

Temporary Solidarity Contribution

Part 24B-01-01

This document should be read in conjunction with Part 24B of the Taxes Consolidation Act 1997 and the Energy (Windfall Gains in the Energy Sector)(Temporary Solidarity Contribution) Act 2023.

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1. Introduction

Council Regulation (EU) 2022/1854 of 6 October 2022 (“the Council Regulation”) on an emergency intervention to address high energy prices has been adopted by written procedure following agreement reached by EU energy ministers in the extraordinary Energy Council on 30 September 2022.

There are two parts of this Regulation:

- A Temporary Solidarity Contribution (“TSC”), and
- A Mandatory Cap on Market Revenues in the wholesale electricity market for specific technologies.

This guidance only deals with aspects relating to the TSC, which is under the care and management of the Revenue Commissioners.

The relevant legislation is the Energy (Windfall Gains in the Energy Sector) (Temporary Solidarity Contribution) Act 2023 (“the Energy Act 2023”) which provides for the charge to TSC, administrative provisions relating to the TSC, and inserts Part 24B into the Taxes Consolidation Act 1997 (“TCA 1997”) to provide for certain definitions required for the calculation of the TSC.

2. Definitions

The introduction of the TSC requires several definitions to be included in the TCA which are specific to the operation of the TSC. These definitions are included in Part 24B and complement the definitions and provisions contained in section 2 of the Energy Act 2023.

2.1 Definitions in the Energy Act 2023

For the purposes of the introduction of the TSC, the Energy Act 2023 includes the following key definitions:

- “taxable profits” is defined in section 697S TCA 1997 (see [section 3](#)).
- “average taxable profits in respect of the reference years” is defined in section 697T TCA 1997 (see [section 4](#)).
- “temporary solidarity contribution” has the meaning assigned to it in section 4 Energy Act 2023 (see [section 5](#)).
- “chargeable period” means a calendar year commencing on either 1 January 2022 or 1 January 2023.
- “relevant activities” means economic activities carried on in the State or in a designated area (within the meaning of the Maritime Jurisdiction Act 2021), in the field of extraction, mining, or refining of natural gas, coal, petroleum or manufacture of coke oven products as referred to in Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006.
- “energy company” means a company that generates at least 75% of its turnover in a chargeable period from relevant activities.
- “specified date” in respect of the chargeable period commencing on 1 January 2022 is 23 September 2023, and in respect of the chargeable period commencing on 1 January 2023 is 23 September 2024.

Unless otherwise stated, a word or expression used in the Energy Act 2023 which is also used in the Council Regulation has the same meaning in the Energy Act 2023 as it has in the Council Regulation.

3. Taxable profits – section 697S TCA 1997

Section 4 Energy Act 2023 provides for the definition of a temporary solidarity contribution which is a levy charged in respect of relevant activities of an energy company for the chargeable periods 2022 and 2023.

Section 4(2) Energy Act 2023 provides for the calculation of TSC on the amount of taxable profits which is above a 20% increase of average taxable profits in respect of the reference years. The levy is charged at 75% of the resultant amount. Therefore, the calculation of “taxable profits” and “average taxable profits in respect of the reference years” are key components in the calculation of the TSC. This section provides guidance on “taxable profits”.

Section 697S TCA 1997 provides for the definition of “taxable profits” as the profits in respect of relevant activities included in the total profits of the energy company for an accounting period computed under section 76(3) TCA 1997 with certain modifications. Section 76(3) TCA 1997 provides for the calculation of total profits of companies for the purposes of corporation tax (CT). For the purposes of the calculation of taxable profits, the amount in respect of total profits is the amount which arises from relevant activities in Ireland or the Irish continental shelf. This amount is then reduced by:

- a) any charges on income paid by the company which are deductible against the total profits relating to relevant activities in accordance with section 243(2) TCA 1997 (as total profits are calculated before deduction of charges on income), and
- b) the amount of capital expenditure (see [section 3.1](#)) incurred on the construction or acquisition of a tangible asset–
 - (i) that is brought into use in the accounting period, where–
 - (I) the tangible asset is brought into use in any of the years 2018 to 2023, and
 - (II) the tangible asset is used in the course of carrying on relevant activities,

and

- (ii) in respect of which capital allowances are made under Part 9 or Chapter 2 of Part 24 TCA 1997 for the purposes of CT.

The deduction at (b) above is in addition to a deduction for capital allowances in arriving at total profits computed under section 76(3) TCA 1997.

