

**Excise Trader Guide**  
**The Electronic Excise Declaration System**  
**(EEDS)**

**Version October 2016**

## Table of Contents

<b>1.</b>	<b>Introduction .....</b>	<b>2</b>
<b>2.</b>	<b>Registration.....</b>	<b>2</b>
<b>3.</b>	<b>Vehicle Registration Tax.....</b>	<b>2</b>
<b>4.</b>	<b>Tax Warehouse.....</b>	<b>3</b>
<b>5.</b>	<b>Excise Duty Entry (EDE) .....</b>	<b>3</b>
<b>6.</b>	<b>Making an Electronic EDE Declaration .....</b>	<b>3</b>
<b>7.</b>	<b>Examination/Clearance.....</b>	<b>4</b>
<b>8.</b>	<b>Errors/Amendments to EDE .....</b>	<b>4</b>
<b>9.</b>	<b>Process of Declarations.....</b>	<b>4</b>
<b>10.</b>	<b>Payment Arrangements - General .....</b>	<b>4</b>
10.1	Payment on Account .....	4
10.2	Special Circumstances In Relation to VRT Payments.....	5
10.3	Deferred Payment .....	5
10.4	Apportionment of Deferred.....	5
10.5	Balances .....	5
10.6	The EEDS Standard Tax Period .....	6
10.7	Account Enquiries.....	6
10.8	Statements .....	6
<b>11.</b>	<b>Payment Verifications .....</b>	<b>6</b>
<b>12.</b>	<b>EDE Procedures .....</b>	<b>6</b>
<b>13.</b>	<b>VRT.....</b>	<b>7</b>
	<b>LIST OF APPENDICES .....</b>	<b>8</b>
	<b>Appendix 1 .....</b>	<b>9</b>
	<b>Appendix 2 .....</b>	<b>17</b>
	<b>Appendix 2A .....</b>	<b>19</b>
	<b>Appendix 2B .....</b>	<b>25</b>
	<b>Appendix 2C .....</b>	<b>27</b>
	<b>Appendix 2D.....</b>	<b>29</b>
	<b>Appendix 3 .....</b>	<b>32</b>
	<b>Appendix 4 .....</b>	<b>33</b>
	<b>Appendix 5 .....</b>	<b>34</b>
	<b>Appendix 6 .....</b>	<b>35</b>
	<b>Appendix 7 .....</b>	<b>36</b>

## 1 Introduction

This Excise Trader Guide provides information to Traders, who are engaged in business activities that attract various Excise Taxes such as Alcohol Products Tax, Tobacco Tax, Mineral Oil Tax and Vehicle Registration Tax, on the procedures relating to the processing and payment arrangements of:

Excise Duty Entries (for excisable products on arrival from other EU Member States),

Tax Warehouse Declarations (for excisable products on delivery from tax warehouses for home consumption),

Vehicle Registration Tax Declarations (on the registration of motor vehicles).

As these transactions are processed through Revenue's Automated Entry Processing (AEP) system, traders should familiarise themselves with Revenue's [AEP Payment Methods](#) available on the Revenue website.

## 2 Registration

All traders using either the AEP system or the Excise Electronic Declaration System (EEDS) will be registered in Revenue's Central Registration System (CRS) under tax-head registrations "C&E" or "VRT", or both.

Existing traders can continue to use their Trader Account Number (TAN) as heretofore. These TANs will be converted within the system into standard Revenue tax-head numbers.

For new traders, this number will be their VAT, PPS Number or other Revenue tax-head number previously allocated. Registration will be an automatic process for new traders and will be carried out at the time of their entry into the Direct Trader Input (DTI) or Revenue On-line System (ROS) systems, or at the time of their first submission of an EDE under Customs Input (CI).

## 3 Vehicle Registration Tax

Traders operating in the VRT regimes must enter their Revenue numbers (see [par 2](#) above) on all related forms. While the excise system will be responsible for receiving, validating, processing and accounting for tax payments, these functions will operate for the most part in the background and will not impact directly on traders.

New Direct Trader Input (DTI) customers should complete the application forms which are available from the Revenue website via the following hyperlinks: [\(AEP 1 Rev. 6\) – \(AEP 6 Rev.7\)](#) or apply at [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie). The completed forms should be submitted to Revenue's AEP Accounts Unit.

Traders should also refer to Revenue's: [A guide to method of payment for VRT Traders](#) available on the Revenue website at [www.revenue.ie](http://www.revenue.ie).

Existing VRT ROS traders will continue to transmit their declarations via ROS.

New traders, who chose to file their declarations via ROS, will firstly require a digital certificate issued by ROS. The procedure for obtaining a digital certificate is set out at [Appendix 2](#) (or at [www.revenue.ie](http://www.revenue.ie) and follow the links to ROS).

#### **4 Tax Warehouse**

Traders paying excise duty on ex-warehouse transactions will continue to use the warehouse warrant on which they must enter their Revenue numbers (see [par 2](#) above). Three forms of sample warrant can be found at [Appendices 4, 5](#) and [6](#) in respect of beer, mineral oil and alcohol/tobacco respectively.

#### **5 Excise Duty Entry (EDE)**

The Excise Duty Entry (EDE), C&E 1087, is the form used to declare and pay excise duty on excisable products acquired from other EU Member States and entered into home consumption in the State (Sample of the form is at [Appendix 3](#)). The EDE declaration can be processed via the electronic system using the following options:

Direct Trader Input (DTI),  
Revenue Online Services (ROS), or  
(In limited circumstances) by Customs Input (CI).

The hardcopy, for use in CI, consists of a set of four as follows:

- Original (White) – Accounting Copy
- Copy 1 (Bronze) - For the Revenue Admin office
- Copy 2 ((Green) – For EU duty paid supplier (Evidence of Payment)
- Copy 3 (Cream) – Notification copy.

Copies of the form may be obtained from any Revenue Office. Information on Revenue Offices can be found on the revenue website via the following link: [Revenue Regional Office Contact Details](#).

DTI traders can print off the necessary number of copies from their own system as at present.

A guide to the box-by-box completion of the EDE is to be found at [Appendix 1](#).

#### **6 Making an Electronic EDE Declaration**

##### **(i) DTI Declarations**

DTI users using their own software prepare the EDE data on their own p.c. They then transmit the EDE via a web service to Revenue. The procedures for the operation of DTI can be found on the Revenue website via the following link: [DTI Guide](#).

**(ii) ROS**

Traders using ROS will log onto the ROS system on the Revenue website ([www.revenue.ie](http://www.revenue.ie)) and complete the on-line EDE as presented there.

**7 Examination/Clearance**

The AEP system will not assign a routing (i.e. GREEN, ORANGE or RED as with a Single Administrative Document (SAD)) to an EDE. Submission and acceptance of an EDE by DTI/ROS does not impact on selection for examination. Each declaration will be profiled and assessed by Revenue and traders will be informed when a consignment is to be held for physical examination.

**At no stage should acceptance of an electronic declaration be interpreted as clearance without examination.**

**8 Errors/Amendments to EDE**

Where a declarant identifies that an error has been made in an EDE which has already been submitted, he/she should contact the Revenue Officer dealing with the administration and control of the trader.

**9 Process of Declarations**

Irrespective of how the declaration is transmitted the Revenue AEP system will:

- Carry out a validation check on the declared data;

- Where payment arises, verify availability of credit, by reference to either a Trader's Deferred or Non- Deferred Account; and

- Update the duty accounting system.

