



STATUTORY INSTRUMENTS.

S.I. No. 523 of 2025

E-LIQUID PRODUCTS TAX (ELECTRONIC TRANSMISSION OF
RETURNS) (SPECIFIED PROVISIONS AND APPOINTED DAY)
ORDER 2025

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The Revenue Commissioners, in exercise of the powers conferred on them by section 917E (inserted by section 209 of the Finance Act 1999 (No. 2 of 1999)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), order as follows:

1. This Order may be cited as the E-Liquid Products Tax (Electronic Transmission of Returns) (Specified Provisions and Appointed Day) Order 2025.
2. Sections 60, 61 and 64 of Finance Act 2024 (No. 43 of 2024) are specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.
3. 1 November 2025 is appointed in relation to returns to be made under the provision specified in Article 2.

GIVEN under my hand,
3 November 2025

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 provides the legislative framework whereby tax-related information required to be provided to the Revenue Commissioners may be supplied electronically. The legislation only applies to information where the provision under which the information is supplied is specified in an order made by the Revenue Commissioners.

Section 60 of Finance Act 2024 (No. 43 of 2024) requires E-Liquid Product Suppliers to register with the Revenue Commissioners prior to their first relevant supply of E-Liquid product.

Section 61 of Finance Act 2024 (No. 43 of 2024) requires registered E-Liquid Product Suppliers to furnish to the Revenue Commissioners a return detailing the quantities of liable E-Liquid product first supplied in respect of each specified accounting period.

Section 64 of Finance Act 2024 (No. 43 of 2024) requires registered E-Liquid Products Suppliers to file claims in respect of each specified accounting period to the Revenue Commissioners for repayment of E-Liquid Products Tax under Section 63 of Finance Act 2025 (No. 43 of 2024).

By specifying Section 60, 61 and 64 of Finance Act 2024 (No. 43 of 2024) and by appointing a day, namely 1 November 2025, the legislation of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997, governing the electronic filing of tax related information, is applied to the relevant provisions of E-Liquid Products Tax on commencement of the tax.

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