

IMPORTANT GUIDANCE NOTE TO CHARGING POLICY

Requests for credit /clarification of enforcement charges

(updated August 2019; minor amendments made November 2020)

Please note that:

- Only valid queries on enforcement charges will be considered (i.e. only if accompanying information is full and complete).
- Only one Clarification & one Credit Request per year per licensee will be assessed.
- Requests for clarification or credit will not delay enforcement actions to recover outstanding fees.
- The decision on a query/clarification is final.

Your correspondence should be in the form of this completed note (electronically completed is sufficient –no need to sign or post a hard copy).

Complete the following 3 steps:

STEP 1

Please review and classify your communication in BOX A into either

1. Credit Request or **2. Clarification**

STEP 2

If a '**Credit Request**' please classify into Types A-D & provide evidence outlined in **Table 1**. If this evidence is not provided the request will be considered invalid and not progressed further **OR**

If a '**Clarification**' complete **Table 2**.

STEP 3

Submit your completed form to

EDEN or

by email to OEEChargeQUERIES@epa.ie

Requests for credit /clarification of enforcement charges

Submit this completed form:

Facility Name:

Reg No:

STEP 1 BOX A. Classify request as a:	
1. Credit request Complete evidence requirement in Table 1	<u>Yes/No</u> <i>(delete as appropriate)</i>
2. Clarification Complete information in Table 2	<u>Yes/No</u> <i>(delete as appropriate)</i>
Note: Requesting clarification or credit request will not delay enforcement actions to recover outstanding fees and only 1/CR and 1 Clarification per year/license will be addressed	

Continued below.....

Table 1 'Credit Request' evidence requirement

You must select one or more of 1A-D and provide evidence as outlined.

STEP 2 1. Credit request basis	Evidence
A. An inappropriate risk category has been applied	<p>Provide specific reason as to why the default category applied is inappropriate. This should refer specifically to the 'Summary of the EPA Annual Enforcement Charging Schema', and to specific factual inaccuracies. General assertions that the complexity rating or default risk category doesn't suit the facility, or improvements have been made will not be sufficient.</p> <p><i>Your Enforcement Category will be regularly reviewed and will not be changed without specific evidence of significant factual errors.</i></p>
B. Certain air emissions monitoring has been charged for but not carried out	<p>Provide evidence that air monitoring has not been carried out.</p> <p><i>Air monitoring carried out by EPA is ISO 17025 accredited and alternate monitoring/cost comparisons will not be considered. All monitoring is reviewed in detail each year, and will not be changed without evidence of it being inappropriate.</i></p>
C. The licensee has ceased to operate or surrendered its licence during the relevant charge period – or the nature of the activity has substantially changed	<p>Provide whichever of the following details are appropriate:</p> <ul style="list-style-type: none"> (i) Date of surrender application: (ii) Date of surrender approval by EPA: (iii) Are there environmental issues on site which may impact on surrender? (iv) Have you been alerted to potential or actual remediation or contamination clean up costs? (v) When did the site cease activities? (vi) Have you notified the Company Registration Office of cessation of business activities? And if so, enclose copies of such notifications. (vii) Has an examiner/receiver been appointed? (viii) How does reduced/ceased activity result in a lesser impact to the environment
D. The enforcement charge is resulting in a disproportionate burden on the activity.	<p>Please submit three years of financial information in support of your claim.</p> <p>This may comprise of copies of audited accounts (for a limited company), or documentation from the Revenue Commissioners indicating nil tax liabilities, or trading losses over the period in question, or an Income Tax balancing statement, or other documentation to substantiate the financial situation outlined.</p> <p><i>Please note that management accounts will be viewed as having limited value.</i></p>

Table 2 'Charge Clarification' Information requirement:

You must review documentation referred to below and confirm that you have done so in 2(i), and you must then complete 2(ii).

No credit will be assigned on foot of a clarification request.

STEP 2 2. Charge Clarification	
(i)	<p>I undertake that I have reviewed the following guidance documents:</p> <ul style="list-style-type: none">• The "EPA Licensing & Enforcement Charging Policy" here.▪ 'Summay of the EPA Annual Enforcement Charging Schema'▪ 'FAQs on Revisions to EPA Annual Enforcement Charging Schema'▪ Enforcement charges FAQ's (attached below) <p style="text-align: right;"><u>Yes/No</u> <i>(delete as appropriate)</i></p>
(ii)	<p>Please state your question and why the above documents do not clarify your question:</p>
<p><i>Queries will not be addressed unless licensee states that they have reviewed the guidance documents linked. You are encouraged to read the attachments which have been produced specifically to clarify charging matters for licensees.</i></p>	