

Alcohol Products Tax and Reliefs Manual

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A more recent version of this manual is available.

1. Introduction

1.1. This Manual

This is a Revenue manual, which provides information and guidance for staff on Alcohol Products Tax (APT) and reliefs. The manual is divided into 5 sections as follows:

- **Section 1** provides an outline of the manual structure, and includes references and links to the relevant general legislation, Public Notices and other related Revenue manuals, as well as details of previous instructions which are now being cancelled with the publication of this manual.
- **Section 2** provides more detailed information on APT including legislation, product classification, Excise Reference Numbers (ERNs), and how to determine the strength of alcohol products and calculate the tax liability.
- **Section 3** provides detailed guidelines on the available reliefs from APT and the procedures relating to:
 - the approval of traders,
 - the receipt and use of denatured and undenatured products without payment of APT, and
 - information on the process of denaturing of alcohol products.
- **Section 4** provides guidelines on compliance action including:
 - case management in RCM,
 - official records to be kept,
 - supervisory visits,
 - accounts/returns,
 - revocation of an authorisation.
- **Section 5** List of Appendices.

1.2. Public Notices

The following Public Notices provide information to the public and trade regarding Alcohol Products Tax and should be read in conjunction with this manual:

- [Notice No. 1886](#) deals with the classification of alcohol products, the payment of Alcohol Products Tax, and general payment and accounting procedures.
- [Notice No. 1887](#) deals with the procedures for the receipt and use of denatured and undenatured alcohol products without payment of Alcohol Products Tax.

The above Notices have been updated and are available on the Revenue website via the above links.

1.3. Associated Revenue Manuals

The following Revenue manuals contain instructions relating to the authorisation, control and administration of traders who may receive, store, manufacture, dispatch or deliver for home consumption, products subject to alcohol tax. This manual should be read in conjunction with any or all of the following as appropriate:

- [Authorisation of Warehousekeepers and Approval of Tax Warehouses](#)

This manual provides operational instructions for the information of staff with responsibility for investigating, evaluating and reporting on the authorisation of persons as warehousekeepers and the approval of premises as tax warehouses.

- [Administration and Control of Tax Warehouses Manual: Part 1 General Warehousing Provisions](#)

This manual provides operational instructions for the information of staff with responsibility for the administration and control of authorised warehousekeepers and approved tax warehouses.

- [Movement of Excisable Products](#)

This manual provides operational instructions for the information of staff on the following:

- The movement of excisable products under duty suspension to and from other European Union Member States,
- The movement of excisable products under duty suspension within the State,
- The movement of duty-paid excisable products to and from other European Union Member States,
- The approval of persons (other than authorised warehousekeepers) for specific functions relating to the movement of excisable products to and from other European Union Member States.

1.4. Cancellation of Instructions

This manual supersedes and cancels the following instructions:

Instruction	Section
O.I. 2004 No. 016: Revised procedures relating to alcohol products arising from the coming into operation of Alcohol Products Tax legislation on 1 July 2004.	All
O.I. 2004 No. 020: Tax treatment of Cooking Wine and Cooking Cognac	All
O.I. 2005 No. 094: Procedures of all Member States for complete denaturing of alcohol products for the purposes of relief from Alcohol Products Tax.	All
O.I. 2005 No. 127: Setting out of excise reference numbers that may apply to the CN Codes for alcohol products, including changes that take effect from 1 st January 2006.	All
O.I. 2006 No. 117: Classification of cider and fruit flavoured cider and perry.	All
O.I. 2007 No. 042: Replacement of Notice No. 1886 arising mainly from the coming into operation on 1 June 2007 of a new computer-based excise duty collection system.	All

2. Alcohol Products Tax (APT)

2.1. Legislation

2.1.1. EU Law

EU legislation relating to alcohol products is set down in Directive 92/83/EEC. EU legislation relating to the general arrangements for excisable products is set down in [Council Directive 2008/118/EC](#) of 16 December 2008. The mutual recognition of procedures for the complete denaturing of alcohol employed by each Member State is set down in Commission Regulation (EC) No. 3199/93.

2.1.2. National Law

Excise legislation on alcohol products was consolidated and modernised by Chapter 1 of Part 2, Finance Act 2003 (as amended), (sections 73 to 85), and the Alcohol Products Tax Regulations 2004 ([S.I. No. 379/2004](#)).

2.2. Classification (Excise)

Alcohol products are classified as follows:

- Spirits,
- Beer,
- Wine,
- Other Fermented Beverages, and
- Intermediate Beverages.

The above terms, and the term “Cider and Perry”, are defined in section 73(1) of the Finance Act 2003, and clarifications as to their meanings are provided for in section 74. For ease of reference these sections are reproduced at [Appendix 1](#).

Excise classification is intrinsically linked with Customs classification and Revenue Officers should always establish if a BTI (**B**inding **T**ariff **I**nformation) customs classification has been determined for the product - see par [2.3](#).

Excise classification is categorised by the appropriate **Excise Reference Number (ERN)** The correct classification for excise purposes is important, as this will determine the rate of excise duty to be paid on a particular product, e.g. a change in classification from ERN 5201 “intermediate

beverage” to ERN 5391 “spirit” would see the rate of excise duty payable increase significantly.

2.2.1. Governance

The Revenue District where the trader is located will have primary responsibility for Excise classification and will be required to liaise with the trader in all instances. Where it is obvious that a decision on Excise classification will have an economic impact for the trader, or other traders dealing in the same or similar products, or if the classification is of particular complexity, then the final decision in the case should be made by the Principal Officer. In all such cases, samples of product should be forwarded to the State Laboratory for analysis, see [par. 2.2.7.3](#).

The Excise Working Group, Planning Division will provide support and advice in complex cases.

2.2.2. Spirits

This category covers Brandy, Whiskey, Gin, Vodka, Rum, Other Spirituous Beverages, and beverages such as Cream Liqueurs and Designer drinks which, having regard to their composition and characteristics, fall to be classified as spirits. It also includes any other alcohol beverage exceeding 22% vol.

2.2.3. Beer

This category refers to Beer, made from malt, exceeding 0.5% vol. and includes any beverage exceeding 0.5% vol. containing a mixture of beer with a non-alcoholic beverage.

2.2.4. Wine

The term “Wine” is confined to unfortified grape wine and unfortified beverages with a grape wine base. It should be noted that, as Sherry and Port are fortified by the addition of spirits, they are classified in the “intermediate beverage” excise classification – see [par 2.6](#).

2.2.5. Other Fermented Beverages

“Other Fermented Beverage” is subdivided into:

- Cider & Perry, and
- Other than Cider and Perry.

2.2.5.1. Cider and Perry

Beverages must conform to the legal definition of “cider and perry” (see [Appendix 1](#)) in order to be included in the “cider and perry” excise classification. Cider and perry with the addition of apple or pear juice, or apple or pear flavouring will still retain the excise classification of cider and perry, as these additions do not significantly alter the character of the basic products. However, the addition of other fruit juices or flavours does alter the character of the basic products, resulting in them being classified in the ‘Other than Cider and Perry’ category, see par. 2.2.5.3 below.

2.2.5.2. Other than Cider and Perry

The fermented beverages covered by the “Other than Cider and Perry” sub-classification include sweets, mead, and wines other than grape wine such as elderberry wine, strawberry wine, sloe wine, etc. “Alcopops”, the alcohol content of which is at least partly of fermented origin, may also fall under this category. The approach adopted to the classification of such products is subject to the guidelines set out at par 2.2.6 below. It also covers some fortified products but, as the upper limit for the strength of products in this classification is 10% vol. (when still) and 13% vol. (when sparkling), most fortified products will instead fall within the “intermediate beverage” excise classification.

2.2.5.3. Fruit flavoured Cider or Perry based beverages

The addition of other fruit juices or fruit flavours such as raspberry, cranberry, forest fruit, strawberry, etc, to cider or perry significantly alters the character of the products. Consequently such fruit flavoured cider or perry based beverages are classified in the “Other than Cider and Perry” category and are liable to the “Other than Cider and Perry” rates of alcohol products tax.

2.2.6. Intermediate Beverages

“Intermediate beverage” is a classification for fortified fermented beverages which are above the 10% vol (when still) and 13% vol (when sparkling) strength thresholds for “Other Fermented Beverages” and it may include Sherry and Port. The approach adopted to the classification of products that contain alcohol from both fermentation and distillation as intermediate beverages is subject to the guidelines as set out at 2.2.7 below.

2.2.7. New Products

Officers should be in a position to classify most alcohol products by referring to:

- The guidelines outlined above,
- The product formula and correspondence submitted by a trader, see par. 2.2.7.3.
- Sections 73 (as amended) and 74, Finance Act 2003,
- The [“Siebrand” ECJ decision](#), for products containing a mixture of fermented and distilled alcohol product, see par 2.2.7.1.
- The [“Malt Beer Base” ECJ decision](#) for products containing a fermented base, see par 2.2.7.2.
- Classification Unit, Customs Procedures Branch, Nenagh,
- Where necessary, the result of analysis by State Chemist, see par 2.2.7.4.

2.2.7.1. Siebrand ECJ Decision C 150/08

In the case of products containing a mixture of fermented and distilled alcohol product, the Officer may need to consider the product in the context of the judgement given in the [Siebrand ECJ case C – 150/08](#).

The effect of the judgement is that certain alcohol-based beverages which previously were classified under heading 2206 of the CN (Combined Nomenclature), must now be classified under heading 2208.

The European Commission has provided an interpretation of this judgement. They provided three practical guidelines for the classification of certain alcohol products, (contained in paragraphs 35 to 38 of the judgement). The guidelines are as follows:

- (i) It has to be established which kind of alcohol (fermented or distilled) contributes more to the total alcohol content (alcoholic strength by volume, abv) of the product, eventually contributing even more to the total volume by weight of the product. This criterion must not be regarded as a single demarcation line but as a starting point for further investigation into the objective characteristics and properties of the product.
- (ii) It has also to be established whether the particular organoleptic (i.e. taste, sight, smell) characteristics of the products correspond to those of products classified in CN code 2208. The taste can constitute an objective characteristic or property of a product. If the addition of water and other substances (such as syrup, various aromas and colourings, and, in some cases, a cream base), results in losing the taste, smell and appearance of a beverage produced from a particular fruit or natural product, (that is to say a fermented beverage of CN code 2206), then the classification falls into the CN code 2208 category, and the product falls within the “spirits” category for the purposes of Alcohol Products Tax.
- (iii) The final consideration is that the intended use of a product may constitute an objective criterion for classification if it is inherent to the product. That inherent character must be capable of being assessed on the basis of the product’s objective characteristics and properties including the form, colour and name under which it is marketed. If they correspond to those of a spirituous beverage, classification in CN code 2208 takes place as well.

