The Electronic Excise Declaration System (EEDS)

Manual

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Introduction to Manual

This is a revised version of Revenue’s Excise Manual on the **Electronic Excise Declaration System (EEDS)**. It is one in a series of excise manuals issued by Revenue for the information and guidance of Revenue Officers with responsibility for the administration, control and audit of Excise Traders, including VRT Traders.

This manual provides specific operational instructions for the information of staff on the procedures relating to the processing and payment arrangements of:

- Excise Duty Entries (**Section 1**),
- Tax Warehouse Declarations (**Section 2**),
- Vehicle Registration Tax Declarations (**Section 3**).

The manual should be read in conjunction with the following Staff Instructions:

- **Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual**,  
- **Administration and Control of Tax Warehouses Manual**;  
  - **Part 1 – General Warehousing Provisions**  
  - **Part 2 – Breweries, Microbreweries and Cider Manufacturers**  
  - **Part 3 – Distilleries**  
- **Movement of Excisable Products Manual**,  
- **Vehicle Registration Tax Manuals**,  
- **AEP Payment Methods**
1 Excise Duty Entries (EDEs)

1.1 Introduction

The Excise Duty Entry (EDE) - C&E 1087 is the form used to declare and pay excise duty on excisable products acquired from other EU Member States and entered into home consumption in the State. The EDE declaration can be processed via the electronic system using the following options:

- Direct Trader Input (DTI),
- Revenue Online Services (ROS),
- Or in limited circumstances by Customs Input (CI) – Revenue staff.

The excise declaration form, C&E1087 hardcopy, for use as CI consists of a set of four as follows:

- Original (White) – Accounting Copy,
- Copy 1 (Bronze) – For the Revenue Administration Office,
- Copy 2 (Green) – For EU Supplier (Duty Guarantee),
- Copy 3 (Cream) – Notification Copy.

Revenue Offices should have hard copies of the C&E 1087 available for the trade.

A guide to the box-by-box completion of the new EDE is to be found at Appendix 1.

Please note that when submitting a mineral oil EDE, traders must declare both the total mineral oil volume as one item, and the volume of mineral oil subject to carbon charge as a separate item. Please see eCustoms Notification 01-2017 for further details.

1.2 Registration

All customers using the Electronic Excise Declaration System (EEDS) will be registered in Revenue’s Central Registration System (CRS) under either of the tax-head registrations of “C&E” or “VRT”, or both.

For new customers seeking Registered Consignee or Temporary Registered Consignee status it will be necessary to apply for Approval (see Section 5, Tax and Duty Manual (TDM) Movement of Excisable Products Manual). When approval has been granted a registration number will be issued by the System for Exchange of Excise Data (SEED).

In the case of a Registered Consignee, the SEED registration number will be a permanent number in the Irish Excise Registered Trader (IERT) format. In the
case of a Temporary Registered Consignee, the SEED number will be issued (after the EDE has been processed) on a temporary basis specific to the consignment, in the IETT format (see TDM par 5.3, Movement of Excisable Products Manual).

For further information on SEED, Officers should familiarise themselves with the SEED User Manual.

**Note**
Temporary Registered Consignees are not required to enter into a deferred payment arrangement but should pay the excise duty on each consignment, by means of an EDE, before it is dispatched.

### 1.2.1 Duty Paid Products

Consignees receiving duty paid excisable products from other EU States must, prior to preparing an EDE, provide notification to the Revenue Officer responsible for the administration and control of the trader, of their intention to take delivery of excise products. (see TDM Section 8, Movement of Excisable Products Manual).

### 1.3 Deferred Payment

All Duty and Tax liabilities in the EEDS must be met by means of the Deferred Payment Scheme and/or Non-Deferred up-front payment methods, i.e. Payments on Account or Electronic Funds Transfer (EFT). Top-Up deposits may also be made by EFT.

All Registered Consignees will be required to enter into a direct debit deferred payment arrangement. eCustoms Accounting Unit, Customs Division, Nenagh is responsible for the administration of the Deferred Payment (Bank Direct Debit) Scheme. Under the provisions of this scheme, traders or their agents are allowed, subject to the provision of a bank guarantee and compliance with certain conditions, to defer payment of Alcohol Products Tax and VAT (where the VAT relates to such transactions).

All applications to participate in the scheme should be forwarded to eCustoms Accounting Unit where the application will be processed and, if approved, recorded in ITS. Staff in the local Revenue Offices should be aware of the extent of the Direct Debit Guarantees for all their traders. If the Officer becomes aware that the limit is inadequate he/she should bring this to the attention of the trader and ensure that a sufficient guarantee is put in place.

Officers should familiarise themselves with the AEP Payment Methods material available on the Revenue website.
1.3.1 Payment on Account

Up-front payments will be categorised in the EEDS as ‘Payments on Account’. As these payments have the effect of increasing the credit available to the customer, no specific prior approval is required for this facility and there are no minimum or maximum payment amounts. Traders may make payments as frequently as they wish each month. Payments other than Electronic Fund Transfer (EFT) may be presented at any Revenue Office with accounting facilities where a receipt will be issued in respect of the amount paid.

Traders making payments by Electronic Funds Transfer (EFT) directly to a Revenue Bank Account should contact the Divisional Accounting Office, for the Division in which their business is located, via MyEnquiries (see list Appendix 6)

1.3.2 Account Enquiries

The AEP system includes a balance enquiry facility for traders with the necessary DTI authorisation and software to establish the credit position of their account.

1.4 Look-Up Payment Arrangements

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

[...]
1.5 End of Month Statements

Please see Chapter 7, AEP Payment Methods for details on Trader statements. A statement will issue to each trader who has a Revenue tax-head number/TAN and whose account is active or who had a credit balance in the account during the month.

The Monthly Statement is available to view on ROS.

1.6 Excise Duty Entries (EDEs)

Traders may make declarations (for duty payments of excise) by Direct Trader Input (DTI) or via the Revenue Online Services (ROS) or, in limited circumstances only, by Customs Input (CI - Revenue staff only).
1.6.1 DTI Declarations

Using their own software DTI users prepare EDEs on their own computer system. Traders then transmit the EDE via a web service to Revenue. The declaration will be received via ROS, so those using this method will require an appropriate ROS Certificate. The procedure for obtaining a ROS Certificate is set out at Appendix 2.

1.6.2 ROS

Customers using ROS directly will log on to the ROS system on the Revenue website (www.revenue.ie) and complete the on-line EDE as presented there. See Appendix 2 (ROS applications) and also the ROS Guide.

1.6.3 Process of Declarations

Irrespective of how the EDE is transmitted the Revenue AEP system will:

- Carry out a validation check on the declared data,
- Where payment arises, verify availability of credit, by reference to either a Trader’s Deferred or Non-Deferred Account, and
- Update the duty accounting system.

The AEP system will check a declaration until an error is found, and a response indicating the error is issued by the system. This error will have to be corrected before further checks on the declaration are carried out.

When the declaration is accepted, the system will transmit confirmation of this to the declarant and the Revenue Office will also be notified.

1.6.4 Examination / Clearance

The AEP system will not assign a routing (i.e. GREEN, ORANGE or Red), as with a Single Administrative Document (SAD), to an EDE. Submission and acceptance of an EDE by DTI/ROS does not impact on selection for examination. Each declaration will be profiled and assessed by Revenue and the trader will be informed when a consignment is to be held for physical examination.

