

Alcohol Products Tax

Chapter 1 of Part 2 of Finance Act 2003 (as amended)

Non-Statutory Consolidated Document For Reference Purposes Only (March 2025 edition)

Alcohol Products Tax (APT) is provided for in Chapter 1 of Part 2 of Finance Act 2003. These provisions have been amended several times since 2003 by Finance Acts. The 2003 Act and subsequent amending Acts are published in the [Irish Statute Book](#).

This non-statutory consolidation of Chapter 1 of Part 2 of Finance Act 2003 has been prepared by Revenue for reference purposes. All amendments to date have been incorporated and these are annotated in the sidenotes. While every care has been taken in its preparation, Revenue can assume no responsibility for the accuracy, completeness or up to date nature of the information provided.

CHAPTER 1

Alcohol Products Tax

Interpretation (Chapter 1).

73.—(1) In this Chapter and *Schedule 2* except where the context otherwise requires—

Amended by S.43(a) of FA 2021.

“alcohol” means pure ethyl alcohol;

“alcohol product” means beer, wine, other fermented beverage, spirits or intermediate beverage;

“authorised warehousekeeper” means a person authorised by the Commissioners under section 109 of the Finance Act 2001 to produce, process, hold, receive or dispatch alcohol products under a suspension arrangement;

“beer”, subject to *section 74*, means—

- (a) beer made from malt, and
- (b) any beverage containing a mixture of such beer with any non-alcoholic beverage,

in either case exceeding 0.5% vol;

“beer concentrate” means a product, produced from beer, not exceeding 0.5% vol, which is intended for addition to beer as a flavourant or colourant;

“cider and perry” means a beverage exceeding 1.2% vol but not exceeding 15% vol, obtained from the fermentation of apple or pear juice and without the addition of—

- (a) any other alcoholic beverage, or
- (b) any other beverage or substance which imparts colour or flavour and which, by such addition in the opinion of the Commissioners significantly alters the character of the product;

“Commissioners” means the Revenue Commissioners;

Inserted by S.61(a) of
FA2005.

“counterfeit goods” has the same meaning that it has in Article 2 of Regulation (EU) No. 608/2013 of the European Parliament and of the Council of 12 June 2013¹;

Substituted by S.43(1)(a) of
FA 2015

“denature” means to mix an alcohol product with any substance so as to render the mixture unfit for human consumption and includes to methylate and cognate words shall be construed accordingly;

Substituted by S.43(a) of FA
2021.

“Directive” means Council Directive 92/83/EEC of 19 October 1992², as amended by Council Directive (EU) 2020/1151 of 29 July 2020³;

Substituted by S.75(a) of FA
2012

“illicit alcohol product” means any alcohol product—

- (a) that has, contrary to the requirements of section 108A of the Finance Act 2001, been produced or processed in the State, otherwise than in a tax warehouse, or
- (b) that is counterfeit goods;

“intermediate beverage”, subject to *section 74*, means any beverage other than beer, wine, or other fermented beverage, the alcoholic content of which is at least partly of fermented origin and which—

- (a) in the case of a still beverage exceeds 10% vol,
- (b) in the case of a sparkling beverage exceeds 13% vol,

and which in either case does not exceed 22% vol;

“materials” means any ingredient or other substance intended to be used in the production of, or for incorporation in, any alcohol product;

Substituted by S.141 of
FA2008.

“medicinal product” means a veterinary medicinal product as defined in Article 1 of Directive 2001/82/EC of 6 November 2001⁴, or a medicinal product as defined in Article 1 of Directive 2001/83/EC of 6 November 2001⁵, or in any Directive amending or replacing those Directives;

“non-alcoholic beverage” means any beverage not exceeding 0.5% vol;

“officer” means an officer of the Commissioners;

“other fermented beverage”, subject to *section 74*, means a beverage other than beer and wine exceeding 1.2% vol which—

- (a) has an alcoholic content which is entirely of fermented origin and does not exceed 15% vol, or

¹ OJ No. L181, 29.6.2013, p.15

² OJ No. L316, 31.10.1992, p. 21

³ OJ No. L256, 5.8.2020, p. 1

⁴ OJ No. L311 of 28 November 2001, p. 1

⁵ OJ No. L311 of 28 November 2001, p. 67

(b) has an alcoholic content which is only partly of fermented origin and which—

(i) in the case of a still beverage does not exceed 10% vol,

(ii) in the case of a sparkling beverage does not exceed 13% vol,

and includes any mixture, exceeding 1.2% vol, of such beverage with any non-alcoholic beverage;

“prescribed” means specified in or determined in regulations made by the Commissioners;

“production” includes manufacturing, the blending of alcohol products and the blending of any alcohol product with any non-alcoholic beverage or with any other substance, and cognate words shall be construed accordingly;

Substituted by S.61(c) of FA2005.