2.2.7.2. Malt Beer Base Case C 196/10

The Officer will need to consider the judgement in the [Malt Beer Base Case C 196/10](#).

This judgement stated that, for alcohol products produced from a fermented base, (in this case ‘malt beer base’ with an alcoholic strength by volume of 14%) and obtained from brewed beer which has been clarified and then subjected to ultra filtration, by which the concentration of ingredients such

as bitter substances and proteins has been reduced – such products must now be classified under heading 2208 of the Combined Nomenclature.

Officers should be aware that, classification of products for excise purposes, which may be impacted by the Siebrand / Malt Beer Base decisions, should be dealt with on a case- by- case basis.

2.2.7.3. Supporting Documentation for Samples

Officers should apply the guidelines above in seeking to determine whether a product is to be classified as “other fermented beverages” or “spirits”.

Where the classification of a product is not clearly evident from an initial examination by the Officer, further information should be requested from the producer / importer prior to sending the sample to the State Laboratory for analysis. In all cases, it will be necessary to obtain the composition of the product (i.e. components and amounts), and for each of the components that contain alcohol, to establish whether that alcohol is fermented or distilled, as well as the relative amounts of each.

Where the composition indicates that the alcohol content is of a fermented base, the following will be required,

- Information on the component that was fermented, e.g. must of fresh grapes, concentrated grape must, sugar, fruit juice or mixture of fruit juice and sugar etc.
- Information in respect of any relevant processes that have been carried out on the fermented base, in particular whether the base has been subjected to any “clean – up” process e.g. ultrafiltration, or reverse osmosis,
- Information on whether the base of the sample is sold as a final product to consumers, should also be provided,
- The sample should be submitted for analysis in the packaging in which it will be put for sale. If this is not possible a description of that packaging to include all relevant text should be supplied.

In the event that a sample is submitted for analysis to State Laboratory the above information should always be provided with sample (see also following par. 2.2.7.4.).

2.2.7.4. Samples for Analysis by State Laboratory

All samples submitted for analysis to State Laboratory should have the following information clearly written, **or** clearly stamped on the accompanying test note / documentation

- Name of Officer,
- Address of Officer,
- Phone number and e-mail address of Officer,
- The declarations in respect of product (e.g. %ABV, % volume etc).

In cases where samples are sent by post or courier they should be properly packaged, and the accompanying test note/documentation should be placed in liquid proof bags/envelopes.

2.2.7.5. Notification of Change of Excise Classification

When the District has made a decision on Excise Classification, and where this decision results in a change of category of the product, details of the case should be notified to the Excise Working Group - Planning Division, the Excise Branch of Indirect Taxes Division, and the Customs Classification Unit, Nenagh.

2.2.8. Appeal Provision

Traders have the right of appeal, under Section 146 of the Finance Act 2001, against a decision in relation to the classification of a product, where the classification imposes a higher rate of duty on the product. In the event of such an appeal, the higher rate of APT will apply to the product pending the result of the appeal.

Staff instructions on appeals relating to excise matters are contained in Revenue's [Tax and Duty Appeals Manual](#).

Information for the public on the appeals process is contained in [General Excise Appeals](#).

2.3. Classification (Customs)

Section 74 of the Finance Act 2003 qualifies the excise definitions to ensure that only products classified under certain CN (Combined Nomenclature) codes (Customs tariff code numbers) are classified for excise purposes as Beer, Wine, Other Fermented Beverages and

Intermediate Beverages. This qualification will usually only affect products which contain a combination of fermented and distilled alcohol, and decisions as to whether such products are to be classified as intermediate beverages or as spirits, see par [2.2.6](#).

[Appendix 4](#) contains a table giving the excise reference numbers and excise classifications appropriate to the alcohol products of CN Codes 2203, 2204, 2205, 2206, 2207 and 2208. This may be of assistance in determining the excise classification for payment of alcohol products tax on alcohol products.

In cases where the Classification Unit, Customs Procedures Branch, Nenagh cancels a Binding Tariff Information decision (BTI), and this decision impacts on the rate of excise duty applicable, the ERN should be immediately reviewed with a view to excise reclassification.

BTI decisions which are revoked by Customs Procedures Branch will be advised to the relevant Officer by EWG / Planning Division

2.3.1. Consultation with the Classification Unit

As outlined in [par 2.2](#) the classification for excise purposes is intrinsically linked with classification for customs purposes. The Officer should consult with the Classification Unit in Nenagh to ensure that there is no divergence between Excise classification and Customs classification, and establish if a BTI ruling has been issued

2.4. Excise Reference Numbers (ERNs)

A description of alcohol products within each excise classification, together with the corresponding Unit of Quantity, Rate of Alcohol Products Tax, and Excise Reference Number, is given in [Appendix 2](#). The excise reference numbers are for use when paying alcohol products tax on completion of:

- (a) Home Consumption Warrants (form C&E 1115) and the Brewer's Beer Duty Returns (form C&E 1098), on delivery of alcohol products for home consumption from a tax warehouse in the State,
- (b) Excise Duty Entries (EDE) (form C&E 1087 Rev. 4) on receipt of alcohol products from other EU Member States, and
- (c) Single Administrative Documents (SAD) on receipt of alcohol products from countries which are not members of the European Union.

Excise Reference Numbers 6071/5391 (Spirits Exceeding 5.5% vol) and 6081/5261 (Spirits not Exceeding 5.5% vol) are to be used for spirituous beverages (including designer drinks) other than brandy, whiskey, gin,

vodka and rum (which have individual excise reference numbers). Although the rate of alcohol products tax applicable to spirits exceeding 5.5% vol and spirits not exceeding 5.5% vol is the same, it is important for statistical information purposes that the correct excise reference numbers are used.

In relation to beer, ERN 9820 (standard rate) or ERN 9827 (mid-strength rate) are to be used by Irish Brewers paying alcohol products tax on beer which they themselves produce.

ERN 9821 (standard rate) or 9822 (mid-strength rate) are to be used by persons other than the producer paying alcohol products tax on Irish produced beer.

ERN 9121 (standard rate) or 9122 (mid-strength rate) are to be used for payment of alcohol products tax on imported beer.

Where beer produced in the State is exported in bulk and re-imported after packaging abroad, the "home" excise reference numbers are to be used when alcohol products tax is paid on delivery for home consumption and

- If the brewer or their representative, is paying the tax, ERN 9820 or ERN 9827, as appropriate, should be used, or
- If someone other than the brewery is paying, ERN 9821 or ERN 9822, as appropriate, should be used.

2.5. Determination of the Strength of Alcohol Products

For tax purposes, the quantity of any alcohol product in any vessel is that determined in such manner as the Commissioners may from time to time direct.

The permitted methods for determining the strength of alcohol products is provided for in Part 4 of the Alcohol Products Tax Regulations 2004 (S.I. No. 379/2004).

2.5.1. Distillation Method

- (i) To determine the % vol of an alcohol product by the distillation method, a definite volume of the product shall first be distilled. Distilled water shall then be added to the resulting distillate so that the volume is equal to the volume before distillation, and the density shall then be ascertained. The % vol shall be taken to be that which, in the table contained in Schedule 2 of the Regulations, corresponds to that density, and where the density

falls between two consecutive numbers in that table, the % vol shall be determined by linear interpolation,

(ii) All measurements and readings taken under par (i) above must be at 20° C.

(iii) Where any substance other than alcohol causes a determination under par (i) above to be inaccurate, the Commissioners may allow such adjustments to that method as are required in order to produce an accurate determination.

2.5.2. Gas Chromatography Method

In the case of denatured alcohol products the % vol shall be determined by means of gas chromatography.

2.5.3. Spirits - Alcohol Tables Method

The % volume of spirits constituted from distilled ethyl alcohol and water may be determined by means of the EEC Alcohol Hydrometer, used in conjunction with –

(i) the Practical Alcohol Tables, and

(ii) a thermometer, graduated to 0.5°C, of the type required to be used with the EEC Alcohol Hydrometer in accordance with paragraph 9 of the Annex to Council Directive No. 76/765 EEC of 27 July, 1976.

2.5.4. Near Infra Red Spectrometers (NIR) or Combined Densimeters

There are near infra – red spectrometers available for the determination of the alcohol content in alcoholic beverages. This method determines ABV by relating it to the transmission / absorption of near infra – red wavelengths through the sample.

Densimeters (density – meters) are designed to determine density of liquid. There are also instrument systems that are a combination of a densimeter and a near infra – red spectrometer that combine the measurement of density with an ability to also determine ABV by means of near infra – red spectroscopy (NIR).

2.5.5. Discrepancy Between Actual Strength and Strength Recorded

Where the strength of any alcohol product recorded in any accounts, returns or other records required by the Regulations (see Par. 2.5) is greater than the strength determined in accordance with the Regulations, the strength of such alcohol product shall, unless the Commissioners otherwise allow and subject to compliance with such conditions as they may think fit to impose, be taken as the strength so recorded.

2.5.6. Increase in Strength After Taxation

Where the strength of beer or any other fermented beverage is expected to increase after packaging, the strength of the beer or other fermented beverage shall be determined as the strength it is reasonably expected to be, when sold to the final consumer or otherwise supplied for consumption.

Note: Revised instructions in relation to Breweries/Distilleries are currently being drafted and will be issued in due course.

2.6. Calculation of APT

The strength of alcohol products for tax purposes is to be declared to one decimal place (rounded down).

The criteria for calculating quantities for tax are set out in pars 2.6.1 to 2.6.3 . Specific examples for each classification are given in [Appendix 3](#).

2.6.1. Spirits

The bulk litres per case, the litres of alcohol per case and the total litres of alcohol are to be rounded down to two decimal places.

2.6.2. Wine, Other Fermented Beverages, and Intermediate Beverages

The bulk litres per case are to be rounded down to two decimal places. The quantity for duty, in hectolitres, on the payment document is to be calculated in the same way.