At no stage should acceptance of an electronic declaration be interpreted as clearance without examination.
1.6.5 Errors/Amendments to EDE

Where a declarant identifies that an error has been made in an EDE, which has already been submitted and accepted, he/she should contact the Revenue Officer dealing with administration and control of the trader.

1.6.6 Customs (Revenue) Input (CI)

The option of presenting a hard copy of the EDE will, continue to be available to traders in limited circumstances. Revenue has advised the trade that they cannot guarantee that any priority will be given to these transactions, as this will be determined by the demands of other business in the office at the particular time.

On receipt of the hard-copy EDE the Officer should see: that it is complete; that the Excise Reference Number agrees with the description of the goods; that it is signed by the declarant; and, that arrangements are in place for the payment of the tax due. The Officer should refer to the box-by-box completion of an EDE as a guideline to inputting a hard-copy declaration. The following paragraphs set out the steps involved in inputting an EDE to the system.

1.6.7 Inputting a Customs Input (CI) EDE

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

1.6.8 Screen 1: EDE Declaration

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

1.6.9 Screen 2: Item Detail (Line Item)

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]
1.6.10 Screen 3: Summary Information

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]


1.6.11 Look Up Processed EDE and Access the Entry Number

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]
1.6.12 Processed EDE (Electronic Version)

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

Information on Customer’s Excise Tax Position

Details of a customer’s C&E & VRT status is available within ITS. The records contain all liabilities arising from EDE declarations, as well as from SADs, Warehouse Warrants, VRT Declarations; and all lodgements made to the account. It also contains current Deferred and Payment on Account Balances.
1.6.14 Short C.I. for EDE

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

1.7 Work Flow

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

1.8 EDE Short Payments

When a short payment arises after clearance of goods a new EDE can be input for the difference or alternatively the Short CI facility can be used. Details of the underpayment should be forwarded immediately to the declarant and an additional EDE covering the underpayment requested. Details on the second EDE should only include the items in which the error arose, e.g. if quantity was understated the additional quantity should only be entered along with details of the tax underpaid; if the rate of duty was incorrect then only the tax underpaid should be included. Both EDEs should be crossed referenced.

Cancelling EDE

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

1.9.1 Cancel EDE Function

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]
2 Tax Warehouses Declarations

2.1 Introduction

This Section provides guidance to Officers on the processing of Home Consumption Warrants ex-Tax Warehouse. These warrants should be forwarded by traders to local Accounts Offices in the same manner as heretofore. Staff in Accounts Offices will enter these warrants to the Warehousing System as normal. An extract from this system is interfaced with ITS, from where the duties are collected.

2.2 Types of Warrants

There are three types of warrants currently in use for the payment of excise duty:

(i)  C&E 1115   Home Consumption Warrant Appendix 5
(ii) C&E 1098   The Brewer Beer Duty Return Appendix 4
(iii) Mineral Oil  Home Consumption Warrant

Note: For information regarding submission of a Mineral Oil warehouse return, please see the TDM Mineral Oil Tax Warehouse Return User Guide.

2.3 Registration

All customers using the Electronic Excise Declaration System (EEDS) will be registered in Revenue’s Central Registration System (CRS) under either of the tax-head registrations of “C&E” or “VRT”, or both.

Existing customers can continue to use their Trader Account Number (TAN) as heretofore. These TAN numbers will be converted, within the system, into standard Revenue registration numbers.

For new customers, using the tax warehouse system requires formal Revenue approval or registration before depositing goods in a tax warehouse. The existing procedures for seeking approval for a tax warehouse or approval as an authorised warehousekeeper remain in place. Once approval has been granted the registration will be recorded on SEED and on CRS by the Office issuing the approval.

Further instructions relating to warehouse approvals can be found in the Authorisation of Warehousekeepers and Approval of Warehouses Manual.
2.4 Payment Arrangements - General

All Duty and Tax liabilities in the EEDS must be met by means of the Deferred Payment scheme and/or Non-Deferred up-front payment methods, i.e. Payments on Account or Electronic Funds Transfer (EFT).
2.4.1 Deferred Payment

The eCustoms Accounting Unit, in Nenagh, is responsible for the administration of the Deferred Payment (Bank Direct Debit) Scheme. Under the provisions of this scheme, traders or their agents are allowed, subject to the provision of a bank guarantee and compliance with certain conditions, to defer payment of Alcohol Products Tax and VAT (where the VAT relates to such transactions).

All applications to participate in the scheme should be forwarded to eCustoms Accounting Unit where the application, if approved, will be processed and recorded in ITS by that Unit. The trader should indicate if they require apportioning of the deferred payment guarantee to different purposes, e.g. EDE and tax warehouses liabilities (including allocations to different tax warehouses).

eCustoms Accounting Unit will advise the relevant Revenue Office of all new approvals. Staff in local Revenue Offices should be aware of the extent of the Direct Debit Guarantee for all their traders and the breakdown of the guarantee that is allocated to their warehouse. The onus is on the trader to keep Home Consumption deliveries within the limits of their guarantee.

Officers responsible for the administration and control of warehouses should satisfy themselves, in so far as possible, that the guarantee limit as allocated to a particular warehouse is appropriate to the level of business carried on by the trader. If an Officer becomes aware that the limit is inadequate, they should bring this to the attention of the trader and ensure that an appropriate guarantee is put in place.

Information on the Excise Deferred Payment scheme is available on the Revenue website via AEP Payments Method.

2.4.2 Payment on Account

Payments, other than under the Direct Debit Guarantee, will be categorised in the EEDS as ‘Payments on Account’, known colloquially as “Cash Accounts”.

In Tax Warehouses such payments are most likely to arise in the context of the payment of VAT on wines, spirits deliveries for home consumption, and top-ups for alcohol products and allocations.

Traders making payments by Electronic Funds Transfer (EFT) to a Revenue Bank Account should contact their Divisional Accounting Office via MyEnquiries (see list Appendix 6) and notify them of the payment.
It is critically important that staff accepting these payments, and processing them via LPA, ensure that they are properly ring-fenced so that the funds are available to meet the requisite excise liabilities. If the payments are not ring-fenced there is the possibility that they might be used to meet other tax liabilities for the trader.

Mineral Oil warehousekeepers who do not operate on a deferred payment basis must make daily payments via the customer’s ROS homepage. Further information on daily payments is available from TDM Section 8.2.3. *Accounting for Mineral Oil Tax Manual*.

### 2.4.3 Look Up Payment Arrangements

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

[...]

### 2.4.4 End of Month Statements

Please see Chapter 7, *AEP Payment Methods* for details on Trader statements. A Statement will issue to each trader who has a Revenue registration number/TAN and whose account is active or who had a credit balance in the account during the month.

The Monthly Statement is available to view on ROS.

### 2.5 Processing Tax Warehouse Warrants

The following procedures should be observed with regard to the preparation, processing and control of monthly warehouse warrants.

#### 2.5.1 Inputting the Warrant

The trader prepares the warrant/s as appropriate to his business and presents it to the appropriate Revenue Accounts Office within the time limits as set out in existing instructions.

