

# PN 1880 – Consignment of Excisable Products from EU Member States for Commercial Purposes

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## 1. Who Should Read This Leaflet?

Persons, other than authorised warehousekeepers, who intend to acquire excisable products from other Member States for commercial purposes.

## 2. Introduction

There are different requirements and procedures for the consignment of excisable products from another EU Member State:

- **Under duty suspension** (i.e. where excise duty has not been applied in the Member State of origin), and
- Where the excise duty has been applied in that Member state (referred to as “**duty-paid consignments**”).

In both cases, arrangements must be made for payment of the excise duty and VAT on the excisable products consigned.

## 3. Consignments under duty suspension

### 3.1 Registered consignees and Temporary Registered Consignees

In order to receive a consignment under duty suspension, a trader must first be registered with Revenue as a registered consignee or temporary registered consignee. Approval of registration is necessary in advance of the first consignment, and may take some time to complete.

A **registered Consignee** is a person, other than an authorised warehousekeeper, who, in the course of his/her business, is authorised to receive at designated premises, excisable products from another Member State under duty suspension arrangements.

A **temporary registered consignee** is a registered consignee who occasionally, in the course of his/her business, receives excisable products from another Member State under duty suspension arrangements (i.e. no more than 12 consignments in a calendar year). The registration of a temporary registered consignee is restricted to:

- A specified quantity of excisable products,
- A single consignment,
- Single consignor, and
- A specified period.

Approval of registration is necessary in advance of the first consignment, and the local Revenue Officer must be notified in advance of the dispatch of each subsequent consignment.

### **3.2 Consignment to Registered Consignees**

A registered consignee must, before any consignment is dispatched, provide security to cover the duty. Except in the case of a temporary registered consignee, this security should be by way of a direct debit deferred payment arrangement.

A registered consignee must immediately notify the Revenue Officer of the arrival of the excisable products at the premises or place of delivery and:

- pay any duty that has not already been paid, and
- hold the consignment intact until it is authorised for release by a Revenue Officer.

### **3.3 Consignment to Temporary Registered Consignees**

A temporary registered consignee is not required to have a direct debit deferred payment arrangement, but should instead pay the excise duty on the consignment, before it is dispatched.

When that payment is made, the temporary registered consignee must advise the Revenue Officer of:

- The payment, by means of the excise duty entry form used for that purpose,
- The description of the excisable products to be consigned, and
- The SEED number of the consignor in the other Member State.

### **3.4 Exceptional Requirements**

In any case where the consignment contains ***marked gas oil*** or ***marked kerosene***, the registered consignee who declares the consignment on the excise duty entry must complete a declaration that the fuel concerned has been marked in accordance with Regulation 34 of the Mineral Oil Tax Regulations 2001, and that it is intended for a purpose other than as a propellant for a motor vehicle.

### **3.5 Application for Registration**

The application for registration is available from your local Revenue District, and should be completed and returned to that District. A sample of the application is outlined at ([Annex 1](#)) attached.

### **3.6 Registration Procedure**

The applicant must provide any information required by Revenue about the consignments to be received, and it must be evident from the application that the applicant:

- Is engaged in legitimate trade in excisable products,
- Has a secure premises or place to which the consignments can be delivered, and where they can be examined as required,
- Is registered for VAT (this does not apply for temporary registered consignees),

- Has, where required for the business activity, a current excise licence,
- Has access to the EMCS system (see below).

If a **temporary registered consignee** has received 12 consignments in a calendar year (see above), that consignee must, before any further consignments are received, be registered with the full responsibilities of a registered consignee, including the provision of security to cover the duty, by way of a direct debit deferred payment arrangement.

### 3.7 Conditions of Registration

Registration is subject to conditions set down by Revenue for each particular case, and these conditions will include:

- Arrangements for the delivery of consignments, and accounting for them,
- Satisfactory systems of stock control and accounting,
- Appropriate systems of management and supervisory controls,
- Where the applicant is not the owner of the premises, confirmation of access to the premises by Revenue Officers, Compliance with the requirements of Health and Safety legislation, and
- Access to EMCS.

