

Movement of Excisable Products

Document last reviewed November 2025



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1 Introduction

1.1 Movement of Excisable Products Tax and Duty Manual

This Tax and Duty manual provides guidance on the movement of Excisable Products including the administration, control and audit of traders involved in receiving, storing and moving excisable products either under duty suspension or duty-paid in another Member State.

This manual contains information on the:

- movement of excisable products under duty suspension to and from other European Union Member States and Northern Ireland (XI)¹,
- movement of excisable products under duty suspension within the State,
- movement of duty-paid excisable products to and from other European Union Member States and Northern Ireland,
- authorisation of persons (other than authorised warehousekeepers) for specific functions relating to the movement of excisable products to and from other European Union Member States and Northern Ireland.

1.2 Associated Tax and Duty Manuals

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

- [Authorisation of Warehousekeepers and Approval of Tax Warehouses](#):
Contains 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](#): Provides guidance on the administration and control of authorised warehousekeepers and approved tax warehouses.
- [Alcohol Products Tax and Reliefs Manual](#):
Information and guidance on Alcohol Products Tax (APT) and reliefs.

1.3 EU General Excise Law

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

¹ XI is the National Administration identifier for Northern Ireland within EMCS.

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. These arrangements are set out in Chapter IV (duty-suspended movements) and Chapter V (movements after release for consumption, referred to as “duty-paid movements”) of the Directive.

The Directive is supplemented by:

- [Commission Delegated Regulation \(EU\) 2022/1636](#) of 5 July 2022, establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing a threshold for the losses due to the nature of the goods, amended by [Commission Delegated Regulation \(EU\) 2024/296](#) of 9 November 2023, as regards the messages concerning excise goods being exported under suspension of excise duty.
- [Commission Implementing Regulation \(EU\) 2022/1637](#) of 5 July 2022, laying down the rules for the application of Council Directive (EU) 2020/262 as regards the use of documents in the context of movement of excise goods under a duty suspension arrangement and of movement of excise goods after release for consumption and establishing the form to be used for the exemption certificate.

1.4 National Law

The national general arrangements for excise duties are in [Part 2 of the Finance Act 2001](#), as amended by [section 47 of the Finance Act 2021](#) to take account of [Council Directive \(EU\) 2020/262](#).

Section 108A covers production, processing and storage in a tax warehouse, and section 109 provides for the authorisation of warehousekeepers and the approval of tax warehouses with authorisation of registered consignors in section 109A.

Chapter 2A of the Act concerns Intra-European Union Movement under a Suspension Arrangement (ss. 109B-109O) with Intra-European Union Movement of Duty-Paid Excisable Products in Chapter 2B (ss. 109Q-109Y). These Chapters are complemented by the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024) that prescribe procedures for the movement of excisable products between Member States of the European Union and Northern Ireland (XI), and certain requirements for traders involved in such movements.

Section 136 of the Act provides that authorised officers of the Revenue Commissioners may at any time, enter premises and there, may make enquiries and take samples, require the production of books, accounts and records, and inspect, take extracts from, copy, or remove records relating to products chargeable with Excise Duty. It is an offence, under section 123, to refuse to give information or to give false information to an officer or to obstruct or impede an officer exercising powers under that Act.

For reference purposes only, Revenue maintains a non-statutory consolidated version of Part 2 of the Finance Act 2001, available on revenue.ie.

1.5 Excise Duty Rates

The Excise Duty rates applicable to excisable products are published on the Revenue website at the following link - [Excise Duty Rates](#).

A more recent version of this manual is available.

2 Revenue Administration

2.1 Interpretation

2.1.1 References to the Commissioners and Revenue

References in this manual to -

“the Commissioners”, means the Revenue Commissioners,

“Revenue” means the Office of the Revenue Commissioners.

2.1.2 References to Officers

References in this manual to “Revenue officer(s)” or “officer(s)” means an officer of the Revenue Commissioners with responsibility for carrying out the specific duties or functions referred to in this manual. This generally refers to an officer in the branch or Excise Hub the trader is assigned to. However, in some circumstances, local/divisional management may assign responsibility for supervision to another branch, based on the geographical location of premises or place of dispatch/delivery of the excisable products.

2.2 Authorisation of Revenue Officers

Revenue officers, when undertaking tasks that are prescribed by the law to be performed by an authorised officer or under delegated authority, must be authorised in writing by a Revenue Commissioner.

Written authorisation under section 144A (2) of the Finance Act 2001, is required to undertake authorisation of registered consignees and temporary registered consignees (see [paragraph 5.7](#)), authorisation of registered consignors (see paragraphs [3.2](#) and [3.3](#)), certified consignors and certified consignees including temporary certified consignors and certified consignees (see [paragraph 6.4](#)) and the approval of tax representatives (see [paragraph 10.5](#)).

While authorised officers are given certain powers under the statutory provisions concerned, they are subject to and constrained by the orders, instructions and directions of the Revenue Commissioners in relation to the exercise of these powers.

2.3 Revenue Online Services (ROS)

Revenue Online Services (ROS) is the Revenue online facility that provides access to services for business related taxes and duties. Communications between Economic Operators and the Revenue Excise Movement Control System (EMCS) application are via ROS. [General ROS information](#) is available on revenue.ie and guidance specific to ROS interaction with EMCS is set out in paragraph 2.4 below.

2.4 Excise Movement Control System (EMCS)

Excise duties are paid on alcohol, tobacco and energy products and consignments of these products, both under duty-suspension and duty paid, are processed using the EMCS system. All consignors and (subject to the qualification for a temporary registered consignee in [paragraph 4.6](#)) all consignees, are required to have an EMCS application for that purpose.

EMCS is also used for national requirements to record duty suspended movements from point of import (goods which have been imported from 3rd Country) to a Tax Warehouse in the State.

For further information on EMCS, see the [Trader Guide for EMCS](#).

Revenue utilises the same IT interface strategy as the Customs Automated Import System (AIS) /Automated Export System (AES). With the exception of fallback scenarios (see 9. Fallback and Recovery in the [Trader Guide for EMCS](#)) electronic filing of all EMCS messages is mandatory. Economic Operators interface with Revenue using open market web services. Communications between Economic Operators and the Revenue EMCS application are via Revenue Online Services (ROS).

In order to interact with EMCS, a consignor or consignee must apply to [Revenue Online Services](#) (ROS) for a sub certificate of their existing ROS digital certificate with permission limited to the C&E tax head; detailed guidance is provided in the [EMCS User Guide For Revenue Online Services \(ROS\)](#).

In the event that a consignor or consignee does not have an existing ROS digital certificate they should apply to Revenue Online Services (ROS) for one and then apply for a sub certificate of it with permission limited to the C&E tax head. They must have a 13-digit SEED number in order to get a digital sub certificate. A temporary registered consignee will have to amend the SEED number on the digital sub certificate for every consignment as each consignment is, in this case, allotted its own specific SEED number.

A consignor or consignee who is the administrator of the original ROS certificate may nominate a person other than an employee, for example a Customs clearing agent, to use their ROS digital sub certificate, with permission limited to the C&E tax head, for the purpose of interacting with the EMCS system on their behalf. In such circumstances the consignor or consignee, under Regulation 65 of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024), is obliged to notify the Revenue officer of this arrangement.

2.4.1 System for the Exchange of Excise Data (SEED)

SEED is a register of economic operators and tax warehouses across the EU and Northern Ireland, who are approved to dispatch and/or receive excise duty suspended or duty-paid B2B goods. Using the [SEED access facility](#) on the EU Europa website, traders can look-up a given excise number to check its validity and the categories of goods the operator in question is authorised to trade.

It is a core component of the Excise Movement Control System, as it allows national administrations to validate authorisations of traders before giving them permission to move any excise goods under duty suspension.

2.4.2 IERT and IETT Registration Numbers

Registration numbers for authorised traders are issued by 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. For a Temporary Registered Consignee, the SEED number in the IETT format, will be issued after the Excise Duty Entry (EDE) has been processed on a temporary basis, specific to the consignment.

2.4.3 Excise Duty Entry (EDE)

The Excise Duty Entry (EDE) declaration service allows excise traders to complete EDE declarations electronically. An EDE declaration is used to declare and pay Excise Duty on excisable products acquired from other EU Member States. For further information see the [Electronic Excise Declaration System \(EEDS\) manual](#) and [File an Excise Duty Entry \(EDE\) declaration](#) on the Revenue website.

2.4.4 Electronic Administrative Document (e-AD)

The electronic Administrative Document (e-AD) for duty suspended movements within EMCS, contains details of the consignment. Warehousekeepers exchange e-ADs with warehousekeepers and economic traders in other national administrations of the EU and Northern Ireland (XI).

2.4.5 Electronic Simplified Administrative Document (e-SAD)

The electronic Simplified Administrative Document (e-SAD), for duty paid movements within EMCS, contains all the details of the consignment. This data is also exchanged between the national administrations concerned.

2.4.6 Validation of e-AD / e-SAD

The e-AD or e-SAD must be prepared in advance (as a draft e-AD / e-SAD, a maximum of 7 days before the date of dispatch). It cannot be modified once it has been validated against SEED. A movement cannot start before the date of dispatch, which must be stated in the e-AD / e-SAD.

2.4.7 Administrative Reference Code (ARC)

Once the details entered on an e-AD or e-SAD have been validated against SEED data that traders involved in each transaction are entitled to dispatch/receive the declared product, EMCS generates a unique Administrative Reference Code (ARC) for that particular movement. As the ARC is required to travel with the goods, the carrier should have a copy of the e-AD, e-SAD or any other commercial document such as invoice, delivery advice etc. on which the ARC is clearly stated.

2.5 Automated Export System (AES)

The Automated Export System (AES) is the national customs export system to process export declarations and exit summary declarations for all goods moving directly and indirectly to countries outside the European Union (EU). It replaces the Automated Entry Processing (AEP) application and eManifest system. Detailed [information on AES](#) is available from the Revenue website.

2.6 Automated Import System (AIS)

The Automated Import System (AIS) is Revenue's national electronic import system to manage the validation, processing, duty accounting and clearance of customs declarations for goods imported from outside the European Union. [AIS guidance and information](#) is available on revenue.ie.

3 Duty-suspended Consignments from the State

3.1 Consignors

Under section 109E(1) of the Finance Act 2001, excisable products may be consigned under duty suspension:

- from a tax warehouse in the State, where the consignor is an authorised warehousekeeper, or,
- from a place of importation into the territory of the EU, where the consignor is a registered consignor (see paragraphs [3.3](#) and [3.8](#)).

3.2 Consigning Authorised Warehousekeepers: Bond Requirements

Section 109 of the Finance Act 2001 provides for the authorisation of authorised warehousekeepers, and subsection (7)(c) of that section requires any authorised warehouse-keeper, who consigns under duty-suspension, to provide security, valid throughout the EU, for the Excise Duty on the products consigned.

This security will usually be provided by means of a composite bond, which also covers the excise risk to the products held in the tax warehouse. The terms of that bond are set down in the authorisation document.

The proprietor warehousekeeper may act as the consignor on behalf of a tenant, under the proprietor's SEED number and under cover of that proprietor's bond.