In addition to the above, for the purposes of calculating taxable profits in respect of the TSC, when calculating total profits, no account is taken of:

- a) Relief for losses carried forward from accounting periods ending on or before 31 December 2017 including deemed accounting periods under section 697S(5)(a) TCA 1997 (see [example 3.2](#)),
- b) Relief for losses carried back from accounting periods commencing on or after 1 January 2024 including deemed accounting periods under section 697S(5)(b) TCA 1997 (see [example 3.3](#)),
- c) Amounts set off or surrendered under group relief provisions, or
- d) Any amount of the TSC incurred.

3.1 Capital Expenditure

Section 697S(2) TCA 1997 provides that where the tangible asset referred to in [section 3](#) above ceases to be used in the course of carrying on relevant activities at any time during the period of 5 years commencing on the day that asset was first brought into use, then relief is no longer available for capital expenditure incurred on that tangible asset in calculating taxable profits. On the occasion of this event, any deduction claimed in respect of the capital expenditure in calculating taxable profits must be reversed and the taxable profits in respect of the accounting period in which the deduction was claimed must be recalculated. This will result in the energy company being required to deliver an amended return to Revenue to reflect the revised amount of taxable profits. A tangible asset will not be considered to have ceased to be used where there is a reasonable period of disuse due to maintenance or repair requirements.

Where an amount in respect of capital expenditure is deducted in the calculation of taxable profits for an accounting period which results in taxable profits being reduced below zero or further below zero, the amount of taxable profits in subsequent accounting periods are reduced by an amount calculated as:

$$A - B$$

where,

- A is the amount of capital expenditure claimed as a deduction, and
B is the amount of taxable profits in that accounting period as if no deduction was taken for capital expenditure (but where that amount is less than zero then B shall be zero).

The amount carried forward will continue to be carried forward and deducted from taxable profits of subsequent years until such time as the amount has been fully utilised.

Example 3.1 – Calculation of taxable profits

Company A commenced trading in January 2000. The accounts of the company are prepared on a 12-month basis ending on 31 December each year. The company operates relevant activities in the State to which the TSC applies. For the year 2022, and in accordance with section 76(3) TCA 1997 the total profits of the company were €550m. The company paid €50m of royalties which qualify as a charge on income relating to the trade and paid capital expenditure of €100m on the acquisition of new plant and machinery brought into use in 2022. The company utilised pre-2018 trading losses carried forward in the amount of €20m for CT purposes.

The company is in a group for CT purposes with Company B. In the calculation of its total profits for CT purposes loss relief of €10m was surrendered by Company B to Company A.

Calculation of taxable profits for TSC purposes 2022

	€m	€m
Total profit for CT purposes		550
Reduced by:		
Charges on income	(50)	
Capital expenditure incurred	(100)	(150)
Add back:		
Loss relief under s396(2)	20	
Group relief surrendered by Company B and utilised by Company A under s420	10	30
Taxable profit for TSC purposes		430

3.2 Restriction of losses incurred on or before 31 December 2017

The legislation provides for the restriction of losses incurred in an accounting period beginning before 31 December 2017 and ending on or after 1 January 2018.

Section 697S(5)(a) TCA 1997 contains provisions relating to the recalculation of losses in respect of relevant activities where the accounting period of a company in which that loss arose commenced before 31 December 2017 and ends on or after 1 January 2018 (i.e. the 'original accounting period'). The period from the first day of the accounting period to 31 December 2017 is referred to as the 'deemed accounting period'. This provision deems the loss to be adjusted on a time basis in line with the length of the original accounting period in common with the deemed accounting period.

Example 3.2 – Calculation of loss attributable to accounting period commencing in 2017 and ending in 2018

Company D commenced trading in March 2004. The company incurred a trading loss of €120m for CT purposes for the period from 1 March 2017 to 28 February 2018.

For the purpose of the TSC, the accounting period from 1 March 2017 to 28 February 2018 is referred to as 'the original accounting period'. The company will also have a 'deemed accounting period' from 1 March 2017 to 31 December 2017. The loss arising in the original accounting period must be adjusted as follows:

$$\frac{120m \times 10}{12} = 100m$$

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To calculate the taxable profit of the company in respect of 2018, the loss of €100m as calculated above is deemed to have arisen in the deemed accounting period i.e. the period 1 March 2017 to 31 December 2017 and shall not be taken into account.