2.6.3. Beer

The unit of account in bulk litres on packaged beer may be based:

- on a case, tray or other similar packaging unit,
- on a standard pallet (i.e. where each pallet contains the same number of cases/trays, and where each case/tray contains units (bottles or cans) of the same size and strength), or
- on a given number of cases/trays of the same strength beer (e.g. where tax is being paid on a consignment of beer at importation).

The bulk litres and the litres % bulk litres multiplied by the % volume) per case/tray or other similar packaging unit are to be rounded down to two decimal places. Bulk litres per keg are to be taken to the nearest 0.01 litres.

The hectolitre per cent figure is to be rounded down to four places of decimals in all cases, with the exception of the quantity for duty amount declared on the payment document where the hectolitre per cent quantity declared for tax is to be rounded down to two places of decimals.

Note: Revised instructions in relation to Breweries/Distilleries are currently being drafted and will be issued in due course.

2.7. APT Rates

Section 75 of the Finance Act 2003 (as amended), provides for the charging of excise duty on alcohol products. The rates of tax are set down in Schedule 2 of the Act. The current rates of the tax are available on the Revenue [website](#).

Section 75 (4) of the Finance Act 2003 (as amended) provides for the charging of Alcohol Products Tax on spirits which are not in liquid form, this is to ensure that products such as alcohol powder, which fall within the definition of spirits for APT, can be taxed at the spirit rate.

2.8. Reduced APT Rates for Mid-strength Beer and Cider & Perry

Reduced rates of alcohol products tax apply since 15 October 2008 for mid-strength Beer and mid-strength Cider & Perry, of an alcoholic strength not exceeding 2.8% alcohol by volume. This relief does not apply to products produced in a micro brewery.

Beer now has three strength bands for alcohol products tax rates as follows:

- Exceeding 0.5% vol. but not exceeding 1.2% vol (zero rate).
- Exceeding 1.2% vol. but not exceeding 2.8% vol.
- Exceeding 2.8% vol.

The Cider & Perry strength band for Still & Sparkling product not exceeding 6.0% vol is divided into two :

- Still & Sparkling, not exceeding 2.8% vol
- Still & Sparkling, exceeding 2.8% vol but not exceeding 6.0% vol.

2.9. Liability and Payment

Section 76, Finance Act 2003 (as amended), provides that tax is charged at the time the alcohol products are released for consumption in the State or, following release for consumption in another Member State, are then brought into Ireland.

Section 76(2) of the Finance Act 2003 (as amended), allows the Revenue Commissioners, subject to such conditions for securing duty as they may prescribe or otherwise impose, to permit payment of alcohol products tax to be deferred to a date not later than the last day of the month following that in which the tax is payable. The payment dates currently prescribed are:

- End of Month Payments: (all months except December)
The end of month payment is payable on the second last working day of the subsequent month.
- End of Year Payments: (month of December each year)
The end of the month payment (November payment) is payable on the fourth working day before 25 December.

2.10. Payment of VAT on Alcohol Products at the Same Time as APT

VAT is payable, in many cases, on alcohol products at the same time as the APT, on a value inclusive of the APT. A VAT information leaflet entitled "[Alcohol Products](#)" which deals with this topic is available on the Revenue website.

2.11. Offences and Penalties

Under Section 79 of the Finance Act 2003 (as amended), offences in relation to contravention or failure to comply with the provisions of APT law, and the keeping of inaccurate and untrue records relevant to APT liability, are liable to summary prosecution. A person convicted of such an offence is liable, on summary conviction, to a fine of €5,000, or imprisonment for a term not exceeding 12 months, or both.

A number of additional offences may be prosecuted either summarily or on indictment. These include the removal of denaturants from alcohol products, the production or processing of illicit alcohol products, and knowingly dealing in such illegally produced product.

The penalty on conviction following a summary prosecution is a fine of €5,000 or, at the discretion of the Court, imprisonment for a term not exceeding 12 months, or both. Where a person is convicted following prosecution on indictment, a fine not exceeding €126,970, or a term of imprisonment not exceeding 5 years, or both can be imposed.

Any alcohol products, materials or prohibited goods in respect of which an offence is committed under APT law are liable to forfeiture and, if found in, or in any way attached to, a vehicle, the vehicle is also liable to forfeiture.

Further information on offences and penalties is available in the [Customs and Excise Enforcement Manual](#).

3. Reliefs

3.1. Introduction and Legislation

Section 77 of the Finance Act 2003 (as amended by Section 43, Finance Act 2004), and Parts 7 and 8, the Alcohol Products Tax Regulations 2004 ([S.I. No. 379 of 2004](#)), hereafter referred to as the Regulations, provide for relief from alcohol products tax in respect of alcohol products:

- used for particular purposes, or
- where the alcohol products have been rendered unfit for human consumption by the addition of a denaturant.

The reliefs provided for in the above mentioned legislation may be administered by way of remission or repayment. In practice the reliefs are nearly always applied by way of remission. However see par [3.3](#) on Repayments.

The procedures relating to applications by traders for relief, receipt, and use of tax-exempt alcohol products are set out in [Public Notice No. 1887](#).

Section 78A of the Finance Act 2003 (as amended by Section 51, Finance Act 2008) provides for relief on the Alcohol Products Tax paid on eligible beer produced by qualifying microbreweries in the European Union. .

Note: Revised instructions in relation to Breweries are currently being drafted and will be issued in due course.

3.2. Available Reliefs

Under the provisions of Section 77 of the Finance Act 2003 (as amended) alcohol products are fully relieved from APT, when used or intended to be used in the following situations:

- in the production of –
 - any beverage, which does not exceed 1.2% vol (excluding beer),
 - vinegar,
 - flavours for the preparation either of foodstuffs or beverages, which do not exceed 1.2% vol,
 - medicinal products,
 - foodstuffs, where the alcohol product is used either as a filling in the foodstuff either directly, or as a constituent of semi-finished products for use in the foodstuff's

production. This relief is allowable provided that the alcohol contained in the foodstuffs does not exceed 8.5 litres of alcohol per 100 kilogrammes of the product when used for the production of chocolates, and 5 litres of alcohol per 100 kilogrammes of the product when used for the production of other foodstuffs, or

- beer concentrate,
- denatured in accordance with the Revenue Commissioners' requirements or those of another Member State and where the European Commission have been advised of and have accepted the requirements in accordance with Article 27 of the Directive 92/83/EEC, (Denatured alcohol products is dealt with in greater detail in [par 3.4](#)).
- for experimental, quality control, scientific or research purposes,
- in the production of certain homemade alcohol beverages (see [par 3.2.2](#)),
- for medical purposes in hospitals and pharmacies,
- in an industrial process, provided that the final product does not contain alcohol,
- in the manufacture of a component which is not subject to alcohol products tax, or
- in the manufacture of an oral hygiene product.

Officers should be aware that provision is also made under Section 104 of the Finance Act 2001, for deliveries of duty-suspended excise products under certain conditions, e.g. to diplomatic or consular staff or recognised international organisations. Officers should refer to [par 4.4.3](#) of Revenue's manual on the [Administration and Control of Tax Warehouses](#).

3.2.1. Cooking Wine and Cooking Cognac

Cooking wine, cooking port and cooking cognac are wine, port or cognac to which a small amount of salt or pepper has been added during production. These products fall within the definition of "ethyl alcohol" for excise purposes.

These products are relieved from Alcohol Product Tax under Section 77 of the Finance Act 2003 (as amended). Relief may be granted where it is shown to the satisfaction of Revenue that the product is intended for use or has been used in the production of:

- (i) flavours for the preparation either of foodstuffs or of beverages not exceeding 1.2% vol (Section 77(a)(iii)), or
- (ii) foodstuffs, whether such alcohol product is used- either as a filling in such foodstuff or otherwise, 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. (Section 77(a)(v)).

3.2.1.1. Cooking Wine - Movement Controls

In general, cooking wine, cooking port and cooking brandy manufactured in Ireland for dispatch to other Member States or imported into Ireland from other Member States should travel under cover of accompanying documents as required under Chapter 2A of Part 2 of the Finance Act 2001 and the Control of Excisable Products Regulations 2010.

However, where, in the Member State of manufacture, these products are treated as being exempt from duty and have been released for consumption in that Member State or are treated as foodstuffs under CN Code 2103 909089, the importation shall not be subject to the movement controls referred to in the above paragraph.

3.2.2. Homemade Alcohol Beverages

Subsection 77(f) of the Finance Act 2003 (as amended), provides for relief from APT in certain circumstances in respect of wine, beer, or other fermented beverages, the alcohol content of which is entirely of fermented origin. The relief is confined to such alcohol products 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 produced or supplied for a consideration. The relief does not apply if brewing takes place on a commercial premises.

3.3. Repayments

3.3.1. General Provisions

Section 78(1) of the Finance Act 2003, provides for repayment of alcohol products tax on alcohol products eligible for relief under Section 77 of the Act.

It is accepted that repayment is not the preferred option for either the trade or Revenue, because the repayment system would tie up working capital for traders and involve extra administration costs for Revenue. However, the law provides for the option of repayment and it may be advantageous in certain circumstances, such as in the case of low volume users, or where the entitlement to relief is established post payment of the excise duty.

3.3.2. Statutory Time Limit on Repayments

Section 105D of the Finance Act 2001, provides that claims for repayment must be within a period of 4 years from the date of payment to which the claim relates or from the date of any other act or event giving rise to an entitlement to a repayment.

Repayment is based on the rate applicable at the time the tax was paid.

3.3.3. Other Repayments

Officers should refer to Section 7 of the [Administration and Control of Tax Warehouses](#) manual for further details on repayments, including repayments arising where duty has been overpaid on alcohol products delivered from a tax warehouse, or have become spoilt or unfit for human consumption.

Note: Revised instructions in relation to Breweries/Distilleries are currently being drafted and will issue in due course.

3.3.4. Repayment Procedures

Officers should refer to par 7.3 of Revenue's manual on the [Administration and Control of Tax Warehouses](#) for more detailed instructions relating to repayment procedures.

3.4. Denatured and Undenatured Alcohol Products

Denatured alcohol refers to an alcohol product, including spirits, mixed with any substance so as to render the mixture unfit for human consumption and includes the process of methylation. Further details on denaturing of Alcohol Products can be found at [Par. 3.15](#) and [Par. 3.16](#) of this manual.

Undenatured alcohol refers to an alcohol product which has not been denatured.