“prohibited goods” means any machinery, apparatus, equipment, vessel, materials, substance or other thing which is being used, or was used, or is intended to be used, either in the production or processing of any illicit alcohol product or in the removal from any alcohol product of any denaturant;

Inserted by S.92(1)(a) of FA2010

“release for consumption” has the same meaning as it has in Part 2 of the Finance Act 2001;

“repealed enactments” has the meaning given in *section 83*;

“suspension arrangement” means an arrangement under which excisable products are produced, processed, held or moved, excise duty being suspended;

“sparkling” in relation to any beverage means any such beverage which—

(a) is contained in bottles with mushroom stoppers held in place by ties or fastenings, or

(b) which has an excess pressure due to carbon dioxide in solution of three bar or more;

“spirits” means any product which exceeds 1.2% vol and which is—

- (a) distilled ethyl alcohol,
- (b) an alcoholic beverage the full alcohol content of which is the result of a process of distillation,
- (c) any other product falling within CN Code 2207 or 2208, even when such product forms part of a product which is not an alcohol product, or
- (d) any beverage exceeding 22% vol,

and includes any such product which contains a non-alcoholic product, whether in solution or not;

“still” means other than sparkling;

"tax warehouse" means a premises or place approved by the Commissioners under section 109 of the Finance Act 2001 where alcohol products are produced, processed, held, received or dispatched under a suspension arrangement by an authorised warehousekeeper in the course of business;

“wash” means any wort in which fermentation has begun;

“wine”, subject to *section 74*, means any beverage exceeding 1.2% vol the alcoholic content of which is entirely of fermented origin—

- (a) obtained from the total or partial fermentation of grapes or the must of fresh grapes,
- (b) not exceeding 15% vol, or in the case of still wine produced without enrichment, not exceeding 18% vol,

and includes such wine flavoured with plants or aromatic extracts and grape must in fermentation or with fermentation prevented or arrested otherwise than by the addition of spirits;

“wort” means the liquid which is intended for fermentation as part of the process of producing spirits;

“% vol” means alcoholic strength by volume which is the ratio, expressed as a percentage, of the volume of alcohol present in a product to the total volume of the product at a temperature of 20° Celsius.

Amended by S.77 of
Withdrawal of the United
Kingdom from the European
Union (Consequential
Provisions) Act 2020.

(2) Subject to subsection (2A), a word or expression that is used in this Chapter and which is also used in Part 2 of the Finance Act 2001 has, unless a meaning is provided by *subsection (1)* or the contrary intention otherwise appears, the same meaning in this Chapter as it has in that Part.

Inserted by S.77 of
Withdrawal of the United
Kingdom from the European
Union (Consequential
Provisions) Act 2020.

(2A) In this Chapter (other than in section 78B), each reference to—

(a) European Union, and

(b) Member State,

Amended by S.54(a)(i) of
FA2023.

shall apply as if the reference included a reference to Northern Ireland.

Amended by S.77 of
Withdrawal of the United
Kingdom from the European
Union (Consequential
Provisions) Act 2020.

(3) Subject to subsection (2A), a word or expression that is used in this Chapter and which is also used in the Directive has, unless a meaning is provided by *subsection (1)* or (2) or the contrary intention otherwise appears, the same meaning in this Chapter as it has in the Directive.

**Qualification to meanings
given to certain alcohol
products.**

74.—Only a product which is classified—

(a) under CN Code 2203, or which is a mixture of such product with any non-alcoholic drink covered by CN Code 2206, is beer,

(b) under CN Code 2204 or 2205, is wine,

(c) under CN Code 2204, 2205 or 2206, is an other fermented beverage or intermediate beverage.

Charging and Rates

Subsections (1) and (4)
substituted for subsection (1)
by S.75 (b) of FA 2012

75.—(1) Subject to the provisions of this Chapter and any regulations made under it, a duty of excise, to be known as alcohol products tax, shall be charged, levied and paid, at the rates specified in Schedule 2, on all alcohol products—

(a) released for consumption in the State, or

(b) released for consumption in another Member State and brought into the State.

(1A) Subsection (1)(b) does not apply to any alcohol products that have been released for consumption in another Member State and which are held on board a ship or aircraft making a sea crossing between another Member State and the State, where such alcohol products are not available for sale or supply while the ship or aircraft is within the territory of the State.

Substituted by S.141 of
FA2008.

(2) In the case of spirits produced in the State by a process of distillation, where the quantity of spirits produced is less than the quantity capable of being produced from the wort or wash used in such process, the Commissioners may require that, instead of a charge on the quantity

of spirits produced, alcohol products tax be charged on the quantity capable of being produced from such wort or wash on the assumption that from every hectolitre of wort or wash one litre of alcohol is produced for every 8.8 degrees of attenuation, that is to say, for every 8.8 degrees of difference between the highest gravity of the wort and the lowest gravity of the wash before distillation.

Inserted by S.43(1)(b) of FA2004.
Amended by S.81 and Schedule 3, paragraph 6 of FA 2011.