It is important, however, that a bond requirement is applied to any tenant warehousekeeper who intends to act as a consignor, and to be entered as such on the electronic Administrative Document (e-AD) or other accompanying document. If the tenant warehousekeeper already has a bond, for example as the proprietor of another tax warehouse, that bond can be adapted to cover these consignments. Otherwise, a suitable bond should be drawn up to cover the role as consignor.

Further guidance is available in the [Authorisation of Warehousekeepers and the Approval of Warehouses Manual](#) in particular paragraph 3.14 regarding the financial security/bond requirements for authorised warehousekeepers.

3.3 Registered Consignors: Authorisation and Bond Requirements

Section 109A, Finance Act 2001 provides for the authorisation of registered consignors (see [paragraph 3.1](#)), and subsection (8) requires every registered consignor to provide security, valid throughout the EU, for the Excise Duty on the products consigned.

The authorisation requirements are similar to those for an authorised warehousekeeper under section 109 of the Act. Authorisation may be restricted to a period of time, specific types of excisable products, and by conditions of authorisation. As with the authorisation of warehousekeepers, the applicant must:

- be able to satisfy the conditions,
- hold a current tax clearance certificate,
- not have been convicted of an indictable tax offence, anywhere in the EU, in the ten years prior to the application.

Before any consignment is dispatched, the registered consignor must provide a bond, at a level specified in the authorisation document, to cover the Excise Duty on the products consigned.

The registered consignor is required to inform a Revenue officer of any changes that are relevant to the conditions of authorisation. The officer may, with sufficient notice to the registered consignor, vary those conditions.

An authorisation may be revoked where the registered consignor:

- breaches the conditions of authorisation,
- breaches any requirement of excise law relating to the excisable products covered by the terms of the authorisation,
- fails to satisfy the requirements for authorisation.

The officer must notify the registered consignor of the intention to revoke and allow at least fifteen days for representations to be made.

3.4 Consignees in Other Member States (OMS) and Northern Ireland (XI)

A consignment of duty-suspended excisable products may be dispatched to:

- an authorised warehousekeeper,
- a registered consignee (including temporary registered consignee), or
- an exempt consignee (see [paragraph 3.6](#)),

in another Member State.

A **registered consignee** is a trader authorised by the competent authority of the destination Member State to receive, in the course of business, excisable products under a suspension arrangement.

A **temporary registered consignee** is a registered consignee confined to receiving no more than a single consignment in a calendar year and whose authorisation is restricted to:

- a specified quantity of excisable products,
- a single consignment,
- a single consignor, and
- a specified period.

An officer may, if appropriate, permit a temporary registered consignee to receive additional consignments, not exceeding 12 such consignments in a calendar year, as outlined in [paragraph 5.3](#).

It should be noted that there is no provision for consignment under duty suspension to a private individual.

3.5 Consignments to Authorised Warehousekeepers or Registered Consignees in Other Member States (OMS) / Northern Ireland (XI)

A consignment may only be dispatched to an authorised warehousekeeper or registered consignee in another Member State where that authorised warehousekeeper or registered consignee is registered with a 13-digit number on the SEED register of economic operators.

In the case of a consignment to a temporary registered consignee in another Member State, the details of the consignment, which that temporary registered consignee is registered to receive, under that particular 13-digit number, will be available on the SEED access facility. (See paragraph [2.4.1](#) System for the Exchange of Excise Data (SEED)).

3.6 Consignments to Exempt Consignees

An exempt consignee is a person who qualifies for a relief under Article 11 of Council Directive (EU) 2020/262 for excisable products delivered to:

- diplomatic and consular staff,
- NATO troops, or the civilian staff accompanying them, or
- recognised international organisations, established under international conventions or,
- armed forces, or the civilian staff accompanying them, of another Member State operating in this State under the EU's Common Security and Defence Policy (CSDP) as set out in Section 2 of Chapter 2 of Title V of the Treaty on European Union.

Before a consignment is dispatched to an exempt consignee in another Member State, the consignor must receive a certificate, referred to as an "exemption certificate", for the consignment, certified by the competent authority of the Member State of destination. The form of that exemption certificate is set down in [Council Implementing Regulation \(EU\) No 282/2011](#) of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of Value Added Tax (VAT) and is reproduced at [Appendix A](#).

The consignor must retain a copy of the exemption certificate as a record, and ensure that, in addition to the e-AD, a copy of the exemption certificate accompanies the consignment.

3.7 Consignments to a Place of Exportation in another Member State / Northern Ireland (XI) - Indirect Exports

Section 109G of the [Finance Act 2001](#), as inserted by section 93 of the [Finance Act 2010](#), requires that consignments under duty-suspension to a place of exportation (from the EU) in another Member State are to be carried out under EMCS.

These are regarded as indirect exports; where Excise Duty Suspended goods travel through at least one other Member State to the point of exit from the EU, e.g., goods leave Dublin, are flown to Paris and are then flown onwards to the United States.

A draft electronic Administrative Document (e-AD) must be submitted to EMCS by a Warehousekeeper who is covered by a movement guarantee and an export declaration is to be lodged in AES.

All declared details are validated against SEED and the EMCS System. Successful validation results in the issue and dissemination of an e-AD (IE801) to the Member State Authority of dispatch and consignor. The e-AD ARC is then referenced on AES documentation, at item level with the respective UBR detail to enable the crosscheck on critical data, i.e., the Combined Nomenclature (Commodity Code) and Net Mass.

At the point of exit from the EU, AES is updated to indicate the goods have exited, this triggers an automated Report of Receipt which updates the EMCS application and disseminates a Report of Receipt to the consignor.

Further information can be obtained from the [EMCS Trader Guide](#) and the [Guide to Customs Export Procedures](#), available on the Revenue website.

3.8 Consignments from Point of Import by Registered Consignors

Import consignments, for onward delivery to a destination in another Member State, will be indicated on the import declaration. The e-AD submitted by the registered consignor (see [paragraph 3.1](#)), must include the Movement Reference Number (MRN) of the import declaration.

3.9 Consignments when EMCS is Unavailable (“Fallback”)

Section 109I of the Finance Act 2001 provides that, where EMCS is unavailable to a consignor, a consignment of duty-suspended excisable products may be dispatched under cover of a document containing all the data required for an e-AD. In these cases, the consignor is obliged to submit an e-AD for the consignment as soon as EMCS becomes available and, from the time of that submission, the consignment is under that e-AD and subject to all the requirements for a consignment under EMCS.

Details of the fallback procedure and the format of the records for consignments under it, are set out in Section 9 of the [EMCS Trader Guide](#).

3.10 Cancellation of/Changes to e-AD after Consignment

Under section 109H(1) of the Finance Act 2001, a consignor may only cancel an e-AD before the consignment has been dispatched from a tax warehouse or place of importation.

Under section 109H(2) a consignor may, after dispatch, change the destination of a consignment, that is change of consignee and place of delivery, to any other destination that is registered on SEED. This change is not, however, permitted in the case of a consignment to an exempt consignee.

In the case of a consignment of mineral oil by sea, the consignor may, under section 109H(4), omit the data concerning the consignee from the e-AD, where the identity of the consignee and destination of the consignment is not known at the time the e-AD is submitted.

Under section 109H(6) a consignor may, after dispatch, cancel an e-AD or amend the destination of the e-AD where a consignment that is dispatched from a place in the State to a place of exportation in another Member State is no longer to be taken out of the European Union customs territory. (See 7. *EMCS – Situations that can arise* in the [EMCS Trader Guide](#) for additional information on amending an e-AD for change of destination or cancellation).

3.11 Consignments of Completely Denatured Alcohol

Completely denatured alcohol (CDA) is alcohol that has had a specific formulation added to make it unfit for human consumption. In 2017, the European Union (EU) introduced a common formulation to completely denature alcohol from all EU Member States. CDA can be transported throughout the EU using a simplified documentation system.

Completely denatured alcohol may be entitled to relief from Alcohol Products Tax when it has been completely denatured in accordance with the requirements of another Member State, where it has been released for consumption and where such requirements have been notified to the European Commission and accepted.

The EU approved denaturants, which are employed in each Member State for the purposes of completely denaturing alcohol, are described in the Annex to [Commission Regulation \(EC\) No 3199/93](#). The Regulation is reproduced in Appendix 3 of the [Denatured and Undenatured Alcohol Products](#) manual.

Bulk consignments of completely denatured alcohol are not subject to the procedures for consignment under duty-suspension and are instead to be consigned under cover of the electronic Simplified Administrative Document and under the procedures that apply to consignments of duty-paid excisable products (see [Section 7](#) of this manual).

Any alcohol product that has been denatured in any way other than by one of the approved procedures for complete denaturing is, however, subject to the requirements for consignment under duty-suspension.

A more recent version of this manual is available.

4 Duty-suspended Consignments To/Within the State

4.1 Introduction

Under section 109J of the Finance Act 2001, duty-suspended consignments to the State may be delivered to

- an authorised warehousekeeper,
- a registered or temporary registered consignee,
- an exempt consignee
- a place of exportation.

The [Tax Warehouses Administration and Control Manual](#) contains guidance in relation to duty-suspended goods:

- consigned to authorised warehouses,
- moving from warehouse to warehouse,
- delivered ex warehouse to exempt consignees or as ships stores.

In general, secure arrangements must be made for either the receipt of the consignment into a tax warehouse or, in the context of these instructions, the payment of the Excise Duty by the registered consignee.

4.2 Consignees

As required by section 109J (1), a consignee in the State must be one of the following:

- an authorised warehousekeeper, registered as such on SEED (see [paragraph 4.3](#)),
- a registered consignee, registered on SEED (see paragraphs [4.4](#) and [4.5](#)),
- an exempt consignee (see [paragraph 4.6](#)).

It should be noted that there is no provision for consignment under duty suspension to a private individual.

4.3 Consignments to Authorised Warehousekeepers

Under section 109 (2) of the Finance Act 2001, an authorised warehousekeeper may be authorised as such, either as the proprietor of the tax warehouse or as a tenant of that proprietor. For convenience, these two types of authorised warehousekeeper are referred to as “the proprietor” and “the tenant”.

The authorised warehousekeeper, who is to be the consignee for a consignment, must be registered on SEED, for the classification of excisable products to be consigned, before the consignment is dispatched.

In most cases the proprietor, using the proprietor's SEED number, acts as the consignee for consignments destined for the tenant.

Where, however, excisable products are consigned to a tenant warehousekeeper, under that tenant warehousekeeper's 13-digit SEED number, that tenant warehousekeeper must, under section 109 (7) (b), provide security to cover the Excise Duty on that consignment. This security is to cover the Excise Duty from the time the consignment is confirmed to have been received by the tenant warehousekeeper, until the products are accepted by the proprietor warehousekeeper and recorded in the warehouse accounts.

This requirement, for a consignee tenant warehousekeeper to provide security, need not be applied in the case of a tenant warehousekeeper who receives consignments of mineral oil by sea for bulk storage in the proprietor's tanks in a mineral oil tax warehouse.