The provisions for relief from APT can differ depending on whether the alcohol product is denatured or undenatured (or intended for denaturing in accordance with Revenue requirements). Part 7 of the Alcohol Products Tax Regulations 2004 ([SI 379/2004](#)) deals with Denatured Alcoholic Products and Part 8 deals with Undenatured Alcohol Products.

In order to streamline the administration of the reliefs, the procedures for Application for Authorisation, Issue of Authorisation, and Requisition, Delivery and Receipt of both denatured and undenatured alcohol products are combined and set out in the following paragraphs.

3.5. Trader: Approvals and Security

Persons concerned with the storage, receipt and use of tax-relieved alcohol products, both denatured or undenatured spirits, must be approved by Revenue. The form of the approval will depend on the type of spirit and the nature of the person's business and are set out in the following paragraphs.

3.5.1. Authorised Warehousekeepers

Any person who stores in a premises undenatured alcohol products:

- for distribution to authorised receivers (i.e. persons authorised to receive alcohol products for use for a tax relieved purpose),
- for denaturing.

must be approved as an authorised warehousekeeper and have the premises approved as a tax warehouse, under section 109 of the

Finance Act 2001 (see [Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual](#)).

Any person who imports undenatured alcohol and/or tax relieved alcohol products for certain manufacturing, or scientific research purposes, and where the finished product is not liable to Alcohol Products Tax, must be approved as an authorised receiver under Regulation 40 of the Alcohol Products Tax Regulations 2004.

The following criteria should be considered in deciding whether such trader **also** needs to be authorised as a type of facilitation warehousekeeper and the premises approved as a facilitation tax warehouse under section 109 of the Finance Act 2001. See [Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual](#)

- Quantity of alcohol received,
- Nature of business,
- Compliance record of trader,
- Movement of residue product containing alcohol.

Because of the scale of the duty at risk, and potential loss to the exchequer, it is recommended that any trader who receives bulk undenatured alcohol exceeding 5,000 litres per annum is so authorised.

This facilitation tax warehouse authorisation will be subject to restricted conditions. Sample conditions are set out in [Appendix 6](#).

Security must be provided by way of bond (see [par. 3.6](#)) by all authorised warehousekeepers who:

- denature alcohol in their tax warehouse,
- supply denatured or undenatured alcohol to authorised receivers and authorised distributors, or
- use undenatured alcohol for manufacturing or scientific purposes

to cover the safe custody, proper disposal and removal of alcohol from their tax warehouse to the premises of the authorised receivers or authorised distributors. The tax warehouse composite bond held by authorised warehousekeepers may be amended to cater for this business category.

3.5.2. Authorised Distributors of Denatured Alcohol

Persons who receive **denatured spirits** for wholesale sale or distribution must be approved as an “Authorised Distributor” under Regulation 35 of the [Alcohol Products Tax Regulations 2004](#).

Security must be provided by way of bond by all authorised distributors who hold and supply denatured alcohol products, to cover the safe custody, proper disposal and removal of the products from their premises to the premises of other authorised distributors or authorised receivers.

3.5.3. Authorised Receivers

Persons who receive **denatured or undenatured** alcohol products relieved from tax for any purpose under Section 77, Finance Act 2003 (as amended), must be approved as an “Authorised Receiver” under Regulation 35 (denatured spirits) or Regulation 40 (undenatured spirits) of the [Alcohol Products Tax Regulations 2004](#).

Security, as required by the conditions of the authorisation, must be provided by way of bond by authorised receivers of alcohol products to cover the safe custody and proper use of the products received and used in their premises.

Any person who is approved as an Authorised Receiver, and who intends to import tax relieved undenatured alcohol products directly from other Member States for use in manufacturing or scientific research purposes, and who does not meet the criteria for warehousekeeper authorisation, as per [par. 3.5.1](#), must be approved as a Registered Consignee, and must comply with EDE (Excise Duty Entry) and EMCS (Excise Movement and Control System) requirements. See Section 5 [Movement of Excisable Products Manual](#)

3.5.4. Licensed Retailers

A licensed retailer is a person licensed to retail mineralised methylated spirits under Section 27, of the Revenue Act 1889. No other authorisation is required, and paragraph 3.5.3 does not, therefore, apply to such retailers.

3.6. Bond/Financial Security

3.6.1. General Requirements

A bond or other security by an approved guarantee society must be provided by authorised warehousekeepers and authorised distributors to cover the storage and removal of the alcohol to the user's premises.

Authorised receivers, where required, must provide a bond, for the safe custody and proper use of the alcohol.

3.6.2. Calculation of Bond Penalties

(a) Undenatured Alcohol: Penalties of bonds for the use of tax-relieved undenatured alcohol are to be based on the total potential alcohol products tax due on the maximum quantity of alcohol on hand at any given time, rounded up to the nearest thousand Euro with a minimum bond of €10,000 and a maximum penalty of €2M, subject to risk rating and satisfactory track record of compliance of the applicant.

A bond need not however be required when the alcohol products tax on the annual amount of tax-relieved alcohol is less than €10,000, and where the authorising Officer is satisfied that the risk is not significant.

(b) Denatured Spirits: Bond penalties for the proper use of tax-relieved denatured spirits should take into account the degree of denaturing and the possibility of recovery of potable product.

Regarding spirits denatured in accordance with Regulation 33(1) (a), (b) or (c) of the Alcohol Products Tax Regulations 2004, and for quantities of 2,000 litres and upwards (based on average holding stock or the total stored at any one time), a bond in a penalty of €5 - €7 per litre, (taking into account the perceived degree of Revenue risk), rounded up to the nearest €1,000, and subject to a **minimum penalty of €10,000 and** a maximum penalty of €20,000, would normally be appropriate.

In the case of spirits denatured in accordance with Regulation 33 (1) (f) a higher bond penalty should be considered depending on the degree of denaturing, the maximum holding stock and the revenue record of the trader, subject to a **minimum penalty of €10,000 and** a maximum penalty of €100,000 in normal circumstances.

Unless a particular risk is apparent, a bond is not required for annual quantities of denatured spirits less than 2,000 litres.

Further information on risk is available in par. 3.5.2 [Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual](#)

3.6.3. Existing Bonds

The opportunity should now be taken to review existing bonds.

If the Officer is satisfied with the track record of compliance and level of security, and no risks have been identified, the bond level should remain unaltered

In the event that it is decided that a bond of less than the minimum amount is no longer required the conditions attaching to the authorisation of the trader should be very specific with regard to the storage, usage, access to product and records required.

3.7. Applications for Authorisation to Receive or Distribute Tax-relieved Alcohol Products (Denatured and Undenatured)

[Form No. APT 1](#) must be completed by each applicant seeking an authorisation to:

- receive any alcohol product (denatured or undenatured) for use for a tax-relieved purpose, or
- receive denatured spirits for wholesale or for distribution.

Officers are to insist that the applicant completes all boxes relevant to the application before processing the application.

3.8. Issue of Authorisations

Persons receiving or distributing tax-relieved alcohol products must be approved as an authorised receiver or distributor by Revenue under Regulations 35 or 40 of the Alcohol Products Tax Regulations 2004, to receive alcohol products granted relief from tax under the appropriate provisions of Section 77 of the Finance Act 2003.

Authorisations are to be in the form of a letter with attached conditions. It is for each Region to decide whether authorisations are issued centrally or in the individual districts. Each authorisation should:

- be numbered in an annual series. Each region is to maintain its own numbering series. To facilitate the development of a common

database, the number is to be formatted by reference to the year, Region, and four-digit number as follows:

- (Year) BMW0001
 - (Year) DUB0001
 - (Year) ESE0001
 - (Year) SWR0001
 - (Year)LCD0001
- specify the annual quantity, description and strength of the alcohol product being relieved from tax under the authorisation,
 - specify that the relief is allowed under a specific subsection of Section 77 of the Finance Act 2003 subject to conditions set out in a schedule attached,
 - specify the purpose approved for tax-relieved use,
 - where a bond is required, the amount of such bond and, if appropriate, that a cover note from an approved guarantee society will be acceptable as provisional security pending execution of the Bond,
 - include an additional copy to be signed by a responsible official of the company and returned as a record of acceptance of the conditions.

A schedule of conditions that are deemed necessary for audit and control purposes in each case are to be attached to the authorisation. The conditions may vary depending on:

- the annual quantity of tax-relieved alcohol authorised,
- whether the alcohol is denatured or undenatured (see [Par. 3.4](#)),
- the alcohol product,
- strength of the alcohol, and
- annual potential alcohol products tax at risk.

A list of standard conditions based on the current conditions for the receipt and use of tax-relieved alcohol is given in [Appendix 5](#) to this instruction for use as a guide in issuing approvals. All of these conditions may not apply in every case. Conditions may be altered as required. Additional conditions specific to a particular application are to be included if required.

It is recommended that Assistant Principals advise staff on the conditions necessary in any case, including the level of the bond.

A supply of requisition forms APT2 is to be issued with each authorisation. The number of forms should in normal circumstances be sufficient to enable the authorised user to obtain supplies of tax-relieved alcohol for a year. A record is to be kept of the quantity and serial numbers of all APT2 forms issued to each authorised receiver.

See Par. [3.11.1](#).

3.9. Record of Authorisations issued.

A record is to be maintained in each Region of all authorisations issued under Section 77 of the Finance Act 2003 (as amended) for the receipt and use of tax-relieved alcohol. It is recommended that this record be kept in electronic form to facilitate the provision of data on an on-going basis for statistics, management information, and risk analysis purposes. The record is to contain the following data:

- Authorisation number and date,
- Name and address of person authorised to receive tax-relieved alcohol,
- Description and strength of alcohol product,
- Annual allocation authorised in litres,
- The subsection of section 77 Finance Act 2003 under which the authorisation was granted,
- The purpose for which the alcohol will be used,
- Quantity (quoting the serial numbers) of APT 2 requisition forms issued to authorised person,
- Amount of bond.

This record is necessary to address a deficiency in management statistics in this important area of relief.