3.3 Restriction of losses incurred on or after 1 January 2024

The legislation provides for the restriction of losses incurred in accounting periods beginning before 31 December 2023 and ending on or after 1 January 2024.

Section 697S(5)(b) TCA 1997 contains provisions relating to the recalculation of losses in respect of relevant activities where the accounting period in which that loss arose commenced before 31 December 2023 and ends on or after 1 January 2024 (i.e. the original accounting period). The period from 1 January 2024 to the date the original accounting period ends is referred to as the "new accounting period". This provision deems the loss to be adjusted on a time basis in line with the length of the new accounting period in common with the original accounting period.

Example 3.3 – Calculation of loss attributable to accounting period commencing in 2023 and ending in 2024

Company D commenced trading in March 2004. The company incurred a trading loss of €120m for CT purposes for the period from 1 March 2023 to 28 February 2024.

For the purpose of the TSC, the accounting period from 1 March 2023 to 28 February 2024 is referred to as 'the original accounting period'. The company will also have a 'new accounting period' from 1 January 2024 to 28 February 2024. The loss arising in the original accounting period must be adjusted as follows:

$$\frac{120\text{m} \times 2}{12} = 20\text{m}$$

To calculate the taxable profit of the company in 2023, the loss of €20m as calculated above is deemed to have arisen in the new accounting period i.e., the period 1 January 2024 to 28 February 2024, and shall not be taken into account.

3.4 Accounting periods falling wholly or partly within the calendar year

For the purposes of calculating the TSC, the taxable profits are calculated in respect of the calendar year. Section 697S(6) TCA 1997 contains provisions relating to circumstances where an accounting period falls wholly or partly within a calendar year. In such circumstances, the taxable profits of the energy company for an accounting period will be adjusted on a time basis in line with the length of the period in common to the calendar year and the accounting period compared with the length of the accounting period. The amounts apportioned under subsection (6) are aggregated to determine the taxable profits in respect of the calendar year.

Example 3.4 – Calculation of taxable profits arising in accounting periods that fall wholly or partly within the calendar year.

Company E commenced trading in July 2015. The accounts of the company are prepared on a 12-month basis ending on 30 June each year. The company carries out relevant activities to which the TSC applies.

The taxable profits for TSC purposes are as follows:

1 July 2021 to 30 June 2022	Profit	€250m
1 July 2022 to 30 June 2023	Profit	€600m

Where the accounting period of the company does not match the calendar year, the taxable profits of the company must be apportioned on a time basis for the purpose of calculating the TSC. The adjustment is carried out as follows:

$$(A \times B) / C$$

- A is the taxable profits for the accounting period,
- B is the length of the period common to the calendar year and the accounting period, and
- C is the length of the accounting period.

To calculate the taxable profits of Company E attributable to the chargeable period 2022, the taxable profits for each accounting period must be apportioned using the formula above.

Accounting period ending 30 June 2022	$(250m \times 6) / 12 = 125m$
Accounting period ending 30 June 2023	$(600m \times 6) / 12 = 300m$
Taxable profits attributable to the calendar year 2022	€425m

4. Average Taxable profits – section 697T TCA 1997

4.1 Calculation of average taxable profits

As noted in section 3, the calculation of TSC requires the calculation of the amount of taxable profits which is above a 20% increase of average taxable profits in respect of the reference years. Section 697T(1) TCA 1997 provides a definition of ‘average taxable profits in respect of the reference years’ in relation to relevant activities in the years 2018 to 2021. Where the relevant activities commenced on or before 31 December 2018, the average taxable profits of an energy company in respect of the reference years are calculated as an annual average for the period 1 January 2018 to 31 December 2021. Where the relevant activities commenced on or after 1 January 2019, the average taxable profits in respect of the reference years of an energy company are the average annual taxable profits arising from 1 January in the year the relevant activities commenced to 31 December 2021. Where the amount of average taxable profits in respect of the reference years is calculated to be a negative amount (i.e. less than zero), the amount is deemed to be zero for the purposes of the calculation of the TSC.

Example 4.1 – Calculation of average taxable profits in respect of the reference years

Using the same details in [Example 3.1 – Calculation of taxable profits](#), Company A must calculate the average taxable profits in respect of the reference years (i.e. 2018 to 2021). The company has calculated the taxable profit and losses for each year as follows:

2018	(€90m)
2019	€40m
2020	(€30m)
2021	(€50m)

The company had accumulated losses up to 31 December 2017 of €100m. Losses prior to 1 January 2018 are ignored for the purpose of calculating taxable profits and therefore are also ignored when calculating average taxable profits in respect of the reference years.

