

# Budget 2010 Excise Duty Rates

## 1. ALTERATIONS IN RATES OF ALCOHOL PRODUCTS TAX

### Rate reductions

All alcohol products tax rates are reduced with effect as and from 10 December 2009. These new rates are set out in the schedule below.

(With effect as and from 10 December 2009)

Description of Goods	Excise Ref. Number (ERN)		New rate of APT
	Home	Imported	
<b>Spirits</b>			
Brandy	6000	5301	€1.13 per litre of alcohol
Whiskey	6011	5331	€1.13 per litre of alcohol
Gin	6051	5311	€1.13 per litre of alcohol
Vodka	6061	5381	€1.13 per litre of alcohol
Rum	6111	5321	€1.13 per litre of alcohol
Spirits exceeding 5.5% vol	6071	5391	€1.13 per litre of alcohol
Spirits not exceeding 5.5% vol	6081	5261	€1.13 per litre of alcohol
<b>Beer</b>			
Exceeding 0.5% vol but not exceeding 1.2% vol			€0.00
Home Produced Beer exceeding 1.2% vol but not exceeding 2.8% vol, on which the tax is paid by the producer	9827		€7.85 per hectolitre per cent of alcohol in the beer
All Other Beer exceeding 1.2% vol but not exceeding 2.8% vol	9822	9122	€7.85 per hectolitre per cent of alcohol in the beer
Home Produced Beer exceeding 2.8% vol on which the tax is paid by the producer	9820		€15.71 per hectolitre per cent of alcohol in the beer
All Other Beer exceeding 2.8% vol	9821	9121	€15.71 per hectolitre per cent of alcohol in the beer

<b>Wine</b>			
Still & sparkling, not exceeding 5.5% vol	4106	3107	€87.39 per hectolitre
Still, exceeding 5.5% vol but not exceeding 15% vol	4101	3101	€62.24 per hectolitre
Still, exceeding 15% vol	4102	3102	€80.52 per hectolitre
Sparkling, exceeding 5.5% vol	4203	3203	€24.48 per hectolitre
<b>Other Fermented Beverages</b>			
<i>(1) Cider &amp; Perry</i>			
Still & sparkling, not exceeding 2.8% vol	9826	9126	€2.93 per hectolitre
Still & sparkling, exceeding 2.8 but not exceeding 6.0% vol	9819	9119	€5.86 per hectolitre
Still & sparkling, exceeding 6.0% vol but not exceeding 8.5% vol	9823	9123	€152.28 per hectolitre
Still, exceeding 8.5% vol	9824	9124	€16.00 per hectolitre
Sparkling, exceeding 8.5 % vol	9825	9125	€32.01 per hectolitre
<i>(2) Other than Cider &amp; Perry</i>			
Still & sparkling, not exceeding 5.5% vol	9901	9301	€87.39 per hectolitre
Still, exceeding 5.5% vol	9902	9302	€62.24 per hectolitre
Sparkling, exceeding 5.5% vol	9903	9303	€24.48 per hectolitre
<b>Intermediate Beverages</b>			
Still, not exceeding 15% vol	6201	5201	€62.24 per hectolitre
Still, exceeding 15% vol	6202	5202	€80.52 per hectolitre
Sparkling	6203	5203	€24.48 per hectolitre

## **2. ALTERATION IN RATES OF MINERAL OIL TAX**

From 10th December additional carbon charges, of €34.38 per 1,000 litres and €39.98 per 1,000 litres, are added to the rates of mineral oil tax for petrol and auto diesel respectively.

Because, however, this element of the mineral oil tax charge is deferred to the 15th day of the month following that in which the liability arose, mineral oil tax will continue to be charged at the pre-Budget rates on petrol and auto-diesel on release from a tax warehouse and on importation into the State. The carbon charge element of the liability must be paid separately, by the 15th day of the following month, on the basis of a return.

Revenue staff and the traders concerned will be advised in good time of the arrangements for these returns and payments.