The Officer in the Accounts Office should, on a selective basis, check that the ERN agrees with the description of the goods on the warrant. If in order, all the details on the warrant should then be input to the warehousing system, which will check/verify that:

- The ERN is valid;
- The Rate of Duty is valid;
- The Duty and VAT Calculation is accounted for in the Totals Summary;
- Total liability on the warrant is debited in the first instance against any credit in the Payment on Account record. If the credit in the Payment on Account record does not equate with the total liability on the warrant the system will compare the outstanding liability with the Direct Debit Guarantee limit and debit that account with the balance required to meet the outstanding liability.

The details on each warrant in the Warehousing System will be automatically loaded into ITS and the trader’s record updated.

2.5.2 Updating the Payment Records

Where the total declared liability exceeds the Direct Debit Guarantee as allocated to the warehouse in question, plus any sums in the Payment on Account file, the trader should be contacted immediately and payment of the shortfall demanded.

The Officer responsible for the administration and control of the trader should also be informed. If payment of the balance is received within one working day, no further action need be taken. However, the Officer should formally warn the trader of their obligation to remain within the limits of the guarantee, combined with lodgments to the payment on account file. Any repeat of this problem should be brought to the attention of the Assistant Principal for appropriate action.

Where the Direct Debit Guarantee is exceeded in the case of a warrant for Alcohol Products Tax, the Accounts Officer will check if the guarantee is sufficient to meet the excise duty liability, excluding the related VAT element, and if it is, debit the account. The trader is to be contacted regarding the VAT and informed that a separate payment to cover the VAT must be made. When the inputting of the warrant and accounting processes have been completed a copy of the warrant/s for the month should be forwarded to the Officer responsible for the administration and control of the trader.

2.6 Underpayments and Overpayments of Tax

When an Underpayment or Overpayment is indicated, on inputting of the warrant by the Divisional Accounts Office, the Officer responsible for the administration and control of the Trader should be contacted immediately, so that the trader can contacted to correct the warrant or immediately present an amended warrant.
3 Vehicle Registration Tax (VRT) Declarations

3.1 Introduction

The National Car Testing Service (NCTS) have been appointed as a ‘competent person’ to carry out certain VRT related functions on behalf of Revenue, and have also been authorised to use Revenue vehicle registrations systems, and collect VRT on the registration of both new and used vehicles at such centres.

3.2 Declaration Forms

A new formatted declaration form has been put into use by the NCTS.

3.3 Registration

3.3.1 Existing TAN Holders

All customers making a VRT Declaration should be registered in Revenue’s Central Registration System (CRS) under the tax-head registration of “VRT”.

Existing customers can continue to use their TAN as heretofore.

3.3.2 Assignment of New TANs

For new customers seeking approval as VRT TAN-holders, the existing requirements, as outlined in the VRT Manual - Section 10, remain in place and should be adhered to. Once approval has been granted, the registration will be recorded on Revenue’s Central Registration System (CRS) by the Office issuing the approval.

3.4 Payment Arrangements

3.4.1 Deferred Accounts

The deferred payment system will continue to be managed by eCustoms Accounting Unit. Once a deferred payment arrangement has been approved it will be recorded in ITS by that unit. Information on the application procedure for entry to the Deferred Payment scheme is available on the website via AEP Payment Methods.

3.4.2 Payment on Account

Payments other than under Direct Debit will be categorised in the EEDS as ‘Payment on Account’, colloquially known as “Cash Accounts”. Under the arrangements, payments previously known as FACT Lodgements or Top-up Deposits on deferred payments accounts, will be categorised in AEP, without distinction, as “Payments on Account”, i.e. cash on hands. In effect customers will have the option of operation on Deferred only or on “Cash” only or on a combination of these two. However see par 3.4.3
below regarding traders without deferred accounts. Top up lodgements should only be made by way of bank draft or Electronic Fund Transfer (EFT). (see list of Offices Appendix 6)

3.4.3 Deferred V FACT Account

In lodging VRT amounts to customer accounts LPA gives the operator the option to choose the trader’s Deferred or FACT account. Officers should ensure that the correct account is selected. If Deferred is selected and the customer does not have a Deferred account the payment will still be allocated to the customer’s account in ITS.

3.5 Accounting for VRT

VRT payments will be accounted for in ITS under the VRT tax-head, created for that purpose. There is also a subhead under VRT for VAT on new means of transport. The main VAT subhead should not be used for this purpose.
3.6 Processing of VRT Declarations
   The existing arrangements whereby VRT Declarations are lodged via ROS or in hardcopy format at an NCTS Centre continue.

3.7 Overpayments
   VRT repayments are dealt with in the Revenue District where the customer resides.
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Guide to the box-by-box Completion of the EDE

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**Appendix 2A**
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**Appendix 3**
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C&E 1098 Brewer’s Beer Duty Return (Sample)

**Appendix 5**
C&E 1115 Home Consumption Warrant (Sample)

**Appendix 6**
List of Offices dealing with EFT payments

**Appendix 7**
Links to Internal Revenue Documents
Appendix 1

Guide to the box-by-box Completion of the EDE

EDE IMPORTS

Box-by-box (EDE Completion)

The attached instructions detail the manner in which each box of an Excise Duty Entry (EDE) must be completed. Whilst there is provision to enter different categories of products on an EDE it should be noted in the case of oils this does not apply and oils should be entered on their own EDE. Where there are different rules for DTI and CI (hard-copy) completion, these are specified. Otherwise, the same instructions apply irrespective of manner of completion.

Please note that the following characters can only be used for EDE completion (i.e. no foreign characters which, where necessary, should be replaced by equivalent):

a-z A-Z 0-9 - / & . ( ) * Á É Í Ó Ú á é í ó ú space

Box 1. SUPPLIER NAME AND ADDRESS

Status: Mandatory for all Users

Enter the name and address of the supplier as follows:

Name: Format: an..35
Business Address
Address 1 Format: an..35
Address 2 Format: an..35
Address 3 Format: an..35
Address 4 Format: an.9
Country: Format: ISO alpha Code a.2

Enter the appropriate country code from the ISO country code list at Appendix 2A.

Box 2. IMPORTER

DTI/ROS Status: Must complete Tax No. & Tax Type OR name and address.
CI Status: For Customs Input Declarations on hard-copy EDE, Tax No. & Type, Name and Address must all be completed.

2/1 Importer Revenue Number

Status: Mandatory where importer is registered with Revenue.
Format: an.16

Insert the Importer’s Revenue no. with the designated tax type.
A full list of acceptable Tax types will be available from a drop down menu.
For Customs Input Declarations a list of tax types are available below:
C & E (Customs & Excise)
CT (Corporation Tax)
VAT (Value Added Tax)
PAYE (Employee PPS No)
IT (Income Tax)

NOTE:
(i) When the Importer is the payer please ensure the number quoted in box 2 is the same as that in box 27.
(ii) Where the importer does not have a Revenue ID number, Importer Name and Address is then mandatory.

2/2 Importer Name and Address

DTI/ROS Status: Conditional-mandatory only when importer does not have a Revenue Number
CI Status: Mandatory
Enter name and address as follows
Name: Format: an..35
Business Address
Address 1 Format: an..35
Address 2 Format: an..35
Address 3 Format: an..35
Address 4 Format an.9

2/3 IERT Number

Status: Conditional, mandatory where importer is approved as a Registered Consignee
Format: an.13

Enter the appropriate IERT number assigned to you on approval as a Registered Consignee.

2/4 Local Number

Status: Conditional, mandatory where importer is not approved as a Registered Consignee
Format an. 13

Traders who do not have an IERT number must contact their Local Excise Office who will provide them with a local number for this transaction.
See list of Revenue Offices at Appendix 2B.

Box 3. DECLARANT

DTI/ROS Status: Mandatory, must complete Tax No. & Tax Type
CI Status: For Customs Input Declarations on hard-copy EDE, Tax No. & Type, Name and Address must all be completed.

3/1 Declarant Revenue Number

Status: Conditional-mandatory where importer is registered with Revenue.
Format: an.16

Insert the declarant’s Revenue number with the designated tax type.
A list of tax types will be available from the drop down menu.

For Customs Input Declarations a list of tax types are available below:
C & E (Customs & Excise)
CT (Corporation Tax)
VAT (Value Added Tax)
PAYE (Employee PPS No)
IT (Income Tax)

NOTE: When the Declarant is the payer please ensure the number quoted in box 3 is the same as that in box 27.

3/2 Declarant Name and Address

DTI/ROS status: Need not be completed
CI Status: Mandatory
Enter name and address as follows
Name: Format: an..35
Business Address
Address 1 Format: an..35
Address 2 Format: an..35
Address 3 Format: an. 35
Address 4 Format an.9

Box 4. ENTRY NO. & DATE (For Official Use)

Status: Unique EDE identifier assigned by the System
Format: an 16
Date: dd/mm/yyyy

Box 5. COUNTRY OF DISPATCH CODE

Status: Mandatory for all Users
Format: a2
Enter the appropriate country of dispatch code from the ISO alpha list in Appendix 2A

Box 5/1 DATE OF DISPATCH

Status: Mandatory for all Users
Format: Standard Date validation. an dd/mm/yyyy
Enter date on which goods were dispatched from supplier or which it is intended that the goods will leave.

Box 6. e-AD No.
Status: Conditional for all Users. One of options must be completed.

DTI Status: The following Type Codes will apply as required:
e-AD1, e-AD2, e-AD3, e-ADM, e-ADU

e-AD Number Details:
(a) Up to 3 known e-AD numbers: Enter e-AD Numbers, where there is 1 to 3 e-ADs, in text boxes provided. Format: an 21

(b) More than 3 known e-AD numbers: Where there is more than 3 e-ADs enter all e-AD numbers on a worksheet and insert the worksheet reference number on the EDE line item screen in box 21. Format: an 21

(c) e-AD Number Unknown: If no e-AD available state the reason why in text box provided. Format: an 21
Box 7. OFFICE OF ENTRY CODE
Status: Mandatory for all Users
Format: an.8
Enter the code assigned to the office of export/import from list at Appendix 2C

Box 8. EXCISE OFFICE CODE
Status: Mandatory for all Users
Format: an.8
Enter the Excise office code as assigned by your local Excise Office.

Box 9. TOTAL ITEMS
DTI–ROS Status: System Generated, calculated from EDE Line item screen entries.
CI Status: Mandatory
Enter the total number of individual items.

Please note that when submitting a mineral oil EDE, traders must declare both the total mineral oil volume as one item, and the volume of mineral oil subject to the carbon charge as a separate item.

Box 10. TOTAL PACKAGES
Status: Mandatory for all Users
Format: n.8
Enter the total number of packages covered by the EDE. This figure should be the sum of the number of packages contained in each line item (Box 16).

Box 11. TOTAL VALUE €
DTI/ROS Status: System Generated, calculated from EDE Line Item screen entries
CI Status: Mandatory
Format: n. 8.2
Enter the total value in euro of all items on EDE.

Box 12. ITEM NO
DTI/ROS Status: System generated sequential reference number.
CI Status: Mandatory.
Format: n.3
Enter sequential item number commencing with 1 for first item.

Box 13. COMMODITY CODE
Status: Mandatory for all Users
Format: an.10
Enter the Commodity Code number shown in the Customs and Excise Tariff of Ireland under which the goods are classified.
Box 14. EXCISE REFERENCE NUMBER (ERN)

**Status:** Mandatory for all Users

Format: n.4

Enter the ERN number appropriate to the goods, from the list in Appendix 2D.

**NOTE:** The ERN inserted will trigger the rate of duty. Ensure correct ERN is selected.

Box 15. COUNTRY OF ORIGIN

**Status:** Mandatory for all Users

Format: a.2

Enter the appropriate country of origin code from the ISO alpha list in Appendix 2A.

Box 16. NO OF PACKAGES

**Status:** Mandatory for all Users

Format: n.8

Enter the number of packages for this line item. The sum of all the line items (box 16) must equal the figure in box 10 “Total Packages”.

Box 17. SUPPLEMENTARY UNITS

**Status:** Mandatory for all Users

Format: n.6.2

Enter the appropriate quantity to 2 decimal places, in the unit specified in the Customs and Excise Tariff of Ireland.

Box 18. ITEM PRICE €

**Status:** Mandatory for all Users

Format: n.6.2

Enter the value of the itemised goods in Euros to 2 decimal places. If the item is a “Free of Charge” (FOC) item, then enter the comparable value of the goods.

Box 19. QUANTITY FOR DUTY

**Status:** Mandatory for all Users

Format: n.6.2

Enter the appropriate quantity on which duty is to be calculated.

**To calculate quantity for duty please refer to:**

**Alcohols:** Quantity for duty should be assessed in accordance with guidelines and examples in Public Notice 1886 which is available on www.revenue.ie

**Oils:** Quantity for duty is the number of 1000Litres.

**Tobacco:** Quantity for duty is Kgs (Net Tobacco Weight).
NOTE: This is the base on which the excise duty is calculated and it is essential that this figure is correct.

**Box 20. DESCRIPTION OF GOODS**

**Status:** Mandatory for all Users  
**Format:** an.70  
Enter the container numbers and where the goods are on pallets enter the number of pallets. Enter the description of the product. For alcohol products this should include the category, case size, bottle size and % volume of alcohol.

**Box 21. DOCUMENTS ATTACHED AND ASSOCIATED CODES**

**Status:** Mandatory for all Users  
**Format:** an 4 for code; an 20 for field size  
Enter details of relevant associated documents as listed hereunder:  
**Invoice (N380):** Enter Invoice Reference number in text box provided  
**Worksheet (1Q14):** Enter Worksheet Reference number in text box provided  
**Pro Forma Invoice (N325):** Enter Pro Forma Invoice Reference number in text box provided.

**Authorisation Codes:** Enter the required codes in text box provided. These codes are subject to traders approval and are listed below:  
**Excise Exemption:** 1E99  
**VAT Exemption:** 1A99.  
**Previous EDE Number:** Enter previous EDE number if relevant.  
**Additional Codes: Not currently required.**  

**DTI Status:** The following Type Codes apply PREV, ACOD.  

NOTE: All relevant documents must be lodged with your Excise Office.

**Box 22. RATE OF DUTY**

**DTI/ROS Status:** System Generated, from the ERN code in line item detail.  
**CI Status:** Mandatory  
**Format:** n.3.3  
Insert appropriate Rate of Duty as listed with each ERN Appendix 2D.

**Box 23. DUTY PAYABLE €**

**DTI/ROS Status:** System Generated, duty payable is Rate of Duty multiplied by quantity for duty as specified in line item detail.  
**CI Status:** Mandatory  
**Format:** n6.2  
Enter duty payable for this item, i.e., the quantity for duty (box 19) multiplied by the rate of duty (box 22).
Box 24. VALUE FOR VAT €
DTI/ROS Status: System Generated, value for VAT is the Duty Payable plus Item Price as specified in line item detail.
CI Status: Mandatory.
Format: n6.2
Enter the value for VAT, i.e., the Duty Payable (box 23) plus the Item Price (box 18).

Box 25. VAT RATE
DTI/ROS Status: System Generated, from ERN in line item detail.
CI Status: Mandatory
Format: n3.3
Enter appropriate VAT rate, as specified in Appendix 2D

NOTE: VAT is payable on all imported alcoholic products and on all products imported by non-VAT registered traders. If an importer is registered for VAT and is importing products other than alcohol products, VAT is not collected by EDE and VAT exemption code not required.

Box 26. DUTY SUMMARY (Grand Total)
26/1 Excise
DTI/ROS Status: System Generated, the sum of Duty Payable for each line item (The cumulative total of Box 23s).
CI Status: Mandatory
Enter the total amount of Excise duty payable, i.e., the sum of Duty Payable for each line item (cumulative total of Box 23s).

26/2 VAT
DTI/ROS Status: System generated, the sum of VAT Payable for each line item (cumulative total of (box 24 multiplied by box 25 for each line item)).
CI Status: Mandatory
Enter the total amount of VAT payable, i.e., the sum of VAT Payable for each line item (cumulative total of (box 24 multiplied by box 25 for each line item)).

26/3 Grand Total
DTI/ROS Status: System Generated, the sum of Total Excise and Total VAT payable.
CI Status: Mandatory
Enter Grand Total, i.e., Total Excise (box 26/1) plus Total VAT (box 26/2).

26/4 Grand Total Preferred Payment Method:
Status: Mandatory for all Users where duty is payable
Insert as appropriate:
Cash A
Deferred F
NOTE: For excise duty payment in oils preferred method of payment must be cash.

Box 27. PAYER REVENUE NUMBER (Tax Type):
Status: Conditional, mandatory for all Revenue Registered Users
Format: an.10
Enter the Payer’s Revenue Number and Tax Type.
NOTE: When using your Revenue Account to pay the liability ensure the number quoted in box 2/3 is the same as that in box 27.

For Customs Input Declaration on hard-copy EDE if the payer is not registered, this box should not be completed. Duties must be paid by LPA, and the LPA receipt produced to the CI Officer.

Box 28. DECLARANT SIGNATURE
DTI/ROS Status: Digital signature - a digital certificate authenticates that the person who signs and submits the declaration is the person they claim to be.
CI Status: Mandatory, manual signature required
Format: an.35

28/1 Declarant Name (block letters):
DTI/ROS Status: Need not be completed
CI Status: Mandatory
Format: an.35

28/2 Phone No.
DTI/ROS Status: Need not be completed
CI Status: Mandatory
Format: n 15

28/3. Date:
DTI/ROS Status: Need not be completed
CI Status: Mandatory
Format: an dd/mm/yyyy
Appendix 2

**ROS Applications**

Applications to use the ROS facility can be made by visiting the Revenue website www.revenue.ie and selecting the link to Register for ROS. A core part of ROS registration is obtaining a digital signature.

**WHAT IS A DIGITAL CERTIFICATE?**

ROS Customers use a Digital certificate to digitally sign transaction for secure electronic transmission to ROS.

**HOW TO APPLY FOR A DIGITAL CERT?**

In order for a trader to become a ROS customer, simply access the Revenue website www.revenue.ie, select “Register for ROS” and follow the 3 steps below. For security reasons both your ROS Access Number and System Password will be land mailed to you. Once you have drawn down your digital certificate on to your PC, you can access the ROS services.

- Step 1: Apply for RAN (ROS Access Number)
- Step 2: Apply for Digital Certificate/Password
- Step 3: Retrieve Digital Certificate

As part of the Digital Certificate Application process a trader will be asked to enter an email address for correspondence with Revenue. These details can be updated at any stage through the ROS Profile tab when a trader logs into ROS with their ROS Digital Certificate.

It is important that the Administrator of the ROS digital-cert keeps the e-mail address up-to-date.

**HOW WILL DIGITAL CERTIFICATES BE USED IN THE AEP SYSTEM?**

**Web Services**

When a trader is transmitting a declaration using web services, the trader’s software will ask them to select the ROS Certificate they wish to use to digitally sign the declaration to be transmitted, and enter the password for the certificate.

The trader software will check that the password entered is valid for the certificate selected. This password is never transmitted.

Once these checks have been completed, the ‘data’ is transmitted to ROS via a web service.

**WHOSE DIGITAL CERTIFICATE SHOULD BE USED?**

A Digital Certificate authenticates that the person who signs and submits the declaration is the person they claim to be (non-repudiation).

For example, person ‘A’ signs a declaration with a digital certificate, then the digital certificate authenticates that it is person ‘A’ who signed the declaration.
A Digital Certificate does not validate the relationships between different entities. For example, a digital cert will not validate that the declarant (Box 3) has permission to use the payer’s account (Box 27). This validation will be performed by the Common Registration System (CRS).

Therefore as the Digital Certificate can only authenticate the entity that signed and submitted the declaration.

**ROS DIGITAL CERTIFICATE CHECKS**

ROS will check that the digital signature is valid (i.e. the signature is correct for that digital certificate). If not, an error will be returned to the trader via a web service.

ROS will check that the digital certificate was issued by ROS (i.e. that the cert was digitally signed by the ROS Certificate Authority at some point). If not, an error will be returned to the trader via a web service.

ROS will check that the certificate has not been revoked. If it has been, an error message will be returned to the trader via a web service. The trader should contact the ROS Technical Helpdesk, Telephone at 01 738 36 99 or by email at roshelp@revenue.ie.

ROS will also check the permission level assigned to the certificate.

Further details about ROS, registering for ROS and Access Control Permissions are available on the ROS Login page by accessing the [ROS HELP](#).
Appendix 2A

ISO alpha List of country codes
# Appendix 2B

## Revenue Office List (EOL)

| NAME                | ADDRESS                                                                 |}
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Arklow</td>
<td>Tyrells Buildings, North Quay, Arklow</td>
</tr>
<tr>
<td>Athlone</td>
<td>Pearse Street, Athlone</td>
</tr>
<tr>
<td>Athy</td>
<td>St Davids House, Block F, Athy Business Park, Co Kildare</td>
</tr>
<tr>
<td>Bantry</td>
<td>Marino House, Wolfe Tone Square, Bantry, Co Cork</td>
</tr>
<tr>
<td>Belview Waterford</td>
<td>Customs &amp; Excise, Belview Port, Waterford</td>
</tr>
<tr>
<td>Carlow</td>
<td>6/8 Lower Staplestown Road, Carlow.</td>
</tr>
<tr>
<td>Castlebar</td>
<td>Davitt House, Castlebar, Co. Mayo.</td>
</tr>
<tr>
<td>Cavan</td>
<td>Revenue Office, MTEK II Building, Armagh Road, Monaghan.</td>
</tr>
<tr>
<td>Clare</td>
<td>Government Offices, KIlrush Road, Ennis, Co. Clare</td>
</tr>
<tr>
<td>CLO (Excise)</td>
<td>Vima Office, Government Offices Millennium Centre, Dundalk, Co. Louth.</td>
</tr>
<tr>
<td>Clonmel</td>
<td>New Quay, Clonmel, Co. Tipperary.</td>
</tr>
<tr>
<td>Cork Airport</td>
<td>Revenue House, Blackpool, Cork</td>
</tr>
<tr>
<td>Cork East</td>
<td>Revenue House, Blackpool, Cork</td>
</tr>
<tr>
<td>Cork North West</td>
<td>Revenue House, Blackpool, Cork</td>
</tr>
<tr>
<td>Cork South West</td>
<td>Revenue House, Blackpool, Cork</td>
</tr>
<tr>
<td>Donegal</td>
<td>Donegal Public Services Centre, Drunlonagher, Donegal.</td>
</tr>
<tr>
<td>Drogheda Excise</td>
<td>Government Offices, Millennium Centre, Dundalk, Co. Louth</td>
</tr>
<tr>
<td>Drogheda Port</td>
<td>Government Offices, Millennium Centre, Dundalk, Co. Louth</td>
</tr>
<tr>
<td>Dublin Airport</td>
<td>Customs &amp; Excise, Cargo Terminal No 1, Dublin Airport</td>
</tr>
<tr>
<td>Dublin City Centre</td>
<td>Aras Bhrugha, 9/15 Upper Connell Street, Dublin 1</td>
</tr>
<tr>
<td>North City Business</td>
<td></td>
</tr>
<tr>
<td>Taxes District</td>
<td></td>
</tr>
<tr>
<td>Dublin Port</td>
<td>New Custom House, Promenade Road, Dublin 3</td>
</tr>
<tr>
<td>Dublin South City</td>
<td>85/93 Lower Mount Street, Dublin 2</td>
</tr>
<tr>
<td>Dublin South County</td>
<td>CMU, 1st Floor, Plaza Complex, Belgard Road, Tallaght, Dublin 24.</td>
</tr>
<tr>
<td>Dun Laoghaire-</td>
<td>Landsdowne House, Landsdowne Road, Dublin 4.</td>
</tr>
<tr>
<td>Rathdown</td>
<td></td>
</tr>
<tr>
<td>Dun Laoghaire Quayside</td>
<td>Customs &amp; Excise, Ferryport, Dun Laoghaire, Co Dublin</td>
</tr>
<tr>
<td>Dundalk Excise</td>
<td>Government Offices, Millennium Centre, Dundalk, Co. Louth</td>
</tr>
<tr>
<td>Dundalk Port</td>
<td>Government Offices, Millennium Centre, Dundalk, Co. Louth</td>
</tr>
<tr>
<td>Fingal</td>
<td>IRDS 1st Floor, Block D, Ashstown Gate Navan Road, Dublin 15</td>
</tr>
<tr>
<td>Foynes</td>
<td>Customs &amp; Excise, Foynes Harbour, Foynes, Co Limerick</td>
</tr>
<tr>
<td>Galway Port</td>
<td>Geata na Cathrach, Fair Green, Galway</td>
</tr>
<tr>
<td>Galway County</td>
<td>Geata na Cathrach, Fair Green, Galway</td>
</tr>
<tr>
<td>Galway Roscommon</td>
<td>Geata na Cathrach, Fair Green, Galway</td>
</tr>
<tr>
<td>Greenore Excise</td>
<td>Government Offices, Millennium Centre, Dundalk, Co. Louth</td>
</tr>
<tr>
<td>Greenore Port</td>
<td>Government Buildings, Millennium Centre, Dundalk, Co Louth</td>
</tr>
<tr>
<td>Kerry</td>
<td>Government Buildings, Spa Road, Tralee, Co. Kerry</td>
</tr>
<tr>
<td>Location</td>
<td>Address</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Kildare District-Mount</td>
<td>Audit &amp; Compliance Unit, 1st Floor Grattan House, Mount St, D 2.</td>
</tr>
<tr>
<td>Kildare District - Naas</td>
<td>St Davids House, North Main St., Naas, Co. Kildare</td>
</tr>
<tr>
<td>Kilkenny</td>
<td>Government Offices, Hebron Road, Kilkenny.</td>
</tr>
<tr>
<td>Killybegs</td>
<td>Customs &amp; Excise, Killybegs, Co Donegal</td>
</tr>
<tr>
<td>LCD (DTM), Dublin</td>
<td>LCD, Alcohol, Tobacco and Multiples, 85/93 Lower Mount Street, Dublin 2.</td>
</tr>
<tr>
<td>LCD (DTM), Cork</td>
<td>LCD, Alcohol, Tobacco and Multiples, Revenue House, Blackpool, Cork</td>
</tr>
<tr>
<td>LCD (DTM), Dublin</td>
<td>LCD, Alcohol, Tobacco and Multiples, Ballaugh House, 73/79 Lower Mount St., Dublin 2</td>
</tr>
<tr>
<td>LCD (Food Industry) Limerick</td>
<td>LCD, Ground Floor, Sarsfield House, Limerick.</td>
</tr>
<tr>
<td>LCD (HIM) Cork</td>
<td>LCD, HIM, Revenue House, Blackpool, Cork.</td>
</tr>
<tr>
<td>LCD (HIM), Dublin</td>
<td>LCD, HIM, Ballaugh House, 73/79 Lower Mount St., Dublin 2</td>
</tr>
<tr>
<td>Letterkenny</td>
<td>Revenue Office, High Road, Letterkenny, Co Donegal</td>
</tr>
<tr>
<td>Limerick Excise</td>
<td>River House, Charlotte Quay, Limerick.</td>
</tr>
<tr>
<td>Limerick Docks</td>
<td>Customs &amp; Excise, Dock Road, Limerick.</td>
</tr>
<tr>
<td>Monaghan Station</td>
<td>Revenue Office, MTEK II Building, Armagh Road, Monaghan.</td>
</tr>
<tr>
<td>Navan</td>
<td>Revenue Office, Abbey Buildings, Abbey Road, Navan, Co Meath</td>
</tr>
<tr>
<td>New Ross</td>
<td>Customs &amp; Excise, New Ross, Co Wexford.</td>
</tr>
<tr>
<td>Oil Wharf, Dublin</td>
<td>c/o Esso House, Alexandra Road, Dublin 1.</td>
</tr>
<tr>
<td>Portlaoise Mail Centre</td>
<td>Clonminam Industrial Estate, Portlaoise, Co. Laois</td>
</tr>
<tr>
<td>Roscommon</td>
<td>Government Buildings, Convent Road, Roscommon</td>
</tr>
<tr>
<td>Rosslare Harbour</td>
<td>Customs &amp; Excise, Terminal Building, Rosslare Europort, Co Wexford</td>
</tr>
<tr>
<td>Shannon Airport</td>
<td>Customs &amp; Excise, Freight Terminal 1, Shannon Airport, Co Clare</td>
</tr>
<tr>
<td>Sligo</td>
<td>Government Offices, Cranmore Road, Sligo</td>
</tr>
<tr>
<td>Thurles</td>
<td>Government Offices, Stradavoher, Thurles, Co. Tipperary</td>
</tr>
<tr>
<td>Tivoli</td>
<td>Customs &amp; Excise, Tivoli Container Compound, Tivoli, Cork</td>
</tr>
<tr>
<td>Waterford</td>
<td>4th Floor, Government Buildings, The Glen, Waterford</td>
</tr>
<tr>
<td>Wexford</td>
<td>Government Offices, Anne Street, Wexford.</td>
</tr>
<tr>
<td>Whitegate</td>
<td>Whitegate Oil Refinery, Whitegate, Co Cork</td>
</tr>
</tbody>
</table>
Appendix 2C

Office of Import Codes
## Appendix 2D

### Excise Reference Numbers (ERN)

<table>
<thead>
<tr>
<th>Description of Mineral Oil</th>
<th>Excise Ref. No.</th>
<th>Components of MOT rate</th>
<th>Total MOT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Home</td>
<td>Imported</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-carbon</td>
<td>Carbon</td>
<td>Non-carbon</td>
</tr>
<tr>
<td>Light Oil</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Petrol</td>
<td>8014 8514</td>
<td>7014 7514</td>
<td>€541.84</td>
</tr>
<tr>
<td>Aviation gasoline</td>
<td>8012 8512</td>
<td>7012 7512</td>
<td>€541.84</td>
</tr>
<tr>
<td>Heavy Oil</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Used as a propellant</td>
<td>8108 8508</td>
<td>7108 7508</td>
<td>€425.72</td>
</tr>
<tr>
<td>Used for air navigation</td>
<td>8106 8506</td>
<td>7106 7506</td>
<td>€425.72</td>
</tr>
<tr>
<td>Used for private navigation</td>
<td>8107 8507</td>
<td>7107 7507</td>
<td>€425.72</td>
</tr>
<tr>
<td>Kerosene used other than as a propellant</td>
<td>8102 8502</td>
<td>7102 7502</td>
<td>€00.00</td>
</tr>
<tr>
<td>Fuel Oil used for purposes other than generating electricity</td>
<td>8120 8520</td>
<td>7120 7520</td>
<td>€14.78</td>
</tr>
<tr>
<td>Fuel Oil used for purposes of generating electricity</td>
<td>8104 8504</td>
<td>7104 7504</td>
<td>€14.78</td>
</tr>
<tr>
<td>Other Heavy Oil including Marked Gas Oil</td>
<td>8103 8503</td>
<td>7103 7503</td>
<td>€47.36</td>
</tr>
<tr>
<td>Liquefied Petroleum Gas</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Used as a propellant</td>
<td>8202 8552</td>
<td>7202 7552</td>
<td>€63.59</td>
</tr>
<tr>
<td>Other LPG</td>
<td>8200 8550</td>
<td>7200 7550</td>
<td>€00.00</td>
</tr>
<tr>
<td>Substitute Fuel</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Used as a propellant instead of petrol</td>
<td>8126 8526</td>
<td>7126 7526</td>
<td>€541.84</td>
</tr>
<tr>
<td>Used as a propellant instead of diesel</td>
<td>8123 8523</td>
<td>7123 7523</td>
<td>€425.72</td>
</tr>
<tr>
<td>Used for other than as a propellant</td>
<td>8124 8524</td>
<td>7124 7524</td>
<td>€47.36</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description of Mineral Oil</th>
<th>Excise Ref. No.</th>
<th>Components of MOT rate</th>
<th>Total MOT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Home</td>
<td>Imported</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-carbon</td>
<td>Carbon</td>
<td>Non-carbon</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Per 1,000 litres
<table>
<thead>
<tr>
<th>Description</th>
<th>Home</th>
<th>Imported</th>
<th>Rate of Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tobacco products</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cigars</td>
<td>2304</td>
<td>1304</td>
<td>375.058/kg</td>
</tr>
<tr>
<td>Other smoking Tobacco</td>
<td>2951</td>
<td>1951</td>
<td>260.199/kg</td>
</tr>
<tr>
<td><strong>Spirits</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brandy</td>
<td>6000</td>
<td>5301</td>
<td>42.57/Ltrs Alc</td>
</tr>
<tr>
<td>Gin</td>
<td>6051</td>
<td>5311</td>
<td>42.57/Ltrs Alc</td>
</tr>
<tr>
<td>Rum</td>
<td>6111</td>
<td>5321</td>
<td>42.57/Ltrs Alc</td>
</tr>
<tr>
<td>Whiskey</td>
<td>6011</td>
<td>5331</td>
<td>42.57/Ltrs Alc</td>
</tr>
<tr>
<td>Vodka</td>
<td>6061</td>
<td>5381</td>
<td>42.57/Ltrs Alc</td>
</tr>
<tr>
<td>Spirits exceeding 5.5% alcohol by volume</td>
<td>6071</td>
<td>5391</td>
<td>42.57/Ltrs Alc</td>
</tr>
<tr>
<td>Spirits not exceeding 5.5% alcohol by volume</td>
<td>6081</td>
<td>5261</td>
<td>42.57/Ltrs Alc</td>
</tr>
<tr>
<td><strong>Beer</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All Other Beer exceeding 1.2% vol but not exceeding 2.8% vol</td>
<td>9822</td>
<td>9122</td>
<td>11.27/ HL % Alc</td>
</tr>
<tr>
<td>All Other Beer exceeding 2.8% vol</td>
<td>9821</td>
<td>9121</td>
<td>22.55/HL% Alc</td>
</tr>
<tr>
<td><strong>Wine</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Still and Sparkling, not exceeding 5.5% vol</td>
<td>4106</td>
<td>3107</td>
<td>141.57/HL</td>
</tr>
<tr>
<td>Still exceeding 5.5% vol. but not exceeding 15% vol</td>
<td>4101</td>
<td>3101</td>
<td>424.84/HL</td>
</tr>
<tr>
<td>Still exceeding 15% vol</td>
<td>4102</td>
<td>3102</td>
<td>616.45/HL</td>
</tr>
<tr>
<td>Sparkling exceeding 5.5% vol</td>
<td>4203</td>
<td>3203</td>
<td>849.68/HL</td>
</tr>
<tr>
<td>Description</td>
<td>Home</td>
<td>Imported</td>
<td>Rate of Duty</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>-------</td>
<td>----------</td>
<td>--------------</td>
</tr>
<tr>
<td><strong>Other Fermented Beverages</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cider and Perry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Still &amp; Sparkling, not exceeding 2.8% vol</td>
<td>9826</td>
<td>9126</td>
<td>47.23/HL</td>
</tr>
<tr>
<td>Still and Sparkling, exceeding 2.8% but not</td>
<td>9819</td>
<td>9119</td>
<td>94.46/HL</td>
</tr>
<tr>
<td>exceeding 6.0% vol</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Still and Sparkling exceeding 6% vol. but not</td>
<td>9823</td>
<td>9123</td>
<td>218.44/HL</td>
</tr>
<tr>
<td>exceeding 8.5% vol</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Still exceeding 8.5% vol</td>
<td>9824</td>
<td>9124</td>
<td>309.84/HL</td>
</tr>
<tr>
<td>Sparkling exceeding 8.5% vol</td>
<td>9825</td>
<td>9125</td>
<td>619.70/HL</td>
</tr>
<tr>
<td><strong>Other Than Cider and Perry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Still and Sparkling, not exceeding 5.5% vol</td>
<td>9901</td>
<td>9301</td>
<td>141.57/HL</td>
</tr>
<tr>
<td>Still exceeding 5.5% vol.</td>
<td>9902</td>
<td>9302</td>
<td>424.84/HL</td>
</tr>
<tr>
<td>Sparkling exceeding 5.5% vol</td>
<td>9903</td>
<td>9303</td>
<td>849.68/HL</td>
</tr>
<tr>
<td><strong>Intermediate Beverages</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Still not exceeding 15% vol</td>
<td>6201</td>
<td>5201</td>
<td>424.84/HL</td>
</tr>
<tr>
<td>Still exceeding 15% vol</td>
<td>6202</td>
<td>5202</td>
<td>616.45/HL</td>
</tr>
<tr>
<td>Sparkling</td>
<td>6203</td>
<td>5203</td>
<td>849.68/HL</td>
</tr>
</tbody>
</table>
# Appendix 3

## EXCISE DUTY ENTRY C&E 1087 (Sample)

<table>
<thead>
<tr>
<th>1. Supplier:</th>
<th>2. Importer: Revenue No. (tax type)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>IERT Number</td>
</tr>
<tr>
<td></td>
<td>Local Number:</td>
</tr>
</tbody>
</table>

| 3. Declarant: Revenue No. (tax type) | 4. Entry No. & Date (For Official Use) |

| 5. Country of Dispatch code | 5.1. Date of Dispatch |


|--------------|-------------------|--------|------------------|----------------------|--------------------------|----------------|---------------------|

20. Description of goods  
21. Documents attached and associated codes  
22. Rate of Duty  
23. Duty Payable  
24. Value for VAT  
25. VAT Rate

|--------------|-------------------|--------|------------------|----------------------|--------------------------|----------------|---------------------|

20. Description of goods  
21. Documents attached and associated codes  
22. Rate of Duty  
23. Duty Payable  
24. Value for VAT  
25. VAT Rate

|--------------|-------------------|--------|------------------|----------------------|--------------------------|----------------|---------------------|

20. Description of goods  
21. Documents attached and associated codes  
22. Rate of Duty  
23. Duty Payable  
24. Value for VAT  
25. VAT Rate

### SUMMARY

<table>
<thead>
<tr>
<th>26.1 Total Excise €</th>
<th>26.2 Total VAT €</th>
<th>26.3 Grand Total €</th>
</tr>
</thead>
<tbody>
<tr>
<td>26.4 Grand Total Preferred Payment Method (please insert code as appropriate)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash: A or Deferred: F</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27. Payer Revenue No. (Tax Type)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

28. Declarant Signature

Declarant Name (block letters)  
Phone No.  
Date
## BREWER’S BEER DUTY RETURN (Sample)

### Name and Address of Person Paying Tax

No. and Date (for official use):

<table>
<thead>
<tr>
<th>Warehouse Name</th>
<th>IETW No.</th>
<th>IEWK No.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Month</th>
<th>Year</th>
<th>Payer Revenue Number</th>
<th>Tax Type</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>C&amp;E</td>
</tr>
</tbody>
</table>

### EXCISE HOME

<table>
<thead>
<tr>
<th>QUANTITY (HL%)</th>
<th>RATE OF TAX</th>
<th>TAX PAYABLE (€)</th>
</tr>
</thead>
</table>

**DELIVERED FOR HOME CONSUMPTION (1)**

| QUANTITY (HL%) | RATE OF TAX | TAX PAYABLE (€) |

**LESS REPAYMENTS ALLOWED (2)**

| QUANTITY (HL%) | RATE OF TAX | TAX PAYABLE (€) |

**NET PAYABLE (ERN 9820)**
(Beer exceeding 2.8% ABV)

*TOTAL VAT €*

* if applicable

### EXCISE HOME

| QUANTITY (HL%) | RATE OF TAX | TAX PAYABLE (€) |

**DELIVERED FOR HOME CONSUMPTION (1)**

| QUANTITY (HL%) | RATE OF TAX | TAX PAYABLE (€) |

**LESS REPAYMENTS ALLOWED (2)**

| QUANTITY (HL%) | RATE OF TAX | TAX PAYABLE (€) |

**NET PAYABLE (ERN 9827)**
(Beer ex 1.2% but not ex 2.8% ABV)

*TOTAL VAT €*

* if applicable

### TOTAL AMOUNT FOR DIRECT DEBIT

€

I__________________________, declare that the particulars herein and on the attached schedules are true and complete and that the above amount will be paid by Direct Debit under the Revenue Number shown herein.

Signature __________________________ Date __________________________

Designation of Signatory __________________________ Phone Number __________________________

(1) The quantity to be entered here is the quantity delivered from warehouse for home consumption, including any beer consumed on the brewery premises, plus any additions for previous underdeclarations.

(2) Only repayments that have been authorised by the Revenue Official can be deducted here.
## Appendix 5

### Home Consumption Warrant C&E 1115 (Sample)

(Alcohol beverages and tobacco products)

<table>
<thead>
<tr>
<th>Name and Address of Person Paying Duty</th>
<th>Warrant Number and Date (for official use)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Month</th>
<th>Year</th>
<th>Payer Revenue Number</th>
<th>Tax Type</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Warehouse Code (IETW)</th>
<th>Trader Code (IEWK)</th>
<th>Wt. No.</th>
<th>Wt. Date</th>
<th>Warehouse Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description of Goods</th>
<th>ERN Code</th>
<th>No of cases</th>
<th>Quantity for Duty</th>
<th>Rate of duty</th>
<th>Duty Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tick as Appropriate</th>
<th>Value for VAT</th>
<th>Total Excise Duty Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duty Paid</td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>Duty Deferred</td>
<td>€ VAT Payable</td>
<td>€</td>
</tr>
</tbody>
</table>

| To the officer in charge: I hereby declare that in the above month that the products specified hereon were delivered from the above warehouse in accordance with the relevant statutory provisions. |

<table>
<thead>
<tr>
<th>Name of Warehousekeeper:</th>
<th>Signature:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date:</th>
<th>Phone Number:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Appendix 6

List of Offices processing EFT Payments

Dublin (Dublin and County)
Office of the Revenue Commissioners,
South City District, Accounts Section,
3rd Floor,
85-93 Lower Mount Street,
Dublin 2.
Phone (01) 6474099

Galway (Galway, Mayo, Sligo, Donegal, Louth, Cavan, Monaghan, Leitrim, Longford, Offaly, Roscommon and Westmeath)
Office of the Revenue Commissioners,
Cash Office,
Geata na Cathrach,
Fairgreen,
Galway.
Phone (091) 547700; Fax (091) 547775

Waterford (Waterford, Wexford, Kildare, Wicklow, Meath, Kilkenny, Carlow, Laois and Tipperary)
Office of the Revenue Commissioners,
Accounts Section,
Government Buildings,
The Glen,
Waterford.
Phone (051) 862125; Fax (051) 862251

Limerick (Limerick, Clare and Kerry)
Office of the Revenue Commissioners,
Accounts Section,
Ground Floor,
River House,
Charlottte Quay,
Limerick.
Phone (061) 402178; Fax (061) 402182

Cork (Cork City and County)
Office of the Revenue Commissioners,
Cash Office,
Revenue House,
Blackpool,
Cork.
Phone (021) 6027665; Fax (021) 6027108

Traders making payments by Electronic Funds Transfer (EFT) directly to a Revenue Bank Account should contact the Divisional Accounting Office (see above) in which your business is located via MyEnquiries
When traders use the EFT facilities they also must advise the amount of money transferred and the relevant TAN number. Failure to do so may result in a delay in the monies being credited to their account.
Appendix 7

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

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