The average taxable profits in respect of the reference years for Company A is calculated as a negative amount of €32.5m. However, section 697T(1) TCA 1997 provides that where the amount calculated is less than zero, it is deemed to be zero.

4.2 Calculation of average taxable profits – partial years

Section 697T(2) TCA 1997 provides that, for the purposes of subsection (1), where relevant activities are carried on for part of a year, the taxable profits in respect of the relevant activities are grossed up to a calendar year amount based on the number of months in the year that the relevant activities took place.

Example 4.2 – Calculation of taxable profits for the purpose of calculating average taxable profits

Company G commenced trading on 1 April 2018. The taxable profits of the company from 1 April 2018 to 31 December 2018 was €90m.

The amount of taxable profits in respect of 2018 to be included in the calculation of average taxable profits in respect of the reference years is calculated as;

$$(A / B) \times 12$$

where—

A is the taxable profits in the year, and

B is the number of months in that year during which the relevant activities were carried on.

$$(\text{€}90 / 9) \times 12 = \text{€}120\text{m}$$

4.3 Merger / acquisition scenarios

Section 697T(3) TCA 1997 contains provisions to deal with scenarios where a successor company 'steps into the shoes' of a predecessor company where the relevant activities of the predecessor were taken over in the year 2022 or 2023 and relevant activities are not permanently discontinued.

Section 697T(3)(a) provides that, for the purpose of calculating the TSC due by the predecessor company, the average taxable profits in respect of the reference years of the predecessor company must be apportioned on a time basis in line with the length of time that the predecessor carried on the relevant activities in that chargeable period relative to the calendar year.

Section 697T(3)(b) provides that, for the purpose of calculating the TSC due by the successor company, the average taxable profits in respect of the reference years of the predecessor company must be apportioned on a time basis in line with the length of time that the successor carried on the relevant activities in that chargeable period relative to the calendar year, and such portion is considered to be the average taxable profits in respect of the reference years of the successor company.

Section 697T(3)(c) provides that the apportionment in subsection (3)(b) of that section shall not apply in respect of 2023 where the trade is taken over by the successor in the year 2022, as the full amount of average taxable profits of the predecessor company in respect of the reference years is considered to be the average taxable profits in respect of the reference years of the successor company in calculating the TSC due for 2023.

Example 4.3 – Take-over of relevant activities

Company T commenced trading in January 2000 and carries on relevant activities in Ireland to which the TSC applies. The accounts of the company are prepared on a 12-month basis ending on 31 December each year. The company ceased trading on 31

March 2022 when the trade, including all relevant activities, was taken over by Company Q.

Results of Company T:

Average taxable profits in respect of the reference years €180m

Taxable profit for 2022 (up to 31 March 2022) €300m

Results of Company Q:

Taxable profit for 2022 (12 months a/c period 1 April 2022 to 31 March 2023)

€900m

Taxable profit for 2023 (12 months a/c period 1 April 2023 to 31 March 2024)

€950m

TSC of Company T in 2022:

As the trade, including the relevant activities, was transferred from Company T to Company Q during the chargeable period, the average taxable profits for the reference years used in the calculation of the TSC for Company T must be apportioned on a time basis in line with the portion of the chargeable period in which the transfer took place by virtue of section 697T(3)(a) TCA 1997. The formula for the apportionment is:

$$(A \times B) / C$$

A is the average taxable profits in respect of the reference years of the predecessor in relation to those relevant activities,

B is the length of the period from the beginning of the year in which the predecessor ceases to carry on those relevant activities to the date the predecessor ceases to carry on those relevant activities, and

C is the length of the year.

The amount to be included as average taxable profits in respect of the reference years for Company T is calculated as €45m ((€180m x 3) / 12). The TSC liability of Company T is €184.5m ((€300m – (€45m x 1.2)) x 75%).

TSC of Company Q in 2022:

Applying the calculation provided for in section 697T(3)(b) TCA 1997 the amount of average taxable profits in respect of the reference years for Company T is calculated as €135m $((€180m \times 9) / 12)$.

As Company Q commenced trading in March 2022 and the accounting period is not the same as the calendar year, the results for the accounting period must be apportioned in line with the calendar year. The taxable profits must be apportioned in accordance with section 697S(6) TCA 1997.