The AEP system will check a declaration until an error is found, and a response indicating the error is then issued by the system. This error will have to be corrected before further checks on the declaration are carried out.

When the declaration is accepted, the system will transmit confirmation of this to the declarant and the relevant Revenue Office will also be notified.

**10 Payment Arrangements - General**

All Duty and Tax liabilities in the EEDS must be met by means of the Deferred Payment Scheme and/or Non- Deferred up-front payment methods, i.e. Payments on Account or Electronic Funds Transfer (EFT).

**10.1 Payment on Account**

Up-front payments will be categorised in the EEDS as 'Payments on Account'. As such payments have the effect of increasing the credit available to the trader, no prior approval is required for this facility and there are no minimum or maximum payments. Payments must be made by bank draft, or Electronic Fund Transfer (EFT).

Traders may make payments as frequently as they wish each month. Payments may be presented at a Revenue Office with payment-accounting facilities, where a receipt will be issued in respect of the exact amount paid.

Traders making payments by Electronic Funds Transfer (EFT) directly to a Revenue Bank Account should contact the Regional Accounting Office in which your business is located for details. (see list at [Appendix 7](#)).

## 10.2 Special Circumstances In Relation to VRT Payments

The options available for the payment of Vehicle Registration Tax (VRT) include Deferred Payment, Debit/Credit Card, Flexible Accounting of Cash Transactions (FACT) and EFT payments. VRT traders should refer to [A guide to method of payment for VRT Traders](#), available on Revenue's website via this link.

## 10.3 Deferred Payment

AEP Accounts Unit is responsible for the administration of the Deferred Payment (Bank Direct Debit) Scheme. Under the provisions of this scheme, traders or their agents are allowed, subject to the provision of a bank guarantee and compliance with certain conditions, to defer payment of deferrable Excise Duties, Customs Duties and Levies, VRT and VAT (where it relates to Customs, Excise or VRT).

The application procedure for entry to the Deferred Payment scheme is available from the Revenue website via the following link: [\(AEP 1 Rev.6\) – \(AEP 6 Rev.7\)](#) or apply at [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie). The completed forms should be submitted to Revenue's AEP Accounts Unit.

[AEP Payment Methods](#) are also available on the website via this link.

## 10.4 Apportionment of Deferred

If a trader is authorised to operate the Deferred Payment system with Revenue and also likely to incur liabilities in more than one duty/tax heading (Customs/ Excise and VRT), then it will be necessary to apportion the guarantee to cover each of the separate tax heads. It may also be necessary to apportion parts of the guarantee to different purposes, e.g., SAD/EDE and tax warehouses (including allocations to different warehouses) within the C&E tax-head.

## 10.5 Balances

- ❑ **Deferred Balances:** In the case of arrangements under the Deferred Payment Scheme, the deferred balance will be reset to the full amount on the guarantee at the start of each month.
- ❑ **Payments on Account Balances:** In the case of the payments on account, any outstanding cash balance will be debited in the first instance against any liabilities in the deferred account. Any remaining balance will then be brought forward to the next month.

### **10.6 The EEDS Standard Tax Period**

Throughout the system the standard tax period will be the “Month”.

### **10.7 Account Enquiries**

The AEP system includes an enquiry facility for traders with the necessary DTI authorisation to establish the credit position of their account.

### **10.8 Statements**

A Statement will issue to each trader who has a Revenue tax-head number/TAN and whose account was active or who had a credit balance in the account during the month.

## **11 Payment Verifications**

The EEDS will verify that:

The declarant is properly authorised to use the Revenue number declared in respect of the transaction,

Sufficient credit is available for the transaction,

Where applicable, that the Excise tax, is deferrable, and

The Excise Reference No. is valid.

## **12 EDE Procedures**

### **(i) Registered Consignees**

Registered Consignees (previously referred to as Registered Excise Traders (RETs)) must, on receipt of a consignment of excisable product, hold the goods, notify the appropriate Revenue Officer and lodge an electronic EDE.

Once the EDE has been accepted by the Revenue AEP system and the tax secured, a message will be sent to the Revenue Officer responsible for the administration and control of the trader’s premises.

The Registered Consignee must hold the goods intact until such time as they are examined by the Revenue Officer or he/she authorises release of the goods. A default time limit may be set by the Revenue Officer on the expiry of which, the trader may assume that the goods have not been selected for examination. Such time limit will be communicated to each trader.

### **(ii) Temporary Registered Consignees**

As heretofore Temporary Registered Consignees (previously referred to as non-RETs) must:

Provide advance notification to the appropriate Revenue Officer of their intention to take delivery of excise products under a duty suspension regime and

Secure or pay the excise duty involved by means of the EDE.

Temporary Registered Consignees lodging EDEs electronically, will be required to:

Take the EDE to the Revenue Officer responsible for the administration and control of the trader, in order to obtain the 13 digit SEED Number (System for the Exchange of Excise Data) relevant to the consignment,

Forward the number to the dispatching warehouse in order to secure release of the goods.

In addition, when the goods arrive, a Temporary Registered Consignee must:

Notify the Revenue Officer of the arrival and

Hold the goods intact until such time as they are examined by the Revenue Officer or he/she authorises release of the goods.

### **(iii) Consignees Receiving Duty-Paid Products**

Consignees receiving duty-paid excisable products must:

Provide advance notification to the Revenue Officer responsible for the administration and control of the trader, of their intention to take delivery of excise products,

Prior to the dispatch of the consignment, pay the excise duty by means of an EDE and deliver the EDE (Duty Guarantee Document) to the Officer for endorsement,

Notify the Officer of the arrival of the consignment and

Hold the goods intact until such time as they are examined by the Officer, or he/she authorizes release of the goods.

## **13 VRT**

There is no change in the current procedure for a TAN holder registering a motor vehicle via ROS.



## ***LIST OF APPENDICES***

### **[Appendix 1](#)**

Guide to the box-by-box Completion of the EDE

### **[Appendix 2](#)**

ROS Applications

### **[Appendix 2A](#)**

ISO alpha List of country codes

### **[Appendix 2B](#)**

Revenue Office list (EOL)

### **[Appendix 2C](#)**

Office of Import Codes

### **[Appendix 2D](#)**

Excise Reference Numbers (ERN)

### **[Appendix 3](#)**

Excise Duty Entry (Sample)

### **[Appendix 4](#)**

C&E 1098 Brewer's Beer Duty Return (Sample)

### **[Appendix 5](#)**

C&E 1108 Mineral Oil Home Consumption Warrant (Sample)

### **[Appendix 6](#)**

C&E 1115 Home Consumption Warrant (Sample)

### **[Appendix 7](#)**

List of Offices processing EFT Payments

## Appendix 1

### Guide to the box-by-box Completion of the EDE

#### EDE IMPORTS

Box-by-box (EDE Completion)

The attached instructions detail the manner in which each box of an Excise Duty Entry (EDE) must be completed. Whilst there is provision to enter different categories of products on an EDE it should be noted in the case of oils this does not apply and oils should be entered on their own EDE. Where there are different rules for DTI and CI (hard-copy) completion, these are specified. Otherwise, the same instructions apply irrespective of manner of completion.

