

Alcohol Products Tax and Reliefs

(Incorporating Notice No. 1886 on Alcohol Products Tax)

Document last updated October 2024



Table of Contents

1	Introduction	4
1.1	This Manual	4
1.2	Associated Tax and Duty Manuals	4
2	Alcohol Products Tax (APT)	6
2.1	Legislation	6
2.1.1	EU Law.....	6
2.1.2	National Law	6
2.2	Classification (Excise)	7
2.2.1	Governance.....	7
2.2.2	Spirits	7
2.2.3	Beer.....	8
2.2.4	Wine.....	8
2.2.5	Other Fermented Beverages.....	8
2.2.6	Intermediate Beverages.....	9
2.2.7	New Products.....	9
2.2.8	Right of Appeal.....	12
2.3	Classification (Customs).....	12
2.3.1	Consultation with the Classification Function.....	13
2.4	Excise Reference Numbers (ERNs).....	13
2.4.1	Automated Import System (AIS) Codes.....	14
2.5	Determination of the Strength of Alcohol Products	15
2.5.1	Distillation Method	15
2.5.2	Gas Chromatography Method	15
2.5.3	Spirits - Alcohol Tables Method	16
2.5.4	Near Infra-Red Spectrometers (NIR) or Combined Densimeters	16
2.5.5	Discrepancy Between Actual Strength and Strength Recorded	16
2.5.6	Increase in Strength After Taxation	16
2.6	Calculation of APT	16
2.6.1	Spirits	17
2.6.2	Wine, Other Fermented Beverages, and Intermediate Beverages	17
2.6.3	Beer.....	17
2.7	APT Rates	17
2.7.1	Reduced APT Rates for Mid-strength Beer and Cider & Perry	18
2.8	Returns.....	18
2.8.1	Consumption Returns	18
2.8.2	Stock Returns	19
2.9	Liability and Payment.....	19
2.10	Payment of VAT on Alcohol Products at the Same Time as APT.....	20
2.11	Offences and Penalties	20

3	Alcohol Products Tax - Reliefs and Reduced Rates.....	21
3.1	Introduction and Legislation	21
3.2	Available Reliefs	21
3.2.1	Denatured and Undenatured Alcohol Products.....	23
3.2.2	Homemade Alcohol Beverages	23
3.2.3	Relief from Alcohol Products Tax for Certain Small Producers	23
3.2.4	Reduced Alcohol Products Tax Rates for Mid-strength Beer and Cider & Perry.....	24
3.3	Repayments	25
3.3.1	General.....	25
3.3.2	Statutory Time Limit on Repayments.....	25
3.3.3	Other Repayments	25
3.4	Stocks of Forms and Notices	26
3.5	Loss or Unauthorised Use	26
3.6	Movement of Products containing Alcohol between Member States of the European Union	26
4	Compliance.....	27
4.1	Introduction	27
4.2	Supervisory Visits	27
4.3	Accounts and Returns	27
4.4	Suspicion of Fraud.....	27
4.5	Offences and Penalties	28
	Appendix 1 Alcohol Products Classifications (Excise).....	29
	Appendix 2 List of Alcohol Products with rates of Alcohol Products Tax from 1 January 2024	31
	Appendix 3 Calculation of Alcohol Products Tax for packaged alcohol products	33
	Appendix 4 Table of Alcohol CN Codes	39
	Appendix 5 Automated Import System (AIS) Code Requirements	52

1 Introduction

1.1 This Manual

This manual provides information and guidance on Alcohol Products Tax (APT) and reliefs. It incorporates Notice No. 1886 on Alcohol Products Tax which was withdrawn upon publication of the March 2024 revision of this manual.

The manual contains five sections as follows:

- **Section 1** provides an outline of the manual structure and includes references and links to the relevant general legislation and related Revenue manuals,
- **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 guidance on the reliefs available from APT.
- **Section 4** provides guidelines on compliance action including:
 - case management,
 - official records to be kept,
 - supervisory visits,
 - accounts/returns,
- **Appendices**, that include:
 - Excise classifications for alcohol products,
 - current rates of Alcohol Products Tax,
 - Common Nomenclature (CN) Codes, Excise Reference Numbers (ERN) and Automated Import System (AIS) Codes and the correspondences between them.

1.2 Associated Tax and Duty Manuals

This manual should be read in conjunction with the following manuals, as appropriate:

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

This manual provides operational instructions 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](#) [Administration and Control of Tax Warehouses Manual:](#)

[Part 1 General Warehousing Provisions](#) sides guidance on the administration and control of authorised warehousekeepers and approved tax warehouses.

- [Administration and Control of Tax Warehouses Manual: Part 2 – Breweries, Microbreweries and Cider Manufacturers](#) [Administration and Control of Tax Warehouses Manual: Part 2 – Breweries, Microbreweries and Cider Manufacturers](#)

This manual provides operational guidelines on the administration and control of Breweries, Microbreweries and Cider Manufacturers, which are types of approved manufacturing tax warehouses where production, processing and holding of beer or cider on which Alcohol Products Tax (APT) has not been paid, takes place.

- [Movement of Excisable Products](#) [Movement of Excisable Products](#) sides operational guidance 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.

- [Denatured and Undenatured Alcohol Products](#) [Denatured and Undenatured Alcohol Products](#)

This manual provides guidance on the receipt and use of denatured and undenatured alcohol products without the payment of Alcohol Products Tax (APT) and includes information on the denaturing of alcohol products.

2 Alcohol Products Tax (APT)

2.1 Legislation

2.1.1 EU Law

EU legislation related to alcohol products is set down in [Council Directive 92/83/EEC](#) of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages.

The EU law concerning the general arrangements for Excise Duty is contained in [Council Directive \(EU\) 2020/262](#) of 19 December 2019 laying down the general arrangements for excise duty (recast). In addition to the provisions for chargeability, liability, certain reliefs, and production, processing, extraction, storing and holding, the Directive includes the arrangements for the movement of excisable products within the European Union and with third countries.