Apportioned taxable profit	:	€675m $((€900m \times 9) / 12)$
Average taxable profit	:	€135m
TSC calculation	:	$(€675m - (€135m \times 1.2)) \times 75\%$
TSC due	:	€384.75m

TSC of Company Q in 2023:

The taxable profits of Company Q must be apportioned on a time basis in line with the calendar year.

Apportioned taxable profit	:	$((€900m \times 3) / 12) + ((€950m \times 9) / 12) =$ €937.5m
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Section 697T(3)(c) TCA 1997 provides that the successor (Company Q) is entitled to use the average taxable profits in respect of the reference years of the predecessor (Company T) for the purpose of calculating the TSC in 2023, without any adjustment.

Average taxable profits in respect of the reference years	€180m	
TSC calculation	:	$(€937.5m - (€180m \times 1.2)) \times 75\%$ €721.5m x 75%
TSC due	:	€541.125m

5. Temporary Solidarity Contribution

As noted previously, section 4 of the Energy Act 2023 provides for the definition of a temporary solidarity contribution which is a levy charged in respect of relevant activities of an energy company for the chargeable periods 2022 and 2023.

Section 4(2) Energy Act 2023 provides for the calculation of TSC on the amount of taxable profits which is above a 20% increase of average taxable profits in respect of the reference years. The levy is charged at 75% of the resultant amount.

Example 5.1 – Calculation of TSC liability

Company A has calculated the taxable profits for 2022 as €430m and the average taxable profits in respect of the reference years as €100m. Section 4(2) Energy Act 2023 provides the formula for the calculation of the TSC as:

$$(A - (B \times 1.2)) \times 75\%$$

where—

- A is the taxable profits in respect of the chargeable period, and
- B is the average taxable profits in respect of the reference years.

Applying the formula to Company A, the amount of TSC due is calculated as:

$$(\text{€}430\text{m} - (\text{€}100\text{m} \times 1.2)) \times 75\% = \text{€}232.5\text{m}$$

Where there is an arrangement which has the effect of reducing the amount of taxable profits and it is reasonable to consider that—

- (a) the arrangement was not made for bona fide commercial reasons, and
- (b) the main purpose, or one of the main purposes, of the arrangement is to avoid or reduce the amount of the TSC paid or to be paid,

then the effect of the arrangement shall not be taken into account for the purposes of calculating taxable profits.

6. Deductibility of TSC for CT purposes

When calculating the amount of profits to be charged to CT under Case I of Schedule D, a deduction is allowed in respect of the TSC incurred by an energy company in an accounting period in line with generally accepted accounting principles. However, a deduction will not be allowed under Part 24B TCA 1997 where a deduction has been allowed under any other provision of the Tax Acts i.e. a deduction in respect of TSC cannot be taken more than once.

Example 6.1 – Deductibility of TSC for CT purposes

Company L commenced trading in January 2005. The accounts of the company are prepared on a 12-month basis ending on 31 December each year. The company operates relevant activities in Ireland to which the TSC applies.

For the year 2022, the total profits as calculated in accordance with section 76(3) TCA 1997 were €550m before any account was taken in its financial statements of TSC. There are no additional adjustments necessary for CT purposes therefore, this is the amount it calculated as liable to CT.

Temporary Solidarity Contribution:

Company L calculated the taxable profits under Part 24B TCA 1997 for the chargeable period 2022 to be €430m and the average taxable profits in respect of the reference years as zero. Section 4(2) of the Energy Act 2023 provides the formula for the calculation of the TSC as:

$$(A - (B \times 1.2)) \times 75\%$$

where—

- A is the taxable profits in respect of the chargeable period, and
- B is the average taxable profits in respect of the reference years.

Applying the formula to Company L, the amount of TSC due is calculated as:

$$(\text{€}430\text{m} - (0 \times 1.2)) \times 75\% = \text{€}322.5\text{m}$$

Corporation tax:

Having calculated the amount of TSC due in respect of 2022, Company L accrues an expense in its income statement for the year ended 31 December 2022 of €322.5m in respect of the levy payable for 2022. The total profits subject to CT of €550m are recalculated to reflect the accrual of €322.5m. This means, for CT purposes, the profits liable to CT of Company L are €227.5m.

7. Administrative provisions

7.1 Obligation to notify

Section 7 of the Energy Act 2023 requires an energy company to notify the Revenue Commissioners that it is an Energy Company as defined in section 2 Energy Act 2023 on or before 30 August 2023, or in the case where a company first becomes an Energy Company in 2023, on or before 30 August 2024.

All entries on the notice (TSC1), available at www.revenue.ie, must be completed. The document must be submitted to Revenue via MyEnquiries. Further details on how to submit this document are included on the notice.

7.2 Obligation to file a return

An Energy Company must prepare and deliver a return to the Revenue Commissioners for the chargeable period. The return must be delivered on or before the specified date (i.e. 23 September 2023 in respect of 2022 and 23 September 2024 in respect of 2023).

The return must be submitted electronically. All entries on the return (TSC2), available at www.revenue.ie, must be completed. The return must be submitted to Revenue via MyEnquiries. Further details on how to submit the return are included on the return.

7.3 Details of the return

The first page of the return request details of the company – name, address, tax reference number etc. This page also includes a signed declaration which must be completed in full. The person completing the return can either:

- (a) complete the document electronically by inserting their name in the signature box, or
- (b) print the return, sign the return, and scan the completed return to submit via MyEnquiries.

For the purposes of section 8(6) Energy Act 2023 an electronic signature will suffice.

All boxes on page 2 of the return are mandatory and must be completed, even where the entry is 'zero' or 'not applicable'. All amounts must be completed in Euro. The Energy Company is required to provide the following details:

Box	Narrative
1.1	This entry is for the taxable profits of the chargeable period as calculated under section 697S TCA 1997.
1.2	This entry is the amount of charges on income deducted in the calculation of the amount of taxable profits recorded at box 1.1 under section 697S(1)(a) TCA 1997.
1.3	This entry is the amount of capital expenditure deducted in the calculation of the amount of taxable profits recorded at box 1.1 under section 697S(1)(b) TCA 1997.
1.4	This entry is the amount of capital expenditure brought forward and deducted in the calculation of the amount of taxable profits recorded at box 1.1 under section 697S(3) TCA 1997.
1.5	This is the amount of average taxable profits in respect of the reference years (i.e. 2018 to 2021) calculated under section 697T TCA 1997. If the amount calculated is less than zero, the energy company should enter the negative amount in this box in brackets.

1.6	This entry is the total amount of charges on income deducted in the calculation of the amount of average taxable profits in respect of the reference years recorded at box 1.5 under section 697S(1)(a) TCA 1997.
1.7	This entry is the total amount of capital expenditure deducted in the calculation of the amount of average taxable profits in respect of the reference years recorded at box 1.5 under section 697S(1)(b) TCA 1997.
1.8	The entries required at (a), (b) and (c) are the details relating to a predecessor company whose relevant activities were taken over after 1 January 2018.
1.9	The amount of TSC payable in respect of the chargeable period.

7.4 Self-assessment and signed declaration

The return referred to in [section 7.2](#) above must contain the energy company's self-assessment of the liability to the TSC. The return must also contain a signed declaration by the person who prepares the return stating that the return is, to the best of that person's knowledge and belief, correct.

7.5 Payment, collection and recovery

Any amount of TSC to be paid by an energy company is due and payable to the Revenue Commissioners on or before the specified date (i.e. 23 September in the year following the chargeable period). All amounts must be paid directly to the Collector General via ROS.

7.6 Expression of doubt

Where an energy company

- includes a letter of expression of doubt with a corporation tax return in accordance with section 959P TCA 1997,
- that expression of doubt is accepted as genuine,

- it results in an amendment to the assessment to CT, and
 - by reason of that amendment there is either:
 - (a) an increase in the taxable profits in a chargeable period, or
 - (b) a decrease in the average taxable profits in respect of the reference years,
- then any additional TSC due under an amended assessment to TSC is due and payable not later than one month from the date of the amended assessment.

7.7 Appeals

Where an energy company is aggrieved by a Revenue assessment or an amended assessment to TSC, that company may appeal the assessment to the Appeal Commissioners within 30 days after the date of the notice of assessment or the amended assessment in accordance with section 949I TCA 1997.

The provisions relating to a late appeal under section 949O TCA 1997 shall only apply where the amount of TSC charged by the assessment has been paid together with any interest on that TSC under section 18 of the Energy Act 2023.

No appeal may be made against:

- (a) A surcharge applied under the Energy Act, where the surcharge is the energy company's sole ground for the appeal,
- (b) A self-assessment contained on the energy company's return, or
- (c) The amount of taxable profits specified in a self-assessment.