Please note that the following characters can only be used for EDE completion (i.e. no foreign characters which, where necessary, should be replaced by equivalent):

a-z A-Z 0-9 - / & . ( ) ' \* Á É Í Ó Ú á é í ó ú space

#### Box 1. SUPPLIER NAME AND ADDRESS

**Status:** *Mandatory for all Users*

Enter the name and address of the supplier as follows:

**Name:** *Format: an..35*

Business Address

**Address 1** *Format: an..35*

**Address 2** *Format: an..35*

**Address 3** *Format: an..35*

**Address 4** *Format: an..9*

**Country:** *Format: ISO alpha Code a.2*

Enter the appropriate country code from the ISO country code list at Appendix 2A.

#### Box 2. IMPORTER

**DTI/ROS Status:** *Must complete Tax No. & Tax Type OR name and address.*

**CI Status:** *For Customs Input Declarations on hard-copy EDE, Tax No. & Type, Name and Address must all be completed.*

##### 2/1 Importer Revenue Number

**Status:** *Mandatory where importer is registered with Revenue.*

*Format: an.16*

Insert the Importer's Revenue no. with the designated tax type.

A full list of acceptable Tax types will be available from a drop down menu.

For Customs Input Declarations a list of tax types are available below:

C & E (Customs & Excise)

CT (Corporation Tax)

VAT (Value Added Tax)

PAYE (Employee PPS No)

IT (Income Tax)

**NOTE:**

(i) When the Importer is the payer please ensure the number quoted in box 2 is the same as that in box 27.

(ii) Where the importer does not have a Revenue ID number, Importer Name and Address is then mandatory.

## **2/2 Importer Name and Address**

*DTI/ROS Status: Conditional-mandatory only when importer does not have a Revenue Number*

*CI Status: Mandatory*

Enter name and address as follows

**Name:** Format: an..35

Business Address

**Address 1** Format: an..35

**Address 2** Format: an..35

**Address 3** Format: an..35

**Address 4** Format an.9

## **2/3 IERT Number**

*Status: Conditional, mandatory where importer is approved as a Registered Consignee*

*Format: an.13*

Enter the appropriate IERT number assigned to you on approval as a Registered Consignee

## **2/4 Local Number**

*Status: Conditional, mandatory where importer is not approved as a Registered Consignee*

*Format an. 13*

Traders who do not have an IERT number must contact their Local Revenue Office who will provide them with a local number for this transaction.

See list of Revenue Offices at Appendix 2B.

## **Box 3. DECLARANT**

*DTI/ROS Status: Mandatory, must complete Tax No. & Tax Type*

*CI Status: For Customs Input Declarations on hard-copy EDE, Tax No. & Type, Name and Address must all be completed.*

### **3/1 Declarant Revenue Number**

*Status: Conditional-mandatory where importer is registered with Revenue.*

*Format: an.16*

Insert the declarant's Revenue number with the designated tax type.

A list of tax types will be available from the drop down menu.

For Customs Input Declarations a list of tax types are available below:

C & E (Customs & Excise)

CT (Corporation Tax)

VAT (Value Added Tax)

PAYE (Employee PPS No)

IT (Income Tax)

**NOTE:** When the Declarant is the payer please ensure the number quoted in box 3 is the same as that in box 27.

**3/2 Declarant Name and Address**

**DTI/ROS status:** Need not be completed

**CI Status:** Mandatory

Enter name and address as follows

**Name:** Format: an..35

Business Address

**Address 1** Format: an..35

**Address 2** Format: an..35

**Address 3** Format: an. 35

**Address 4** Format an.9

**Box 4. ENTRY NO. & DATE (For Official Use)**

**Status:** Unique EDE identifier assigned by the System

Format: an 16

Date: dd/mm/yyyy

**Box 5. COUNTRY OF DISPATCH CODE**

**Status:** Mandatory for all Users

Format: a2

Enter the appropriate country of dispatch code from the ISO alpha list in Appendix 2A

**Box 5/1 DATE OF DISPATCH**

**Status:** Mandatory for all Users

Format: Standard Date validation. an dd/mm/yyyy

Enter date on which goods were dispatched from supplier or which it is intended that the goods will leave.

**Box 6. e-AD No.**

**Status:** Conditional for all Users. One of options must be completed.

**DTI Status:** The following Type Codes will apply as required:

AAD1, AAD2, AAD3, AADM, AADU

**e-AD Number Details:**

(a) **Up to 3 known e-AD numbers:** Enter e-AD Numbers, where there is 1 to 3e-ADs, in text boxes provided. Format: an 21

(b) **More than 3 known e-AD numbers:** Where there is more than 3 e-ADs enter all e-AD numbers on a worksheet and insert the worksheet reference number on the EDE line item screen in box 21. Format: an 21

(c) **e-AD Number Unknown:** If no e-AD available state the reason why in text box provided. Format: an 21

## **Box 7. OFFICE OF ENTRY CODE**

*Status: Mandatory for all Users*

*Format: an. 8*

Enter the code assigned to the office of export/import from list at Appendix 2C

## **Box 8. REVENUE (EXCISE) OFFICE CODE**

*Status: Mandatory for all Users*

*Format: an.8*

Enter the Revenue (Excise) office code as assigned by your local Revenue Office.

## **Box 9. TOTAL ITEMS**

*DTI –ROS Status: System Generated, calculated from EDE Line item screen entries.*

*CI Status: Mandatory*

*Enter the total number of individual items.*

## **Box 10. TOTAL PACKAGES**

*Status: Mandatory for all Users*

*Format: n.8*

Enter the total number of packages covered by the EDE. This figure should be the sum of the number of packages contained in each line item (Box 16).

## **Box 11. TOTAL VALUE €**

*DTI/ROS Status: System Generated, calculated from EDE Line Item screen entries*

*CI Status: Mandatory*

*Format: n. 8.2*

Enter the total value in euro of all items on EDE.

## **Box 12. ITEM NO**

*DTI/ROS Status: System generated sequential reference number.*

*CI Status: Mandatory.*

*Format: n.3*

Enter sequential item number commencing with 1 for first item.

## **Box 13. COMMODITY CODE**

*Status: Mandatory for all Users*

*Format: an.10*

Enter the Commodity Code number shown in the Customs and Excise Tariff of Ireland under which the goods are classified.

## **Box 14. EXCISE REFERENCE NUMBER (ERN)**

*Status: Mandatory for all Users*

*Format: n.4*

Enter the ERN number appropriate to the goods, from the list in Appendix 2D.

**NOTE: The ERN inserted will trigger the rate of duty. Ensure correct ERN is selected.**

## **Box 15. COUNTRY OF ORIGIN**

*Status: Mandatory for all Users*

*Format: a.2*

Enter the appropriate country of origin code from the ISO alpha list in Appendix 2A

## **Box 16. NO OF PACKAGES**

*Status: Mandatory for all Users*

*Format: n.8*

Enter the number of packages for this line item. The sum of all the line items (box 16) must equal the figure in box 10 "Total Packages".

## **Box 17. SUPPLEMENTARY UNITS**

*Status: Mandatory for all Users*

*Format: n.6.2*

Enter the appropriate quantity to 2 decimal places, in the unit specified in the Customs and Excise Tariff of Ireland.

## **Box 18. ITEM PRICE €**

*Status: Mandatory for all Users*

*Format: n.6.2*

Enter the value of the itemised goods in Euros to 2 decimal places. If the item is a "Free of Charge" (FOC) item, then enter the comparable value of the goods.