3.10. Requirements

3.10.1. Authorised Receivers of Denatured Alcohol Products

Regulation 37(1) of the Alcohol Products Tax Regulations 2004 requires that an authorised receiver of denatured spirits shall, in respect of all such spirits ensure that –

- (a) no quantity in excess of that allowed by the authorisation is requisitioned, and,

Where it becomes apparent that the trader will exceed the authorised quantity, the trader should be contacted drawing their attention to this fact and requesting that an updated application be submitted

- (b) copy 2 and copy 3 of Form No. APT 2 are endorsed with particulars of the denatured spirits received, copy 2 is retained, and copy 3 is returned to the consignor,
- (c) such spirits are used for no purpose other than that for which authorisation has been granted,
- (d) in the case of any spirits recovered in the course of usage of denatured spirits, such spirits are denatured again in an approved manner and returned to stock,
- (e) an account is kept of all such spirits received and used, and of any spirits recovered in the course of such usage, and
- (f) at the end of each year, or as the Officer may allow or require, a return is furnished to such Officer showing the opening and closing balances in the account under subparagraph (e), and all denatured spirits received and used during such period.

3.10.2. Authorised Distributors of Denatured Alcohol Products

Regulation 37(2) of the [Alcohol Products Tax Regulations 2004](#) requires that an authorised distributor of denatured spirits shall, in respect of all denatured spirits received by such distributor, comply with the requirements set down for authorised receivers under paragraph (1)(a) and (1)(b), and shall also ensure that –

- (a) in respect of denatured spirits consigned by such distributor, any copy 3 of the form referred to in Regulation 36, endorsed and returned by the consignee under paragraph (1)(b), is retained,

- (b) an account is kept of all denatured spirits received, and distributed, and
- (c) at the end of each year, or as the Officer may allow or require, a return is furnished to such Officer showing the opening and closing balances in the account kept under paragraph (2)(b) and all denatured spirits received and distributed during such period

3.10.3. Authorised Receivers of Undenatured Alcohol Products

Regulation 42 of the Alcohol Products Tax Regulations 2004 requires that an authorised receiver shall, in respect of all tax-relieved alcohol products, ensure that –

- (a) no quantity in excess of that allowed by the authorisation is requisitioned, and,
Where it becomes apparent that the trader will exceed the authorised quantity, the trader should be contacted reminding them of this fact and requesting that an updated application be submitted,
- (b) access is confined to persons responsible for the storage security and use of the product,
- (c) such products are used solely for the purpose for which authorisation has been granted,
- (d) all copies 2 and 3 of Form No. APT 2 are endorsed with particulars of the product received, copy 2 is retained, and copy 3 is returned to the consignor,
- (e) an account is kept of all such products received and used, and of any product recovered in the course of such usage,
- (f) all such products recovered are either returned to stock or disposed of in a manner approved by the proper officer, and
- (g) at the end of each year, or such other period as the Officer may allow or require, a return is furnished to such Officer, showing the opening and closing balances in the account under paragraph (e) and all such products received and used during such period.

3.11. Requisition, Delivery and Receipt Procedures (Denatured and Undenatured)

3.11.1. Requisition Form

Form No. APT 2 is to be used by traders for the requisition, delivery and receipt of tax-relieved alcohol products, both denatured and undenatured. The form is individually numbered, consists of three carbonised copies, and has three functions:

- to requisition tax-relieved alcohol products from authorised warehousekeepers, or authorised distributors (denatured products),
- to accompany the alcohol products from consignor to consignee, and
- as a certificate of receipt.

3.11.2. Authorised Receivers and Authorised Distributors: Requisition Procedures

The requirements for authorised receivers and authorised distributors in relation to the receipt of tax-relieved alcohol products are contained in Regulation 37 (denatured product) and Regulation 42 (undenatured product) of the Alcohol Products Tax Regulations 2004.

The authorised receiver or authorised distributor is to complete Part 1 of the requisition form APT 2 and present it, together with a copy of the authorisation, to the authorised warehousekeeper or authorised distributor from whom the alcohol is purchased.

The authorised warehousekeeper or authorised distributor who supplies the alcohol product will send Copy 2 and Copy 3 of the requisition form, duly completed, with the alcohol product.

On receipt of the alcohol product, the authorised receiver or authorised distributor is to complete Part 3 of the form, retain Copy 2 for their records and send Copy 3 to the authorised warehousekeeper or authorised distributor from whom the alcohol product was purchased.

3.11.3. Authorised Warehousekeepers and Authorised Distributors: Delivery Procedures

The requirements for authorised warehousekeepers and authorised distributors, in relation to the delivery of tax-relieved alcohol, are contained in Regulation 36 (denatured product) and Regulation 41 (undenatured product) of the [Alcohol Products Tax Regulations 2004](#).

- Before supplying any tax-relieved alcohol product, the authorised warehousekeeper or authorised distributor must ensure that:
- the applicant has completed Part 1 of the requisition form APT 2,
- in the case of authorised receivers and authorised distributors;
- the applicant is authorised to receive the alcohol product,
- a photocopy of the relevant authorisation has been attached,
- the movement of the alcohol product is secured by bond, and
- quantities in excess of 800 litres of mineralised methylated spirits are not delivered at any one time to licensed retailers of methylated spirits.

The authorised warehousekeeper or authorised distributor is then to complete Part 2 of the form, retain Copy 1 and ensure that Copies 2 & 3 accompany the alcohol product from the tax warehouse, or authorised distributor premises, to the premises of the consignee.

On receipt of Copy 3, endorsed with a certificate of receipt from the consignee, the consigning authorised warehousekeeper or authorised distributor is to file both Copy 1 and Copy 3. Those copies must be produced on request for Revenue administration or audit purposes. The onus is on the consigning warehousekeeper or authorised distributor to ensure that Copy 3 is returned to him/her.

Failure to obtain a proper certificate of receipt (on Copy 3) for the consigned alcohol products may result in a charge of alcohol products tax against the warehousekeeper or authorised distributor.

The APT2 will **not** be required to cover the duty - suspended movement of tax relieved alcohol products from the supplying tax warehouse to a tax warehouse authorised to receive tax relieved alcohol products for end use manufacturing. The dispatching warehousekeeper should ensure that the movement is secured by bond and he / she should generate a C & E 1116 / 1116A to cover the movement.

There is, however, no requirement for licensed retailers of methylated spirits to send a certificate of receipt to the consignor for receipts of mineralised methylated spirits – see par. 3.11.4. below

3.11.4. Licensed Retailers of Mineralised Methylated Spirits: Requisition Procedures

Licensed retailers of mineralised methylated spirits must complete Part 1 of the requisition form APT 2 and present it to the authorised warehousekeeper or authorised distributor from whom the spirits are being purchased. The forms may be obtained from a licensed retailer's local Revenue Office.

In accordance with the provisions of Regulation 38 of the [Alcohol Products Tax Regulations 2004](#), a person licensed as a retailer of methylated spirits may only receive mineralised methylated spirits packaged for retail sale to the public and:

- must not hold a quantity greater than 800 litres,
- must, in respect of all methylated spirits received, retain Copy 2 of the requisition form and maintain a record, and
- must not retail to any one person at any one time, a quantity greater than 20 litres.

Licensed retailers of methylated spirits are not required to complete Part 3 of the requisition form on receipt of the spirits or to return Copy 3 to the consignor.

3.12. Stocks of Forms and Notices

Forms APT 1, APT 2, C.&E. 1115 (Rev. 1), C & E 1116 / 1116A, and Notices 1886, 1887 & 1888 are available on requisition from the Revenue Warehouse, Unit 1, Airways Industrial Estate, Cloghran, Co. Dublin. Form

APT 2 should be requisitioned in units of fifty as they are being printed in pad sets of fifty.

3.13. Loss or Unauthorised Use

Persons in receipt of tax-relieved alcohol products are liable to pay alcohol products tax on any alcohol which is:

- used for a purpose other than that for which relief has been allowed under Section 77 of the Finance Act 2003 (as amended), or
- lost, except where such loss is deemed not to have been a release for consumption, under Section 98A(4) of the Finance Act 2001.

3.14. Restriction on Use

The restriction imposed by Section 2(1) of the Immature Spirits (Restriction) Act 1947, as amended, on the delivery of spirits for home consumption unless warehoused for three years, does not apply to deliveries of spirits relieved under Section 77 of the Finance Act 2003 (as amended).

3.15. Denaturing Alcohol Products

3.15.1. Denaturing of Spirits

Every person carrying on the business of denaturing spirits must be approved as an authorised warehousekeeper for that purpose in accordance with Section 109(2) of the Finance Act 2001.

Any premises where the denaturing of spirits takes place must be approved as a tax warehouse (see [Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual](#)).

The processes for denaturing spirits are set out in Regulation 33(1) of the Alcohol Products Tax Regulations 2004. The use of the denaturing processes referred to in Regulation 33(1) (a), (b), or (c) may be allowed subject to the sending of random samples for analysis to the State Chemist of the denaturant and the finished denatured product.

Any person who intends to use an alternative process of denaturing under Regulation 33(1)(f) must complete form APT 1 and include the formula for the proposed alternative process together with an explanation as to why any of the processes specified in the Regulation are unsuitable. The application, a report on the application, and a sample of the denaturant, are to be sent to the State Chemist for observations on the suitability of the proposed denaturant.

3.15.2. Denaturing of Alcohol Products Other Than Spirits

The denaturing of alcohol products other than spirits is provided for in Regulation 32(1)(b) of the Alcohol Products Tax Regulations 2004.

Applicants are to complete form APT 1 giving full details of the alcohol product together with the proposed method of denaturing. The application, a report on the application, and a sample of the denaturant, are to be sent to the State Chemist for observations on the suitability of the proposed denaturant. On receipt of a recommendation from the State Chemist, the file is to be forwarded for decision at Assistant Principal level, as to whether the denaturant is to be approved and on any conditions, including bond cover if required, for such approval.

3.16. Denatured Alcohol and Products containing Denatured Alcohol.

3.16.1. Products Containing Denatured Alcohol

Where a product not fit for human consumption contains alcohol and it is shown that the alcohol has been denatured in accordance with the requirements of another Member State, the Commissioners will not charge alcohol products tax on such product. A certificate from the fiscal authority of the Member State concerned must be produced on request in any particular case.

The Commissioners may also grant relief from alcohol products tax on products not fit for human consumption which contain alcohol where such alcohol has been denatured by an alternative process approved by the Commissioners. This relief is subject to the Commissioners being satisfied, on the basis of chemical analysis, that the denaturing is effective.