(3) In calculating the quantity of spirits to be charged under subsection (2), allowance may be made for losses covered by section 98A(4) of the Finance Act 2001.

Inserted by S.78 of FA2006.

(4) In the case of spirits which are not in liquid form, alcohol products tax shall be charged on the alcohol content of such spirits, expressed in terms of the equivalent % vol.

Liability and payment.

76.—(1) Liability for alcohol products tax shall arise at the time alcohol products are, either—

Substituted by S.92(1)(c) of FA2010

- (a) released for consumption in the State, or
- (b) following release for consumption in another Member State, brought into the State.

(2) The Commissioners may, subject to such conditions for securing the duty as they may prescribe or otherwise impose, permit payment of the duty imposed by *section 75* to be deferred to a day not later than the last day of the month succeeding the month in which the duty is payable.

Reliefs.

77.—Without prejudice to any other relief from excise duty which may apply, and subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from alcohol products tax shall be granted on any alcohol products which are shown to the satisfaction of the Commissioners—

- (a) to be intended for use or to have been used in the production of—
 - (i) any beverage, other than beer, not exceeding 1.2% vol,
 - (ii) vinegar,
 - (iii) flavours for the preparation either of foodstuffs or of beverages not exceeding 1.2% vol,
 - (iv) medicinal products,
 - (v) foodstuffs, whether such alcohol product is used—
 - (I) either as a filling in such foodstuff or otherwise,

- (II) either directly or as a constituent of semi-finished products for use in the production of such foodstuff,

and where the alcohol contained in such foodstuffs does not exceed 8.5 litres of alcohol per 100 kilogrammes of the product when used in the production of chocolates and 5 litres of alcohol per 100 kilogrammes of the product when used in the production of other foodstuffs, or

- (vi) beer concentrate,

Inserted by S.75(c) of FA 2012

- (aa) to be delivered for shipment for use as stores on board a ship or aircraft on a journey from a place in the State to a place outside the State,

- (b) to be intended to be denatured in accordance with their requirements, or to have been so denatured,

Substituted by S.43(b) of FA 2021.

- (c) to have been used as part of the manufacturing process of any product not for human consumption, where the alcohol has been denatured in accordance with the requirements of any Member State applicable to that use, and such denatured alcohol—

- (i) has been incorporated into the product concerned, or

- (ii) is used for maintenance and cleaning of the manufacturing equipment used for the manufacturing process concerned,

Substituted by S.43(b) of FA 2021.

- (d) to have been completely denatured in accordance with the requirements of another Member State, where it has been released for consumption, where such requirements have been notified to the European Commission and accepted in accordance with paragraphs 3 and 4 of Article 27 of the Directive,

- (e) to be intended for use or to have been used for experimental, quality control, scientific or research purposes,

- (f) in the case of wine, beer, or other fermented beverage the alcoholic content of which is entirely of fermented origin, to have been produced solely by a private individual in a private premises for consumption by the producer or by the family or guests of such producer, and not to have been produced or supplied for consideration,

Paragraphs (f) to (j) substituted for paragraph (f) by S.43(1)(c) of FA2004.

- (g) to be intended for use or to have been used for medical purposes in hospitals and pharmacies,
- (h) to be intended for use or to have been used in an industrial process provided that the final product does not contain alcohol,
- (i) to be intended for use or to have been used in the manufacture of a component which is not subject to alcohol products tax, or
- (j) to be intended for use or to have been used in the manufacture of an oral hygiene product.

Repayment.

78.—(1) In any case of relief under *section 77*, effect may be given to such relief by means of repayment.

(2) Subject to such conditions as may be prescribed or otherwise imposed, the Commissioners may remit or repay alcohol products tax on any alcohol products which are shown to their satisfaction—

- (a) to have become spoilt, unfit for human consumption or use or unmarketable by reason of quality, and
- (b) to have been destroyed or otherwise disposed of in accordance with their requirements.

(3) (a) Claims for repayment under this section shall be in such form as the Commissioners may direct and shall be in respect of alcohol products used, destroyed or disposed of, as the case may be, within a period of 3 calendar months.

Substituted by S.75(d) of FA 2012

(b) Except where the Commissioners may, in any particular case, allow, a repayment claim shall be made within 6 months following the end of the period referred to in paragraph (a).

Relief for small breweries.

Inserted by S.63 of FA2005.

Amended by S.51 of F(No.2)A2008.

Amended by S.59 of FA2014

Amended by S.37 of FA2016

Amended by S.43 of FA2019.

Amended by S.77 of Withdrawal of the United Kingdom from the European

78A.—(1) In the case of beer subject to alcohol products tax at the rate for beer exceeding 2.8% vol, a relief of half the amount of alcohol products tax paid on such beer shall, subject to subsection (3) and to such conditions as the Commissioners may prescribe or otherwise impose, be granted on a quantity of beer, not exceeding 30,000 hectolitres in a calendar year, brewed in a brewery—

- (a) in which the quantity of beer brewed in the previous year has not exceeded 75,000 hectolitres,
- (b) which is legally and economically independent of any other brewery,

Union (Consequential Provisions) Act 2020.