### 3.8 Excise Movement Control System (EMCS)

Both registered consignees and temporary registered consignees must have access to an EMCS facility, so that reports of receipt of the consignments received can be made under that system. See **Trader Guide for EMCS** available on the Revenue website via the following link:

<http://www.revenue.ie/en/tax/excise/emcs/emcs-trader-guide.doc>

**EMCS ROS User Guide** is also available on the Revenue website via the following link:

<http://www.revenue.ie/en/tax/excise/emcs/emcs-ros-user-guide.doc>

### 3.9 Value Added Tax

VAT is payable on all excisable products consigned, and in the case of alcohol and alcohol products, it is payable at the same time as the excise duty. For further information, see section 5.12 of the **VAT Guide** available on the Revenue website via the following link:

[http://www.revenue.ie/en/tax/vat/leaflets/vatguide\\_2008.pdf](http://www.revenue.ie/en/tax/vat/leaflets/vatguide_2008.pdf)

The leaflet on **VAT Treatment of Alcohol Products** is also available on the Revenue website via the following link:

<http://www.revenue.ie/en/tax/vat/leaflets/alcohol-products.html>

## 4. Duty-paid Consignments

### 4.1 Principles

Under EU excise law excisable products that have been subject to excise duty (duty-paid) in a Member State, and are then consigned for commercial purposes to another Member State, are subject to excise duty in the destination Member State. Subject to procedures, the excise duty paid in the Member State of dispatch may be reimbursed.

There are two types of “commercial purpose” duty-paid consignments:

- Consignments **to a trader** in the State under cover of the simplified accompanying document (SAD), and
- **Distance sales** by a vendor in one Member State **to a private individual** in another Member State.

It should be noted that any excisable products consigned by a private individual to a private individual or a group of private individuals (other than the accompanied products for personal use that qualify for relief from excise duty) are subject to the procedures applicable to a trader. See **Public Notice 1879** available on the Revenue website under the following link:

<http://www.revenue.ie/en/tax/excise/leaflets/pn1879.html>

By the same principle, where a vendor in another Member State makes the arrangements to dispatch or transport the consignment to the private individual in the State, the procedures for distance sales apply.

### 4.2 Duty-Paid Consignments to a Trader in the State

#### 4.2.1 Standard Procedure

This procedure applies to all duty-paid consignments to the State, for commercial purposes, other than the distance sales outlined below. This includes:

- Consignments from a trader in another Member State to a trader in the State,
- Consignments brought into the State by a trader established in another Member State, and
- Consignments acquired in another Member State by a trader established in the State and brought into the State by that trader.

#### 4.2.2 Before Dispatch of the Consignment

Any person (referred to hereafter as the “the declarant”) who brings a consignment of this kind into the State must, at least one full working day in advance of dispatch of the consignment:

- Deliver a written declaration to the Revenue Officer (sample outlined at [Annex 2](#) attached),
- At the same time, by means of an excise duty entry (EDE), pay or secure the excise duty on the products to be consigned, and
- Deliver to the Officer a document (referred to as a “duty guarantee document”) confirming that excise duty on the products to be consigned has been paid or secured. This document should be endorsed by the Revenue Officer and returned to the declarant.

Where (as in most cases) the excise duty is paid at that time, a copy of the excise duty entry may serve both as the written declaration and the duty guarantee document.

The declarant must ensure that a simplified accompanying document is properly completed, and that copies 2 and 3 of this document accompany the consignment at all times.

#### **4.2.3 After Consignment is Received**

On the arrival of the consignment at the premises or place specified in the declaration, the declarant must notify the Revenue Officer immediately, and hold the consignment for inspection if required to do so.

The declarant must also endorse Copy 2 and Copy 3 of the simplified accompanying document with details of excisable products received, and forward both copies, together with a copy of the excise duty entry for the consignment, to the Revenue Officer.

When the Revenue Officer has authorised the release of the excisable products, that Officer shall endorse Copy 2 and Copy 3 and return it to the declarant. The declarant should then retain Copy 2 and forward Copy 3 to the supplier in the other Member State.

#### **4.2.4 Exceptional Requirements**

Where a consignment of excisable products contains **marked gas oil** or **marked kerosene** the declarant is required, on receipt of the consignment, to make a written declaration to an Officer that the fuel concerned has been marked as required by law, and is intended for a purpose other than combustion in the engine of a motor vehicle.

In the case of a consignment of **cigarettes** or **roll-your-own tobacco**, the declarant should be aware of the requirements for payment of Tobacco Products Tax by means of tax stamps.

See also Section 16 of **Public Notice 1877T** - Information for Importers and Manufacturers of Tobacco Products available on the Revenue website via the following link:

<http://www.revenue.ie/en/tax/excise/leaflets/pn1877t.html>

If you are an oil trader, there is a simplified system in relation to the importation of duty paid hydrocarbon oils and L.P.G. from Northern Ireland. Further information is available from your local Revenue office.