More detailed guidelines relating to the authorisation of warehousekeepers and the administration and control of tax warehouses can be found in the following excise TDMs:

- [Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual](#), and
- [Tax Warehouses Administration and Control Manual](#).

4.4 Consignments to Registered Consignees

A registered consignee is, in this context, a trader (other than an authorised warehousekeeper) authorised by Revenue to receive, in the course of business, excisable products under duty-suspension arrangements. The criteria for authorisation, and the process of dealing with the approval of an application for authorisation are covered in [Section 5](#) of this manual.

Under section 109IA of the Finance Act 2001, a registered consignee must, before any consignment is dispatched, provide security to cover the Excise Duty. Except in the case of a temporary registered consignee (see [paragraph 4.5](#)), this security should be by way of a direct debit payment arrangement, with deferment for excisable products other than mineral oils. This arrangement should be set down in the record of the authorisation.

The registered consignee must immediately notify the officer of the arrival of the excisable products at the premises or place of delivery and:

- pay any Excise Duty that may not already have been paid, for example on an excess delivery,
- hold the consignment intact until such time as it is examined or authorised for release by the officer.

In any case where the consignment contains **marked gas oil** or **marked kerosene**, the registered consignee who declares the consignment on the Excise Duty Entry (see [paragraph 9.4](#)) must complete a declaration that the fuel concerned has been marked in accordance

with Regulation 29 of the [Mineral Oil Regulations 2012](#), and that it is intended for a purpose other than as a propellant for a motor vehicle.

4.5 Consignments to Temporary Registered Consignees

A person who occasionally receives consignments, may under section 109IA (3) be registered as a temporary registered consignee, restricted to:

- a specified quantity of excisable products,
- a single consignment,
- a single consignor, and
- a specified period.

The criteria for authorisation and the approval process applicable to an application for authorisation are in [paragraph 5.3](#) of this manual.

A temporary registered consignee is not required to have a direct debit deferred payment arrangement but should instead pay the Excise Duty on the consignment, by means of an excise duty entry before it is dispatched.

When that payment is made, the temporary registered consignee must advise the officer of:

- the payment, by means of the excise duty entry,
- the description of the excisable products to be consigned, and
- the 13-digit SEED number of the consignor.

The officer will then input details of the consignment on the SEED system, which will generate a 13-digit excise number specific to the consignment. The expiry date of this number will be determined by the officer, taking account of a reasonable journey time for the consignment. It is recommended that a standard journey time of no more than eight days be allowed. This time limit may, however, be adjusted, depending on the particular circumstances of each consignment.

4.6 Consignment to Exempt Consignees

An exempt consignee is a person or organisation that qualifies for a relief, under section 104(1)(a), (b) and (c) of the Finance Act 2001, for excisable products delivered:

- to diplomatic and consular staff,
- to recognised international organisations, established under international conventions,
- in very exceptional cases where, under an agreement with a third country, that is non-EU, excisable products are allowed to be delivered without payment of excise or VAT.

Consignments from other Member States to exempt consignees must be accompanied by the VAT and Excise Exemption Certificate provided for in Council Implementing Regulation (EU) No 282/2011, (copy at [Appendix A](#)). This certificate must be completed by the exempt consignee, certified by the Protocol Section of the Department of Foreign Affairs, and sent to the consignor in the other Member State before the consignment is dispatched.

While these consignments are subject to EMCS requirements, the report of receipt for them is, as an exception to the standard procedure, issued by the Excise Liaison Office, VIMA Branch.

4.7 Report of Receipt

For consignments received under EMCS, section 109L of the Finance Act 2001 provides that the consignee must submit a report of receipt no later than five working days after the consignment has been received. Additional information regarding Report of Receipt is available in the [Trader Guide for EMCS](#).

4.8 Consignments from Small Wine Producers

Section 109O, subsections (2) and (3) of the Finance Act 2001 and Regulation 66 of the [Control of Excisable Products Regulations 2024](#) (S.I. No. 36 of 2024), provide that consignments of wine under duty-suspension from a small wine producer, that is a person producing on average less than 1000 hectolitres of wine per year in another Member State, are not subject to Excise Duty suspension requirements, including EMCS. These consignments shall be under cover of the accompanying document provided for in Article 10 (1) of [Commission Delegated Regulation \(EU\) 2018/273 of 11 December 2017](#).

The consignee for these consignments must:

- in advance of the dispatch of the consignment, inform the officer of the intention to receive it,
- provide such evidence as the officer may require confirming that the consignment is from a small wine producer,
- when the consignment is received, provide the officer with a copy of the accompanying document referred to above, and
- in the case of any trader who is not an authorised warehousekeeper, pay the appropriate Excise Duty by presentation of an EDE in advance of the dispatch of the wine (see [guidance](#) on revenue.ie and [The Electronic Excise Declaration System \(EEDS\) Manual](#)).

4.9 Consignment to a Place of Direct Delivery in the State

“Direct delivery” means the delivery of a consignment under duty suspension to a premises or place in the State, other than the address in the SEED Register of the designated

consignee (authorised warehousekeeper or registered consignee). The delivery will usually be made, not to the designated consignee, but to an end-customer.

Because “direct deliveries” are a departure from the key principle of consignment to the premises of a designated consignee, they are subject to additional control requirements. As provided for by section 109J(2) of the Finance Act 2001, these additional requirements are set down in Regulations 9 and 10 of the [Control of Excisable Products Regulations 2024](#) (S.I. No. 36 of 2024).

4.9.1 Direct Deliveries: General

Regulation 9 provides for all direct deliveries other than the delivery of consignments of mineral oil by road from Northern Ireland (XI) under Regulation 10 (see [paragraph 4.10](#)).

Direct deliveries under Regulation 9 will, in most cases, relate to deliveries of alcohol products and may be made where, for each consignment and before it is dispatched:

- an Advance Notice has been submitted electronically by the designated consignee to the relevant officer (see [paragraph 2.2](#)), and
- permission for the direct delivery has been granted by the officer.

The Advance Notice shall be in such form as the Revenue Commissioners may require and shall show:

- the name, address and where applicable, the VAT number of the person in the State to whom the consignment is to be delivered,
- the address of the proposed place of direct delivery, and the expected date and time of arrival,
- the name, address and SEED registration number of the consignor,
- a full description of the excisable products to be consigned, including the CN Code references and the chargeable quantity expressed in the appropriate units of charge,
- any other information as the Revenue Commissioners may from time to time require.

The address of the place of direct delivery must also be shown on the e-AD for the consignment.

The standard EMCS procedures should, otherwise, apply, and the application for direct delivery in EMCS, which in effect allows direct delivery for all consignments to a particular consignee, is not to be used.

4.10 Direct Delivery of Consignments of Mineral Oil by Road from Northern Ireland (XI)

4.10.1 Introduction

Regulation 10 of the [Control of Excisable Products Regulations 2024](#) (S.I. No. 36 of 2024) provides for direct delivery of consignments of mineral oil by road from Northern Ireland (XI). These direct deliveries may be made on an ongoing basis, subject to a written agreement between Revenue and the designated consignee concerned.

4.10.2 Registered Consignees: Terms and Conditions

The designated consignee must be a Registered Consignee authorised as such by Revenue.

In addition to the specific requirements under Regulation 10, particular conditions for the direct delivery arrangement will be set down as part of the conditions of authorisation for the Registered Consignee concerned (see [Section 5](#) of this manual for authorisation procedures). These conditions will include:

- the detail of the advance notice for the consignment (see paragraph 4.10.3.),
- access to additional information on the consignment (see paragraph 4.10.4.),
- documentation that must accompany the movement (see paragraph 4.10.5.).

A copy of the Terms and Conditions are available at [Appendix G](#).

4.10.3 Declaration Prior to Dispatch - Consignments of Marked Fuels (MGO, ULSMGO & Marked Kerosene)

Regulation 10 (2) requires that prior to dispatch, notice of each consignment of marked fuels is to be declared by electronic means to Revenue.

At least three hours prior to the dispatch of a consignment of marked fuel from a mineral oil warehouse in Northern Ireland, the registered consignee must submit, by [secure means to Revenue](#), a declaration with details of the consignment including:

- name and address of the consignor,
- estimated time of dispatch,
- estimated time of arrival,
- full product description and quantity ordered,
- transport vehicle and tanker registration/identification number,
- name and address of haulier,
- customer name,
- address to which the consignment is being delivered,
- customer's AFTL/MFTL and VAT No., as applicable,

- route to be followed by consignment including land frontier crossing point.

4.10.4 Notification of Actual Loading (all consignments)

Under Regulation 10 (3), as a condition of the direct delivery arrangement, an 'Actual Notification of Loading' of the consignment must be provided, by [secure means to Revenue](#) before the consignment is dispatched from the mineral oil tax warehouse in NI. The notification must include the IERT number of the Registered Consignee and the following information:

- ARC number of the consignment e-AD,
- name and address of the consignor,
- actual time of dispatch, and estimated time of arrival,
- full product description and quantity of product loaded,
- transport vehicle and tanker registration/identification number,
- name and address of haulier,
- customer name,
- address to which the consignment is being delivered,
- customer's AFTL/MFTL and VAT No., as applicable,
- route to be followed by consignment including land frontier crossing point.

4.10.5 Accompanying Documentation

Regulation 10 (5) requires that all consignments of mineral oil under that Regulation must include the expected date and time of delivery and the address of the place of direct delivery must be entered as such on the electronic administrative document for the consignment.

Upon delivery of a consignment of marked gas oil or marked kerosene, the designated consignee must provide a declaration to an officer that the gas oil or kerosene has been marked in accordance with Regulation 29 of the Mineral Oil Tax Regulations (as amended by the [Mineral Oil Tax \(Prescribed Markers\) \(Amendment\) Regulations 2023](#), S.I. No. 592 of 2023), and that the marked fuel is intended for a purpose other than combustion in the engine of a motor vehicle.

4.10.6 Compliance Interventions

Large Corporates Division (LCD) and / or the branch that the Registered Consignee is assigned to, will have primary responsibility for the compliance of traders involved in the delivery of consignments of mineral oil from Northern Ireland by road to places of direct delivery in the State.

In most circumstances the branch that the recipient of direct delivery is assigned to, will have responsibility for carrying out compliance interventions including examination of product at the place of delivery of a consignment. Where a consignment is delivered to more than one customer or place of direct delivery, the place of examination will be the place of first delivery. If the branch concerned is geographically remote from the location, arrangements may be agreed with another branch that is located nearer and with the capability to undertake any site visits required.

Revenue officers, for the purposes of carrying out compliance interventions, should review the Advance Notices of Loading for ULSMGO, MGO and Kerosene and Actual Notices of Loading for all mineral oil products (see paragraphs 4.10.3 and 4.10.4).

Branches should also liaise with LCD as necessary in respect of control procedures required to be carried out on consignments.

Officers may undertake compliance tasks that include:

- physical examination of consignment and checking of accompanying documents at place of delivery,
- verification by way of phone call that consignment has arrived,
- check of documents / records at place of delivery.

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

[...]