3.16.2. Completely Denatured Spirits

Spirits are completely denatured by various processes in the Member States. These processes are notified to the European Commission and are set down in the Annex to Commission Regulation (EC) No. 3199/93 of 22 November 1993. Regulation (EC) No. 3199/93.

The Irish process, that for mineralised methylated spirits, is also set out in Regulation 33 of the Alcohol Products Tax Regulations 2004. The simplified accompanying document must be used to accompany commercial intra-Community movements of completely denatured alcohol (Article 5 of Commission Regulation (EEC) No 3649/92 refers).

3.17. Movement of Products containing Alcohol between Member States of the European Union

The holding and movement procedures of Directive 2008/118/EEC do not apply where alcohol is incorporated in a product other than an alcohol product, and such product is not liable to alcohol products tax.

4. Compliance

4.1. General Guidelines

Principal Officers, in consultation with Assistant Principals, are to ensure that all administration and control functions set out in these, and other instructions are assigned to, and carried out efficiently and effectively, by Officers within the relevant Revenue District.

4.2. Responsibilities of Officers

In consultation with their Assistant Principal, Officers will have responsibility for approving and authorising any person concerned with the delivery, receipt and use of tax relieved alcohol products, denatured or undenatured, and ensuring that such persons are familiar with Revenue requirements.

4.3. Initial visits

Prior to the granting of approval to receive tax relieved alcohol, Officers should make an initial visit to the traders premises in order to ascertain the nature of the business, that the quantities requested are in keeping with the proposed business activity, and any other inherent risks. The Officer should also be satisfied that the applicant can provide adequate security, storage, records and accounts for the type of authorisation being sought.

4.4. Case Management on RCM

All interventions with the trader should be recorded on RCM and each case managed through RCM, in addition to recording notes on ITP. Both telephone contact and site visit should be recorded as an Aspect Query in RCM.

If Officers are not familiar with RCM, they should contact their local Training Officers.

Official Records Relating to Trader

In addition to the requirements of [paragraph 3.8](#) Officers must maintain records for each authorisation granted under the Officers supervision;

- Application
- Trader correspondence

- Copy letter of authorisation
- Bond details kept in a secure designated location
- Record of visit to premises and details of checks and enquiries carried out
- Other relevant documentation

4.5. Supervisory Visits

The monitoring and control of traders, and the level of compliance intervention required, should be made based on the level of risk and in consultation with local management. It is recommended that traders receive at least one visit per year.

In the course of visits to traders, Officers should take samples for testing where required and check that,

- Conditions attaching to the relief granted have not been breached,
- No diversion of product has taken place,
- The quantity of product used is commensurate with business,
- The product is stored securely and the stock of unused alcohol on hands at any time does not exceed quantities agreed,
- Denaturing of product is in accordance with the Regulations,
- Stock records are maintained for product received and used, and
- Inspect the traders balanced stock account and carry out spot physical stock checks if required.

4.6. Accounts and Returns

All traders, as part of their conditions of authorisation must maintain records that incorporate a clear audit trail, and must make periodic returns showing the opening and closing balances of the stock held, and all tax relieved alcohol received and used during the period. The level of activity and the risk involved will determine the frequency of returns. The Officer should ensure that this return is lodged in a timely manner, and carry out the necessary checks.

4.7. Suspicion of Fraud

Where Officers, in the course of Revenue work, have reason to suspect that serious misuse of tax relieved alcohol has occurred, they should consult local management and where necessary refer to Investigations & Prosecutions Division (IPD). (Sec 2.8 [Administration and Control of Tax Warehouses Manual](#))

4.8. Revocations

Sec 109 FA 2001 and Section 109J(4)(b) provides for the revocation of an authorisation of a Tax Warehouse and the registration of a Registered Consignee respectively.

See instructions in par 3.16 of the [Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual](#) on the revocation of authorisation as a tax warehousekeeper, which apply, mutatis mutandis, to the revocation of the registration of a registered consignee.

Revocations should be reflected in the SEED registration by inserting an end date and should be recorded in RCM.

Appeals may be made, in accordance with Section 146 of the Finance Act 2001, against a refusal or revocation to register a person as a tax warehouse or a registered consignee.

Staff instructions on appeals relating to excise matters is contained in Revenue's [Tax and Duty Appeals Manual](#).

Information for the public on the appeals relating to excise matters is contained in [General Excise Appeals](#).

4.9. Offences and Penalties

The offences and penalties for contravention of, or failure to comply with, the provisions of Chapter 1 of Part 2 of the Finance Act 2003, or the Alcohol Products Tax Regulations 2004, are provided for in section 79 of that Act.

5. List of Appendices

[Appendix 1](#): Alcohol products classifications as defined in Section 73(1) Finance Act 2003 (as amended by Section 43(1)(a) Finance Act 2004), and Section 74 Finance Act 2003

[Appendix 2](#): List of Alcohol Products with associated Units of Quantity, Rates of Alcohol Products Tax applicable from 16 October 2013, and Excise Reference Numbers

[Appendix 3](#): Calculation of Alcohol Products Tax for packaged alcohol products.

[Appendix 4](#): Table of Alcohol CN Codes with corresponding Excise Reference Numbers and alcohol products tax classifications

[Appendix 5](#): Standard Conditions applicable to persons who receive tax-relieved alcohol

[Appendix 6](#): Standard Conditions applicable to facilitation warehouses involved in end-use manufacture or scientific research..

Appendix 1

Alcohol products classifications as defined in Section 73(1) Finance Act 2003 (as amended by Section 43(1)(a) Finance Act 2004), and Section 74 Finance Act 2003

“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;

“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;

“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;

“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
- (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;

“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;

“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;

“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;

Section 74, Finance Act 2003

(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.

Appendix 2

[Link to Appendix 2 of the Excise Public Notice No. 1886 on the Revenue website](#)

A more recent version of this manual is available.

Appendix 3

[Link to Appendix 3 of the Excise Public Notice No. 1886 on the Revenue website](#)

A more recent version of this manual is available.

Appendix 4

Table of Alcohol CN Codes with corresponding Excise Reference Numbers and alcohol products tax classifications

2203 Beer made from malt:

CN Code	Description	ERN (Home/Imported)	APT Classification
	– In containers holding 10 litres or less:		
2203 00 01	– – In bottles	9820 / - 9821 / 9121 9827 / - 9822 / 9122	Beer
2203 00 09	– – Other	9820 / - 9821 / 9121 9827 / - 9822 / 9122	Beer
2203 00 10	– In containers holding more than 10 litres	9820 / - 9821 / 9121 9827 / - 9822 / 9122	Beer

2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:

CN Code	Description	ERN (Home/Imported)	APT Classification
2204 10	– Sparkling wine:		
	– – With a protected designation of origin (PDO):		
2204 10 11	– – – Champagne	4203 / 3203 4106 / 3107	Wine Wine
2204 10 91	– – – Asti spumante	4203 / 3203 4106 / 3107	Wine
2204 10 93	– – – Other	4203 / 3203 4106 / 3107 6203 / 5203 6071 / 5391	Wine Wine Intermediate Beverage Spirits
2204 10 94	– – With a protected geographical indication (PGI)	4203 / 3203 4106 / 3107 6203 / 5203	Wine Wine Intermediate Beverage
2204 10 96	– – Other varietal wines .	4203 / 3203 4106 / 3107 6203 / 5203	Wine Wine Intermediate Beverage
2204 10 98	– – Other	4203 / 3203 4106 / 3107 6203 / 5203 6071 / 5391	Wine Wine Intermediate Beverage Spirits
	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204 21	– – In containers holding 2 litres or less:		
	– – – Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an		

	excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C:		
2204 21 06	----- With a protected designation of origin (PDO) . .	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 21 07	----- With a protected geographical indication (PGI)	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 21 08	----- Other varietal wines	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 21 09	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	----- Other: ----- Produced in the Community: ----- Of an actual alcoholic strength by volume not exceeding 15 % vol: ----- Wine with a protected designation of origin (PDO): ----- White:		
2204 21 11	----- Alsace	4101 / 3101	Wine
2204 21 12	----- Bordeaux	4101 / 3101	Wine
2204 21 13	----- Bourgogne (Burgundy)	4101 / 3101	Wine
2204 21 17	----- Val de Loire (Loire Valley)	4101 / 3101	Wine
2204 21 18	----- Mosel	4101 / 3101	Wine
2204 21 19	----- Pfalz	4101 / 3101	Wine
2204 21 22	----- Rheinhessen	4101 / 3101	Wine
2204 21 23	----- Tokaj	4101 / 3101	Wine
2204 21 24	----- Lazio (Latium)	4101 / 3101	Wine
2204 21 26	----- Toscana (Tuscany)	4101 / 3101	Wine
2204 21 27	----- Trentino, Alto Adige and Friuli	4101 / 3101	Wine
2204 21 28	----- Veneto	4101 / 3101	Wine
2204 21 32	----- Vinho Verde	4101 / 3101	Wine
2204 21 34	----- Penedés	4101 / 3101	Wine
2204 21 36	----- Rioja	4101 / 3101	Wine
2204 21 37	----- Valencia	4101 / 3101	Wine
2204 21 38	----- Other	4101 / 3101 4106 / 3107	Wine Wine

		6201 / 5201	Intermediate Beverage
	----- Other:		
2204 21 42	----- Bordeaux	4101 / 3101	Wine
2204 21 43	----- Bourgogne (Burgundy)	4101 / 3101	Wine
2204 21 44	----- Beaujolais	4101 / 3101	Wine
2204 21 46	----- Côtes-du-Rhône	4101 / 3101	Wine
2204 21 47	----- Languedoc-Roussillon	4101 / 3101	Wine
2204 21 48	----- Val de Loire (Loire Valley)	4101 / 3101	Wine
2204 21 62	----- Piemonte (Piedmont)	4101 / 3101	Wine
2204 21 66	----- Toscana (Tuscany)	4101 / 3101	Wine
2204 21 67	----- Trentino and Alto Adige	4101 / 3101	Wine
2204 21 68	----- Veneto	4101 / 3101	Wine
2204 21 69	----- Dão, Bairrada and Douro	4101 / 3101	Wine
2204 21 71	----- Navarra	4101 / 3101	Wine
2204 21 74	----- Penedés	4101 / 3101	Wine
2204 21 76	----- Rioja	4101 / 3101	Wine
2204 21 77	----- Valdepeñas	4101 / 3101	Wine
2204 21 78	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Wine with a protected geographical indication (PGI):		
2204 21 79	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 21 80	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Other varietal wines:		
2204 21 81	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 21 82	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Other:		
2204 21 83	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 21 84	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 22 % vol:		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 21 85	----- Madeira and Setubal muscatel	6202/5202	Intermediate Beverage
2204 21 86	----- Sherry	6202/5202	Intermediate Beverage
2204 21 87	----- Marsala	6202/5202	Intermediate Beverage
2204 21 88	----- Samos and Muscat de Lemnos	6202/5202	Intermediate Beverage
2204 21 89	----- Port	6202/5202	Intermediate Beverage
2204 21 90	----- Other	6202/5202 4102/3102	Intermediate Beverage Wine
2204 21 91	----- Other	6202/5202 4102/3102	Intermediate Beverage Wine
2204 21 92	----- Of an actual alcoholic strength by volume exceeding 22 % vol	6071/5391	Spirits