Amended by S.44 of FA 2021.

Amended by S.48 of FA2022

- (c) the premises of which are situated physically apart from those of any other brewery, and
- (d) in which less than 50 per cent of the beer brewed in the previous calendar year has been brewed under a licence, franchise or contract arrangement for another brewery.

(2) Relief under subsection (1) shall be granted by the Commissioners either by means of remission or repayment.

Substituted by S.43(1)(b) of FA2015

- (3) (a) Subject to paragraph (b), relief under subsection (1) does not apply to any beer brewed for another brewery under a licence, franchise or contract arrangement.

- (b) Notwithstanding paragraph (a), where beer is brewed in a brewery under a licence, franchise, contract or other cooperation arrangement with one or more other breweries, and where—

- (i) such brewery and each of the breweries with which it has such an arrangement satisfy the criteria set down in paragraphs (a), (b) and (c) of subsection (1), and

- (ii) the combined total quantity of the beer brewed in the previous calendar year, in such brewery and the breweries with which it has such an arrangement, has not exceeded 150,000 hectolitres,

Amended by S.48 of FA2022

then subsection (1)(d) does not apply, and such beer qualifies for relief under subsection (1).

- (4) (a) For the purposes of subsection (1)(b) a brewery is not considered to be legally and economically independent of another brewery where such breweries are directly or indirectly owned or partly owned—

Substituted by S.73 of FA2008.

- (i) by the same person, or

- (ii) by associated companies within the meaning of section 432 of the Taxes Consolidation Act 1997 or by legal entities corresponding to such associated companies.

Amended by S.48 of FA2022

- (b) Notwithstanding subsection (1)(b) and paragraph (a), where a person referred to in subparagraph (i) or (ii) of paragraph (a) directly or indirectly owns two or more breweries and the combined total quantity of the beer brewed in those breweries in the previous calendar year has not exceeded 75,000 hectolitres, they may be treated for the purposes of this section as a single brewery which is legally and economically independent of any other brewery.

- (5) (a) Claims for repayment under subsection (2) shall be made in

such form as the Commissioners may direct and shall be in respect of payments of alcohol products tax made within a period of 3 calendar months beginning on the first day of January, April, July or October.

- (b) A repayment may not be made under this section unless the claim is made within 6 months following the end of each such period or within such longer period as the Commissioners may, in any particular case, allow.

Certification of small producers

Inserted by S.43(c) of FA2021.

78B.—(1) A producer of alcohol products established in the State availing of reduced rates of duty in accordance with Article 4, 9a, 13a, 18a or 22 of the Directive in another Member State shall, in accordance with such conditions as the Commissioners may prescribe, provide declarations as to—

Substituted by S.48(1)(b) of FA2022

- (a) the compliance of the producer with the criteria set out in Article 4, 9a, 13a, 18a or 22 of the Directive, as may be applicable, and
- (b) the total annual production of the producer in the previous year.

Amended by S.54(a)(ii) of FA2023.

(2) A consignor of alcoholic products referred to in subsection (1) shall ensure that the declarations referred to in that subsection are made in the electronic administrative document (within the meaning of Chapter 2A of Part 2 of the Finance Act 2001) or the electronic simplified administrative document (within the meaning of Chapter 2B of Part 2 of the Finance Act 2001), as the case may be, relating to the consignment of those products.

Relief for small producers of cider and perry

78C.—[Repealed by Section 69 of Finance Act 2024] .

Relief for small producers of other fermented beverages

Inserted by S.69 of FA2024

78D. —(1) In the case of –

- (a) cider and perry exceeding 2.8% vol, and
- (b) subject to subsection (2), other fermented beverages, other than cider and perry,

that are subject to alcohol products tax, a relief of half the amount of alcohol products tax paid on such beverages shall, subject to subsection (3) and to such conditions as the Commissioners may prescribe or otherwise impose, be granted on a combined total quantity of such beverages as are referred to in paragraphs (a) and (b) not exceeding 8,000 hectolitres in a calendar year, produced by a producer of other fermented beverages –

- (i) where the combined total quantity of beverages referred to in paragraphs (a) and (b) and produced by that producer in the previous year has not exceeded 10,000 hectolitres,

- (ii) which is legally and economically independent of any other producer of other fermented beverages,
 - (iii) the premises of which are situated physically apart from those of any other producer of other fermented beverages, and
 - (iv) where less than 50 per cent of the other fermented beverages produced by that producer in the previous calendar year have been produced under a licence, franchise or contract arrangement for another producer of other fermented beverages.
- (2) (a) In the case of beverages referred to in subsection (1)(b), the relief under subsection (1) shall apply where –
- (i) such beverages are obtained from the fermentation of fruits, berries, vegetables, a solution of honey in water or from the fermentation of the fresh juice or concentrated juice obtained from such fruits, berries, vegetables, or solution, as the case may be, and
 - (ii) no other alcohol or alcohol product has been added for the purpose of the production of such beverages.
- (b) For the purposes of paragraph (a), where the addition of alcohol to dilute or dissolve flavourings is in a dose strictly necessary such that the alcoholic strength does not increase by more than 1.2 % vol, this shall not be considered as the addition of alcohol for the purpose of the production of beverages referred to in subsection (1)(b).
- (c) In the case of beverages referred to in subsection (1)(b), the relief under subsection (1) shall not apply where the addition of flavourings referred to in paragraph (b) significantly alters the character of the original product.
- (3) Relief under subsection (1) shall be granted by the Commissioners either by means of remission or repayment.
- (4) (a) Subject to paragraph (b), relief under subsection (1) does not apply to any other fermented beverages produced for another producer of other fermented beverages under a licence, franchise or contract arrangement.
- (b) Notwithstanding paragraph (a), where other fermented beverages are produced by a producer of other fermented beverages under a licence, franchise, contract or other cooperation arrangement with one or more other producers of other fermented beverages, and where –

- (i) such producer and each of the producers with which that producer has such an arrangement satisfy the criteria referred to in subparagraphs (i), (ii) and (iii) of subsection (1), and
- (ii) the combined total quantity of the other fermented beverages produced in the previous calendar year, by such producer and the producers with which that producer has such an arrangement, has not exceeded 15,000 hectolitres,

then subsection (1)(iv) does not apply, and such other fermented beverages qualify for relief under subsection (1).

- (5) (a) For the purposes of subsection (1)(ii), a producer of other fermented beverages is not considered to be legally and economically independent of another producer of other fermented beverages where such producers are directly or indirectly owned or partly owned –
 - (i) by the same person, or
 - (ii) by associated companies within the meaning of section 432 of the Taxes Consolidation Act 1997 or by legal entities corresponding to such associated companies.
- (b) Notwithstanding subsection (1)(ii) and paragraph (a), where a person referred to in paragraph (a)(i) or (ii) directly or indirectly owns two or more producers of other fermented beverages and the combined total quantity of other fermented beverages produced by such producers in the previous calendar year has not exceeded 10,000 hectolitres, they may be treated for the purposes of this section as a single producer of other fermented beverages which is legally and economically independent of any other producer of other fermented beverages.
- (6) (a) Claims for repayment under subsection (3) shall be made in such form as the Commissioners may direct and shall be in respect of payments of alcohol products tax made within a period of 3 calendar months beginning on the first day of January, April, July or October.
- (b) A repayment may not be made under this section unless the claim is made within 6 months following the end of each such period or within such longer period as the Commissioners may, in any particular case, allow.

Offences and penalties.

Amended by S.75 (e) of FA 2012

79.—(1) It is an offence under this subsection for any person to contravene or fail to comply with any provision of this Chapter or any regulation made under section 81 or any condition imposed under this Chapter or under such regulation in relation to such provision.

(2) It is an offence under this subsection to invite an offer to treat for, offer for sale, keep for sale or delivery, sell or deliver, or to be in the process of delivering, any alcohol product on which the appropriate rate of alcohol products tax has not been paid.

Subsections (3) and (4) **deleted** by Section 75 (f) of Finance Act 2012

(5) It is an offence under this subsection—

- (a) to produce or process any illicit alcohol product or to attempt such production or processing, or to be concerned with any such production, processing, attempted production or attempted processing,
- (b) without the consent in writing of the Commissioners, to remove or to attempt to remove, or to be knowingly concerned in removing or attempting to remove, any denaturant from any alcohol product,
- (c) to knowingly deal in any illicit alcohol product or any alcohol product from which any denaturant has been removed,
- (d) to keep prohibited goods on any premises or other land or on any vehicle, or
- (e) to deliver, or be in the process of delivering, any illicit alcohol product or prohibited goods.

Substituted by S.75 (g) of FA 2012

(6) (a) Whenever a person, who is the owner or the occupier for the time being of premises or land in or on which prohibited goods are found, is charged in any legal proceedings with contravening subsection (5)(d), the prohibited goods shall, until the contrary is proved, be presumed to have been kept by such person in the said premises or on the said land (as the case may be), in contravention of that subsection.

(b) In the case of an offence under subsection (2), where it is shown that any alcohol product is counterfeit goods, it shall be presumed, until the contrary is proved, that the appropriate rate of alcohol products tax has not been paid on such product.

Amended by S.77(2) of
FA2008 and S.100(a) of
FA2010

(7) Without prejudice to any other penalty to which a person may be liable, a person guilty of an offence under subsection (1) or (3) is liable on summary conviction to a fine of €5,000.

Amended by S.100(b) of
FA2010

(8) Without prejudice to any other penalty to which a person may be liable, a person convicted of an offence under subsection (2) or (5) is liable—

Amended by S.77(2) of
FA2008.

(a) on summary conviction to a fine of €5,000 or, at the discretion of the Court, to imprisonment for a term not exceeding 12 months, or to both, or

Amended by S.100(c) of
FA2010

(b) on a conviction on an indictment, to a fine not exceeding €126,970 or, at the discretion of the Court, to imprisonment for a term not exceeding 5 years, or to both.

Inserted by S.100(d) of
FA2010

(8A) Section 13 of the Criminal Procedure Act 1967 shall apply in relation to an offence under this section as if, in place of the penalties specified in subsection (3) of that section, there were specified in that subsection the penalties provided for by subsection (8)(a) of this section, and the reference in subsection (2)(a) of section 13 of the Criminal Procedure Act 1967 to the penalties provided for in subsection (3) of that section shall be construed and apply accordingly.

(9) Where a person convicted of an offence under subsection (2) or (5) is either a licensee within the meaning of section 2 of the Intoxicating Liquor Act 2003, or the secretary of a club registered under the Registration of Clubs Acts 1904 to 2004, section 9 (which relates to the temporary closure of a licensed premises) of the first-mentioned Act shall, with the exception of subsection (4), apply in respect of a licensed premises or premises of such club, used in connection with such offence.

(10) Any alcohol products, materials or prohibited goods in respect of which an offence has been committed under this section are liable to forfeiture and, where any such products, materials or goods are found in, on, or in any manner attached to any vehicle, such vehicle is also liable to forfeiture.

(11) Where an offence under this section is committed by a body corporate and the offence is shown to have been committed with the consent or connivance of any person who, when the offence was committed, was a director, manager, secretary or other officer of the body corporate or a member of the committee of management or other controlling authority of the body corporate, that person shall also be deemed to be guilty of an offence and may be proceeded against and punished as if guilty of the first-mentioned offence.

Amendments relative to penalties.

80.—Deleted by Customs Act 2015 (Schedule 1)

Regulations.

81.—(1) The Commissioners may, for the purposes of managing, securing and collecting alcohol products tax or for the protection of the revenue derived from that tax, make regulations.

Inserted by S.84 of FA2006.

(1A) Without prejudice to the generality of subsection (1), regulations made under this section may contain such incidental, supplementary and consequential provisions as appear to the Commissioners to be necessary for the purposes of giving full effect to the Directive or to Council Directive No. 92/84/EEC of 19 October 1992⁶.

(2) In particular, but without prejudice to the generality of *subsection (1)*, regulations made under this section may, in respect of alcohol products, make provision for—

- (a) governing the production, movement, importation, treatment, sale, delivery, warehousing, keeping, storage, removal to and from storage, exportation and use of such products,
- (b) governing the means to be used for determining the strength and quantity of any alcohol product,
- (c) providing for the method of charging, securing, paying, collecting, remitting and repaying alcohol products tax,
- (d) requiring a person who produces or processes alcohol products, or who imports such products, or who holds such products under a suspension arrangement—
 - (i) to keep in a specified manner and for a specified period such accounts and other records relating to such production, processing, importation, or holding as may be specified,
 - (ii) to furnish, at such times and in such form as may be specified, such information and returns in relation to such products as may be specified,

and

- (e) governing the denaturing of alcohol products.

(3) Regulations made under this section may make different

⁶ OJ No. L311 of 28 November 2001, p. 67

provisions for—

- (a) different alcohol products and for different types of each alcohol product, and
- (b) persons, premises or products of different classes or descriptions, for different circumstances and for different cases.

General provisions.

82.—Deleted by Section 75 of Finance Act 2012.

Repeals and revocations.

83.—(1) The enactments set out in *Part 1* and *Part 2* of *Schedule 1* (in this Chapter referred to as the “repealed enactments”) are repealed in the case of those set out in *Part 1*, and revoked in the case of those set out in *Part 2*, to the extent mentioned in the third column of those Parts opposite the reference to the enactment concerned.

(2) If and in so far as a provision of this Chapter operates, as from the day appointed under *section 86*, in substitution for a provision of the repealed enactments, any order or regulation made or having effect as if made, and any thing done or having effect as if done, under the substituted provision before that day shall be treated as from that day as if it were an order or regulation made or a thing done under such provision of this Chapter.

Continuity.

84.—(1) The provisions of this Chapter shall apply subject to so much of any Act which contains provisions relating to or affecting excise duties as—

- (a) is not repealed by this Chapter, and
- (b) would have operated in relation to these duties if this Chapter had not been substituted for the repealed enactments.

(2) The Commissioners shall have all the jurisdictions, powers and duties in relation to alcohol products tax which they had in relation to the corresponding excise duties.

(3) The continuity of the operation of the law relating to excise duties on alcohol products shall not be affected by the substitution of this Chapter for the repealed enactments.

(4) Any reference, whether express or implied, in any enactment (including this Chapter) or document—

- (a) to any provision of this Chapter, or
- (b) to things done or to be done under or for the purposes of any provision of this Chapter,

shall, if and in so far as the nature of the reference permits, be construed as

including, in relation to the times, years or periods, circumstances or purposes in relation to which the corresponding provision in the repealed enactments applied or had applied, a reference to, or, as the case may be, to things done or to be done under or for the purposes of, that corresponding provision.

(5) Any reference, whether express or implied, in any enactment or document (including the repealed enactments and enactments passed and documents made)—

- (a) to any provision of the repealed enactments, or
- (b) to things done or to be done under or for the purposes of any provision of the repealed enactments,

shall, if and in so far as the nature of the reference permits, be construed as including, in relation to the times, years or periods, circumstances or purposes in relation to which the corresponding provision of this Chapter applies, a reference to, or as the case may be, to things done or deemed to be done or to be done under or, for the purposes of, that corresponding provision.

(6) Every officer who immediately before the commencement of this provision, stood authorised or nominated for the purposes of any provision of the repealed enactments is, upon such commencement, deemed to be authorised or nominated, as the case may be, for the purposes of the corresponding provision of this Chapter.

(7) Every instrument, document, authorisation and letter or notice of appointment made or issued under the repealed enactments and in force immediately before the commencement of this provision continues, upon such commencement, in force as if made or issued under this Chapter.

Care and management of alcohol products tax.

85.—Alcohol products tax imposed by *section 75* is placed under the care and management of the Commissioners.

Commencement.

86.—This Chapter comes into operation on such day as the Minister for Finance may appoint by order, and different days may be so appointed for different provisions or for different purposes.

[*Note: Chapter 1 of Part 2 of the Finance Act 2003 came into operation on 1 July 2004: S.I. No. 373 of 2004 refers.*]

SCHEDULE 1**REPEALS AND REVOCATIONS RELATING TO EXCISE LAW****PART 1***Repeals*

Session and Chapter or Number and Year (1)	Short title (2)	Extent of repeal (3)
43 & 44 Vict., c.20.	Inland Revenue Act 1880.	In so far as it relates to excise duties and is not repealed, the whole Act.
43 & 44 Vict., c.24.	Spirits Act 1880.	In so far as it is unrepealed, the whole Act except sections 3, 100, 102, 104 and 140.
1 Edw. 7, c.7.	Finance Act 1901.	Section 8.
2 Edw. 7, c.7.	Finance Act 1902.	Section 8.
6 Edw. 7, c.20.	Revenue Act 1906.	Sections 3 and 7.
1 & 2 Geo. 5, c.48.	Finance Act 1911.	Section 10.
5 Geo. 5, c.7.	Finance Act 1914.	Section 6.
5 & 6 Geo. 5, c.62.	Finance Act 1915.	Section 8.
11 & 12 Geo. 5, c.32.	Finance Act 1921.	Sections 15 and 16.
No. 20 of 1932.	Finance Act 1932.	Section 35.
No. 14 of 1940.	Finance Act 1940.	Subsections (1), (2), (5), (6)(a), (6)(b), (6)(c), (6)(e), (7) and (8) of section 10.
No. 13 of 1949.	Finance Act 1949.	Section 11.
No. 15 of 1951.	Finance Act 1951.	Section 11.
No. 17 of 1966.	Finance Act 1966.	Section 15.
No. 6 of 1975.	Finance Act 1975.	Sections 36, 37 and 39.
No. 16 of 1976.	Finance Act 1976.	Sections 36, 37 and 39.
No. 18 of 1977.	Finance Act 1977.	Sections 45 and 46.
No. 11 of 1979.	Finance Act 1979.	Sections 39, 40, 42 and 43.
No. 14 of 1980.	Finance Act 1980.	Sections 64, 65, 67 and 68.
No. 16 of 1981.	Finance Act 1981.	Sections 31, 33, 34 and 39.
No. 28 of 1981.	Finance (No. 2) Act 1981.	Sections 2, 3 and 5.
No. 9 of 1984.	Finance Act 1984.	Sections 69, 71 and 72.
No. 10 of 1985.	Finance Act 1985.	Section 28.
No. 13 of 1986.	Finance Act 1986.	Sections 64, 66, 67 and 68.
No. 12 of 1988.	Finance Act 1988.	Section 57.
No. 10 of 1989.	Finance Act 1989.	Sections 35, 36, 37, 38 and 41.
No. 9 of 1992.	Finance Act 1992.	Chapter 1 (sections 89 to 102) of Part 2.
No. 13 of 1993.	Finance Act 1993.	Sections 67, 68, 73, 74 and 75.

No. 13 of 1994.	Finance Act 1994.	Sections 80, 81, 82 and 83.
No. 9 of 1996.	Finance Act 1996.	Sections 81 and 82.
No. 22 of 1997.	Finance Act 1997.	Section 90.
No. 3 of 1998.	Finance Act 1998.	Sections 92 and 93.
No. 7 of 2001.	Finance Act 2001.	Sections 162 and 167.
No. 5 of 2002.	Finance Act 2002.	Section 90.