5 Approval of Registered Consignees & Temporary Registered Consignees

5.1 Introduction

This section of the manual contains detailed instructions for dealing with applications for registration as a registered consignee or temporary registered consignee and for the administration and control of consignments to such traders.

Applications are subject to an evaluation process with the statutory arrangements for approval as set out in section 109IA of the Finance Act 2001 and Part 3 of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024).

5.2 Application and Authorisation: Registered Consignees

The application for authorisation as a registered consignee should be sent to the branch or Excise Hub the trader is assigned to (see [paragraph 2.2](#)). The standard application form should be used (copy included at [Appendix B](#)).

Authorisation may only be granted where, in accordance with section 109IA of the Finance Act 2001, the applicant has provided security to cover the Excise Duty on every consignment to be received.

Except in the case of a temporary registered consignee (see [paragraph 4.5](#)), this security should be by way of a direct debit payment arrangement with deferment for excisable products other than mineral oils (see '[How to apply for an excise deferred payment authorisation](#)' on the Revenue website).

The applicant must also show in the application, to the satisfaction of Revenue, that such applicant²:

- can satisfy the conditions of authorisation,
- will comply with excise law in relation to excisable products,
- is engaged in legitimate trade in excisable products, with a view to the realisation of profits arising out of or related to the legitimate trade of excisable products,
- can demonstrate that the business activity to be carried out will be conducted solely for the benefit of the applicant,
- can demonstrate that the systems, including the accounting and stock control systems, and procedures of the business activity will provide a full and true record of all transactions of the business in a form readily accessible to Revenue,
- has a secure premises or place to which the consignments can be delivered, and where they can be examined as required,
- provides any information required about the consignments to be received,
- is registered for VAT,
- be registered with ROS with access to the EMCS system; see [Trader Guide for EMCS](#) and [EMCS ROS User Guide](#).

Authorisation is subject to conditions set down by Revenue for each particular case, and officers must be satisfied that the applicant will be able to comply with such conditions.

These conditions should include:

- the delivery of consignments, and accounting for them, in a manner that will enable Revenue to achieve satisfactory levels of control,
- satisfactory systems of stock control and accounting,
- appropriate systems of management and supervisory controls,
- where the applicant is not the owner of the premises, confirmation of access to the premises by Revenue officers, and

² Where the applicant is a company, any director or person having control of such company within the meaning of section 11 of the Taxes Consolidation Act 1997, must also satisfy the conditions of authorisation.

- compliance with the requirements of health and safety at work legislation.

Officers may require an applicant to provide any additional information that it finds necessary for the consideration of the application and may also require verification of any information provided.

Authorisation as a registered consignee will not be granted if the applicant or where the applicant is a company, any director or person having control (within the meaning of section 11 of the Taxes Consolidation Act 1997) of that company:

- has in the ten years prior to the application, been convicted of any indictable offence under the acts referred to in section 1078 (1) of the Taxes Consolidation Act 1997, or any corresponding offence under the law of another Member State,

- has been authorised previously as;

- o a registered consignee under this section,
- o an authorised warehousekeeper under section 109, or
- o a registered consignor under section 109A,

and there has been a contravention of, or a failure to comply with, the conditions of that previous authorisation and the applicant has not shown to the satisfaction of Revenue that the contravention or failure has been remedied.

- does not hold current tax clearance issued under section 1094 of the Taxes Consolidation Act 1997,
- where required for the business activity and excise law, does not hold a current excise licence.

5.3 Application and Authorisation: Temporary Registered Consignees

A person who occasionally receives consignments, may under section 109IA (3) be registered as a temporary registered consignee (see also [paragraph 4.5](#)).

Regulation 12. (1) of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024) restricts a temporary registered consignee to receiving no more than a single consignment in a calendar year, that consignee must, before any further consignments are received following receipt of a single consignment, be authorised with the full responsibilities of a registered consignee, including the provision of security in advance. Notwithstanding this, an officer may, as he or she thinks fit, under Regulation 12. (2), approve a temporary registered consignee to receive additional consignments, not exceeding 12 such consignments in a calendar year. Upon exceeding this limit, that consignee must, before any further consignments are received, be authorised with the full responsibilities of a registered consignee. Subject to review by the officer, the trader should then remain as a registered consignee.

Registration as a temporary registered consignee is subject to the same procedures for application and authorisation as other registered consignees except that a temporary registered consignee is not required to have a direct debit payment arrangement or to be registered for VAT for this purpose, notwithstanding any other obligations under [VAT registration requirements](#).

Temporary registered consignees should pay the Excise Duty on the consignment, by means of an excise duty entry (EDE), before it is dispatched (see [paragraph 2.4.2](#)).

Because the registration for temporary registered consignees is restricted to a single consignment, the IETT number on SEED is issued on a temporary basis only, allowing sufficient time to complete the consignment. Details of all IETT numbers issued must be recorded.

It is not necessary to repeat the approval process for subsequent consignments to a temporary registered consignee, provided the officer is satisfied that the risks associated with the applicant are not increased, or the ownership of the company has not changed. However, the unique IETT number, which will be generated for each individual subsequent consignment must be advised immediately to the consignee.

5.4 Initial Assessment & Pre-Approval Checks

On receipt of an application for authorisation as a registered consignee, the officer should record the application. The officer should then carefully examine the application form and the accompanying documentation, with the objective of making an initial assessment of any risks associated with the granting of the authorisation (see [paragraph 5.6](#)) and, in so far as can be ascertained from the application, ensure that:

- the proposed business, on a prima facia basis, provides satisfactory evidence of its bona fides,
- the payment arrangements, including deferred payment arrangements where appropriate, are satisfactory,
- the applicant satisfies the general requirements (see [paragraph 3.3](#)), and
- the applicant and premises satisfy all the conditions relating to the granting of an authorisation, see [Appendix B](#).

Following the initial assessment outlined above, the officer should then carry out the following background checks:

- check details relating to the company and its ownership with the Companies Registration Office (www.cro.ie) confirming the names of the company directors, and any links they may have with other companies that might be relevant,
- confirm that trader is in possession of appropriate excise licence, if required,

- an internet search for relevant information, subject to verification before it may be considered.
- assess the Revenue history of the applicant, and all other companies (live and ceased) associated with the directors,

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

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5.5 Pre-Approval Visit to Premises & Interview of Applicant

The applicant should normally be visited at their premises to establish the suitability of both the applicant and the premises, to verify the details provided by the applicant, and generally to assist in forming an opinion as to whether the applicant satisfies Revenue's general requirements for granting authorisation.

The visit should include an interview with the applicant, or where the applicant is a company, the Managing Director or Secretary of the company.

In the course of the visit and interview the officer should:

- confirm the identity of the applicant,
- discuss details contained in the application and clarify any areas of uncertainty. In some cases, it may be necessary to visit the applicant on foot of a preliminary enquiry and prior to a formal written application being made,
- inspect the premises and assess its suitability for the storage and examination of excisable products with emphasis on security, access arrangements and health and safety aspects,
- ascertain details of applicant's business, for example customers, suppliers, links with other companies, other activities carried on, etc.,
- confirm that the applicant's stock control and accounting systems are satisfactory,
- emphasise that no duty suspended excisable products can be received until such time as adequate payment is made or secured via a deferred payment arrangement, and
- emphasise that no sales of excisable products should be made until the relevant excise licence is in place.

5.6 Risk Indicators

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

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5.7 Approving Registration

On receipt of all relevant documentation from the applicant, and subject to a satisfactory outcome to the assessment process, the officer should forward a report and recommendation to the officer authorised under section 144A (2) of the Finance Act 2001, (the Authorised Officer), (see [paragraph 2.2](#)).

The Authorised Officer should consider every aspect of the application including the officer's report and recommendation and if satisfied, should issue the Authorisation Document to the applicant, which will include the terms and conditions attaching to the authorisation. See [Appendix D\(i\)](#) for copy of standard Authorisation Document for a registered consignee, and [Appendix D\(ii\)](#) for copy of standard Authorisation Document for a temporary registered consignee.

The applicant should sign the Authorisation Document and their acceptance of the Conditions of Authorisation, and return it to the officer, confirming that adequate direct debit arrangements have been put in place, or payment of Excise Duty has been made in respect of a temporary registered consignee.

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

[...]

The Authorised Officer, following confirmation that all stages of the application process are in order, should issue a letter to the applicant confirming issue of the IERT number.

5.8 Refusing Registration

Where the officer is **not satisfied** that the applicant:

- satisfies the requirements (see [paragraph 5.2](#)), or
- can comply with the terms and conditions of the Approval Order,

the application should be refused. The grounds or basis for refusal is to be formally advised to the applicant in writing.

Officers should exercise care in setting out the reasons for such refusal, with the focus on emphasising that the applicant does not satisfy the qualifying criteria or that a satisfactory

case has not been made that the proposed business is bona fide and will realise profits (see also [paragraph 5.13](#) on Appeals).

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

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5.10 Trader File and Records

Officers must retain a trader file, incorporating:

- Customer/Registration Reference,
- all relevant documents and correspondence relating to the approval of the registered consignee, including:
 - o records of any pre-approval checks carried out and the results of such checks,
 - o report and Recommendations,
 - o copy of the Approval Order,
 - o signed Acceptance by the applicant of the conditions,
 - o copies of documents relating to deferred payment arrangements,
 - o details of any subsequent changes to the terms of approval,
 - o any other relevant documentation,
 - o copy of certificate or certificate number in respect of microbreweries.

The above should include copies of relevant emails.

5.11 Change in Authorisation and Conditions

A registered consignee shall inform Revenue of any changes or proposed changes that are relevant to the conditions of the authorisation. Revenue may at any time following such notice of proposed change vary the conditions of the authorisation.

Where an authorised registered consignee is a company, the authorisation shall expire immediately upon a change of control, within the meaning of section 11 of the Taxes Consolidation Act 1997, of such company.

Where a registered consignee has ceased, or intends to cease, carrying out the activities for which the authorisation was granted, it must notify the Revenue officer in writing of the date of cessation or proposed cessation of those activities. The authorisation granted shall be revoked from the date that is specified in the written notification.

5.12 Revocation of Authorisation

Section 109IA (14) of the Finance Act 2001 provides for the Commissioners to revoke an authorisation as a registered consignee where the authorised registered consignee, or where the authorised registered consignee is a company, any director or person having control, within the meaning of section 11 of the Taxes Consolidation Act 1997, of that company:

- no longer satisfies the requirements for authorisation,
- in the proceeding 10 years, has been convicted of any indictable offence under the Acts referred to in section 1078 (1) of the Taxes Consolidation Act 1997, or any corresponding offence under the law of another Member State.
- contravenes or fails to comply with excise law in relation to excisable products covered by the authorisation,
- contravenes or fails to comply with any of the conditions of the authorisation,
- provided information that was false or misleading in a material respect, when applying for authorisation, or for authorisation as a registered consignee,
- fails to demonstrate to the satisfaction of the Revenue Commissioners that the business activity carried out under the authorisation, is undertaken with a view to the realisation of profits from legitimate trade in excisable products,
- fails to demonstrate to the satisfaction of the Revenue Commissioners that the business activity carried out under the authorisation, is being conducted solely for the benefit of the authorised registered consignee,
- fails to demonstrate to the satisfaction of the Revenue Commissioners that the systems (including the accounting and stock control systems) and procedures of the business activity provide a full and true record of all transactions of that business in a form readily accessible to the Revenue Commissioners,
- fails to demonstrate to the satisfaction of the Revenue Commissioners that the premises or place where the business activity is carried out is suitably secured for the holding, storing, processing, and production of excisable products.