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](#) of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty.

[Council Directive 92/84/EEC](#) of 19 October 1992 details the approximation of the rates of excise duty on alcohol and alcoholic beverages.

Matters related to small producers are included in [Commission Implementing Regulation \(EU\) 2021/2266](#) laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes, amended by [Commission Implementing Regulation \(EU\) 2023/157](#) to include the electronic Simple Administrative Document and further amended by [Commission Implementing Regulation \(EU\) 2024/355](#) as regards the reference to the certificate for independent small producers of alcoholic beverages and the self-certification of those producers in the administrative documents.

2.1.2 National Law

Excise legislation on alcohol products is set-out in Chapter 1 of Part 2 (sections 73 to 86) of the [Finance Act 2003](#) (as amended), and the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004). Unless otherwise stated, any word or expression used in this manual has the same meaning as it has in the Act or the Regulations. For reference purposes only, Revenue maintains a non-statutory consolidated version of the Act, [available on revenue.ie](https://www.revenue.ie/en/legislation/act/2003/finance-act-2003/).

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](#) as amended, and clarifications as to their meanings are provided in [section 74](#) of the Act. For 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 [paragraph 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, for example 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 branch that the trader is assigned to has 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 branch Principal Officer. In all such cases, samples of product should be forwarded to the State Laboratory for analysis, see [paragraph 2.2.7.5](#).

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 [paragraph 2.2.6](#).

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 [paragraph 2.2.5.2](#) 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 [paragraph 2.2.7](#) 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 APT.

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 [paragraph 2.2.7.4](#).
- Section 73, as amended, and section 74, of the [Finance Act 2003](#),
- The [“Siebrand” CJEU decision](#), for products containing a mixture of fermented and distilled alcohol product, see [paragraph 2.2.7.1](#).
- The [“Malt Beer Base” CJEU decision](#) for products containing a fermented base, see [paragraph 2.2.7.2](#).
- The Classification function of the National Policy and Procedures Branch, Customs Division.
- Where necessary, the result of analysis by the State Laboratory, see [paragraph 2.2.7.5](#).

2.2.7.1 Siebrand CJEU 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 CJEU 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 characteristics, that is the taste, sight and smell, 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 APT.
- (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 Hard Seltzers

Hard Seltzers are novel products typically sold as clear, fruit-flavoured, sparkling beverages.

Hard Seltzers can be classified as spirits (heading CN 2208) even when produced with a fermented beverage base (heading CN 2206) because the finished product will have

lost the taste, smell and appearance of a fermented beverage of heading CN 2206. This is in line with the Siebrand CJEU decision ([paragraph 2.2.7.1](#)).

However, the description and ingredients of products sold as “Hard Seltzer” may vary from product to product. As such, it is important that each product be examined on a case-by-case basis. A determination will be made based on the make-up of the product, that is its ingredients, production process, packaging and organoleptic properties including taste, appearance, smell, etc. The classification will be made in-line with EU [Council Directive 92/83/EEC](#) of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages and national law (Chapter 1 of Part 2 of the [Finance Act 2003](#), as amended), as well as in consultation with the State Laboratory.

2.2.7.4 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, that is 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, for example 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, for example 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.

When a sample is submitted for analysis to State Laboratory, the information set-out above should always accompany the sample (see [paragraph 2.2.7.5](#)).

2.2.7.5 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, for example %ABV, % volume, etc.

Samples sent by post or courier should be properly packaged, and the accompanying test note / documentation should be placed in liquid proof bag/envelope.

2.2.7.6 Notification of Change of Excise Classification

When a branch has made a decision on excise classification that results in a change to the product category, details should be notified to Excise (Alcohol, Betting & Tobacco) Branch, Indirect Taxes Policy and Legislation Division and the Classification function of the National Policy and Procedures Branch, Customs Division.

2.2.8 Right of Appeal

Traders have the right of appeal, under [section 146 of the Finance Act 2001](#), as amended, 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 outcome of the appeal.

Staff instructions regarding appeals are contained in Revenue's [Tax and Duty Appeals Manual](#). [RevNet Version – Tax and Duty Appeals Manual](#).

Information for tax payers on the appeals process is available from [Excise Appeals](#) on www.revenue.ie.

2.3 Classification (Customs)

[Section 74 of the Finance Act 2003](#) qualifies excise definitions to ensure that only products 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 [paragraph 2.2.6](#).

[Appendix 4](#) contains a table listing the excise reference numbers and excise classifications appropriate to the alcohol products under 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. This table is not definitive as CN codes can be introduced and revoked. A current list can be found in Annex 1 of the consolidated version of [Council Regulation \(EEC\) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff \(as amended\)](#).

In cases where the Classification function of the National Policy and Procedures Branch, Customs Division 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.

2.3.1 Consultation with the Classification Function

As outlined in [paragraph 2.2](#) the classification for excise purposes is intrinsically linked with classification for customs purposes. The officer should consult with the appropriate classification unit of the National Policy and Procedures Branch, Customs Division, to ensure that there is no divergence between excise classification and customs classification, and to 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 APT, Excise Reference Number (ERN) and AIS code, is provided in [Appendix 2](#). The Excise Reference Numbers are for use when paying APT 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.

Excise Reference Numbers are replaced by AIS (Automated Import System) codes for alcohol products imported from third countries and processed by the Automated Import System, see [paragraph 2.4.1](#).

Excise Reference Numbers 6071 (Spirits Exceeding 5.5% vol) and 6081 (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 Product 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, Excise Reference Numbers 9820 (standard rate) or 9827 (mid-strength rate) are to be used by Irish Brewers paying Alcohol Product Tax on beer they produce.

