

<b><u>Company compliance - Obligations under Excise Law.</u></b>		
<b>Grouping.</b>	<b>Description of obligation.</b>	<b>Section No.</b>
<b><i>1. Bookmakers:</i></b>		
	A bookmaker must have a bookmaker's licence.	Section 65 Finance Act 2002 and the Betting Duty Regulations 2004 (S.I. No 803 of 2004).
	Premises where the business of bookmaking is carried on must be registered.	Section 66 Finance Act 2002.
	Bookmakers must make returns of Betting Duty.	Section 70 Finance Act 2002 and the Betting Duty Regulations 2004 (S.I. No. 803 of 2004).
	Obligations regarding the keeping and retention of records.	Betting Duty Regulations 2004 (S.I. No. 803 of 2004).
<b><i>2. Holders of Gaming Licences:</i></b>		
	The holder of a gaming licence must display a notice giving his/her name and address and the conditions of the licence.	Section 20 Gaming and Lotteries Act 1956.
	A person who makes a gaming machine available for play must have a gaming machine licence for each gaming machine.	Section 43 Finance Act 1975.
	The holder of a gaming machine licence must display the licence and produce it for inspection.	Section 43 Finance Act 1975.
<b><i>3. Amusement Machines:</i></b>		
	A person who makes an amusement machine available for play must have a permit for the premises and a licence for each amusement machine which must be displayed on the machine(s).	Section 124 Finance Act 1992.
<b><i>4. Auctioneers/House Agents:</i></b>		

	Anyone who carries on the business of auctioneer or conducts an auction must have a licence.	Section 6 and 7 Auctioneers and House Agents Act 1947.
<b>5. Excise Traders General:</b>		
	A company which operates an excise warehouse is obliged to make a return and pay excise duty for which it is liable.	Section 103 Finance Act 2001.
	Excisable products on which duty has not been paid can only be held, produced or processed in an excise warehouse.	Section 109 Finance Act 2001.
	A company which intends to import excisable products released for consumption in another EU member state must inform a Revenue officer in advance and provide security for the excise duty payable in the state.	Section 111 Finance Act 2001 and the Control of Excisable Products Regulations 2001 (S.I. 443 of 2001) Part 2.
	A company which intends to supply excisable products duty-paid in the state to a private individual in another EU member state must be approved by the Revenue Commissioners as a “state vendor”.	Section 112 Finance Act 2001.
	A company which receives excisable products under a suspension arrangement from a warehousekeeper in another EU member state must be authorised by the Revenue Commissioners as a “registered trader”.	Section 116(3) Finance Act 2001.
	A company which receives excisable products under a suspension arrangement from a warehousekeeper in another EU member state, and who is not a “registered trader”, must inform an officer of the Revenue Commissioner of the company’s intention to receive	Section 116(5) Finance Act 2001 and Control of Excisable Products Regulations 2001 (S.I. 443 of 2001) Part 5.

	the products and provide security for the excise duty liability.	
	A warehousekeeper in the state must ensure that excisable products being delivered from warehouse are accompanied by an “accompanying document”.	Section 117 Finance Act 2001 and Control of Excisable Products Regulations 2001 (S.I. 443 of 2001) Part 4.
	A company which transports excisable products released for consumption in another EU member state via the territory of the state to a destination in the member state where they were released for consumption must ensure that the excisable products do not remain in the state for longer than is reasonable and be accompanied while in the state by the prescribed documentation.	Control of Excisable Products Regulations 2001 (S.I. 443 of 2001) Part 8.
	A company which transports excisable products released for consumption in the State to a destination in the state, via another EU member state <sup>1</sup> , must comply with requirements in relation to advanced declaration and accompanying documentation.	Control of Excisable Products Regulations 2001 (S.I. 443 of 2001) Part 9.
<b>6. Excise Traders and Alcohol Products:</b>		
	Repayment claims must be made on specified forms within specified time limits.	Section 78 Finance Act 2003.
	Obligations to be complied with to (i) become an authorised warehousekeeper (ii) have premises approved as a tax warehouse.	Alcohol Products Tax Regulations 2004 (S.I. 379 of 2004) Part 2.
	Obligations which distillers must comply with.	Alcohol Products Tax Regulations 2004 (S.I. 379 of 2004) Part 3.
	Procedures to be followed for	Alcohol Products Tax