## **Box 19. QUANTITY FOR DUTY**

*Status: Mandatory for all Users*

*Format: n.6.2*

Enter the appropriate quantity on which duty is to be calculated.

**To calculate quantity for duty please refer to:**

**Alcohols:** Quantity for duty should be assessed in accordance with guidelines and examples in Public Notice 1886 which is available on [www.revenue.ie](http://www.revenue.ie)

**Oils:** Quantity for duty is the number of 1000Litres.

**Tobacco:** Quantity for duty is Kgs (Net Tobacco Weight).

**NOTE:** *This is the base on which the excise duty is calculated and it is essential that this figure is correct.*

## **Box 20. DESCRIPTION OF GOODS**

**Status:** *Mandatory for all Users*

**Format:** *an.70*

Enter the container numbers and where the goods are on pallets enter the number of pallets. Enter the description of the product. For alcohol products this should include the category, case size, bottle size and % volume of alcohol.

## **Box 21. DOCUMENTS ATTACHED AND ASSOCIATED CODES**

**Status:** *Mandatory for all Users.*

**Format:** *an 4 for code; an 20 for field size*

**Enter details of relevant associated documents as listed hereunder:**

**Invoice (N380):** Enter Invoice Reference number in text box provided

**Worksheet (1Q14):** Enter Worksheet Reference number in text box provided.

**Pro Forma Invoice (N325):** Enter Pro Forma Invoice Reference number in text box provided.

**Authorisation Codes:** Enter the required codes in text box provided. These codes are subject to traders approval and are listed below:

**Excise Exemption:** 1E99

**VAT Exemption:** 1A99.

**Previous EDE Number:** Enter previous EDE number if relevant.

**Additional Codes:** Not currently required.

**DTI Status:** The following Type Codes apply **PREV, ACOD.**

**NOTE:** *All relevant documents must be lodged with your Revenue Office.*

## **Box 22. RATE OF DUTY**

**DTI/ROS Status:** *System Generated, from the ERN code in line item detail.*

**CI Status:** *Mandatory*

**Format:** *n.3.3*

Insert appropriate Rate of Duty as listed with each ERN Appendix 2D.

## **Box 23. DUTY PAYABLE €**

**DTI/ROS Status:** *System Generated, duty payable is Rate of Duty multiplied by quantity for duty as specified in line item detail.*

**CI Status:** *Mandatory*

**Format:** *n6.2*

Enter duty payable for this item, i.e., the quantity for duty (box 19) multiplied by the rate of duty (box 22).

## **Box 24. VALUE FOR VAT €**

**DTI/ROS Status:** System Generated, value for VAT is the Duty Payable plus Item Price as specified in line item detail.

**CI Status:** Mandatory.

**Format:** n6.2

Enter the value for VAT, i.e., the Duty Payable (box 23) plus the Item Price (box 18).

## **Box 25. VAT RATE**

**DTI/ROS Status:** System Generated, from ERN in line item detail.

**CI Status:** Mandatory

**Format:** n3.3

Enter appropriate VAT rate, as specified in Appendix 2D

**NOTE: VAT is payable on all imported alcoholic products and on all products imported by non-VAT registered traders. If an importer is registered for VAT and is importing products other than alcohol products, VAT is not collected by EDE and VAT exemption code not required.**

## **Box 26. DUTY SUMMARY (Grand Total)**

### **26/1 Excise**

**DTI/ROS Status:** System Generated, the sum of Duty Payable for each line item (The cumulative total of Box 23s).

**CI Status:** Mandatory

Enter the total amount of Excise duty payable, i.e., the sum of Duty Payable for each line item (cumulative total of Box 23s).

### **26/2 VAT**

**DTI/ROS Status:** System generated, the sum of VAT Payable for each line item (cumulative total of (box 24 multiplied by box 25 for each line item)).

**CI Status:** Mandatory

Enter the total amount of VAT payable, i.e., the sum of VAT Payable for each line item (cumulative total of (box 24 multiplied by box 25 for each line item)).

### **26/3 Grand Total**

**DTI/ROS Status:** System Generated, the sum of Total Excise and Total VAT payable.

**CI Status:** Mandatory

Enter Grand Total, i.e., Total Excise (box 26/1) plus Total VAT (box 26/2).

### **26/4 Grand Total Preferred Payment Method:**

**Status:** Mandatory for all Users where duty is payable

Insert as appropriate:

Cash A

Deferred F



**NOTE:** For excise duty payment in oils preferred method of payment must be cash.

**Box 27. PAYER REVENUE NUMBER (Tax Type):**

**Status:** Conditional, mandatory for all Revenue Registered Users

**Format:** an.10

Enter the Payer's Revenue Number and Tax Type.

**NOTE:** When using your Revenue Account to pay the liability ensure the number quoted in box 2/3 is the same as that in box 27.

For Customs Input Declaration on hard-copy EDE if the payer is **not** registered, this box should not be completed. Duties must be paid by LPA, and the LPA receipt produced to the CI Officer.

**Box 28. DECLARANT SIGNATURE**

**DTI/ROS Status:** Digital signature- a digital certificate authenticates that the person who signs and submits the declaration is the person they claim to be.

**CI Status:** Mandatory, manual signature required

**Format:** an.35

**28/1 Declarant Name (block letters):**

**DTI/ROS Status:** Need not be completed

**CI Status:** Mandatory

**Format:** an.35

**28/2 Phone No.**

**DTI/ROS Status:** Need not be completed

**CI Status:** Mandatory

**Format:** n 15

**28/3. Date:**

**DTI/ROS Status:** Need not be completed

**CI Status:** Mandatory

**Format:** an dd/mm/yyyy

## **Appendix 2**

### **ROS Applications**

Applications to use the ROS facility can be made by visiting the Revenue website [www.revenue.ie](http://www.revenue.ie) and selecting the link to Register for ROS. A core part of ROS registration is obtaining a digital signature.

#### **WHAT IS A DIGITAL CERTIFICATE?**

ROS Customers use a Digital certificate to digitally sign transaction for secure electronic transmission to ROS.

#### **HOW TO APPLY FOR A DIGITAL CERT?**

In order for a trader to become a ROS customer, simply access the Revenue website [www.revenue.ie](http://www.revenue.ie), select “Register for Ros” and follow the 3 steps below. For security reasons both your ROS Access Number and System Password will be land mailed to you. Once you have drawn down your digital certificate on to your PC, you can access the ROS services.

- Step 1: Apply for RAN (ROS Access Number)
- Step 2: Apply for Digital Certificate/Password
- Step 3: Retrieve Digital Certificate

As part of the Digital Certificate Application process a trader will be asked to enter an email address for correspondence with Revenue. These details can be updated at any stage through the ROS Profile tab when a trader logs into ROS with their ROS Digital Certificate.

It is important that the Administrator of the ROS digital-cert keeps the e-mail address up-to-date.

#### **HOW WILL DIGITAL CERTIFICATES BE USED IN THE AEP SYSTEM?**

##### **Web Services**

When a trader is transmitting a declaration using web services, the trader’s software will ask them to select the ROS Certificate they wish to use to digitally sign the declaration to be transmitted, and enter the password for the certificate.

The trader software will check that the password entered is valid for the certificate selected. This password is never transmitted.

Once these checks have been completed, the 'data' is transmitted to ROS via a web service.

#### **WHOSE DIGITAL CERTIFICATE SHOULD BE USED?**

A Digital Certificate authenticates that the person who signs and submits the declaration is the person they claim to be (non-repudiation).

For example, person ‘A’ signs a declaration with a digital certificate, then the digital certificate authenticates that it is person ‘A’ who signed the declaration.

*A Digital Certificate does not validate the relationships between different entities.* For example, a digital cert will not validate that the declarant (Box 3) has permission to use the payer's account (Box 27). This validation will be performed by the Common Registration System (CRS).

Therefore as the Digital Certificate can only authenticate the entity that signed and submitted the declaration.

## **ROS DIGITAL CERTIFICATE CHECKS**

ROS will check that the digital signature is valid (i.e. the signature is correct for that digital certificate). If not, an error will be returned to the trader via a web service.

ROS will check that the digital certificate was issued by ROS (i.e. that the cert was digitally signed by the ROS Certificate Authority at some point). If not, an error will be returned to the trader via a web service.

ROS will check that the certificate has not been revoked. If it has been, an error message will be returned to the trader via a web service. The trader should contact the ROS Technical Helpdesk, Telephone at 1890 201 106 or by email at [roshelp@revenue.ie](mailto:roshelp@revenue.ie).

ROS will also check the permission level assigned to the certificate.

Further details about ROS, registering for ROS and Access Control Permissions are available on the ROS Login page by accessing the [ROS HELP](#)

**Appendix 2A**  
**ISO alpha List of country codes**

ISO ALPHA CODE	COUNTRY
AD	ANDORRA
AE	UNITED ARAB EMIRATES
AF	AFGHANISTAN
AG	ANTIGUA AND BARBUDA
AI	ANGUILLA
AL	ALBANIA
AM	ARMENIA
AN	NETHERLANDS ANTILLES
AO	ANGOLA
AQ	ANTARCTICA
AR	ARGENTINA
AS	AMERICAN SAMOA
AT	AUSTRIA
AU	AUSTRALIA
AW	ARUBA
AZ	AZERBAIJAN
BA	BOSNIA AND HERZEGOVINA
BB	BARBADOS
BD	BANGLADESH
BE	BELGIUM
BF	BURKINA FASO
BG	BULGARIA
BH	BAHRAIN
BI	BURUNDI
BJ	BENIN
BM	BERMUDA
BN	BRUNEI DARUSSALAM
BO	BOLIVIA
BR	BRAZIL
BS	BAHAMAS
BT	BHUTAN
BV	BOUVET ISLAND
BW	BOTSWANA
BY	BELARUS
BZ	BELIZE
CA	CANADA
CC	COCOS (KEELING) ISLANDS
CD	CONGO, THE DEMOCRATIC REPUBLIC OF THE
CF	CENTRAL AFRICAN REPUBLIC
CG	CONGO
CH	SWITZERLAND

ISO ALPHA CODE	COUNTRY
CI	COTE D'IVOIRE
CK	COOK ISLANDS
CL	CHILE
CM	CAMEROON
CN	CHINA
CO	COLOMBIA
CR	COSTA RICA
CU	CUBA
CV	CAPE VERDE
CX	CHRISTMAS ISLAND
CY	CYPRUS
CZ	CZECH REPUBLIC
DE	GERMANY
DJ	DJIBOUTI
DK	DENMARK
DM	DOMINICA
DO	DOMINICAN REPUBLIC
DZ	ALGERIA
EC	ECUADOR
EE	ESTONIA
EG	EGYPT
EH	WESTERN SAHARA
ER	ERITREA
ES	SPAIN
ET	ETHIOPIA
FI	FINLAND
FJ	FIJI
FK	FALKLAND ISLANDS (MALVINAS)
FM	MICRONESIA, FEDERATED STATES OF
FO	FAROE ISLANDS
FR	FRANCE
GA	GABON
GB	UNITED KINGDOM
GD	GRENADA
GE	GEORGIA
GF	FRENCH GUIANA
GH	GHANA
GI	GIBRALTAR
GL	GREENLAND
GM	GAMBIA
GN	GUINEA
GP	GUADELOUPE
GQ	EQUATORIAL GUINEA
GR	GREECE
GS	SOUTH GEORGIA AND THE SOUTH

ISO ALPHA CODE	COUNTRY
	SANDWICH ISLANDS
GT	GUATEMALA
GU	GUAM
GW	GUINEA-BISSAU
GY	GUYANA
HK	HONG KONG
HM	HEARD ISLAND AND MCDONALD ISLANDS
HN	HONDURAS
HR	CROATIA
HT	HAITI
HU	HUNGARY
ID	INDONESIA
IE	IRELAND
IL	ISRAEL
IN	INDIA
IO	BRITISH INDIAN OCEAN TERRITORY
IQ	IRAQ
IR	IRAN, ISLAMIC REPUBLIC OF
IS	ICELAND
IT	ITALY
JM	JAMAICA
JO	JORDAN
JP	JAPAN
KE	KENYA
KG	KYRGYZSTAN
KH	CAMBODIA
KI	KIRIBATI
KM	COMOROS
KN	SAINT KITTS AND NEVIS
KP	KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF
KR	KOREA, REPUBLIC OF
KW	KUWAIT
KY	CAYMAN ISLANDS
KZ	KAZAKSTAN
LA	LAO PEOPLE'S DEMOCRATIC REPUBLIC
LB	LEBANON
LC	SAINT LUCIA
LI	LIECHTENSTEIN
LK	SRI LANKA
LR	LIBERIA
LS	LESOTHO
LT	LITHUANIA
LU	LUXEMBOURG
LV	LATVIA

ISO ALPHA CODE	COUNTRY
LY	LIBYAN ARAB JAMAHIRIYA
MA	MOROCCO
MC	MONACO
MD	MOLDOVA, REPUBLIC OF
MG	MADAGASCAR
MH	MARSHALL ISLANDS
MK	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF
ML	MALI
MM	MYANMAR
MN	MONGOLIA
MO	MACAU
MP	NORTHERN MARIANA ISLANDS
MQ	MARTINIQUE
MR	MAURITANIA
MS	MONTserrat
MT	MALTA
MU	MAURITIUS
MV	MALDIVES
MW	MALAWI
MX	MEXICO
MY	MALAYSIA
MZ	MOZAMBIQUE
NA	NAMIBIA
NC	NEW CALEDONIA
NE	NIGER
NF	NORFOLK ISLAND
NG	NIGERIA
NI	NICARAGUA
NL	NETHERLANDS
NO	NORWAY
NP	NEPAL
NR	NAURU
NU	NIUE
NZ	NEW ZEALAND
OM	OMAN
PA	PANAMA
PE	PERU
PF	FRENCH POLYNESIA
PG	PAPUA NEW GUINEA
PH	PHILIPPINES
PK	PAKISTAN
PL	POLAND
PM	SAINT PIERRE AND MIQUELON
PN	PITCAIRN