Excise Reference Numbers 9821 (standard rate) or 9822 (mid-strength rate) are to be used by persons other than the producer paying Alcohol Product Tax on Irish produced beer.

Excise Reference Number 9620 should be used by Irish brewers in qualifying microbreweries (as per section 78A of Finance Act 2003, inserted by [section 63 of the Finance Act 2005](#) and subsequently amended) paying Alcohol Product Tax on beer they produce.

Excise Reference Number 9621 should be used by persons other than the producer who are paying Alcohol Products Tax on Irish produced beer that qualifies for the relief under section 78A of the Finance Act 2003.

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 Product Tax is paid on delivery for home consumption and

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

2.4.1 Automated Import System (AIS) Codes

Import declarations for alcohol products from third countries (not members of the European Union) are processed by the **Automated Import System (AIS)**. Northern Ireland for these purposes is not regarded as a third country.

For AIS, the Excise Reference Number (ERN) is replaced by a TARIC 3 format compliant code. E.g., AIS Code X308 (standard rate) instead of ERN 9122, or X309 (mid-strength rate) rather than ERN 9121 are to be used for payment of Alcohol Product Tax on imported beer. AIS Code X367 instead of ERN 9421 should be used for payment of Alcohol Products tax on imported beer that qualifies for the relief under section 78A of the Finance Act 2003.

The AIS codes with the corresponding ERN for products liable to APT are listed in [Appendix 5](#) and further information is available from the AIS Trader Guide on the [Revenue Website](#).

Where a warehousekeeper or importer has any doubt about the classification or excise reference number/AIS code for any alcohol product they should consult their Revenue branch or relevant import office, as appropriate, for advice. See the [Contact](#)

[us](#) section on the Revenue website. Please use the secure '[MyEnquiries](#)' service available in Revenue Online Services (ROS) or '[myAccount](#)'.

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 are provided for in Part 4 of the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004).

The % volume of alcohol products shall be determined in accordance with the following methods:

- distillation,
- gas chromatography,
- the spirits-alcohol tables (method), or
- Near Infra-Red Spectrometers (NIR) or Combined Densimeters.

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 paragraph (i) above must be at 20° C.
- (iii) Where any substance other than alcohol causes a determination under paragraph (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 [paragraph 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.

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 paragraphs 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, that is 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, for example 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 percent 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.

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 specified in Schedule 2 of the Act. The current rates of the tax are available on the Revenue [website](#) and are also detailed in [Appendix 2](#).

Section 75(4) of the Finance Act 2003, as amended, provides for the charging of APT 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.

Information regarding reliefs and reduced rates of APT is in [Section 3](#) of this manual.

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

Reduced rates of APT 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 microbrewery.

Beer now has three strength bands for APT 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.

2.8 Returns

2.8.1 Consumption Returns

2.8.1.1 Beer, Cider & Perry Delivered from a Manufacturing Tax Warehouse

In the case of a tax warehouse in which Beer, Cider or Perry is produced, a monthly return (declaration of liability) covering all Beer, Cider or Perry delivered from warehouse for consumption during the month must be prepared using form C&E 1098 for Beer and form C&E 1115 for Cider or Perry. Copies 1 and 2 of the relevant form must be lodged with the appropriate Revenue officer not later than the 8th working day of the month following the month of delivery from the tax warehouse (Regulation 23(1) of the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004), refers).

Repayment or remission of Alcohol Products Tax paid on spoilt Beer may be claimed by the brewery warehousekeeper on Form C&E 1098. A record of all spoilt Beer destroyed and of all repayment claimed on it, is to be maintained by the warehousekeeper. The [Administration and Control of Tax Warehouses Manual: Part 2 – Breweries, Microbreweries and Cider Manufacturers](#) [Revnet Version - Administration and Control of Tax Warehouses Manual: Part 2 – Breweries, Microbreweries and Cider Manufacturers](#) provides more information on the processes for spoilt beer and spoilt cider or perry.

2.8.1.2 Delivery of Other Alcohol Products from Tax Warehouse

In the case of alcohol products other than those specified in [paragraph 2.9.1.1](#) above, a monthly return (declaration of liability) covering deliveries from warehouse for consumption during the month must be prepared on form C&E 1115. Copies 1 and 2 of the form must be lodged with the appropriate Revenue officer not later than the 2nd working day of the month following the month of delivery from the tax warehouse, see Regulation 23(1) of the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004).

2.8.1.3 Preparation of "Nil" Return

Every authorised warehousekeeper is required to submit a consumption return. A "nil" return is required where there are no deliveries or other releases for consumption during the month; Regulation 23 (2) & (3) of the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004) refers.

2.8.2 Stock Returns

Revenue must receive the stock returns referred to in Regulation 25 of the [Alcohol Products Tax Regulations 2004 \(S.I. No. 379 of 2004\)](#) by:

- i. the 10th working day of the month following the month of the return in the case of a production tax warehouse in which Beer, Cider or Perry is produced, and
- ii. the 5th working day of the month following the month of the return in all other cases.

2.9 Liability and Payment

[Section 76 of the 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 the State.

[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 APT 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 "[VAT Treatment of 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 products.

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 Alcohol Products Tax - Reliefs and Reduced Rates

3.1 Introduction and Legislation

[Section 77 of the Finance Act 2003](#), as amended by [section 43 of the Finance Act 2004](#), [section 75 of the Finance Act 2012](#) and [section 43 of the Finance Act 2021](#), and Parts 7 and 8 of the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004) provide for relief from APT 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 legislation listed above, may be administered by way of remission or repayment. In practice the reliefs are nearly always applied by way of remission. See [paragraph 3.3](#) for information on repayments.

The procedures relating to applications by traders for relief, receipt, and use of tax-exempt alcohol products are set out in the [Denatured and Undenatured Alcohol Products Manual](#).

Section 78A of the Finance Act 2003, (as inserted by [section 63 of the Finance Act 2005](#) and subsequently amended), provides for relief on the APT paid on eligible beer produced by qualifying microbreweries.

Section 78C of the Finance Act 2003, (as inserted by [section 48 \(1\) \(c\) of the Finance Act 2022](#)), provides for a relief on APT paid for small producers of cider and perry.

More information on these schemes can be found in the [Administration and Control of Tax Warehouses Manual: Part 2 – Breweries, Microbreweries and Cider Manufacturers Revnet Version - Administration and Control of Tax Warehouses Manual: Part 2 – Breweries, Microbreweries and Cider Manufacturers](#).

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 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,
- to be delivered for shipment for use as stores on board a ship or aircraft on a journey from a place in the State to a place outside the State,
- to be intended to be denatured in accordance with their requirements, or to have been so denatured,
- to have been used as part of the manufacturing process of any product not fit for human consumption, where the alcohol has been denatured in accordance with the requirements of any Member State applicable to that use, and such denatured alcohol;
 - (i) has been incorporated into the product concerned, or
 - (ii) is used for maintenance and cleaning of the manufacturing equipment used for the manufacturing process concerned,
- to have been completely denatured in accordance with the requirements of another Member State, where it has been released for consumption, where such requirements have been notified to the European Commission and accepted in accordance with paragraphs 3 and 4 of Article 27 of the Directive (see [paragraph 3.2.1](#)),
- for experimental, quality control, scientific or research purposes,
- in the production of certain homemade alcohol beverages (see [paragraph 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 APT, or
- in the manufacture of an oral hygiene product.

Under [section 104 of the Finance Act 2001](#), as amended, deliveries of duty-suspended excise products may be made under certain conditions, for example to diplomatic or consular staff or recognised international organisations. See paragraph 4.4.3 of the [Administration and Control of Tax Warehouses Manual: Part 1 General Warehousing](#)

[Provisions Revnet Version - Administration and Control of Tax Warehouses Manual:](#)

[Part 1 General Warehousing Provisions](#) 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.

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, undenatured, or intended for denaturing in accordance with Revenue requirements.

Detailed information regarding denatured and undenatured products, including,

- Cooking wine, cooking port and cooking cognac,
- Flavours for the preparation either of Foodstuffs or Beverages not exceeding 1.2%,

is contained in the [Denatured and Undenatured Alcohol Products Manual](#) [Denatured and Undenatured Alcohol Products Manual](#) including legislative provisions, procedures for authorisation, and requisition, delivery and receipt of both denatured and undenatured alcohol products.

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.

3.2.3 Relief from Alcohol Products Tax for Certain Small Producers

Relief from Alcohol Products Tax is available:

- on beer produced by qualifying microbreweries, and
- on cider and perry produced by small producers.

Relief from Alcohol Products Tax may also be available on beer, cider and perry, other fermented beverages (other than cider and perry), spirits, wine, and intermediate beverages produced by independent small producers and consigned to other Member States or to Third Countries.

In addition to the summary outlines below, detailed information on these reliefs can be found in the [Administration and Control of Tax Warehouses Manual: Part 2 –](#)

[Breweries, Microbreweries and Cider Manufacturers Administration and Control of Tax Warehouses Manual: Part 2 – Breweries, Microbreweries and Cider Manufacturers.](#)

3.2.3.1 Relief from Alcohol Products Tax on Beer Produced in Qualifying Microbreweries

Section 78A of Finance Act 2003 , inserted by [section 63 of the Finance Act 2005](#) and subsequently amended provides for a relief, of 50% of the Alcohol Products Tax paid at the rate for Beer exceeding 2.8% vol. This relief applies to Beer produced in qualifying microbreweries. Beer under 2.8% vol is not subject to relief.

3.2.3.2 Relief from Alcohol Products Tax on Cider and Perry Produced by Qualifying Small Producers

Section 78C of the 2003 Act (as inserted by [section 48 \(1\) \(c\) of the Finance Act 2022](#)) provides for a 50% relief on the Alcohol Products Tax on cider and perry produced by small producers. The relief applies to tax payable at the rates applicable to cider and perry exceeding 2.8% alcohol by volume but not exceeding 8.5%. This relief applies to Cider and Perry produced by qualifying small producers. Cider and Perry up to and including 2.8% vol and exceeding 8.5% vol is not subject to relief.

3.2.3.3 Relief from Alcohol Products Tax (APT) for small independent producers

Reduced rates of Alcohol Products Tax (APT) can be availed of when consigning alcoholic beverages to other EU Member States. [Council Directive 92/83/EEC](#) of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages , amended by [Council Directive \(EU\) 2020/1151](#), allows for reduced rates for small independent producers of beer, spirits, wine, other fermented beverages. This is not mandatory, and each Member State can choose to grant reliefs on some, all or none of these beverages. Qualifying criteria for reduced rates vary between Member States. Third Countries may also have similar schemes.

Enquiries regarding available reliefs and schemes for small producers should be made directly with the tax authorities of the state to where the alcoholic beverages are being dispatched.

3.2.4 Reduced Alcohol Products Tax 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 alcohol products produced in a microbrewery. The relief for mid-strength cider and perry does not apply to cider and perry produced by a small producer.

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 and perry strength band for Still & Sparkling 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.

3.3 Repayments

3.3.1 General

[Section 78\(1\) of the Finance Act 2003](#) provides for repayment of APT on alcohol products eligible for relief under [section 77](#) of the Act. Detailed information on repayment procedures is available in paragraph 7.3 of the [Administration and Control of Tax Warehouses Manual: Part 1 General Warehousing Provisions](#). Revnet Version - [Administration and Control of Tax Warehouses Manual: Part 1 General Warehousing Provisions](#).

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 105B of the Finance Act 2001, as inserted by [section 98 of the Finance Act 2003](#), 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

See Section 7 of the [Authorisation of Warehousekeepers and Approval of Tax Warehouses](#) [Authorisation of Warehousekeepers and Approval 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.

3.4 Stocks of Forms and Notices

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.5 Loss or Unauthorised Use

Persons in receipt of tax-relieved alcohol products are liable to pay APT 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, as inserted by [section 93 of the Finance Act 2010](#) and amended by [section 47 of the Finance Act 2021](#).

3.6 Movement of Products containing Alcohol between Member States of the European Union

The holding and movement procedures of [Council Directive \(EU\) 2020/262](#) of 19 December 2019 laying down the general arrangements for excise duty (recast) do not apply where alcohol is incorporated in a product other than an alcohol product, and such product is not liable to APT.

4 Compliance

4.1 Introduction

The monitoring and control of traders, and the compliance intervention required, should be based on the level of risk, in consultation with local management and on a Whole Case Management basis. Additional compliance guidance specific to the schemes concerned is available in the Tax and Duty Manuals listed in [paragraph 1.2 Associated Tax and Duty Manuals](#).

4.2 Supervisory Visits

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.

4.3 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.

4.4 Suspicion of Fraud

Where officers suspect that serious misuse of tax relieved alcohol has occurred, they should consult with local management and where necessary refer the matter to Investigations Prosecutions & Frontier Management Division (IPFMD), see paragraph

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

4.5 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](#) as amended, or the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004)., are provided for in [section 79](#) of the Act (as amended).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Appendix 1 Alcohol Products Classifications (Excise)

Alcohol products classifications 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 List of Alcohol Products with rates of Alcohol Products Tax from 1 January 2024

(Including Excise Reference Numbers/AIS Codes.)

Description of Alcohol Product	Unit of Quantity	Rate of Alcohol Products Tax	Excise Ref. No./AIS Code	
			Home	Imported (AIS Code)
Spirits				
Brandy	Per litre of alcohol	€42.57	6000	5301 (X301)
Whiskey	Per litre of alcohol	€42.57	6011	5331 (X304)
Gin	Per litre of alcohol	€42.57	6051	5311 (X302)
Vodka	Per litre of alcohol	€42.57	6061	5381 (X305)
Rum	Per litre of alcohol	€42.57	6111	5321 (X303)
Spirits exceeding 5.5% vol	Per litre of alcohol	€42.57	6071	5391 (X306)
Spirits not exceeding 5.5% vol	Per litre of alcohol	€42.57	6081	5261 (X307)
Beer				
Beer exceeding 0.5% vol but not exceeding 1.2% vol	-	€0.00	-	-
Home Produced Beer exceeding 1.2% vol but not exceeding 2.8% vol, on which the tax is paid by the producer	Hectolitre per cent of alcohol in the Beer	€11.27	9827	-
All Other Beer exceeding 1.2% vol but not exceeding 2.8% vol	Hectolitre per cent of alcohol in the Beer	€11.27	9822	9122 (X308)
Home Produced Beer exceeding 2.8% vol, on which the tax is paid by the producer	Hectolitre per cent of alcohol in the Beer	€22.55	9820	-
All Other Beer exceeding 2.8% vol	Hectolitre per cent of alcohol in the Beer	€22.55	9821	9121 (X309)
Home Produced Micro Brewed Beer exceeding 2.8% Vol on which tax has been paid by the producer	Hectolitres per cent of alcohol in the beer	€11.27	9620	-
All other Micro Brewed Beer exceeding 2.8% vol	Hectolitres per cent of alcohol in the beer	€11.27	9621	9421 (X367)
Wine				
Still & sparkling, not exceeding 5.5% vol	Hectolitre	€141.57	4106	3107 (X350)
Still, exceeding 5.5% vol but not exceeding 15% vol	Hectolitre	€424.84	4101	3101 (X351)
Still, exceeding 15% vol	Hectolitre	€616.45	4102	3102 (X352)
Sparkling, exceeding 5.5% vol	Hectolitre	€849.68	4203	3203 (X353)

Description of Alcohol Product	Unit of Quantity	Rate of Alcohol Products Tax	Excise Ref. No./AIS Code	
			Home	Imported (AIS Code)
Other Fermented Beverages				
(1) Cider & Perry				
Still & Sparkling, not exceeding 2.8% vol	Hectolitre	€47.23	9826	9126 (X354)
Still & sparkling, exceeding 2.8% vol but not exceeding 6.0% vol	Hectolitre	€94.46	9819	9119 (X355)
Still & sparkling, exceeding 6.0% vol but not exceeding 8.5% vol	Hectolitre	€218.44	9823	9123 (X356)
Still, exceeding 8.5% vol	Hectolitre	€424.84	9824	9124 (X357)
Sparkling, exceeding 8.5 % vol	Hectolitre	€849.68	9825	9125 (X358)
Home micro produced still & sparkling, exceeding 2.8% vol but not exceeding 6% vol, on which the tax is paid by the producer	Hectolitre	€47.23	9829	
All other micro produced still & sparkling, exceeding 2.8% vol but not exceeding 6% vol	Hectolitre	€47.23	9830	9129 (X365)
Home micro produced still & sparkling, exceeding 6% vol but not exceeding 8.5% vol, on which the tax is paid by the producer	Hectolitre	€109.22	9831	
All other micro produced still & sparkling, exceeding 6% vol but not exceeding 8.5% vol	Hectolitre	€109.22	9832	9130 (X366)
(2) Other than Cider & Perry				
Still & sparkling, not exceeding 5.5% vol	Hectolitre	€141.57	9901	9301 (X359)
Still, exceeding 5.5% vol	Hectolitre	€424.84	9902	9302 (X360)
Sparkling, exceeding 5.5% vol	Hectolitre	€849.68	9903	9303 (X361)
Intermediate Beverages				
Still, not exceeding 15% vol	Hectolitre	€424.84	6201	5201 (X362)
Still, exceeding 15% vol	Hectolitre	€616.45	6202	5202 (X363)
Sparkling	Hectolitre	€849.68	6203	5203 (X364)

Appendix 3 Calculation of Alcohol Products Tax for packaged alcohol products

(Rates of Alcohol Products Tax applicable from 1 January 2024)

The rates of Alcohol Products Tax used in the examples given below are those in force from 1 January 2024. These rates are used for demonstration and clarification purposes in this notice and are subject to change. The [current rates of Alcohol Products Tax](#) are published on the Revenue Website.

1. Spirits

The content of bottles is to be taken to the nearest 0.005 litre, i.e. 5 millilitres. The bulk litres per case, the litre/s of alcohol (L/A) per case, and the total litres of alcohol are to be rounded down to two places of decimals. The litres of alcohol per case multiplied by the number of cases gives the total litres of alcohol, and this figure is multiplied by the rate of Alcohol Products Tax on spirits to give the amount payable - see examples below.

Rate of Alcohol Products Tax (January 2024): €42.57 per litre of alcohol in the spirits.

Example 1:	50 cases of Vodka: 12 bottles x 70 cl. x 37.6% alc/vol
L/A per case:	12 bottles x 0.700 lit. = 8.40 bulk litres x 37.6% = 3.15 L/A per case
Total L/A:	3.15 x 50 cases = 157.50 L/A
Amount payable:	157.50 x €42.57 = €6,704.77
Example 2:	150 cases cream liqueur (spirit classification): 12 bottles x 1 lit x 17.0% ABV
L/A per case:	12 bottles x 1.000 lit. = 12.00 bulk litres x 17.0% = 2.04 L/A per case
Total L/A:	2.04 x 150 cases = 306.00 L/A
Amount payable:	306.00 x €42.57 = €13,026.42

Example 3: 450 cases Schnapps (if spirit classification): 12 bottles x 1 lit x 21.0% ABV

L/A per case: 12 bottles x 1.000 lit. = 12.00 bulk litres x 21.0% = 2.52 L/A per case

Total L/A: 2.52 x 450 cases = 1,134.00 L/A

Amount payable: 1,134.00 x €42.57 = €48,274.38

Example 4: 433 cases Alcopop (spirit classification): 24 bottles x 275ml x 4.0% ABV

L/A per case: 24 bottles x 0.275 lit. = 6.60 bulk litres x 4.0% = 0.26 L/A per case

Total L/A: 0.26 x 433 cases = 112.58 L/A

Amount payable: 112.58 x €42.57 = €4,792.53

2. Beer

Traders have the following options when calculating the Alcohol Products Tax payable on packaged Beer:

2.1 Quantity expressed in terms of hectolitre per cent per case/tray or similar packaging unit.

The content of bottles or cans is to be taken to the nearest 0.005 litre. The bulk litres and the litres per cent per case/tray or similar packaging unit are to be rounded down to two places of decimals and the hectolitre per cent per tray is to be rounded down to four decimal places. The hectolitre per cent per tray/other package multiplied by the number of trays/other package gives the hectolitre per cent for tax purposes. This procedure is repeated as required to cater for Beers of different strengths. The total hectolitre per cent,

i.e. the quantity for duty amount declared on the Home Consumption Warrant, Excise Duty Entry, Import SAD, or Brewers Beer Duty Return, is to be rounded down to two decimal places and multiplied by the rate to get the amount payable – see example below.

Rate of Alcohol Products Tax (January 2024): €22.55 per hectolitre per cent of alcohol in the Beer.

Example: 168 trays of Beer: each 24 x 330 ml cans: Strength 4.2% ABV

Bulk per tray: 24 cans x 0.330 lit. = 7.92 bulk litres

Litres% per tray: $7.92 \times 4.2 = 33.26$ litres %

Hectolitre% per tray: $33.26 \div 100 = 0.3326$ hectolitre % (HL%)

Total hectolitres% for tax payment: 0.3326×168 trays = 55.8768 HL%

Calculation on payment document: 55.87 HL% x €22.55 = €1,259.86

2.2 Quantity expressed in terms of bulk litres per standard pallet, or consignment.

Where consignments of Beer are:

- a) in standard pallet units (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
- b) 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 total bulk quantity may be calculated for Beers of the same strength before converting to hectolitre per cent.

The bulk litres and the litres per cent per case/tray or other similar packaging unit are rounded down to two places of decimals. The hectolitre per cent figure is rounded down to four places of decimals. The total hectolitre per cent, i.e. the quantity for duty amount declared on the Home Consumption Warrant, Excise Duty Entry, Import SAD, or Brewers Beer Duty Return, is rounded down to two decimal places and this figure multiplied by the rate to get the amount payable – see examples below.

Example 1: 12 Pallets, each 84 trays of 24 x 330 ml cans: Strength 4.2% ABV Bulk litres per tray: 24×0.330 lit. = 7.92 bulk litres

Bulk litres per pallet: $7.92 \times 84 = 665.28$ bulk litres

Litre % per pallet: $665.28 \times 4.2 = 2,794.17$ Litres %

Hectolitre% (HL%) per pallet: $2,794.17 \div 100 = 27.9417$ HL%

Total Hectolitre%: $12 \times 27.9417 = 335.3004$ HL%

Calculation on payment document: $335.30 \times €22.55 = €7,561.01$

Example 2: 177 trays, 24 x 330 ml cans: Strength 4.2% ABV

306 trays, 24 x 500 ml cans: Strength 4.3% ABV

Bulk litres per tray: 24 x 0.330 lit. = 7.92 bulk litres

24 x 0.500 lit. = 12.00 bulk litres

Bulk litres per strength category: 7.92 x 177 = 1,401.84 bulk litres

12.00 x 306 = 3,672.00 bulk litres

Litre % per strength category: 1,401.84 x 4.2 = 5,887.72 Litres%

3,672.00 x 4.3 = 15,789.60 Litres%

Total Hectolitre% (HL%): 21,677.32 ÷ 100 = 216.7732 HL%

Calculation on payment document: 216.77 x €22.55 = €4,888.16

3. Wine

The content of bottles is to be taken to the nearest 0.005 litre, i.e. 5 millilitres, except in the case of quarter bottles (see example 2 below). The bulk litres per case are rounded down to two decimal places. The quantity for duty, in hectolitres, on the payment document is also to be calculated in the same way - see examples below.

Rate of Alcohol Products Tax (January 2024): €424.84 per hectolitre (Still Wine, exceeding 5.5% vol but not exceeding 15%).

Example 1: 250 cases Still Wine (strength 11% ABV): 12 bottles x 75 cl.

Bulk litres per case: 12 bottles x 0.750 lit. = 9.00 bulk litres

Total hectolitres: 9 x 250 cases ÷ 100 = 22.50 hectolitres

Amount payable: 22.50 hectolitres x €424.84 = €9,558.90

Example 2: 250 cases Still Wine (strength 12.5% ABV): 48 bottles x 187 ml

Bulk litres per case: 48 x 0.187 lit. = 8.97 bulk litres

Total hectolitres: 8.97 x 250 ÷ 100 = 22.42 hectolitres

Amount payable: 22.42 hectolitres x €424.84 = €9,524.91

4. Other Fermented Beverages.

The content of bottles or cans is to be taken to the nearest 0.005 litre, i.e. 5 millilitres. The bulk litres per case are rounded down to two decimal places. The quantity for duty, in hectolitres, on the payment document is also to be calculated in the same way - see examples following.

4.1 Cider & Perry.

Rate of Alcohol Products Tax (January 2024): €94.46 per hectolitre (Still & Sparkling, exceeding 2.8% vol but not exceeding 6% vol)

Example: 473 trays Cider: 24 cans x 500 ml: 6% ABV

Litres per tray: 24 cans x 0.500 lit. = 12.00 bulk litres

Total hectolitres: 12.00 x 473 trays ÷ 100 = 56.76 hectolitres

Amount payable: 56.76 hectolitres x €94.46 = €5,361.54

4.2 Other than Cider & Perry.

Rate of Alcohol Products Tax (January 2024): €424.84 per hectolitre (Still, exceeding 5.5% vol)

Example: 34 cases Mead: 8 bottles x 75 cl: 14.5% ABV

Litres per case: 8 bottles x 0.750 lit. = 6.00 bulk litres

Total hectolitres: 6.00 x 34 cases ÷ 100 = 2.04 hectolitres

Amount payable: 2.04 hectolitres x €424.84 = €866.67

5. Intermediate Beverages

The content of bottles is to be taken to the nearest 0.005 litre. The bulk litres per case are rounded down to two decimal places. The quantity for duty, in hectolitres, on the payment document is also to be calculated in the same way - see examples below.

Rate of Alcohol Products Tax (January 2024):

€616.45 per hectolitre (Still, exceeding 15% vol)

€424.84 per hectolitre (Still, not exceeding 15% vol)

Example 1: 250 cases Sherry (strength 19% ABV): 12 bottles x 75 cl

Litres per case: $12 \times 0.750 \text{ lit.} = 9.00 \text{ bulk litres}$
Total hectolitres: $9 \times 250 \div 100 = 22.50 \text{ hectolitres}$
Amount payable: $22.50 \text{ hectolitres} \times \text{€}616.45 = \text{€}13,870.12$

Example 2: 547 cases Schnapps 21.5% ABV: 6 bottles x 70 cl
(if intermediate beverage classification – see also Example 3 of Paragraph 1):

Litres per case: $6 \times 0.700 \text{ lit.} = 4.20 \text{ bulk litres}$
Total hectolitres: $4.2 \times 547 \div 100 = 22.97 \text{ hectolitres}$
Amount payable: $22.97 \text{ hectolitres} \times \text{€}616.45 = \text{€}14,159.85$

Example 3: 513 cases wine-based cream beverage (14.5% ABV): 12 bottles
x 70 cl

Litres per case: $12 \text{ bottles} \times 0.700 \text{ lit.} = 8.40 \text{ bulk litres}$
Total hectolitres: $8.40 \times 513 \text{ cases} \div 100 = 43.09 \text{ hectolitres}$
Amount payable: $43.09 \text{ hectolitres} \times \text{€}424.84 = \text{€}18,306.35$

Appendix 4 Table of Alcohol CN Codes

(Includes corresponding Excise Reference Numbers (ERNs) and alcohol products tax classifications. Automated Import System (AIS) codes corresponding to Import ERNs are set out in Appendix 5.)

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 9620 / - 9621 / - - / 9421	Beer
2203 00 09	– – Other	9820 / - 9821 / 9121 9827 / - 9822 / 9122 9620 / - 9621 / - - / 9421	Beer
2203 00 10	– In containers holding more than 10 litres	9820 / - 9821 / 9121 9827 / - 9822 / 9122 9620 / - 9621 / - - / 9421	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 13	– – – Cava	4203 / 3203 4106 / 3107	Wine Wine
2204 10 15	– – – Prosecco	4203 / 3203 4106 / 3107	Wine Wine
2204 10 91	– – – Asti spumante	4203 / 3203 4106 / 3107	Wine 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 31	----- Sicilia	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 6201 / 5201	Wine Wine 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	----- Vallée 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 61	----- Sicilia	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
	----- 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 22	-- In containers holding more than 2 litres but not more than 10 litres:		
2204 22 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 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	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 European Union:		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol:		
	----- Wine with a protected designation of origin (PDO):		
2204 22 22	----- Bordeaux	4101 / 3101	Wine
2204 22 23	----- Bourgogne (Burgundy)	4101 / 3101	Wine
2204 22 24	----- Beaujolais	4101 / 3101	Wine
2204 22 26	----- Vallée du Rhône	4101 / 3101	Wine
2204 22 27	----- Languedoc-Roussillon	4101 / 3101	Wine
2204 22 28	----- Val de Loire (Loire Valley)	4101 / 3101	Wine
2204 22 32	----- Piemonte (Piedmont)	4101 / 3101	Wine
2204 22 33	----- Tokaj	4101 / 3101	Wine
	----- Other:		
2204 22 38	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 22 78	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Wine with a protected geographical indication (PGI):		
2204 22 79	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 22 80	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Other varietal wines:		