The formal decision to revoke an authorisation should be made by the relevant authorised Principal Officer, see [paragraph 2.2](#), following a report and recommendation by the officer and Assistant Principal Officer.

Officers should be mindful that revocation of an authorisation is one of the most serious actions that can be taken as it will effectively close down the business in question. Revocation should therefore be seen as an action of last resort and only be considered where a serious breach or breaches of the conditions of authorisation have occurred and other methods of ensuring the compliance of the registered consignee have not been successful.

5.12.1 Warning letters

It is essential that non-compliance with the authorisation conditions or excise law, is dealt with immediately through issue of formal warning letters and, as appropriate, the application of administrative penalties under section 124A of the Finance Act 2001.

Officers should note that, in general, at least two formal warning letters should have been issued, which clearly specify that authorisation may be revoked if the non-compliance activity of the trader continues, before revocation action is initiated.

While the issue of formal warning letters should be the standard practice in advance of any revocation, a single serious breach of conditions could also give rise to revocation even where formal warning letters had not been issued. Such breaches should, however, be of a sufficiently serious nature involving significant risk to the Excise Duty on goods received, or stored at, or dispatched from, the premises.

Officers should ensure that records are maintained of all checks and enquiries carried out, and of any correspondence with the registered consignee. Such records may be required to support the revocation of authorisation.

5.12.2 Revocation process

If revocation is considered appropriate, a full report stating the grounds and basis for revocation with recommendation should be submitted via the Assistant Principal Officer to the relevant Principal Officer.

Where it is proposed to revoke an authorisation, the Principal Officer will notify the registered consignee in writing of the reasons for the revocation and specify the period during which representations may be made. Normally a period of 20 working days from the date of notification should be allowed.

Any representations made during the specified period will be considered and the final decision to revoke the authorisation will be made by the relevant Principal Officer who will inform the registered consignee in writing of the reasons for the decision and the date by which the authorised registered consignee must cease to act as such. The registered consignee should also be advised of the right to appeal the revocation under section 146 of the Finance Act 2001.

Revocation of an authorisation should be reflected in the SEED registration by inserting an end date.

5.13 Appeals

Under [section 146 of the Finance Act 2001](#), a refusal to authorise a person as a registered consignee under [section 109IA](#) or a revocation under that section of any such authorisation, may be appealed to the [Tax Appeals Commission](#). Information on Appeals relating to Excise matters is available in [General Excise Appeals](#) on revenue.ie

5.14 Annual Review

Officers are to review the terms of all approvals at least annually to ensure that they are still appropriate to the level and type of activity of the trader.

A key element of this review is to ensure, in the case of temporary registered consignees, that the number of consignments received has not exceeded the statutory limit of 12 in a calendar year.

A note of this review should be associated with the registration record.

A more recent version of this manual is available.

6 Administration and Control of Certified Consignor / Consignee and Temporary Certified Consignor / Consignee

6.1 Introduction

This Section contains instructions on processing applications for registration as a certified consignor or certified consignee and as a temporary certified consignor or temporary certified consignee, provided for and subject to the requirements of section 109IA of the Finance Act 2001 and Part 3 of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024).

Where the applicant is a company, any director or person having control of such company within the meaning of section 11 of the Taxes Consolidation Act 1997, must also satisfy the requirements of authorisation.

6.2 Application and Authorisation: Certified Consignor and/or Certified Consignee

The application for registration as a certified consignor and/or certified consignee should be sent to the local control officer. The standard application form should be used, as included at [Appendix H](#).

The applicant must demonstrate in the application, to the satisfaction of Revenue, that they can satisfy the applicable conditions and requirements of registration and:

- they meet the conditions of registration,
- will comply with excise law in relation to excisable products,
- is engaged in legitimate trade in excisable products, with a view to the realisation of profits arising out of or related to the legitimate trade of excisable products,
- can demonstrate that the business activity to be carried out will be conducted solely for the benefit of the applicant,
- can demonstrate that the systems, including the accounting and stock control systems, and procedures of the business activity will provide a full and true record of all transactions of the business in a form readily accessible to Revenue,
- has a secure premises or place to which the consignments can be delivered, and where they can be examined as required,
- provides any information required about the consignments to be received,
- is registered for VAT,
- holds current tax clearance issued under section 1094 of the Taxes Consolidation Act 1997,

- be registered with ROS with access to the EMCS system (see [EMCS ROS User Guide](#) and [Trader Guide for EMCS](#)),
- receipt or have receipted all e-SAD's (electronic- Simplified Administrative Documents) post arrival of duty paid consignments of excisable products,
- shall notify a Revenue officer at least one full working day in advance of the dispatch of the consignment in a manner prescribed by the Revenue Officer (advance declaration) relating to that consignment. The address of the designated premises to which the consignment is to be delivered will be included in this advance declaration.
- pay the Excise Duty and VAT on the consignment by way of Excise Duty Entry in advance of the dispatch of the consignment, this will serve as a guarantee for the movement.

Registration is subject to conditions set down by Revenue for each particular case, and officers must be satisfied that the applicant will be able to comply with such conditions. These conditions should include:

- the delivery of consignments, and accounting for them, in a manner that will enable Revenue to achieve satisfactory levels of control,
- satisfactory systems of stock control and accounting,
- appropriate systems of management and supervisory controls,
- where the applicant is not the owner of the premises, confirmation of access to the premises by Revenue officers, and
- compliance with the requirements of health and safety at work legislation.

Officers may require an applicant to provide additional information that it finds necessary for the consideration of the application and may also require verification of any information provided.

6.3 Application and Registration: Temporary Certified Consignor and / or Temporary Certified Consignee

The application for registration as a temporary certified consignor and/or temporary certified consignee follows the procedures and conditions as set out in [paragraph 6.2](#) and Regulation 24 of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024). A temporary registration may only be granted to traders once in a 12-month period (see also [paragraph 4.5](#)).

6.4 Approving Registration

On receipt of all relevant documentation from the applicant, and subject to a satisfactory outcome to the assessment process, the officer should forward a report and recommendation to the officer authorised under section 144A (2) of the Finance Act 2001.

The Authorised Officer should consider every aspect of the application, including the officer's report and recommendation, and if satisfied, should issue the Registration Document to the applicant, which will include the terms and conditions attaching to the registration. See [Appendix H](#) for sample of standard Registration Form for a certified consignor / consignee.

6.5 Refusing Registration

Where the officer is **not satisfied** that the applicant:

- satisfies the requirements above or
- can comply with the terms and conditions of the Approval Order,

the application should be refused. The grounds or basis for refusal is to be formally advised to the applicant in writing.

Officers should exercise care in setting out the reasons for such refusal, with the focus on emphasising that the applicant does not satisfy the qualifying criteria or that a satisfactory case has not been made that the proposed business is bona fide and will realise profits.

6.6 Appeals

A refusal to register a person as a certified consignor or certified consignee or a decision to revoke a registration may be appealed to the Tax Appeals Commission under section 146 of the Finance Act 2001.

Information on Appeals relating to Excise matters is contained in [General Excise Appeals](#) on revenue.ie

7 Administration and Control of Registered Consignees and Temporary Registered Consignees

7.1 Introduction

This section of the manual sets out the Revenue administration and control procedures for the delivery of consignments to registered consignees and temporary registered consignees, approved and registered in accordance with [Section 5 - Approval of Registered Consignees & Temporary Registered Consignees](#) and the excise payment arrangements for them.

These administration and control arrangements are to ensure that the consignee:

- provides advance notice of the arrival of the goods,
- secures or pay the Excise Duty in advance,
- make the goods available for examination, when required, by Revenue officers at a secure premises,
- retains suitable records for inspection, and
- complies with the terms of approval for registration.

7.2 Registered Consignees – Control Procedures

In accordance with the terms and conditions of their approval, registered consignees are required to provide prior notification to the officer at least one full working day in advance of the dispatch of a consignment to them. In practice this would normally suggest that at least two days' notice should be provided in advance of arrival of the consignment.

In some cases, the Excise Duty Entry (EDE) (see [paragraph 9.4](#)) with the appropriate invoice/invoices may be accepted as the prior notification. Otherwise, prior notification should be provided using the format of advance declaration, set out in [Appendix C](#).

Officers should ensure that appropriate arrangements are in place with the registered consignee for prompt notification of the arrival of the consignment at the designated premises. On receipt of notification the officer should communicate their intention to either examine or release the consignment.

Where the consignment is authorised for release, the registered consignee should be requested to check the consignment and notify the officer of any discrepancies.

Where a decision is made to examine the consignment, the registered consignee should be requested to hold the consignment intact until such examination is completed. The examination should be carried out at the designated premises without undue delay (see [paragraph 4.4](#)).

7.3 Payment by Registered Consignees

Guidance on the processing of Excise Duty Entries is available in [The Electronic Excise Declaration System \(EEDS\) Manual](#) (see also [paragraph 9.4](#)).

An Excise Duty Entry (EDE) must be presented as soon as possible after arrival of the consignment. On receipt of the EDE the officer should check details against invoices, advance declaration, and the electronic Administrative Document (e-AD) on the EMCS (see [paragraph 6.7](#)). The duty calculations must be checked for accuracy, and any discrepancies notified to the declarant. Care should be taken that the correct Excise Office code is declared in box 8.

Section 2 of the [Alcohol Products Tax and Reliefs Manual](#) includes guidance on the calculation of Alcohol Products Tax and the associated Excise Reference Numbers (ERN's).

7.4 Monthly Returns from Registered Consignees

Registered consignees should furnish a monthly return to the officer of all consignments received from other EU Member States under duty-suspension arrangements. The registered consignee, or if a company, a responsible person within the company, should sign the return which should contain at the minimum the following details:

- registered Consignee identity number,
- date of arrival of each consignment of duty-suspended excisable product,
- the 21-digit ARC reference number of the relevant e-AD,
- the quantity and description of the excisable product received,
- the reference number of the Excise Duty Entry on which the relevant Excise duty and Vat was paid,
- Certificate serial numbers or copies of certificates in respect of microbrewery beer consignments received from Member States where certification is carried out by the Fiscal Authority of the country of dispatch.

7.5 Temporary Registered Consignees – Control Procedures

The requirements and procedures for prior notification, notification of arrival, release of the products, and holding for examination, set down in the previous paragraph for registered consignees, apply also for temporary registered consignees.