**Contact details** for all Revenue Districts are available on the Revenue website via the following link:

<http://www.revenue.ie/en/contact/index.html>

### **4.3 Distance Selling to Private Individuals in the State**

#### **4.3.1 Procedure**

A trader in another Member State who sells excisable products, duty-paid in that Member State, to a private individual in the State for the personal use of that private individual, and who dispatches or transports, or arranges for the dispatch or transportation, of those products to the private individual, is referred to as a "non-State vendor".

#### 4.3.2 Before Dispatch of the Consignment

A non-State vendor is required to be registered for VAT in the State, and must appoint a person established in the State as a tax representative, to act on their behalf. The tax representative must be approved by Revenue (see [4.5](#)).

The non-State vendor, or the tax representative acting on behalf of the non-State vendor, must:

- Deliver a written declaration, referred to as an "advance declaration", and a duty guarantee document, to the Officer at least one full working day in advance of dispatch of the consignment. The contents of the declaration are outlined at [Annex 2](#) attached, and
- Pay or secure the excise duty at the time the declaration is delivered.

Where (as in most cases) the excise duty is paid at that time, a copy of the Excise Duty Entry may serve as the advance declaration and duty guarantee document. The Officer will endorse the copy used as the duty guarantee document, return it to the declarant, and retain the copy used as the advance declaration.

A copy of the duty guarantee document should accompany the consignment.

#### 4.3.3 After Consignment is Received

The non-State vendor or tax representative must notify the Officer immediately of the arrival of the consignment at the premises or place specified in the advance declaration, pay any excise duty outstanding, and hold the products for inspection if required to do so. The declarant must forward a copy of the excise duty entry for the consignment to the Officer.

Where the Officer is satisfied that the consignment is in accordance with the advance declaration, and that the excise duty on it has been paid in full, he/she will authorise the release of the excisable products concerned.

#### 4.3.4 Exceptional Requirements

For distance selling of *cigarettes* or *roll-your-own tobacco*, the non-State vendor must be aware of the requirements for payment of Tobacco Products Tax by means of tax stamps.

See also Section 16 of **Public Notice 1877T** - Information for Importers and Manufacturers of Tobacco Products. Available on the Revenue website via the following link:

<http://www.revenue.ie/en/tax/excise/leaflets/pn1877t.html>

### 4.4 Value Added Tax

Non-State vendors (of excisable products) are required to register for VAT in the State. VAT is payable on all excisable products consigned, and in the case of alcohol and alcohol products it is payable at the same time as the excise duty.

## 4.5 Approval as a Tax Representative

Any person seeking approval as a tax representative must be established in the State, and must:

- Apply in writing to the local Revenue District,
- Provide a letter from a non-State vendor in another Member State appointing the applicant to act as a tax representative on the non-State vendor's behalf, and
- Provide any other information that a Revenue Officer may require in any particular case.

Where Revenue are satisfied that approval may be granted, an Approval Order, with conditions of approval, will be issued to the applicant, and the applicant must return the Approval order with a signed acceptance of these conditions.

## 5. General Information

### 5.1 What are excisable products?

Alcohol and alcoholic beverages (e.g. wine, beer, cider, spirits), tobacco products (cigarettes, cigars and cigarillos, Roll-your-own and pipe tobacco), mineral oils (in practice, motor and heating fuels).

### 5.2 Which countries are Member States of the European Union (EU)?

Austria, Belgium, Bulgaria, the Czech Republic, Cyprus, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Italy, Ireland, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Spain, Slovakia, Slovenia, Sweden and the United Kingdom.

**Note:** The territories listed below are not regarded as part of the European Union for the purpose of trade in excisable products:

- The Canary Islands, Ceuta, and Melilla (Spain),
- The Channel Islands and Gibraltar (UK),
- The island of Helgoland and the territory of Buesingen (Germany),
- Livigno, Campione d'Italia and the Italian parts of Lake Lugano (Italy),
- The Aland Islands (Finland),
- The French Overseas Departments,
- Mount Athos (Greece).

### 5.3 How much excise duty is payable?

The current rates of excise duty (**Excise Duty Rates**) are available on the Revenue website via the following link:

<http://www.revenue.ie/en/tax/excise/duties/excise-duty-rates.html>

If in doubt, please contact your local Revenue Office.

## 5.4 Revenue contact details

For any further information required, please contact your local Revenue Office before commencing any transaction. **Contact details** for all Revenue Districts are available on the Revenue website via the following link:

<http://www.revenue.ie/en/contact/index.html>

## 5.5 Legislation

The relevant provisions of national legislation are:

- Finance Act 2001 the (as amended)
- Control of Excisable products Regulations 2010 (S.I. No 146/2010).