2204 22 81	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 22 82	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Other:		
2204 22 83	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 22 84	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Of an actual alcoholic strength by volume exceeding 15 % vol:		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 22 85	----- Madeira and Setubal muscatel	6202 / 5202	Intermediate Beverage
2204 22 86	----- Sherry	6202 / 5202	Intermediate Beverage
2204 22 88	----- Samos and Muscat de Lemnos	6202 / 5202	Intermediate Beverage
2204 22 90	----- Other	6202 / 5202 4102 / 3102	Intermediate Beverage Wine
2204 22 91	----- Other	6202 / 5202 4102 / 3102	Intermediate Beverage Wine
	----- Other:		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 22 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 22 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 22 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 22 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 22 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 22 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 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	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 29 22	----- Bordeaux	4101 / 3101	Wine
2204 29 23	----- Bourgogne (Burgundy)	4101 / 3101	Wine
2204 29 24	----- Beaujolais	4101 / 3101	Wine
2204 29 26	----- Vallée du Rhône	4101 / 3101	Wine
2204 29 27	----- Languedoc-Roussillon	4101 / 3101	Wine
2204 29 28	----- Val de Loire (Loire Valley)	4101 / 3101	Wine
2204 29 32	----- Piemonte (Piedmont)	4101 / 3101	Wine
	----- Other:		
2204 29 38	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 29 78	----- 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 88	----- Samos and Muscat de Lemnos	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
	----- 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 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage 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 & 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 & 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 & 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:		
	– – – Obtained by distilling grape wine:		
2208 20 12	– – – – Cognac	6000 / 5301	Brandy
2208 20 14	– – – – Armagnac	6000 / 5301	Brandy
	– – – – Brandy or Weinbrand:		
2208 20 16	– – – – – Brandy de Jerez	6000 / 5301	Brandy
2208 20 18	– – – – – Other	6000 / 5301 6071 / 5391 6081 / 5261	Brandy Spirits Ex 5.5% vol Spirits Ne 5.5% vol
2208 20 19	– – – – Other	6000 / 5301 6071 / 5391 6081 / 5261	Brandy Spirits Ex 5.5% vol Spirits Ne 5.5% vol
	– – – – Obtained by distilling grape marc:		
2208 20 26	– – – – – Grappa	6000 / 5301	Brandy
2208 20 28	– – – – – 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:		
	– – – Obtained by distilling grape wine:		
2208 20 62	– – – – Cognac	6000 / 5301	Brandy
2208 20 66	– – – – Brandy or Weinbrand	6000 / 5301	Brandy
2208 20 69	– – – – Other	6000 / 5301 6071 / 5391 6081 / 5261	Brandy Spirits Ex 5.5% vol Spirits Ne 5.5% vol
	– – – – Obtained by distilling grape marc:		
2208 20 86	– – – – – Grappa	6000 / 5301	Brandy
2208 20 88	– – – – – 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
	--- Whiskey, 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 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 [Council Regulation \(EEC\) No 2658/87](#) of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, consolidated version, 1 January 2024

Appendix 5 Automated Import System (AIS) Code Requirements

The table below lists the appropriate Automated Import System (AIS) code. In AIS the Excise Reference Number (ERN) is replaced with a **TARIC 3** format compliant code – the correlation between each ERN and AIS code is included.

Further information on AIS is available from the [AIS Trader Guides](#) on the [Revenue Website](#).

Description	ERN Code	AIS Code
Spirits		
Brandy	5301	X301
Gin	5311	X302
Rum	5321	X303
Whiskey	5331	X304
Vodka	5381	X305
Spirits exceeding 5.5% alcohol by volume	5391	X306
Spirits not exceeding 5.5% alcohol by volume	5261	X307
Beer		
All Other Beer exceeding 1.2% vol but not exceeding 2.8% vol	9122	X308
All Other Beer exceeding 2.8% vol	9121	X309
All Other Micro Brewed Beer exceeding 2.8% vol	9421	X367
Wine		
Still and Sparkling, not exceeding 5.5% vol	3107	X350
Still exceeding 5.5% vol. but not exceeding 15% vol	3101	X351
Still exceeding 15% vol	3102	X352
Sparkling exceeding 5.5% vol	3203	X353
Cider and Perry		
Still & Sparkling, not exceeding 2.8% vol	9126	X354
Still and Sparkling, exceeding 2.8% but not exceeding 6.0% vol	9119	X355
Still and Sparkling exceeding 6 % vol. but not exceeding 8.5 % vol	9123	X356
Still exceeding 8.5% vol	9124	X357
Sparkling exceeding 8.5 % vol	9125	X358
All other micro produced still & sparkling, exceeding 2.8% vol but not exceeding 6% vol	9129	X365
All other micro produced still & sparkling, exceeding 6% vol but not exceeding 8.5% vol	9130	X366
Other Than Cider and Perry		
Still and Sparkling, not exceeding 5.5 % vol	9301	X359
Still exceeding 5.5 % vol.	9302	X360
Sparkling exceeding 5.5 % vol	9303	X361
Intermediate Beverages		
Still not exceeding 15% vol	5201	X362
Still exceeding 15% vol	5202	X363
Sparkling	5203	X364