While temporary registered consignees need only be approved once, in advance of the dispatch/receipt of the initial consignment, officers should note the following additional procedures that must apply to all consignments received by temporary registered consignees:

- on receipt of advance declaration and EDE (see [paragraph 8.4](#)) officers must input details of the consignment on the SEED system. This will generate a thirteen-digit

SEED number in the format. This number will refer only to a single consignment, from a single consignor, for a specified quantity of excisable products, and for a specified period. This period should take account of a reasonable journey time for the consignment. It is recommended that a standard journey time of no more than eight days be allowed. This time limit may be adjusted depending on the particular circumstances of each consignment,

- officers should advise the consignee immediately of the IETT number,
- officers should, at the time of issue of the IETT number, remind the consignee of the digital sub cert requirements as set out in their conditions of approval. It should be noted that non VAT-registered temporary consignees cannot be issued with a ROS digital certificate, in which case the SEED registration should indicate that the trader is “non-electronic”. An e-AD for such traders will result in a Transaction Review item to the relevant Revenue office. Report of Receipt should be dealt with by administration and control staff, (see paragraph 7.8),

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

[...]

- some Member States may indicate on SEED that the temporary registration is “reusable”, in which case the goods may be dispatched to that trader in a number of consignments, the total quantity dispatched not to exceed the total authorised quantity. In all cases it is the responsibility of the consignor to ensure that the dispatched quantity does not exceed the authorised quantity for a product. This facility should only be extended to Temporary Registered Consignee in exceptional circumstances where the consignor cannot, for bona fide reasons, dispatch the product in one consignment.

The registration of a Temporary Registered Consignee is available across other Member States via the [SEED access facility](#) (see paragraph [2.4.2. System for the Exchange of Excise Data \(SEED\)](#)). The consignor may dispatch the authorised products on the basis of the SEED registration when it becomes available in the SEED access facility.

7.6 Payment by Temporary Registered Consignees

Temporary registered consignees are not required to provide direct debit arrangements, but they must ensure payment of the appropriate Excise Duty before the dispatch of each consignment by presentation of the EDE; see instructions for filing an Excise Duty Entry (EDE) declaration on revenue.ie. The checks outlined in [paragraph 6.3](#) also apply.

7.7 EMCS Report of Receipt

An officer may be required to issue the report of receipt on behalf of temporary registered consignees who do not have an EMCS application.

The officer must, if required, provide the consignee with a copy of the relevant e-AD. The consignee must acknowledge receipt of the consignment, including, if applicable, notification of Refusal, Partial Refusal and/or Excess and Shortage. A 'Declaration of Receipt' form is available for this purpose. This should be forwarded to the officer by secure electronic means or otherwise as agreed. The original is to be maintained in the trader's records and be available for inspection. The officer may receipt the e-AD on behalf of the trader on the strength of the declaration of receipt.

7.8 Selection for Examination

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

[...]

Officers should note that where irregularities are detected, consideration should be given to a number of further actions, including:

- implementation of a comprehensive Revenue audit,
- reference to IP&FMD for investigation, and
- revocation of approval (see [paragraph 5.11](#)). However, such action should only be considered where a serious breach or breaches of the conditions of approval have occurred and other methods of ensuring the compliance of the registered consignee have not been successful. The revocation of an approval is normally preceded by the issue of appropriate warning letters.

7.9 EMCS Monitoring and Controls

Although notification of arrival of consignments of duty-suspended excisable products from other EU Member States will be received from the registered consignee, EMCS should be checked on a regular basis.

The input of relevant details in the search menu option of the EMCS application will show all e-ADs (electronic-Administrative Documents) that have been dispatched from warehouses in other EU Member States to registered consignees under Revenue control. It will be possible to view e-ADs as soon as they have been accepted by the EMCS application of the Member State of dispatch and allocated the relevant 21-digit ARC (Administrative Document Reference Code) number.

7.10 Conduct of Examination

Examinations should be carried out promptly and at the time advised to consignee. The examination should include:

- checking that seals, if present, are intact,
- general scrutiny of the overall state of the goods on pallets or in containers when first opened,
- physical supervision of the goods when they are unloaded,
- comparison of the out-turn of the goods with all supporting documents, that is invoices, shipping document, EDE, and e-AD,
- comparison of case marking with documentation,
- opening of a small number of cases and comparison with documentation.

Any duty underpaid as a result of under declaration of quantities, or mis-description should be collected, and a full explanation sought from consignee. Officers carrying out examinations at an importer's premises should at all times be conscious of health and safety considerations.

A detailed record of the examination should be entered on the reverse of the EDE.

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

[...]

8 General Principles for Intra-EU Movement of Duty-Paid Excisable Products

The core principle of Chapter V of [Council Directive \(EU\) 2020/262](#) in respect of duty-paid movements, is that where excisable products that have been released for consumption in a Member State are dispatched to another Member State, and held there for commercial purposes, those excisable products are subject to Excise Duty in the destination Member State. Subject to required procedures, the Excise Duty paid in the Member State of dispatch may be reimbursed.

There are two types of “commercial purpose” duty-paid consignments:

- trader-to-trader consignments within EMCS of the electronic simplified administrative document (e-SAD) as provided for in Article 36 of [Council Directive \(EU\) 2020/262](#), and
- distance sales by a vendor in one Member State to a private individual in another Member State.

Where EMCS is unavailable for a duty paid movement, the fallback procedure will apply as set out in the [EMCS Trader Guide](#).

In Ireland’s implementation of Chapter V of the Directive, **Movement and Taxation of Excise Goods after Release for Consumption**, the only exception to this principle of taxation in the destination Member State is the relief, under section 104(2) of the Finance Act 2001, for excisable products acquired in a Member State by a private individual for that individual’s own use and transported by that individual to the State (see [Section 11](#) of this manual).

It should be noted that there is no relief for any consignment acquired by a private individual in another Member State, where that private individual merely **arranges** for the transport of the consignment from that Member State. Consignments of this kind are unaccompanied, and as such the procedures applicable to trader-to-trader consignments outlined in [Section 9](#) of this manual apply, both to consignments transported on behalf of a private individual or a group of private individuals, for example a private wine club.

By the same principle, where a vendor in another Member State makes the arrangements to dispatch or transport the consignment to the private individual in the State, the procedures for distance sales outlined in [Section 9](#) of this manual apply.

9 Consignments to a Trader in the State of Excisable Products Duty-Paid in Another Member State

9.1 Legislation

The provisions of Section 109SB of the Finance Act 2001 apply to the consignment to the State of excisable products released for consumption in another Member State for commercial purposes: that is, consignments to a trader in the State of excisable products that are duty-paid in another Member State. Sections 109SB (2) (b) and 109TA of the Finance Act 2001 with Part 5 of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024) apply when the computerised system (EMCS) is unavailable, and the applicable fall-back procedures are set out in the [EMCS Trader Guide](#).

9.2 Procedure

The procedure applies to all duty-paid consignments to the State, for commercial purposes, other than the distance sales covered by [Section 10](#) of this manual. This includes:

- consignments from a trader in another Member State to a trader in the State,
- consignments brought into the State by a trader established in another Member State, and
- consignments acquired in another Member State by a trader established in the State and brought into the State by that trader.

Any person (the person is referred to as “the certified consignee” in this and following paragraphs) who brings a consignment of this kind into the State must, at least one full working day in advance of dispatch of the consignment:

- be registered as a Certified Consignee or Temporary Certified Consignee on SEED (System for Exchange of Excise Data),
- notify the officer in advance of the consignment. The detail of that declaration is prescribed in section 109SB, subsection 1,
- at the same time, by means of an excise duty entry (EDE), pay or secure the Excise Duty on the products to be consigned (see [paragraph 9.4](#)), and
- the certified consignee must also provide the SEED reference of the Certified Consignor or Temporary Certified Consignor to the local excise officer.

Where, as in most cases, the Excise Duty is paid at that time, a copy of the excise duty entry may serve as the duty guarantee document.

The EU Consignor must initiate the movement details on EMCS (Excise Movement & Control System).

On the arrival of the consignment at the premises or place specified in the declaration, the certified consignee must notify the officer immediately and hold the consignment for inspection if required to do so. The certified consignee must, in accordance with section 109SB of Finance Act 2001:

- acknowledge receipt of the movement on EMCS and note any discrepancies between the goods ordered and the goods received,
- without delay, as required by section 109SC, no later than five working days after the end of the month, submit a Report of Receipt to the Commissioners, using EMCS.

9.3 Exceptional Requirements

Where a consignment of excisable products contains **marked gas oil** or **marked kerosene**, the certified consignee is required to make a written declaration to an officer that the fuel concerned has been marked in accordance with Regulation 29 of the [Mineral Oil Regulations 2012](#) and is intended for a purpose other than combustion in the engine of a motor vehicle.

In the case of a consignment of cigarettes or roll-your-own tobacco, the declarant should be aware of the requirements for payment of Tobacco Products Tax by means of tax stamps.

9.4 Payment (Excise Duty Entry)

An Excise Duty Entry (EDE) declaration is used to declare and pay Excise Duty on excisable products acquired from other EU Member States and is processed via the Electronic Excise Declaration System. The EDE declaration service allows excise traders to complete EDE declarations electronically.

For further information see the [Electronic Excise Declaration System \(EEDS\) manual](#) and [File an Excise Duty Entry \(EDE\) declaration](#) on the Revenue website.

On receipt of the EDE the officer should check that the correct data is declared and cross-check details against invoices and advance declaration. The duty calculations must be checked for accuracy, and any discrepancies notified to the declarant.

The method of calculation of Alcohol Products Tax and the related ERN's (Excise Reference Numbers) are set out in the [Alcohol Products Tax and Reliefs Manual](#)

9.5 Release Without Examination

The certified consignee must notify the officer immediately that the consignment arrived at the designated premises. The officer should then advise the certified consignee of their intention to either examine or authorise the release the consignment.

Where the officer authorises release of the consignment without inspection, they should request the declarant/consignee to:

- check the consignment,

- update EMCS for the goods received,
- submit details of any discrepancies,
- ensure the local excise officer has been provided with a copy of the invoice and EDE for the consignment and confirmation that the goods have arrived.

The local officer should check that the certified consignee has submitted the Report of Receipt using EMCS and has thus finalised the movement on EMCS. This is to enable the Report of Receipt to be forwarded to the tax authority in the Member State of dispatch which in turn allows for the refund to the consignor to be made.

9.6 Selection and Conduct of Examination

Where the officer intends to examine the consignment, they should advise the certified consignee accordingly immediately on receipt of notice of arrival of the consignment.

The examination procedures set out in [paragraph 7.10](#) of this manual apply to duty paid consignments and should be followed.

Following completion of the examination the officer should check the movement details on EMCS to ensure the Report of Receipt was forwarded by the certified consignee using EMCS ensuring everything is in order.

9.7 Cross Border Consignments

In most circumstances the officer responsible for carrying out the compliance procedures will be attached to the branch that the designated place of delivery is assigned to, see [paragraph 2.1.2](#).

9.8 Modified Procedures

The procedures set out in this section of the manual may be modified on request.

Where any such arrangement is to be considered, the consignee concerned must apply in writing to the officer, setting out:

- the exact nature of their business, with particular focus on the frequency of consignments,
- the type of goods involved,
- details of the suppliers of the goods,
- details of the customers of the goods within the State,
- the specified premises or places where goods will be delivered,
- details of records kept,
- details of direct debit deferred payment or payment on account arrangements,

- any other information relevant to the application.

On receipt of an application for modification of procedures, the officer should submit a full report and recommendation to their Assistant Principal Officer who, in consultation, if necessary, with appropriate colleagues, will make the final decision.

A more recent version of this manual is available.

10 Distance Selling to Private Individuals in the State

10.1 Legislation

Section 109U of the Finance Act 2001 and Part 7 of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024) provide for the standard procedure that applies to distance selling from a non-State vendor to a private individual in the State.

10.2 Procedure

A trader in another Member State who sells excisable products, duty-paid in that Member State, to a private individual in the State for the personal use of that private individual, and who dispatches or transports the excisable products, directly or indirectly, to the private individual is referred to as a “non-State vendor”.

A non-State vendor must appoint a person established in the State as a tax representative to act on their behalf. The tax representative shall be approved by Revenue (see [paragraph 10.4](#)).

The non-State vendor, or the tax representative acting on behalf of the non-State vendor, shall:

- deliver a written declaration, referred to as an “advance declaration”, and a duty guarantee document, to the officer at least one full working day in advance of dispatch of the consignment. The detail of the declaration is prescribed in [Regulation 41](#), and the contents of the declaration are set out in [Appendix C](#), and
- pay or secure the Excise Duty at the time the declaration is delivered.

Where, as in most cases, the Excise Duty is paid at that time, a copy of the Excise Duty Entry may serve as the advance declaration and duty guarantee document. The officer will then endorse the copy used as the duty guarantee document, return it to the declarant, and retain the copy used as the advance declaration.

A copy of the duty guarantee document is to accompany the consignment.

The non-State vendor or tax representative (see [paragraph 10.4](#)) will immediately notify the officer upon arrival of the consignment at the premises or place specified in the advance declaration, pay any Excise Duty outstanding, and hold the products for inspection if required to do so. The declarant will forward a copy of the excise duty entry for the consignment to the officer.

Where the officer is satisfied that the consignment is in accordance with the advance declaration, and that the Excise Duty on it has been paid in full, they may authorise the release of the excisable products concerned.

For distance selling of **cigarettes** or **roll-your-own tobacco**, the non-State vendor shall be aware of the requirements for payment of Tobacco Products Tax by means of tax stamps.

10.3 VAT

Non-State vendors of excisable products are required to register for Value Added Tax (VAT) in the State. For further information, see the related [VAT Guide](#) and details of the [One Stop Shop](#) schemes on the Revenue website.

10.4 Tax Representative

A person established in the State may be approved by the Revenue Commissioners as a tax representative, under the provisions of section 109U (2) and Regulation 25 of the [Control of Excisable Products Regulations 2024 \(S.I. No 36 of 2024\)](#). This authorisation allows the tax representative to act as an agent for a non-State vendor delivering excisable products, duty-paid in the Member State of dispatch, to private individuals in the State under distance selling arrangements. The tax representative is, under section 99(6), liable for the payment of the Excise Duty on excisable products delivered to the State by or on behalf of the non-State vendor for whom they are acting as an agent.

10.5 Tax Representative – Approval Process

Any person seeking approval as a tax representative for a non-State vendor is to be established in the State and:

- the application for registration should be sent to the appropriate Revenue officer (see [paragraph 2.2](#)),
- provide a letter from a vendor established in another Member State appointing the applicant to act as a tax representative in the State on that vendor's behalf, and
- provide any other information that an officer may require.

On receipt of a written application the officer will record the application. A meeting should be arranged with the applicant or, where the applicant is a company, with the managing director or secretary, where the requirements and conditions of approval are explained to the applicant.

The officer is to confirm that the vendor established in another Member State is registered for VAT in the State, and also seek the following information;

- full details of their supplier including name, address, type of business,
- the type and quantity of excisable products to be received,
- the premises or place of importation to be used, and
- payment arrangements for the Excise Duty.

On receipt of all relevant documentation and information from the applicant, and subject to a satisfactory outcome to the assessment process, the officer will forward a report and

recommendation to the officer authorised under section 144A (2) (b) of the Finance Act 2001.

The Authorised Officer shall consider every aspect of the application, including the officer's report and recommendation, and if satisfied, grant approval.

Following a decision to grant an approval, the officer will issue the Approval Order to the applicant, see [Appendix E](#) for copy of standard Approval Order.

On receipt of all signed documentation from the applicant, the officer will update the Tax Representative Approval record to note that the applicant has been approved to act as an agent for a vendor established in another Member State delivering excisable products, duty-paid in the Member State of dispatch, to private individuals in the State under distance selling arrangements.

10.6 Revocation of Registration

Section 109U (2)(c) provides for the revocation of a registration. See paragraph 3.16 of the [Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual](#), on the measures to be taken for revocation of a warehousekeeper authorisation, which apply when revoking a tax representative registration.

10.7 Appeals

A refusal to register a person as a tax representative or a decision to revoke a registration may be appealed to the [Tax Appeals Commission](#) under section 146 of the Finance Act 2001.

Information on Appeals relating to Excise matters is available in [General Excise Appeals](#) on revenue.ie.

10.8 Payment of Excise Duty

The Tax Representative is required to pay the appropriate Excise Duty, by means of an Excise Duty Entry (EDE), prior to the dispatch of consignments. See [paragraph 9.4](#) regarding EDE requirements.

Value Added Tax (VAT) is payable at the same time as the Excise Duty.

10.9 Control Procedures

The control procedures as outlined in paragraphs [9.5](#) and [9.6](#) for duty-paid consignments apply to consignments delivered under distance selling arrangements, except that the electronic Simplified Administrative Document (e-SAD) is not a requirement for such consignments.

10.10 Modified Procedures

Regulation 44 of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024) makes provision for modified procedures. However, where any such arrangement is to be considered, the consignee concerned must apply in writing to the officer, setting out:

- the exact nature of their business, with particular focus on the frequency of consignments,
- the type of goods involved,
- details of the suppliers of the goods,
- details of the customers of the goods within the State,
- the specified premises or places where goods will be delivered,
- details of records kept,
- details of direct debit deferred payment or payment on account arrangements,
- any other information relevant to the application.

On receipt of an application for modification of procedures, the officer should submit a full report and recommendation to their Assistant Principal Officer, who, if necessary following consultation with appropriate colleagues, will make the final decision.

11 Alcohol and Tobacco Products Acquired Duty-Paid in Another Member State by Private Individuals who Transport them to the State

11.1 Legislation

Article 32 of [Council Directive \(EU\) 2020/262](#) of 19 December 2019 on the general arrangements for excise duty provides that “Excise Duty on excise goods acquired by a private individual for their own use, and transported from one Member State to another by them, shall be charged only in the Member State in which the excise goods are acquired”.

The Article sets down several factors to be considered when determining whether the products are for “own use” of a private individual, as opposed to commercial purposes.

Article 32 of [Council Directive \(EU\) 2020/262](#) is implemented in national law by section 104(2) of the Act, which provides for the exemption from Excise Duty and Regulation 48 of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024) which sets down the factors to be taken into account for a determination as to whether products are for own use and not for commercial purposes. These include the reasons given by the person for having the products, the person’s occupation, the means of transport used, the frequency of journeys, and the quantity of the products.

Only persons aged 17 and over may avail of this exemption.

11.2 Quantitative Guide Levels

As regards the quantity of products, Article 32 of the Directive allows Member States to set guide levels in determining the “own use” test. The guide levels may not be lower than the amount stipulated in the Article for each type of product; the national guide levels are set out in Regulation 48.

11.3 Revenue Powers

For the purposes of these provisions, under section 136A [of the Finance Act 2001](#), a Revenue officer may stop and question a traveller entering the State in relation to any baggage or goods either carried or in the baggage of or transported by that person, where the officer has reason to believe that the person concerned is committing an offence involving excisable products.

Under section 134 of the [Finance Act 2001](#), a Revenue officer in uniform may, where authorised in writing in accordance with section 144A of the Act to do so, stop any vehicle where there are reasonable grounds to suspect that excisable products are being transported by it. Section 135 provides that an authorised Revenue officer may carry out such searches of the vehicle and question the person in charge of it in order to establish whether any excisable products transported by it are liable to forfeiture.

12 Consignments to Traders in other Member States of Excisable Products Duty-Paid in the State

12.1 Legislation

Section 109SA of the Finance Act 2001, provides for the consignment of excisable products, duty-paid in this State and dispatched to another Member State for commercial purposes. Section 109VA of the Finance Act 2001 and Part 4 of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024) apply when the computerised system (EMCS) is unavailable with the applicable fall-back procedures set out in the [EMCS Trader Guide](#). Section 104(5) provides for the repayment of Excise Duty in respect of the consigned products paid in the State.

12.2 Procedure

The procedure applies to all duty-paid consignments from the State, for commercial purposes, other than the distance sales covered by [Section 13](#) of this manual. This includes:

- consignments to a trader in another Member State from a trader in the State,
- consignments taken to another Member State by a trader established in this State, and
- consignments acquired in this State by a trader established in another Member State and brought to that Member State by that trader.

Any person, referred to as a certified consignor or temporary certified consignor in this section, who dispatches excisable products from this State to another Member State for commercial purposes may only do so where the consignment is delivered to a certified consignee.

The certified consignor, or temporary certified consignor, must be registered on SEED (System for Exchange of Excise Data). When the certified consignor dispatches a consignment from the State to another Member State, the certified consignor shall submit a draft electronic simplified administrative document (e-SAD) to Revenue using EMCS (Excise Movement & Control System).

Once the draft e-SAD has been verified, Revenue will issue a unique Administrative Reference Code (ARC) for the consignment, through EMCS, to the certified consignor and to the competent authority of the destination Member State.

The certified consignor is obliged to provide the person, transporter or carrier of the consignment with the ARC number for that consignment, which should be made available on request by an officer.

For the purposes of this section, an authorised warehousekeeper or registered consignor may also act as a certified consignor with prior approval of the Revenue Commissioners and they shall comply with any conditions the Revenue Commissioners may prescribe. Further

information and guidance on EMCS processes is available on the [EMCS Trader Guide](#) on revenue.ie.

12.2.1 Change of Destination

Once a consignment has been dispatched to a certified consignee, the certified consignor may amend the place of delivery in the other Member State operated by the same certified consignee or the place of dispatch. This is done by submitting a draft e-SAD, through EMCS, with the amendment, which will require verification by Revenue.

12.2.2 Occasional Movement of Goods

Where a certified consignor in this State sends excisable goods occasionally to a certified consignee in another Member State, Revenue may issue a temporary registration to that consignor, confined to a single movement in a calendar year. This will limit the temporary certified consignor to a specific quantity of excisable products, a specific period of time, or restrictions as to whom the temporary certified consignor can send excisable goods to.

Additional requirements apply to consignors wishing to avail of reduced rates in other Member States for beer, cider and perry, spirits, wine, other fermented beverages and intermediate beverages produced by small independent producers. For further information, see paragraph 3.18 of the [Alcohol Products Tax and Reliefs Manual](#).