	----- Other: ----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 21 93	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 21 94	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	----- Other varietal wines:		
2204 21 95	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 21 96	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	----- Other:		
2204 21 97	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 21 98	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 29	-- Other:		
2204 29 10	--- Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102	Wine Wine Wine Wine

	excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	--- Other: ----- Produced in the Community: ----- Of an actual alcoholic strength by volume not exceeding 15 % vol: ----- Wine with a protected designation of origin (PDO): ----- White:		
2204 29 11	----- Tokaj	4101 / 3101	Wine
2204 29 12	----- Bordeaux	4101 / 3101	Wine
2204 29 13	----- Bourgogne (Burgundy)	4101 / 3101	Wine
2204 29 17	----- Val de Loire (Loire Valley)	4101 / 3101	Wine
2204 29 18	----- Other	4101 / 3101 4106 / 3107	Wine
	----- Other:		
2204 29 42	----- Bordeaux	4101 / 3101	Wine
2204 29 43	----- Bourgogne (Burgundy)	4101 / 3101	Wine
2204 29 44	----- Beaujolais	4101 / 3101	Wine
2204 29 46	----- Côtes-du-Rhône	4101 / 3101	Wine
2204 29 47	----- Languedoc-Roussillon	4101 / 3101	Wine
2204 29 48	----- Val de Loire (Loire Valley)	4101 / 3101	Wine
2204 29 58	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Wine with a protected geographical indication (PGI):		
2204 29 79	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 29 80	----- Other .	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Other varietal wines:		
2204 29 81	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 29 82	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Other:		
2204 29 83	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 29 84	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 22 % vol: ----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 29 85	----- Madeira and Setubal muscatel	6202 / 5202	Intermediate Beverage
2204 29 86	----- Sherry	6202 / 5202	Intermediate Beverage
2204 29 87	----- Marsala	6202 / 5202	Intermediate Beverage
2204 29 88	----- Samos and Muscat de Lemnos	6202 / 5202	Intermediate Beverage

2204 29 89	----- Port	6202 / 5202	Intermediate Beverage
2204 29 90	----- Other	6202/5202 4102/3102	Intermediate Beverage Wine
2204 29 91	----- Other	6202/5202 4102/3102	Intermediate Beverage Wine
2204 29 92	----- Of an actual alcoholic strength by volume exceeding 22 % vol	6071 / 5391	Spirits
	----- Other: ----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 29 93	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 29 94	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	----- Other varietal wines:		
2204 29 95	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 29 96	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	----- Other:		
2204 29 97	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 29 98	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage

		6203 / 5203 6071 / 5391	Intermediate Beverage Spirits
2204 30	– Other grape must:		
2204 30 10	– – In fermentation or with fermentation arrested otherwise than by the addition of alcohol	4101 / 3101 4106 / 3107	Wine Wine
	– – Other:		
	– – – Of a density of 1,33 g/cm ³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol:		
2204 30 92	– – – – Concentrated	N/A	N/A
2204 30 94	– – – – Other	N/A	N/A
	– – – Other:		
2204 30 96	– – – – Concentrated	4101 / 3101 4106 / 3107	Wine
2204 30 98	– – – – Other	4101 / 3101 4106 / 3107	Wine

2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:

CN Code	Description	ERN (Home/Imported)	APT Classification
2205 10	– In containers holding 2 litres or less:		
2205 10 10	– – Of an actual alcoholic strength by volume of 18 % vol or less	6202 / 5202 6201 / 5201 4101 / 3101 4102 / 3102 6203 / 5203 4203 / 3203	Intermediate Beverage Intermediate Beverage Wine Wine Intermediate Beverage Wine
2205 10 90	– – Of an actual alcoholic strength by volume exceeding 18 % vol	6202 / 5202 6071 / 5391 4102 / 3102 6203 / 5203 4203 / 3203	Intermediate Beverage Spirits Wine Intermediate Beverage Wine
2205 90	– Other:		
2205 90 10	– – Of an actual alcoholic strength by volume of 18 % vol or less	6202 / 5202 6201 / 5201 4101 / 3101 4102 / 3102 6203 / 5203 4203 / 3203	Intermediate Beverage Intermediate Beverage Wine Wine Intermediate Beverage Wine
2205 90 90	– – Of an actual alcoholic strength by volume exceeding 18 % vol	6202 / 5202 6071 / 5391 4102 / 3102 6203 / 5203 4203 / 3203	Intermediate Beverage Spirits Wine Intermediate Beverage Wine

2206 00 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:

CN Code	Description	ERN (Home/Imported)	APT Classification
2206 00 10	– Piquette	9902 / 9302 9901 / 9301 9903 / 9303 6201 / 5201 6202 / 5202 6203 / 5203	Other than Cider & Perry Other than Cider & Perry Other than Cider & Perry Intermediate Beverage Intermediate Beverage Intermediate Beverage
	– Other: – – Sparkling:		
2206 00 31	– – – Cider and perry	9819 / 9119 9823 / 9123 9825 / 9125 9826 / 9126	Cider & Perry
2206 00 39	– – – Other	9901 / 9301 9903 / 9303 6203 / 5203	Other than Cider & Perry Other than Cider & Perry Intermediate Beverage
	– – Still, in containers holding: – – – 2 litres or less:		
2206 00 51	– – – – Cider and perry	9819 / 9119 9823 / 9123 9824 / 9124 9826 / 9126	Cider & Perry
2206 00 59	– – – – Other	9901 / 9301 9902 / 9302 6201 / 5201 6202 / 5202	Other than Cider & Perry Other than Cider & Perry Intermediate Beverage Intermediate Beverage
	– – – More than 2 litres:		
2206 00 81	– – – – Cider and perry	9819 / 9119 9823 / 9123 9824 / 9124 9826 / 9126	Cider & Perry
2206 00 89	– – – – Other	9901 / 9301 9902 / 9302 6201 / 5201 6202 / 5202	Other than Cider & Perry Other than Cider & Perry Intermediate Beverage Intermediate Beverage

2207 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:

CN Code	Description	ERN (Home/Imported)	APT Classification
2207 10 00	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	6071 / 5391	Spirits Ex 5.5% vol
2207 20 00	– Ethyl alcohol and other spirits, denatured, of any strength	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol

2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:

CN Code	Description	ERN (Home/Imported)	APT Classification
2208 20	– Spirits obtained by distilling grape wine or grape marc:		
	– – In containers holding 2 litres or less:		
2208 20 12	– – – Cognac	6000 / 5301	Brandy
2208 20 14	– – – Armagnac	6000 / 5301	Brandy
2208 20 26	– – – Grappa	6000 / 5301	Brandy
2208 20 27	– – – Brandy de Jerez	6000 / 5301	Brandy
2208 20 29	– – – Other	6000 / 5301 6071 / 5391 6081 / 5261	Brandy Spirits Ex 5.5% vol Spirits Ne 5.5% vol
	– – In containers holding more than 2 litres:		
2208 20 40	– – – Raw distillate	6071 / 5391	Spirits Ex 5.5% vol
	– – – Other		
2208 20 62	– – – – Cognac	6000 / 5301	Brandy
2208 20 64	– – – – Armagnac	6000 / 5301	Brandy
2208 20 86	– – – – Grappa	6000 / 5301	Brandy
2208 20 87	– – – – Brandy de Jerez	6000 / 5301	Brandy
2208 20 89	– – – – Other	6000 / 5301 6071 / 5391 6081 / 5261	Brandy Spirits Ex 5.5% vol Spirits Ne 5.5% vol
2208 30	– Whiskies:		
	– – Bourbon whiskey, in containers holding:		
2208 30 11	– – – 2 litres or less	6011 / 5331	Whiskey
2208 30 19	– – – More than 2 litre	6011 / 5331	Whiskey
	– – Scotch whisky:		
2208 30 30	– – – Single malt whisky	6011 / 5331	Whiskey
	– – – Blended malt whisky, in containers holding:		
2208 30 41	– – – – 2 litres or less	6011 / 5331	Whiskey
2208 30 49	– – – – More than 2 litres	6011 / 5331	Whiskey
	– – – Single grain whisky and blended grain whisky, in containers holding :		
2208 30 61	– – – – 2 litres or less	6011 / 5331	Whiskey
2208 30 69	– – – – More than 2 litres	6011 / 5331	Whiskey
	– – – Other blended whisky, in containers holding:		
2208 30 71	– – – – 2 litres or less	6011 / 5331	Whiskey
2208 30 79	– – – – More than 2 litres	6011 / 5331	Whiskey
	– – Other, in containers holding:		
2208 30 82	– – – 2 litres or less	6011 / 5331	Whiskey
2208 30 88	– – – More than 2 litres	6011 / 5331	Whiskey
2208 40	– Rum and other spirits obtained by distilling fermented sugar-cane products:		
	– – In containers holding 2 litres or less:		
2208 40 11	– – – Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	6111 / 5321	Rum
	– – – Other:		

