

# Under-reported Alcohol Products Tax (APT) 2020 to 2022

Revenue established during 2023, due to a systems error in the transfer of data from the new Automated Import System (AIS) to Revenue’s accounting systems, overall Excise revenue was underreported by €90.1 million over the period October 2020 to end 2022. This amount primarily relates to duties on alcohol but also includes a small amount of other excises. The value of underreported APT amounts to €87.7m. The data contained in this publication reflects the correct allocation of APT volumes, liabilities and receipts for 2020 and subsequent years.

The table below sets out the value of this under-reporting for each year and is broken down by alcohol product type.

<b>year</b>	<b>product</b>	<b>unit</b>	<b>value €</b>	<b>volume</b>
2022	Beer	litre of alcohol	7,741,169	343,319
2022	Cider & Perry	Hectolitre of Product	29,530	300
2022	Intermediate Beverages	Hectolitre of Product	4,071,722	9,413
2022	Other than Cider & Perry	Hectolitre of Product	1,420,337	7,385
2022	Spirits	litre of alcohol	2,615,079	61,430
2022	Wine	Hectolitre of Product	19,897,476	46,510
2021	Beer	litre of alcohol	5,014,218	222,380
2021	Cider & Perry	Hectolitre of Product	24,320	247
2021	Intermediate Beverages	Hectolitre of Product	12,666,991	29,756
2021	Other than Cider & Perry	Hectolitre of Product	967,583	6,772
2021	Spirits	litre of alcohol	17,957,128	421,826
2021	Wine	Hectolitre of Product	15,090,054	34,962
2020	Intermediate Beverages	Hectolitre of Product	164,031	386