ISO ALPHA CODE	COUNTRY
PR	PUERTO RICO
PS	PALESTINIAN TERRITORY, OCCUPIED
PT	PORTUGAL
PW	PALAU
PY	PARAGUAY
QA	QATAR
RE	REUNION
RO	ROMANIA
RU	RUSSIAN FEDERATION
RW	RWANDA
SA	SAUDI ARABIA
SB	SOLOMON ISLANDS
SC	SEYCHELLES
SD	SUDAN
SE	SWEDEN
SG	SINGAPORE
SH	SAINT HELENA
SI	SLOVENIA
SJ	SVALBARD AND JAN MAYEN
SK	SLOVAKIA
SL	SIERRA LEONE
SM	SAN MARINO
SN	SENEGAL
SO	SOMALIA
SR	SURINAME
ST	SAO TOME AND PRINCIPE
SV	EL SALVADOR
SY	SYRIAN ARAB REPUBLIC
SZ	SWAZILAND
TC	TURKS AND CAICOS ISLANDS
TD	CHAD
TF	FRENCH SOUTHERN TERRITORIES
TG	TOGO
TH	THAILAND
TJ	TAJIKISTAN
TK	TOKELAU
TM	TURKMENISTAN
TN	TUNISIA
TO	TONGA
TP	EAST TIMOR
TR	TURKEY
TT	TRINIDAD AND TOBAGO
TV	TUVALU
TW	TAIWAN, PROVINCE OF CHINA
TZ	TANZANIA, UNITED REPUBLIC OF



ISO ALPHA CODE	COUNTRY
UA	UKRAINE
UG	UGANDA
UM	UNITED STATES MINOR OUTLYING ISLANDS
US	UNITED STATES
UY	URUGUAY
UZ	UZBEKISTAN
VA	HOLY SEE (VATICAN CITY STATE)
VC	SAINT VINCENT AND THE GRENADINES
VE	VENEZUELA
VG	VIRGIN ISLANDS, BRITISH
VI	VIRGIN ISLANDS, U.S.
VN	VIET NAM
VU	VANUATU
WF	WALLIS AND FUTUNA
WS	SAMOA
YE	YEMEN
YT	MAYOTTE
YU	YUGOSLAVIA
ZA	SOUTH AFRICA
ZM	ZAMBIA
ZW	ZIMBABWE

**Appendix 2B**  
**Revenue Office List (EOL)**

NAME	ADDRESS
Arklow	Tyrells Buildings, North Quay, Arklow
Athlone	Pearse Street, Athlone
Athy	St Davids House, Block F, Athy Business Park, Co Kildare
Bantry	Marino House, Wolfe Tone Square, Bantry, Co Cork
Belview Waterford	Customs & Excise, Belview Port, Waterford
Bridgend	Customs & Excise, Aras Ailigh, Bridgend, Co Donegal
Carlow	6/8 Lower Staplestown Road, Carlow.
Carrickcarnan	Customs & Excise Revenue House, Coes Road, Dundalk, Co Louth
Castlebar	Davitt House, Castlebar, Co. Mayo.
Cavan	Cavan/Monaghan District, MTEK II Building, Armagh Road, Monaghan.
Clare	Government Offices, Kilrush Road, Ennis, Co. Clare
CLO (Excise)	Vima Office, Government Offices Millennium Centre, Dundalk, Co. Louth.
Clonmel	New Quay, Clonmel, Co. Tipperary.
Cork Airport	Revenue House, Blackpool, Cork
Cork East	Revenue House, Blackpool, Cork.
Cork North West	Revenue House, Blackpool, Cork.
Cork South West	Revenue House, Blackpool, Cork
Donegal	Donegal Public Services Centre, Drunlonagher, Donegal.
Drogheda Excise	Government Offices, Millennium Centre, Dundalk, Co. Louth
Drogheda Port	Government Offices, Millennium Centre, Dundalk, Co. Louth
Dublin Airport	Customs & Excise, Cargo Terminal No 1, Dublin Airport
	1
Dublin City Centre North City Business Taxes District	Aras Bhrugha, 9/15 Upper Connell Street, Dublin 1
Dublin Port	New Custom House, Promenade Road, Dublin 3
Dublin South City	85/93 Lower Mount Street, Dublin 2
Dublin South County	CMU, 1 <sup>st</sup> Floor, Plaza Complex, Belgard Road, Tallaght, Dublin 24.
Dun Laoghaire- Rathdown	Landsdowne House, Landsdowne Road, Dublin 4.
Dun Laoghaire Quayside	Customs & Excise, Ferryport, Dun Laoghaire, Co Dublin
Dundalk Excise	Government Offices, Millennium Centre, Dundalk, Co. Louth
Dundalk Port	Government Offices, Millennium Centre, Dundalk, Co. Louth
Fingal	IRDS 1st Floor, Block D, Ashtown Gate Navan Road, Dublin 15
Foynes	Customs & Excise, Foynes Harbour, Foynes, Co Limerick
Galway Port	Geata na Cathrach, Fair Green, Galway
Galway County	Geata na Cathrach, Fair Green, Galway
Galway Roscommon	Geata na Cathrach, Fair Green, Galway
Greenore Excise	Government Offices, Millennium Centre, Dundalk, Co. Louth

Greenore Port	Government Buildings, Millennium Centre, Dundalk, Co Louth
Kerry	Government Buildings, Spa Road, Tralee, Co. Kerry
Kildare District-Mount	Audit & Compliance Unit, 1 <sup>st</sup> Floor Grattan House, Mount St, D 2.
Kildare District - Naas	St Davids House, North Main St., Naas, Co. Kildare
Kilkenny	Government Offices, Hebron Road, Kilkenny.
Killybegs	Customs & Excise, Killybegs, Co Donegal
LCD (DTM), Tallaght	LCD, Drink Tobacco & Multiples, St. John's House, High Street, Tallaght, Dublin 24
LCD (DTM), Cork	LCD, Drinks, Tobacco and Multiples, Revenue House, Blackpool, Cork
LCD (DTM), Dublin	LCD, Drink, Tobacco & Multiples Unit, Ballaugh House, 73/79 Lower Mount St., Dublin 2.
LCD (Food Industry) Limerick.	LCD, Ground Floor, Sarsfield House, Limerick.
LCD (HIM) Cork.	LCD, HIM, Revenue House, Blackpool, Cork.
LCD (HIM), Dublin	LCD, HIM, Ballaugh House, 73/79 Lower Mount St., Dublin 2.
Letterkenny	Revenue Office, High Road, Letterkenny, Co Donegal
Limerick Excise	River House, Charlotte Quay, Limerick
Limerick Docks	Customs & Excise, Dock Road, Limerick
Monaghan Station	Revenue Office, M: TEK II Building, Armagh Road, Monaghan.
Navan	Revenue Office, Abbey Buildings, Abbey Road , Navan, Co Meath
New Ross	Customs & Excise, New Ross, Co Wexford
Oil Wharf, Dublin	c/o Esso House, Alexandra Road, Dublin 1.
Portlaoise Mail Centre	Clonminam Industrial Estate, Portlaoise, Co. Laois
Roscommon	Government Buildings, Convent Road, Roscommon
Rosslare Harbour	Customs & Excise, Terminal Building, Rosslare Europort, Co Wexford
Shannon Airport	Customs & Excise, Freight Terminal 1, Shannon Airport, Co Clare
Sligo	Government Offices, Cranmore Road, Sligo
Thurles	Government Offices, Stradavoher, Thurles, Co. Tipperary
Tivoli	Customs & Excise, Tivoli Container Compound, Tivoli, Cork
Waterford	4 <sup>th</sup> Floor, Government Buildings, The Glen, Waterford
Wexford	Government Offices, Anne Street, Wexford
Whitegate	Whitegate Oil Refinery, Whitegate, Co Cork