2208 40 31	----- Of a value exceeding € 7,9 per litre of pure alcohol	6111 / 5321	Rum
2208 40 39	----- Other	6111 / 5321	Rum
	-- In containers holding more than 2 litres:		
2208 40 51	--- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	6111 / 5321	Rum
	--- Other:		
2208 40 91	----- Of a value exceeding € 2 per litre of pure alcohol	6111 / 5321	Rum
2208 40 99	----- Other	6111 / 5321	Rum
2208 50	-- Gin and Geneva:		
	-- Gin, in containers holding:		
2208 50 11	--- 2 litres or less	6051 / 5311	Gin
2208 50 19	--- More than 2 litres	6051 / 5311	Gin
	-- Geneva, in containers holding:		
2208 50 91	--- 2 litres or less	6051 / 5311	Gin
2208 50 99	--- More than 2 litres	6051 / 5311	Gin
2208 60	-- Vodka:		
	-- Of an alcoholic strength by volume of 45,4 % vol or less in containers holding:		
2208 60 11	--- 2 litres or less	6061 / 5381	Vodka
2208 60 19	--- More than 2 litres	6061 / 5381	Vodka
	-- Of an alcoholic strength by volume of more than 45,4 % vol in containers holding:		
2208 60 91	--- 2 litres or less	6061 / 5381	Vodka
2208 60 99	--- More than 2 litres	6061 / 5381	Vodka
2208 70	-- Liqueurs and cordials:		
2208 70 10	--- In containers holding 2 litres or less	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
2208 70 90	--- In containers holding more than 2 litres	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
2208 90	-- Other:		
	-- Arrack, in containers holding:		
2208 90 11	--- 2 litres or less	6071 / 5391	Spirits Ex 5.5% vol
2208 90 19	--- More than 2 litres	6071 / 5391	Spirits Ex 5.5% vol
	-- Plum, pear or cherry spirit (excluding liqueurs), in containers holding:		
2208 90 33	--- 2 litres or less	6071 / 5391	Spirits Ex 5.5% vol
2208 90 38	--- More than 2 litres	6071 / 5391	Spirits Ex 5.5% vol
	-- Other spirits and other spirituous beverages, in containers holding:		
	--- 2 litres or less:		
2208 90 41	----- Ouzo	6071 / 5391	Spirits Ex 5.5% vol
	----- Other:		
	----- Spirits (excluding liqueurs):		
	----- Distilled from fruit:		
2208 90 45	----- Calvados	6071 / 5391	Spirits Ex 5.5% vol
2208 90 48	----- Other	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
	----- Other:		
2208 90 52	----- Korn	6071 / 5391	Spirits Ex 5.5% vol
2208 90 54	----- Tequila	6071 / 5391	Spirits Ex 5.5% vol
2208 90 56	----- Other	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol

2208 90 69	----- Other spirituous beverages	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
	--- More than 2 litres:		
	---- Spirits (excluding liqueurs):		
2208 90 71	----- Distilled from fruit	6071 / 5391	Spirits Ex 5.5% vol
2208 90 75	----- Tequila	6071 / 5391	Spirits Ex 5.5% vol
2208 90 77	----- Other	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
2208 90 78	----- Other spirituous beverages	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
	-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding:		
2208 90 91	--- 2 litres or less	6071 / 5391	Spirits Ex 5.5% vol
2208 90 99	--- More than 2 litres	6071 / 5391	Spirits Ex 5.5% vol

Note: Columns 1 and 2 were copied from Commission Regulation (EC) No 948/2009 of 30 September 2009, which amended Annex 1 to Council Regulation (EEC) No. 2658/97 on the tariff and statistical nomenclature and on the Common Customs Tariff with effect from 1 January 2010.

Appendix 5

Standard Conditions

(all of these conditions will not apply in any one case)

Standard Conditions under which Revenue authorise.

Receiver or Distributor (delete as appropriate)	
Name of Authorised Person/Company	
Address	
Address of premises in which the alcohol will be stored and used	
VAT No.	
Description of alcohol product authorised.	
Relevant subsection of Section 77 of the Finance Act 2003	
Purpose for which alcohol product is used	

1. The alcohol may be used in the place specified and may not be removed for use in any other place or be used for any other purpose other than that authorised.
2. Only alcohol of the type and strength authorised may be received tax-relieved under this authorisation. Customs duty, where chargeable, must be paid on alcohol imported from third countries.
3. Form APT 2, completed as required, and accompanied by a copy of the authorisation, is to be presented to the authorised warehousekeeper, or authorised distributor (denatured products only) from whom the alcohol is obtained.
4. That you comply fully with the provisions of Regulation 37(1) of the Alcohol Products Tax Regulations 2004 in relation to the denatured alcohol which is the subject of this authorisation.
5. That you comply fully with the provisions of Regulation 42(1) of the Alcohol Products Tax Regulations 2004 in relation to the undenatured alcohol which is the subject of this authorisation.
6. No denaturant may be removed from any alcohol product without the consent in writing of the Commissioners.

7. Alcohol used in the production of chocolates must not exceed 8.5 litres of alcohol per 100 kilogrammes in the final product.
8. Alcohol used in the production of foodstuffs other than chocolates must not exceed 5 litres of alcohol per 100 kilogrammes in the final product.
9. In the case of imports from other EU Member States, the number and date of authorisation must be entered in Box 21 of the Excise Duty Entry (EDE), and a copy of the authorisation should be made available if required.
10. In the case of imports from third countries, the number and date of authorisation must be entered on the Single Administrative Documents (SAD), and a copy of the authorisation is to be attached to all hard copies of the (SAD).
11. The alcohol must be removed under an appropriate bond from the tax warehouse, the premises of authorised distributor (denatured products only), or import station.
12. Immediate notice of receipt of the alcohol must be given to the proper Revenue Officer (*insert address of Revenue Office, contact phone number and email address*).
13. The stock of alcohol must be kept under secure conditions and the control of a responsible official of the company.
14. The stock of unused alcohol on hands at any one time shall not exceed (*quantity*).
15. An account is to be kept of all tax-relieved alcohol received and used under this authorisation, the supplier of the alcohol should also be shown on the account. This account is to be balanced (*state period i.e. once a quarter*) and the book stock on hands is to be compared with the physical stock of alcohol on hands. This account must be made available at all reasonable times for inspection by Revenue.
16. At the end of (*state period e.g. each year*) a return is to be furnished showing the opening and closing balances of the account kept under condition 13 above and all tax-relieved alcohol received and used during the period.
17. The Revenue Officer be allowed to take samples for official purposes of the tax-relieved alcohol or products containing such alcohol when required.
18. Alcohol Products Tax must be paid immediately on any deficiency in the alcohol stock, which cannot be accounted for to the satisfaction of Revenue.
19. A bond in a penalty of (*state amount*) must be entered into for the proper use of the alcohol.

20. The Commissioners reserve the right to change the terms of the authorisation, or any of the conditions attaching thereto.
21. Any contravention of these conditions, or of any further conditions specified in the letter of authorisation may result in withdrawal of the authorisation and/or legal proceedings under section 79 Finance Act 2003.

We hereby accept the conditions as outlined at 1 to *(insert last condition number)* above.

Signature: _____

Designation: Managing Director or Company Secretary / Owner if sole
Trader / Responsible Manager on behalf of other entities*

Delete, as appropriate*

Date: _____

Appendix 6

Standard Conditions which apply to Receiver / Warehousekeeper:

Warehousekeeper Details	
Name	
Address	
Address of Warehouse Premises	
VAT No.	
Receiver Authorisation Number / Date (issued under separate letter)	
Relevant Sub Section of Section 77 of the Finance Act 2003	
Description of Alcohol Products authorised.	
Purpose for which alcohol product is used	

1. That (*Name of Warehousekeeper*) (*hereinafter referred to as the Warehousekeeper*) complies with, and continues to comply with, all relevant provisions of the law and with the general conditions, directions and requirements set down by the Revenue Commissioners in Public Notice 1877, Public Notice 1890 and Public Notice 1887.
- 2.. That bond in a penalty of, or such greater penalty as may be determined from time to time by Revenue, is entered into and maintained by the Warehousekeeper. This bond should provide, inter alia, security for the duty on the goods removed to, deposited in or removed from the Warehouse under duty suspension arrangements.
3. That (*Name of Warehousekeeper*) is authorised as a Receiver in accordance with Regulation 40 of the Alcohol Products Regulations 2004, to receive tax relieved alcohol products for use in a production process under the appropriate sub - section of Section 77 of the Finance Act 2003
4. The alcohol (*description*) may be stored only in the place approved, and used in accordance with the production process as set out in the application, and may not be removed for use in any other place without the approval of the Revenue Officer.
- 5.. The alcohol, which has been used in the production of shall not thereafter be purified or recovered in any manner.

6. That waste product containing alcohol shall only be moved or disposed of with the approval of the Revenue Officer.

7.. That (*Warehousekeeper*) has EMCS (*Excise Movement and Control System*) facility.

8.. That (*Warehousekeeper*) register with ROS, and apply for administrators digital certificate see [EMCS ROS User Guide](#).

9.. That (*Warehousekeeper*) apply for digital sub certificate (*sub user digital cert*) of administrators certificate, with permissions for EMCS see [EMCS ROS User Guide](#).

10. That (*Warehousekeeper*) receipt all e-ADs (*electronic-Administrative Documents*) post arrival of duty-suspended product in the Tax Warehouse see [EMCS Trader Guide](#) (*Warehousekeeper*) and matching SEED number will be clearly shown on all e-AD's (*electronic-Administrative Documents*).

11. That (*Warehousekeeper*) dispatch all duty suspended movements of Excisable products to other EU Member States under cover of an e-AD (*electronic-Administrative Document*) see [EMCS Trader Guide](#) (*Warehousekeeper*) and matching SEED number will be clearly shown on all e-AD's (*electronic-Administrative Documents*) if applicable.

12. That (*Warehousekeeper*) provides suitable accommodation for those Revenue Officers' visiting warehouse.

13. The Revenue Officer may take samples for official purposes when required.

14. That any additions or changes to the type of alcohol product received, or the purposes for which it is used be notified in advance to the Revenue Officer for authorisation/approval.

15. At the end of (*month or quarter*) a stock return is to be furnished to the Revenue Officer showing the opening and closing balances of the alcohol stock in relation to quantities received and used.

16. A record to be kept of the alcohol received and used in the manufacturing process and made available to the Revenue Officer when required.

17. Warehouse Records are to be retained for a period of 6 years and are to be made available to Revenue Officers' for inspection on request.

18. That this approval will be terminated upon any change in effective ownership and/or effective control of the Warehouse.

19. That, in the event that the authorised Warehousekeeper intends to cease acting as such, he/she provides written notification to the Revenue Commissioners at least three months before the date for ceasing of business.

20. That the Revenue Commissioners reserve the right to withdraw this approval, vary or add to any of these conditions.

Date of Issue:
