

Chairman's Office, Revenue Board, 01/04/2009

Revenue notes that the consultation document raises the possibility of a registration system for dangerous substances as an alternative to current licensing arrangements, and mentions also the possibility of linkage to databases concerning other regulatory obligations applying to fuel stores.

Revenue operates a system of licensing of persons who produce, sell, deliver or deal in mineral oil for use in motor vehicles, in accordance with section 101 of the Finance Act 1999. There is no provision, at present, for access to information on such licensing for the purposes of dangerous substances control, and the necessary statutory underpinning would have to be put in place if such access were to be allowed as part of the new arrangements. In practice, however, the information held by Revenue would be of limited utility for dangerous substances control purposes, as the licensing system under section 101 applies only in respect of fuel for motor vehicles. It would not, therefore, contain information on, for example, dealers in home heating fuel, agricultural enterprises selling marked gas oil for agricultural machinery, or dealers in aviation fuel. Accordingly, the fact that Revenue's licensing system could not provide all the information relating to the various categories of retail and storage facilities and the various types of fuel would suggest that a linkage with it would not be an optimal way of meeting information requirements for the administration and control of dangerous substances.