

eCustoms Helpdesk Notification

Number:	Ref: 27/2022
Subject:	Excise entries via AIS
Who should read:	All those involved in lodging electronic customs declarations in AIS
Related Notification:	Replacing: eCustoms Helpdesk Notification Ref 10/2021 ; eCustoms Helpdesk Notification 37/2021 ; and Paragraph 2 of eCustoms Helpdesk Notification Ref 46/2021
Issued by:	eCustoms Helpdesk
Queries to:	ecustoms@revenue.ie
Issue Date:	26 May 2022
Reviewed Date:	12/01/2023

The declaration of excisable goods in AIS is dependent on the relevant and accurate data being declared. Measurement unit codes reflect standard Taric defined codes.

[Appendix 1](#) contains a correlation table which links the Excise Reference Number (ERN) with the corresponding AIS Excise and Carbon Codes

Below are examples of how different excisable products may be declared, based on a sample CN Code showing the Data Elements and relevant codes. Please note that a CN Code may have more than one Excise code option available. To check an Excise code please contact the [eCustoms Helpdesk](#)

1. Cigarettes

DE 6/14 CN Code:	2402209000
DE 6/17 National additional code:	X203
DE 6/2 Supplementary units:	As per Taric, number of thousand
DE 2/03 Measurement Unit, additional information:	
Measurement unit:	RSP Retail Selling Price of the whole consignment
Quantity:	the value of the RSP in Euro for the whole consignment

For example: a consignment of 1000 cigarettes with a retail selling price of €750 is input as follows:

6/2 = 1

2/03 = RSP 750

2. Mineral Oil Tax and Carbon

DE 6/14 CN Code:	3811190090
DE 6/17 National additional code:	X103 and Y103
DE 2/03 Measurement Unit, additional information:	
(i) Measurement unit:	KLT – 1000 litres
Quantity:	Number of litres expressed in KLT
(ii) Measurement unit:	VCT Volume for Carbon tax KLT
Quantity:	Number of litres expressed in KLT for Carbon

For example: 500 litres of chemical products expressed as 0.5 KLT
DE 2/03 = 0.5

3. Beer

DE 6/14 CN Code:	2203001000
DE 6/17 National Additional Code:	X309 (beer exceeding 2.8%)
DE 6/2 Supplementary Unit:	as per Taric, Litre
DE 2/03 Measurement Unit, Additional Information 2/03:	
Measurement Unit:	ASV% (Percentage alcohol)
Quantity:	% strength of the beer

For example: 100 litres of beer with an alcoholic strength of 3.4% is input as:
DE 6/2 = 100
DE 2/03 = 3.4

4. Wine

DE 6/14 CN Code:	2204101100
DE 6/17 National Additional Code:	e.g. X353
DE 6/2 Supplementary Unit:	As per Taric, Litres
DE 2/03 Measurement Unit, Additional Information 2/03: Not Required	

5. Spirits

(a) Where only excise code is required:

DE 6/14 CN Code: 2208201200
DE 6/17 National Additional Code: X301
DE 6/2 Supplementary Unit: As per Taric, Litres of pure alcohol
DE 2/03 Measurement Unit, Additional Information 2/03: Not Required

For example: for 200 litres of Brandy, with a strength of 40%:

DE 6/2 = 80 (200 x 40%)

(b) Where excise and carbon codes are required:

DE 6/14 CN Code: 2207200011
DE 6/17 National additional code: X306
DE 6/17 National additional code: YNTA
DE 6/2 Supplementary Unit: As per Taric, Litres
DE 2/03 Measurement Unit, additional information:
(i) Measurement unit: ASV% (Percentage alcohol)
Quantity: % Vol strength of the alcohol
(ii) Measurement unit: HLT Volume for Carbon tax
Quantity: Number of litres expressed in HLT

For example: 100 litres of Ethyl alcohol, with a strength of 15%:

DE 6/2 = 100

DE 2/03 – ASV = 15

DE 2/03 – HLT = 1 (as required)

Appendix 1 - Excise Reference Numbers (ERN) Correlation Table

Description	Old Excise code	New Excise code	Old Carbon Code	New Carbon code
Light Oil - Petrol	7014	X101	7514	Y101
Light Oil - Aviation gasoline	7012	X102	7512	Y102
Heavy Oil - Used as a propellant	7108	X103	7508	Y103
Heavy Oil - Used for air navigation	7106	X104	7506	Y104
Heavy Oil - Used for private pleasure navigation	7107	X105	7507	Y105
Kerosene used other than as a propellant	7102	X106	7502	Y106
Fuel Oil used for purposes other than generating electricity	7120	X107	7520	Y107
Fuel Oil used for purposes of generating electricity	7104	X108	7504	Y108
Other Heavy Oil including Marked Gas Oil	7103	X109	7503	Y109
Liquefied Petroleum Gas - Used as a propellant	7202	X110	7552	Y110
Other LPG	7200	X111	7550	Y111
Substitute Fuel - Used as a propellant instead of petrol	7126	X112	7526	Y112
Substitute Fuel - Used as a propellant instead of diesel	7123	X113	7523	Y113
Substitute Fuel - Used for other than as a propellant	7124	X114	7524	Y114
Other	7125	X115	7525	Y115
Spirits				
Brandy	5301	X301		
Gin	5311	X302		
Rum	5321	X303		
Whiskey	5331	X304		
Vodka	5381	X305		
Spirits exceeding 5.5% alcohol by volume	5391	X306		
Spirits not exceeding 5.5% alcohol by volume	5261	X307		

Description	Old Excise code	New Excise code	Old Carbon Code	New Carbon code
Beer				
All Other Beer exceeding 1.2% vol but not exceeding 2.8% vol	9122	X308		
All Other Beer exceeding 2.8% vol	9121	X309		
All other Micro Brewed Beer exceeding 2.8% vol	9421	X367		
Wine				
Still and Sparkling, not exceeding 5.5% vol	3107	X350		
Still exceeding 5.5% vol. but not exceeding 15% vol	3101	X351		
Still exceeding 15% vol	3102	X352		
Sparkling exceeding 5.5% vol	3203	X353		
Cider and Perry				
Still & Sparkling, not exceeding 2.8% vol	9126	X354		
Still and Sparkling, exceeding 2.8% but not exceeding 6% vol	9119	X355		
Still and Sparkling exceeding 6% vol. but not exceeding 8.5% vol	9123	X356		
Still exceeding 8.5% vol	9124	X357		
Sparkling exceeding 8.5% vol	9125	X358		
Other Than Cider and Perry				
Still and Sparkling, not exceeding 5.5% vol	9301	X359		
Still exceeding 5.5% vol.	9302	X360		
Sparkling exceeding 5.5% vol	9303	X361		
All other micro produced cider and perry (still & sparkling), exceeding 2.8% vol but not exceeding 6% vol, imported	9129	X365		
All other micro produced cider and perry (still & sparkling), exceeding 6% vol but not exceeding 8.5% vol, imported	9130	X366		

Description	Old Excise code	New Excise code	Old Carbon Code	New Carbon code
Intermediate Beverages				
Still not exceeding 15% vol	5201	X362		
Still exceeding 15% vol	5202	X363		
Sparkling	5203	X364		
Tobacco products				
Cigars	1304	X201		
Other smoking Tobacco	1951	X202		
Cigarettes containing tobacco	1201	X203		
	1202	X204		
Cigarettes containing cloves	1111	X205		
Other manufactured tobacco	1701	X206		
	1951	X207		