 2 relate to your FOI request. We would not release details of the production figures for specific projects submitted by any of the successful companies involved in either the MOT Relief Scheme I or II as this information is

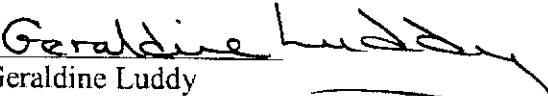
considered to be commercially sensitive and it is used by individuals to claim excise relief from the Revenue Commissioners on the biofuels being produced. It is also considered that disclosure of such information could prejudice the conduct or outcome of contractual or other negotiations of the successful project promoters. The information was provided to this Department in confidence on the basis that it would not be revealed to other parties.

The information you sought in relation to the amount of tax foregone is not available to us.

3. Rights of appeal

The Freedom of Information Act provides the right to appeal a decision taken under the Act within 4 weeks of the initial decision. Should you wish to make such an appeal, you can do so by writing to Mr Frank O'Brien, Freedom of Information Unit, Department of Communications, Energy and Natural Resources, Elm House, Earlsvale Rd, Cavan. Please note that there is a charge for all appeals of FOI requests which is currently €75 or €25 for medical card holders. The appeal will involve a complete reconsideration of the matter by a more senior member of staff of this Department.

Yours sincerely


Geraldine Luddy
Sustainable and Renewable Energy Division

Schedule of Records

FOI/2009/10

Record Number	Brief Description and Date of Record	File Ref.	Relevant Facts	Findings/conclusions	Grant/refuse/part-grant	Basis of Refusal: Section of Act	Record edited/Identify deletions
1	Microsoft excel spreadsheet which contains details of production figures for each of the successful companies under Scheme I.	Electronic Format	Production volume information transposed from six monthly reports submitted by successful project promoters.	Data relating to individual companies is not being released. However information has been compiled on an overall category basis into a separate table for release to requestor.	Part-Grant	Section 26(1)(a) Section 27(1)(a) Section 27(1)(b) Section 27(1)(c)	Part of the relevant information sought by the requestor has been compiled into a separate document and forwarded to him.
2	Microsoft excel spreadsheet which contains details of production figures for each of the successful companies under Scheme II.	Electronic Format	Production volume information transposed from six monthly reports submitted by successful project promoters.	Data relating to individual companies is not being released. However information has been compiled on an overall category basis into a separate table for release to requestor.	Part-Grant	Section 26(1)(a) Section 27(1)(a) Section 27(1)(b) Section 27(1)(c)	Part of the relevant information sought by the requestor has been compiled into a separate document and forwarded to him.

Scheme 1 Production Figures				
Category	Reporting Period 1 Aug 05 - Jan 06 Litres Produced	Reporting Period 2 Feb 06 - July 06 Litres Produced	Reporting Period 3 Aug 06 - Jan 07 Litres produced	Reporting Period 4 Feb 07 - Jul 07 Litres produced
Total PPO	562,470	1,066,720	1,705,650	1,067,734
Total Biodiesel	880,000	37,740	71,900	73,750
Total Bioethanol	29,051	478,630	869,975	0
	1,471,521	1,583,090	2,647,525	1,141,484

SCHEME II Production Figures		Reporting Period 1 (23 Nov 06 - May 07)	Reporting Period 2 only (June 07 - Nov 07)	Reporting Period 3 only (Dec 07 - May 08)	Reporting Period 4 only (June 08 - Nov 08)	Overall total produced to end Nov 08	No of Litres imported up to end Nov 08	Country of origin of any imports
Bioethanol	12,750	2,832,179	3,953,755	18,086,640	34,763,322	19,454,455	Non EU	
EN590	1,286,175	74,998,253	16,133,013	23,644,988	58,112,434	22,947,452	EU	
Captive Fleets	161,553	309,569	267,172	1,786,901	3,525,435	143,768	EU	
PPO	0	544,504	1,633,173	2,083,848	4,271,431	289,692	EU	
TOTAL	1,460,478	18,679,505	34,930,262	45,602,377	100,672,622	42,835,367		