<sup>1</sup> e.g. via Northern Ireland

	determining quantity and alcoholic strength.	Regulations 2004 (S.I. 379 of 2004) Part 4.
	Records which a warehousekeeper must keep and retain.	Alcohol Products Tax Regulations 2004 (S.I. 379 of 2004) Part 5.
	Conditions for obtaining permission to defer payment of tax and for claiming repayment of tax.	Alcohol Products Tax Regulations 2004 (S.I. 379 of 2004) Part 6.
	Procedures to be followed to denature spirits for the purpose of obtaining relief from tax; restrictions as to who can receive and deliver denatured spirits.	Alcohol Products Tax Regulations 2004 (S.I. 379 of 2004) Part 7.
	Restrictions on delivery of tax relieved undenatured spirits.	Alcohol Products Tax Regulations 2004 (S.I. 379 of 2004) Part 8.
	Requirements as to who is to sign documents.	Alcohol Products Tax Regulations 2004 (S.I. 379 of 2004) Part 9.
<b>7. Excise Traders and Mineral Oils:</b>		
	Obligation to hold an excise licence; an applicant for a licence must have a tax clearance certificate.	Section 101 Finance Act 1999.
	Conditions governing oil trader's licence.	Mineral Oils Tax Regulations 2001 (S.I. 442 of 2001) Part 2.
	Obligations to be complied with to (i) become an authorised warehousekeeper (ii) have premises approved as a tax warehouse.	Mineral Oils Tax Regulations 2001 (S.I. 442 of 2001) Part 3.
	Procedures to be followed to determine volumes or quantities of mineral oils.	Mineral Oils Tax Regulations 2001 (S.I. 442 of 2001) Part 4.
	Records which a mineral oils warehousekeeper must keep and retain.	Mineral Oils Tax Regulations 2001 (S.I. 442 of 2001) Part 6.
	Restrictions on the storage and movement on mineral oils.	Mineral Oils Tax Regulations 2001 (S.I. 442 of 2001) Part 7.
	Conditions governing	Mineral Oils Tax

	repayment of mineral oil tax.	Regulations 2001 (S.I. 442 of 2001) Part 8.
	Marking of gas oil and kerosene; obligation to label tanks in which they are stored; storage of markers.	Mineral Oils Tax Regulations 2001 (S.I. 442 of 2001) Part 9.
	Requirements regarding the recycling of mineral oils.	Mineral Oils Tax Regulations 2001 (S.I. 442 of 2001) Part 10.
	Requirements regarding Liquefied Petroleum Gas (LPG).	Mineral Oils Tax Regulations 2001 (S.I. 442 of 2001) Part 11.
	Requirements regarding Aviation Gasoline.	Mineral Oils Tax Regulations 2001 (S.I. 442 of 2001) Part 12.
	Requirements regarding Substitute Fuels.	Mineral Oils Tax Regulations 2001 (S.I. 442 of 2001) Part 13.
	Requirements regarding Dark Oil.	Mineral Oils Tax Regulations 2001 (S.I. 442 of 2001) Part 14.
<b>8. Excise Traders and Tobacco Products:</b>		
	Requires that duty be paid by means of purchase of tax stamps.	Section 2A Finance (Excise Duty on Tobacco Products) Act 1977.
	Obligations regarding the affixing of tax stamps.	Section 2B Finance (Excise Duty on Tobacco Products) Act 1977.
	Conditions relating to repayment.	Section 3 Finance (Excise Duty on Tobacco Products) Act 1977.
	Obligation to account for materials.	Section 5 Finance (Excise Duty on Tobacco Products) Act 1977.
	Obligations regarding retail prices.	Section 7 Finance (Excise Duty on Tobacco Products) Act 1977.
	Obligations to (1) hold annual tobacco products manufacturer's licence, and (2) make proper entry.	Section 10 Finance (Excise Duty on Tobacco Products) Act 1977.
	Obligation to provide office in a warehouse, etc.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 3.
	Obligations regarding premises.	Tobacco Products