**Appendix 2C**  
**Office of Import/Export Codes**

OFFICE CODE	NAME OF OFFICE
IEDUB400	Dublin Airport
IEDUB100	Dublin Port
IEORK400	Cork Airport
IESNN400	Shannon Airport
IEDLG100	Dun Laoighaire Port
IETIV100	Tivoli, Cork
IEBYT100	Bantry, Co. Cork
IEWHI100	Whitegate, Co. Cork
IEGWY100	Galway
IESLI100	Sligo
IEDRO100	Drogheda Port, Co. Louth
IEDDK100	Dundalk Port, Co. Louth
IEGRN100	Greenore Port, Co. Louth
IEKBS100	Killybegs, Co. Donegal
IEBGE300	Bridgend, Co. Donegal
IELIF300 n/a	Lifford, Co. Donegal
IEMON300	Monaghan, Co. Monaghan
IECAN300	Carrickcarnan, Co. Louth
IELTR300	Letterkenny, Co. Donegal
IELMK100	Limerick Docks, Limerick
IEFOV100	Foynes, Co. Limerick
IETRA100	Tralee Government Buildings
IEKLK100	Kilkenny
IEWAT100	Waterford Government Buildings
IEFCW100	Frank Cassin Wharf, Waterford
IEWAT101	Belview, Waterford
IENRS100	New Ross, Co. Wexford
IEROS100	Rosslare Harbour, Co. Wexford
IEARK100	Arklow, Co. Wicklow
IEWIC100	Wicklow, Co. Wicklow
IEAUG100	Aughinish
IEBYT100	Leahill
IEBYT101	Whiddy
IECOB100	Cobh
IECTB100	Castletownbere
IEDNM100	Dunmore East
IEFEN100	Fenit
IEKLN100	Kinsale
IEMOT100	Moneypoint
IERIN100	Ringaskiddy

OFFICE CODE	NAME OF OFFICE
IETAR100	Tarbert
IEYOU100	Youghal
IEORK401	Cork Sullivans Quay
IEDUB101	Dublin Mount Street
IELMK101	Limerick River House
IEDUB102	AEP Castle House
IEGWY101	Galway County
IEGWY102	Galway Regional Office
IEORK100	Cork Regional Office

**Appendix 2D**  
**Excise Reference Numbers (ERN)**

Description of Mineral Oil	Excise Ref. No.				Components of MOT rate		Total MOT Rate
	Home		Imported		Non-carbon component of MOT rate	Carbon charge component of MOT rate	
	Non-carbon	Carbon	Non-carbon	Carbon			
					Per 1,000 litres		
<b><u>Light Oil</u></b>							
Petrol	8014	8514	7014	7514	€41.84	€45.87	<b>€587.71</b>
Aviation gasoline	8012	8512	7012	7512	€41.84	€45.87	<b>€587.71</b>
<b><u>Heavy Oil</u></b>							
Used as a propellant	8108	8508	7108	7508	€425.72	€53.30	<b>€479.02</b>
Used for air navigation	8106	8506	7106	7506	€425.72	€53.30	<b>€479.02</b>
Used for private pleasure navigation	8107	8507	7107	7507	€425.72	€53.30	<b>€479.02</b>
Kerosene used other than as a propellant	8102	8502	7102	7502	€00.00	€50.73	<b>€50.73</b>
Fuel Oil used for purposes other than generating electricity	8120	8520	7120	7520	€14.78	€61.75	<b>€76.53</b>
Fuel Oil used for purposes of generating electricity	8104	8504	7104	7504	€14.78	€61.75	<b>€76.53</b>
Other Heavy Oil including Marked Gas Oil	8103	8503	7103	7503	€47.36	€54.92	<b>€102.28</b>
<b><u>Liquefied Petroleum Gas</u></b>							
Used as a propellant	8202	8552	7202	7552	€63.59	€32.86	<b>€96.45</b>
Other LPG	8200	8550	7200	7550	€00.00	€32.86	<b>€32.86</b>
<b><u>Substitute Fuel</u></b>							
Used as a propellant instead of petrol	8126	8526	7126	7526	€41.84	€45.87	<b>€587.71</b>
Used as a propellant instead of diesel	8123	8523	7123	7523	€425.72	€53.30	<b>€479.02</b>
Used for other than as a propellant	8124	8524	7124	7524	€47.36	€54.92	<b>€102.28</b>

Description	Home	Imported	Rate of Duty
<b><u>Tobacco products</u></b>			
Cigars	2304	1304	335.368/kg
Other smoking Tobacco	2951	1951	232.664/kg
<b><u>Spirits</u></b>			
Brandy	6000	5301	42.57/LtrsAlc
Gin	6051	5311	42.57/Ltrs Alc
Rum	6111	5321	42.57/Ltrs Alc
Whiskey	6011	5331	42.57/Ltrs Alc
Vodka	6061	5381	42.57/Ltrs Alc
Spirits exceeding 5.5% alcohol by volume	6071	5391	42.57/Ltrs Alc
Spirits not exceeding 5.5% alcohol by volume	6081	5261	42.57/Ltrs Alc
<b><u>Beer</u></b>			
All Other Beer exceeding 1.2% vol but not exceeding 2.8% vol	9822	9122	11.27/ HL % Alc
All Other Beer exceeding 2.8% vol	9821	9121	22.55/HL% Alc
<b><u>Wine</u></b>			
Still and Sparkling, not exceeding 5.5% vol	4106	3107	141.57/HL
Still exceeding 5.5% vol. but not exceeding 15% vol	4101	3101	424.84/HL
Still exceeding 15% vol	4102	3102	616.45/HL
Sparkling exceeding 5.5% vol	4203	3203	849.68/HL

Description	Home	Imported	Rate of Duty
<b><u>Other Fermented Beverages</u></b>			
<b><u>Cider and Perry</u></b>			
Still & Sparkling, not exceeding 2.8% vol	9826	9126	47.23/HL
Still and Sparkling, exceeding 2.8% but not exceeding 6.0% vol	9819	9119	94.46/HL
Still and Sparkling exceeding 6 % vol. but not exceeding 8.5 % vol	9823	9123	218.44/HL
Still exceeding 8.5% vol	9824	9124	309.84/HL
Sparkling exceeding 8. 5 % vol	9825	9125	619.70/HL
<b><u>Other Than Cider and Perry</u></b>			
Still and Sparkling, not exceeding 5.5 % vol	9901	9301	141.57/HL
Still exceeding 5.5 % vol.	9902	9302	424.84/HL
Sparkling exceeding 5. 5 % vol	9903	9303	849.68/HL
<b><u>Intermediate Beverages</u></b>			
Still not exceeding 15% vol	6201	5201	424.84/HL
Still exceeding 15% vol	6202	5202	616.45/HL
Sparkling	6203	5203	849.68/HL

**VAT is chargeable at standard rate.**



### Appendix 3

#### EXCISE DUTY ENTRY C&E 1087 (Sample)

1. Supplier:			2. Importer:  Revenue No. (tax type)  IERT Number Local Number:		
3. Declarant:  Revenue No. (tax type)			4. Entry No. & Date (For Official Use)		
6 e-AD.			7. Office of Entry code		8. Revenue (Excise) Office code
9. Total Items		10. Total Pkgs		11. Total Value €	

12. Item No.	13. Commodity code	14. ERN	15. C. of O. code	16. No. of Packages	17. Supplementary Units	18. Item Price €	19. Quantity for Duty
20. Description of goods				21. Documents attached and associated codes			
22. Rate of Duty		23. Duty Payable		24. Value for VAT		25. VAT Rate	