*(This notice should not be considered as an interpretation of that legislation)*

## 6. Other Notices in this Series

**PN 1879** - Acquisition of Excisable Products (Duty Paid In Another Member State) for Personal Use is available on the Revenue website via the following link:

<http://www.revenue.ie/en/tax/excise/leaflets/pn1879.html>

### **Also:**

**PN 1878** - Information for Travellers Arriving in Ireland from Member States of the European Union (E.U.) who have purchased goods in those Countries for Personal Use is available on the Revenue website via the following link:

<http://www.revenue.ie/en/customs/leaflets/pn1878.html>

# Annex 1

## Application for approval as a Registered Consignee/Temporary Registered Consignee under Section 109(J)(3), Finance Act 2001

<b>1. Name of Applicant:</b>	<b>2. Name under which trading is carried on:</b>
<b>3. Trading Address:</b>  E/mail address: Phone No:                      FAX No:	<b>4. State nature of trading entity (i.e. whether a public or a private limited company, sole trader, partnership etc):</b>
<b>5. Registered Address:</b>  <b>5(a) Company Registration No:</b>	<b>6. Vat Registration No:*</b>  <b>* If applicable</b>
<b>7. Directors: Name and Position held:</b>  (i) _____ _____  (ii) _____ _____  (iii) _____ _____	<b>Address:</b>  (i) _____ _____  (ii) _____ _____  (iii) _____ _____
<b>8. Shareholders:</b>  <b>Name:</b>  (i) _____ <u>percentage shareholding</u>  (ii) _____ <u>percentage shareholding</u>  (iii) _____ <u>percentage shareholding</u>	<b>Address:</b>  (i) _____ _____  (ii) _____ _____  (iii) _____ _____

**9. Address of Designated Premises:**

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The premises must comply with Health and Safety requirements.

Where the premises are not those of the applicant, the written consent of the owner to such arrangement, including the right of access by Revenue Officers, must be submitted with the application.

**10. Source of Excisable Products:**

**11. Estimated Annual Throughput:**

Spirits:

Tobacco:

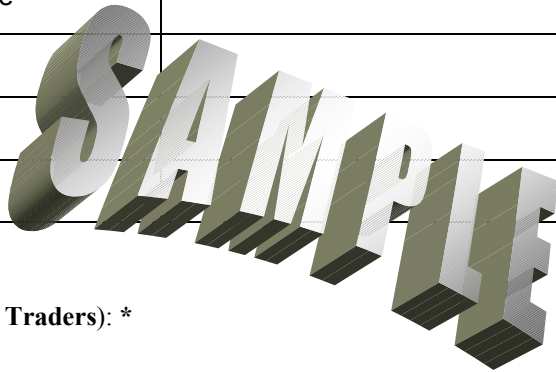
Wine:

Mineral Oil:

Beer:

**12. Excise Licences held by Applicant:**

Type	Name of licensee	Licence Reference No.



**13. C&E Account Number: \***

**Deferred Payment/Direct Debit (Alcohol & Tobacco Traders): \***

\* If applicable

**14. Arrangements for completion of Excise duty Entries:**

Self	<input type="checkbox"/>	Tick (✓) previous box
Agent	<input type="checkbox"/>	Tick (✓) previous box

**14(a). Name and address of agent if applicable:**

**15. Details of all previous application(s) made to the Revenue Commissioners:**

**16. Additional information to be submitted with your application:**

- A. Details of existing business and nature of proposed business.
- B. Details of your records and accounts system in respect of excisable products..
- C. Details of how Excise Movement Control System e-AD's (electronic-Administrative Documents) received will be receipted.

**17. Declaration:**

I, \_\_\_\_\_(name in block letters), hereby declare that the above information is correct and apply on behalf of \_\_\_\_\_ for approval as a Registered Excise Trader under Section 109(J)(3), Finance Act 2001.

### **Advance Declaration**

#### **Standard contents for advanced declaration**

1. Name and address and, where applicable the Vat number of the person in the State to whom the consignment is to be delivered
2. Name, address, Vat number, and SEED number of the consignor in another Member State who is to dispatch the consignment.
3. Address of premises or place to which the consignment is to be delivered or (as the case may be) the place of presentation, and the expected date of delivery
4. Name, address, and Vat number of the transporter, or carrier of the consignment
5. Full description of the excisable products including the CN Code Reference
6. Chargeable quantity of the excisable products expressed in the appropriate units of charge
7. Value of the excisable products
8. Excise duty payable on the products
9. Name and address of person responsible for the payment of the excise duty
10. Other information as the Commissioners may require

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