		Regulations 1977 (S.I. 389 of 1977) Regulation 4.
	Obligation regarding entry and section 10 of the Act.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 5.
	Conditions regarding the importation of tobacco.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 6.
	Obligations regarding the disposing of tobacco refuse.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 7.
	Obligations regarding: recording production, housing of product and providing security.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 8.
	Requirement regarding consecutive numbering when housing product.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 9.
	Obligations regarding brand marking and manner of storage.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 10.
	Obligation to notify the officer regarding the deposit of products.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 11.
	Obligation to assist an officer when taking account.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 13.
	Obligations when delivering from a warehouse.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 14.
	Obligations regarding the keeping of accounts.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 15.
	Obligations regarding the making of returns.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 16.
	Obligations regarding the preserving and presentation of accounts and records.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulations 17 and 18.
	Obligations regarding stock – taking.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 19.
	Obligations regarding	Tobacco Products

	deficiency and excess when stock accounting.	Regulations 1977 (S.I. 389 of 1977) Regulation 21.
	Conditions regarding repayment of duty.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 22.
	Conditions regarding permission to defer payment of duty.	Tobacco Products Regulations 1977 (S.I. 389 of 1977) Regulation 23.
	Requirements on the initial purchase of tax stamps.	Tobacco Products (Tax Stamps) Regulations 1995 (S.I. 233 of 1995) Regulation 3.
	Requirements regarding the ordering of tax stamps.	Tobacco Products (Tax Stamps) Regulations 1995 (S.I. 233 of 1995) Regulations 4, 5 and 6.
	Conditions regarding the affixing of tax stamps.(see also regulation 2 of S.I. 202 of 1997).	Tobacco Products (Tax Stamps) Regulations 1995 (S.I. 233 of 1995) Regulation 7.
	Obligations on purchasers regarding records and accounts.	Tobacco Products (Tax Stamps) Regulations 1995 (S.I. 233 of 1995) Regulations 8 and 9.
	Requirements when claiming repayment or remission of duty.	Tobacco Products (Tax Stamps) Regulations 1995 (S.I. 233 of 1995) Regulations 10.
	Requirements regarding the form of tax stamp to be used.(see regulation 2 of S.I. 202 of 1997).	Tobacco Products (Tax Stamps) Regulations 1995 (S.I. 233 of 1995) Regulations 10A.
<b>9. Vehicle Registration Tax (VRT):</b>		
	Obligation to declare a vehicle for registration.	Section 131 Finance Act, 1992.
	Obligation to pay VRT.	Section 132 Finance Act, 1992.
	Obligation to declare post registration change of vehicle particulars.	Section 7 Finance (No.2) Act, 1992.
	Obligations on authorised persons regarding unregistered vehicles.	Section 136 Finance Act, 1992.
	Obligations on authorised	Section 137 Finance Act,

	persons to account for unregistered and converted vehicles.	1992.
	Obligation to bring a vehicle to a VRO and make the appropriate declaration.	Vehicle Registration and Taxation Regulations 1992 (S.I. 318 of 1992) Regulation 8.
	Obligation to display registration plates.	Vehicle Registration and Taxation Regulations 1992 (S.I. 318 of 1992) Regulation 9.
	Obligation to display vehicle frame and engine number.	Vehicle Registration and Taxation Regulations 1992 (S.I. 318 of 1992) Regulation 12.
	Method and time limit of declaring open market selling price, or change to same.	Vehicle Registration and Taxation Regulations 1992 (S.I. 318 of 1992) Regulation 13.
	Criteria for making application for authorisation.	Vehicle Registration and Taxation Regulations 1992 (S.I. 318 of 1992) Regulation 14.
	Requirement by distributor to declare details of new unregistered vehicles.	Vehicle Registration and Taxation Regulations 1992 (S.I. 318 of 1992) Regulation 15.
	Obligation to provide security before making an application for deferment of VRT.	Vehicle Registration and Taxation Regulations 1992 (S.I. 318 of 1992) Regulation 16.
	Obligation on authorised persons to keep and maintain records.	Vehicle Registration and Taxation Regulations 1992 (S.I. 318 of 1992) Regulation 17.
	Obligation on authorised persons regarding repayment of VRT on Short Term Car Hire vehicles.	Vehicle Registration and Taxation Regulations 1993 (S.I. 252 of 1993) Regulation 5.