12. Item No.	13. Commodity code	14. ERN	15. C. of O. code	16. No. of Packages	17. Supplementary Units	18. Item Price €	19. Quantity for Duty
20. Description of goods				21. Documents attached and associated codes			
22. Rate of Duty		23. Duty Payable		24. Value for VAT		25. VAT Rate	

12. Item No.	13. Commodity code	14. ERN	15. C. of O. code	16. No. of Packages	17. Supplementary Units	18. Item Price €	19. Quantity for Duty
20. Description of goods				21. Documents attached and associated codes			
22. Rate of Duty		23. Duty Payable		24. Value for VAT		25. VAT Rate	

26. SUMMARY					
13.1.1 2 6.1 Total Excise	13.1.2 €	26.2 Total VAT	€	26.3 Grand Total	€
26.4 Grand Total Preferred Payment Method (please insert code as appropriate) Cash: A or Deferred: F					27. Payer Revenue No. (Tax Type)
28. Declarant Signature  Declarant Name (block letters) Phone No. Date					
For Official Use  Officers Signature & Date Stamp					

## Appendix 4

### BREWER'S BEER DUTY RETURN (Sample)

C&E 1098 (Rev. 4)

Name and Address of Person Paying Tax		No. and Date (for official use):	
		Warehouse Name	IETW No.
Month	Year	Payer Revenue Number	Tax Type C&E

EXCISE HOME	QUANTITY (HL%)	RATE OF TAX	TAX PAYABLE (€)
DELIVERED FOR HOME CONSUMPTION (1)			
LESS REPAYMENTS ALLOWED (2)			
NET PAYABLE (ERN 9820) (Beer exceeding 2.8% ABV)			

\*TOTAL VAT €

*\* if applicable*

EXCISE HOME	QUANTITY (HL%)	RATE OF TAX	TAX PAYABLE (€)
DELIVERED FOR HOME CONSUMPTION (1)			
LESS REPAYMENTS ALLOWED (2)			
NET PAYABLE (ERN 9827) (Beer ex 1.2% but not ex 2.8% ABV)			

\*TOTAL VAT €

*\* if applicable*

TOTAL AMOUNT FOR DIRECT DEBIT➔	€
--------------------------------	---

I \_\_\_\_\_, declare that the particulars herein and on the attached schedules are true and complete and that the above amount will be paid by Direct Debit under the Revenue Number shown herein.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Designation of Signatory \_\_\_\_\_ Phone Number \_\_\_\_\_

- (1) The quantity to be entered here is the quantity delivered from warehouse for home consumption, including any beer consumed on the brewery premises, plus any additions for previous underdeclarations
- (2) Only repayments that have been authorised by the Revenue Official can be deducted here.

## Appendix 5

### Home Consumption Warrant (Mineral Oil) C&E 1108 (Rev 6) Sample



Name and Address of Person Paying Tax				Warrant Number and Date (for official use)			
Month/Period		Year		Payer Revenue Number		Tax Type C & E	
Warehouse (IETW)	Code	Trader	Code (IEWK)	Warehouse No.	Wt.	Warehouse Date	Wt.
						Warehouse Name	

Description of Goods	ERN Code* (see footnote)	Quantity for Tax (‘000 litres)	Rate of Tax	Tax Payable €
Petrol	7014			
Aviation Gasoline	7012			
Heavy Oil for use as a propellant	7108			
Other Heavy Oil - for use other than as a propellant	7103			
Kerosene - for use other than a propellant	7102			
Fuel Oil	7120			
L.P.G. for use as a propellant	7202			
L.P.G. for use other than as a propellant	7200			
Substitute Fuel for use as a propellant instead of petrol	7126			
Substitute Fuel for use as a propellant instead of diesel	7123			
Substitute fuel for use other than as a propellant	7124			

**Total Mineral Oil Tax Payable: €**

I hereby declare that the above is a true and complete account of all mineral oil products delivered to home consumption from the above warehouse during the month/period specified and that the amount shown for "Total Mineral Oil Tax Payable" is correct. Where reduced rates of mineral oil tax\* are claimed I declare that such products were delivered for use in accordance with the relevant statutory provisions governing such claims.

Name of Warehousekeeper:

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Phone Number: \_\_\_\_\_

\*The entering of an ERN (Excise Reference Number) code on the warrant indicates whether a product is being tax paid at the appropriate standard rate of mineral oil tax, or at a reduced rate (i.e. a rate lower than the standard rate). The standard rate for light oil is the rate of mineral oil tax for petrol, and the standard rate for heavy oil, L.P.G., and substitute fuel is the rate of mineral oil tax for use as a propellant.

**Appendix 6**  
**Home Consumption Warrant C&E 1115 (Sample)**  
 (Alcohol beverages and tobacco products)

Name and Address of Person Paying Duty				Warrant Number and Date (for official use)			
Month		Year		Payer Revenue Number		Tax Type	
Warehouse Code (IETW)		Trader Code (IEWK)		Wt. No.	Wt. Date	Warehouse Name	
Description of Goods	ERN Code	No of cases	Quantity for Duty	Rate of duty	Duty Payable		

Tick as Appropriate		Value for VAT	Total Excise Duty Payable
Duty Paid	Duty Deferred	€	€
			VAT Payable
			€
			Total Payable
			€

<b>To the officer in charge:</b> I hereby declare that in the above month that the products specified hereon were delivered from the above warehouse in accordance with the relevant statutory provisions.	
Name of Warehousekeeper:-----	Signature:-----
Date:-----	Phone Number-----

## **Appendix 7**

### **List of Offices processing EFT Payments**

**Dublin (Dublin and County)**

Office of the Revenue Commissioners,  
South City District, Accounts Section,  
3rd Floor,  
85-93 Lower Mount Street,  
Dublin 2.  
**Phone** (01) 6474099

**Galway (Galway, Mayo, Sligo, Donegal, Louth, Cavan, Monaghan, Leitrim, Longford, Offaly, Roscommon and Westmeath)**

Office of the Revenue Commissioners,  
Cash Office,  
Geata na Cathrach,  
Fairgreen,  
Galway.  
**Phone** (091) 547700  
**Fax** (091) 547775

**Waterford (Waterford, Wexford, Kildare, Wicklow, Meath, Kilkenny, Carlow, Laois and Tipperary)**

Office of the Revenue Commissioners,  
Accounts Section,  
Government Buildings,  
The Glen,  
Waterford.  
**Phone** (051) 862125  
**Fax** (051) 862251

**Limerick (Limerick, Clare and Kerry)**

Office of the Revenue Commissioners,  
Accounts Section,  
Ground Floor,  
River House,  
Charlotte Quay,  
Limerick.  
**Phone** (061) 402178  
**Fax** (061) 402182

**Cork (Cork City and County)**

Office of the Revenue Commissioners,  
Cash Office,  
Revenue House,  
Blackpool,  
Cork.  
**Phone** (021) 6027665  
**Fax** (021) 6027108

You must contact one of the above offices if you intend to top-up your account by EFT. When you contact the relevant office you will be given details of the Bank Account to which the money should be lodged.

When you use the EFT facilities you must contact the relevant Revenue Office by e-mail and inform them of the amount of money transferred and your TAN number. Failure to do so may result in a delay in the monies being credited to your account.