PART 2

Revocations

Number and Year (1)	Subject matter or citation (2)	Extent of revocation (3)
S.R. & O. 1906, No. 622.	Regulations, dated 11th day of August, 1906, made by the Commissioners of Inland Revenue relating to the manufacture and sale of spirits and to spirits received for use in the arts and manufactures.	The whole Regulations.
S.R. & O. 1912, No. 1715.	Regulations, dated 8th day of March, 1912, made by the Commissioners of Customs and Excise under section 10 of the Finance Act 1911, relating to certain restrictions and prohibitions on a manufacturer for the sale of British wines or sweets or made wines.	The whole Regulations.
S.R. & O. 1915, No. 1058.	Regulations, dated 3rd November, 1915, made by the Commissioners of Customs and Excise under section 4 of the Finance Act 1915 as to the allowance in respect of Duty on spoilt beer.	The whole Regulations.
S.R. & O. 1915, No. 1059.	Regulations, dated 5th November, 1915, made by the Commissioners of Customs and Excise under section 6 of the Finance Act 1914 (Session 2), and relating to the deposit of beer in warehouses.	The whole Regulations.
S.R. & O. 1920, No. 2344.	The Tinctures and Spirits of Wine, Regulations 1920.	The whole Regulations.
S.R. & O. 1925, No. 14.	Spirits (Medical Purposes) Regulations 1925.	The whole Regulations.
S.R. & O. 1925, No. 16.	Spirits (Scientific Purposes) Regulations 1925.	The whole Regulations.
S.R. & O. 1937, No. 95.	Power Methylated Spirits Regulations 1937.	The whole Regulations.
S.R. & O. 1941, No. 35.	Cider Duty (No. 2) Regulations 1940.	The whole Regulations.
S.I. No. 160 of 1966.	Wine Duty Regulations 1966.	The whole Regulations.
S.I. No. 249 of 1973.	Imposition of Duties (No. 208) (Beer, Spirits and Tobacco) Order 1973.	Paragraphs 4 and 5.

S.I. No. 307 of 1975.	Imposition of Duties (No. 221) (Excise Duties) Order 1975.	Paragraphs 4, 5(2), 6(2), 7 and 8(2).
S.I. No. 398 of 1980.	Made Wine Duty Regulations 1980.	The whole Regulations.
S.I. No. 405 of 1980.	European Communities (Deferred Payment of Excise Duty on Spirits and Imported Made Wine and Beer) Regulations 1980.	The whole Regulations.
S.I. No. 394 of 1992.	European Communities (Customs and Excise) Regulations 1992.	Part III (Regulations 13 to 20).
S.I. No. 285 of 1993.	Beer Regulations 1993.	The whole Regulations.

SCHEDULE 2**Rates of Alcohol Products Tax**

(With effect as on and from 1 January 2024)

Description of Product	Rate of Tax
<i>Spirits:</i>	€ 42.57 per litre of alcohol in the spirits
<i>Beer:</i>	
Exceeding 0.5% vol but not exceeding 1.2% vol	€ 0.00
Exceeding 1.2% vol but not exceeding 2.8% vol	€ 11.27 per hectolitre per cent of alcohol in the beer
Exceeding 2.8% vol	€ 22.55 per hectolitre per cent of alcohol in the beer
<i>Wine:</i>	
Still and sparkling, not exceeding 5.5% vol	€ 141.57 per hectolitre
Still, exceeding 5.5% vol but not exceeding 15% vol	€ 424.84 per hectolitre
Still, exceeding 15% vol	€ 616.45 per hectolitre
Sparkling, exceeding 5.5% vol	€ 849.68 per hectolitre
<i>Other Fermented Beverages:</i>	
(1) <i>Cider and Perry:</i>	
Still and sparkling, not exceeding 2.8% vol	€ 47.23 per hectolitre
Still and sparkling, exceeding 2.8% vol but not exceeding 6.0% vol	€ 94.46 per hectolitre
Still and sparkling, exceeding 6.0% vol but not exceeding 8.5% vol	€ 218.44 per hectolitre
Still, exceeding 8.5% vol	€ 424.84 per hectolitre
Sparkling, exceeding 8.5% vol	€ 849.68 per hectolitre
(2) <i>Other than Cider and Perry:</i>	
Still and sparkling, not exceeding 5.5% vol	€ 141.57 per hectolitre
Still, exceeding 5.5% vol	€ 424.84 per hectolitre
Sparkling, exceeding 5.5% vol	€ 849.68 per hectolitre
<i>Intermediate Beverages:</i>	
Still, not exceeding 15% vol	€ 424.84 per hectolitre
Still, exceeding 15% vol	€ 616.45 per hectolitre
Sparkling	€ 849.68 per hectolitre