Report of Receipt

When the Revenue Commissioners receive the Report of Receipt from the competent authority in the Member State of destination, they shall forward it to the certified consignor.

12.4 Repayment

Under section 104(5) of the Finance Act 2001 as amended, a full relief from Excise Duty shall be given, by way of repayment, where excisable goods have been released for home consumption in this State and dispatched to another Member State for commercial purposes.

The repayment of Excise Duty in relation to this section shall be on production by the certified consignor of the report of receipt from the relevant competent authority in the Member State to which the consignment was to.

12.5 Fallback

Section 109VA of the Finance Act 2001 and Part 4 of the [Regulations](#) apply when the computerised system (EMCS) is unavailable to the certified consignor, prior to dispatching a consignment of excisable products, the certified consignor shall notify the Revenue Commissioners of the consignment.

The consignment shall be dispatched under cover of a paper document containing all the data required for an e-SAD and clearly marked with the following statement: "Paper

simplified administrative document (excisable products) for fiscal control purposes". When EMCS becomes available, the certified consignor is obliged to submit a draft e-SAD for the consignment on EMCS.

Where a paper report of receipt is received for a consignment that has been delivered to another Member State and this has been accepted by Revenue, this report of receipt will be forwarded to the certified consignor and can be used by them to confirm the delivery of the consignment and will serve as evidence that the excise duty has been paid in the Member State of destination.

See also **9. Fallback & Recovery** the [EMCS Trader Guide](#) on revenue.ie.

A more recent version of this manual is available.

13 Distance-Selling of Excisable Products, Duty-Paid in the State, to Private Individuals in Another Member State

13.1 Legislation

Section 104(5)(b) of the Finance Act 2001 provides for the repayment of the Excise Duty paid in the State on duty-paid excisable products that are properly consigned to a private individual in another Member State under a distance selling arrangement. The repayment procedure is prescribed in Part 10 of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024).

Section 109W, and Part 6 of the [Regulations](#), set out the requirements for a State vendor (the trader in the State who sells and consigns the excisable products) involved in distance selling to a private individual in another Member State.

13.2 Requirements in Member State of Destination

The State vendor (or a tax representative authorised in the destination Member State to act on his or her behalf) is liable for the Excise Duty in the Member State of destination on the products consigned. Before the dispatch of a consignment, the State vendor must have:

- registered his or her identity with the office designated for that purpose by the competent authority in the Member State of destination,
- guaranteed payment of the Excise Duty due in that other Member State on the consignment.

The State vendor must also pay any Excise Duty still outstanding, once the consignment is delivered.

13.3 Revenue Requirements in Advance of Dispatch

The State vendor must, at least one full working day in advance of the dispatch of a consignment deliver a written declaration to the officer, containing:

- the name, address and VAT number of the State vendor,
- the address of the premises or place in the State from which the excisable products are to be dispatched,
- the name and address of the consignee in the Member State of destination, and
- a full description of the excisable products including the CN Code reference.

The excisable products must be held intact at the premises or other place of dispatch for one full working day after the declaration is delivered, unless otherwise allowed by the officer.

13.4 Repayment Procedure

The information required for a claim for repayment of the Excise Duty paid in the State on the products consigned is specified in Regulation 57 of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024). The claim must be made in writing to the officer, and be accompanied by:

- evidence that the products have been received by the consignee in the other Member State,
- written evidence that Excise Duty has been paid on the excisable products in the State,
- written evidence that Excise Duty has been paid or secured in the Member State of destination.

Where Excise Duty has not yet been paid, at the time a claim is made, the repayment may not be made until evidence of payment is produced.

13.5 VAT

State vendors of excisable products are required to register for VAT in the Member State to which the products are consigned. For further information, see the related [VAT Guide](#) on the Revenue website.

14 Losses in the Course of Consignment

14.1 Losses in Consignment Under Duty-suspension

Section 98A(4) provides that Excise Duty is not chargeable on excisable products that are shown to the satisfaction of a Revenue officer to have been lost in the course of consignment to the State, due to:

- unforeseen circumstances or force majeure, or
- the inherent nature of the products concerned.

This provision covers any products that have become spoiled or otherwise rendered unusable as an excisable product. It does not, however, cover frauds and irregularities in the course of consignment, see [Section 15](#) of this manual.

14.2 Losses in Duty-paid Consignments

The reliefs for losses, outlined in [paragraph 14.1](#), also apply to excisable products that are shown to have been lost in the course of consignment to the State under:

- cover of the electronic Simplified Administrative Document in accordance with the procedures described in [Section 8](#) of this manual,
- a distance selling arrangement, under the procedure described in [paragraph 10.2](#).

14.3 Establishing the Loss

In circumstances where losses occur, the consignee must:

- immediately notify the officer of the losses,
- hold the consignment in such state, where possible, until it is inspected by the officer, unless informed by the officer that an inspection is not required.

The officer should decide whether a visit to inspect the losses is warranted, based on the nature of the incident, the scale of the loss, and the track record of the consignee.

An inspection should establish the circumstances of the losses, which should be documented accordingly. Any products which are considered unmarketable, or unfit for human consumption, should be destroyed in accordance with regulatory requirements, and may be carried out under the supervision of the officer, if so required by the officer in consultation with local management.

14.4 Repayment Claims

Where Excise Duty has been paid in advance on a consignment, any Excise Duty that is found to have been overpaid when losses have been established, may be repaid.

Claims must be made in writing by the consignee to the officer, and should include:

- the circumstances of the losses, and confirmation that they have been reported in accordance with [paragraph 14.3](#),
- the name and address of the person who paid the duty,
- a full description of the products concerned,
- the amount of duty paid, and the corresponding EDE number/s.

Claims should be supported by appropriate documentary evidence, for example trader loss/damage report, credit note from supplier, etc.

Claims should be made within a period of 3 calendar months from the time of the loss/damage.

Claims may be accepted within 6 months following the end of each such period of 3 calendar months. Claims may also be accepted outside this timeframe provided specific arrangements have been made with the officer, or where exceptional circumstances pertain.

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

[...]

15 Irregularities

15.1 Irregularities in Consignment Under Duty-suspension

Where, due to an irregularity in the course of consignment under duty-suspension, excisable products are released for consumption, and where:

- the irregularity has occurred in the State, or
- the irregularity has been detected in the State, and there is no evidence that it has occurred elsewhere,

Excise Duty is due and payable on the products concerned. Regulation 59 of the [Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024) provides for the recovery of the Excise Duty.

In the case of a consignment from the State, a demand should be issued to the consigning warehousekeeper or registered consignor. In the case of a consignment to the State, arrangements should be made, through the Excise Liaison Office, VIMA, for collection of the liability from the person in the Member State of dispatch who has guaranteed the consignment.

Where some or all the products in a consignment under duty-suspension do not arrive at their destination, and where the non-arrival cannot be otherwise accounted for to the satisfaction of the officer, an irregularity shall be deemed to have occurred in the Member State of dispatch, and no recovery action should be taken.

15.2 Irregularities in Duty-paid Consignments

The same principles apply to irregularities in the course of duty-paid consignments. Where in the course of any commercial duty-paid consignment, either under cover of the electronic Simplified Administrative Document or under a distance selling arrangement, some or all of the excisable products do not arrive at the place of delivery because of an irregularity, and:

- the irregularity has occurred in the State, or
- the irregularity has been detected in the State, and there is no evidence that it has occurred elsewhere.

Then Excise Duty is due and payable on the products concerned. Regulation 66 provides for the recovery of the Excise Duty and Regulation 68 requires that the Excise Duty is to be recovered from the person who has secured the duty.

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

[...]

A more recent version of this manual is available.

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- Covering letter for issue with Approval Order
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Appendix A - VAT and/or Excise Duty Exemption Certificate

EUROPEAN UNION**VAT AND/OR EXCISE DUTY EXEMPTION CERTIFICATE**

(Directive 2006/112/EC – Article 151 and Council Directive (EU) 2020/262 – Article 12)

Serial No (optional):**1. ELIGIBLE BODY/INDIVIDUAL**

Designation/Name

Street and No.

Postcode, place

(Host) Member State

2. COMPETENT AUTHORITY RESPONSIBLE FOR STAMPING (name, address and telephone number)**3. DECLARATION BY THE ELIGIBLE BODY OR INDIVIDUAL**The eligible body or individual³ hereby declares(a) that the goods and/or services set out in box 5 are intended⁴

- | | |
|--|--|
| <input type="checkbox"/> For the official use of <ul style="list-style-type: none"> <input type="checkbox"/> foreign diplomatic mission <input type="checkbox"/> foreign consular representation <input type="checkbox"/> a European body to which the Protocol on the privileges and immunities of the European Union applies <input type="checkbox"/> an international organisation <input type="checkbox"/> the armed forces of a State being a party to the North Atlantic Treaty (NATO force) <input type="checkbox"/> armed forces of the United Kingdom stationed in the island of Cyprus | <input type="checkbox"/> For the personal use of <ul style="list-style-type: none"> <input type="checkbox"/> a member of a foreign diplomatic mission <input type="checkbox"/> a member of a foreign consular representation <input type="checkbox"/> a staff member of an international organisation |
|--|--|
- ☐ for the use of the European Commission or any agency or body established under Union law, where the Commission or that agency or body executes its tasks in response to the COVID-19 pandemic (designation of the institution) (see box 4)
- (b) that the goods and/or services described at box 5 comply with the conditions and limitations applicable to the exemption in the host Member State mentioned in box 1, and
- (c) that the information above is furnished in good faith.

The eligible body or individual hereby undertakes to pay to the Member State from which the goods were dispatched or from which the goods and/or services were supplied, the VAT and/or excise duty which would be due if the goods and/or services did not comply with the conditions of exemption, or if the goods and/or services were not used in the manner intended.

Place, date

Name and status of signatory

Signature

³ Delete as appropriate⁴ Place a cross in the appropriate box

4. STAMP OF THE BODY (in case of exemption for personal use)					
Place, date	Stamp	Name and status of signatory Signature			
5. DESCRIPTION OF THE GOODS AND/OR SERVICES, FOR WHICH THE EXEMPTION FROM VAT AND/OR EXCISE DUTY IS REQUESTED					
A. Information concerning the supplier/authorised warehousekeeper (1) Name and address: (2) Member State (3) VAT/excise number or tax reference number B. Information concerning the goods and/or services:					
No	Detailed description of the goods and/or services ⁵ (or reference to the attached order form)	Quantity or number	Value excluding VAT and excise duty		Currency
			Value per unit	Total value	
Total amount					
6. CERTIFICATION BY THE COMPETENT AUTHORITIES OF THE HOST MEMBER STATE					
The consignment/supply of goods and/or services described in box 5 meets: <input type="checkbox"/> totally <input type="checkbox"/> up to a quantity of (number) ⁶ the conditions for exemption from VAT and/or excise duty <div style="text-align: right; padding-right: 50px;">Name and status of signatory</div>					
Place, date	Stamp	Signature			
7. PERMISSION TO DISPENSE WITH THE STAMP UNDER BOX 6 (only in case of exemption for official use)					
By letter No: Dated: Designation of eligible institution: Is by Competent authority in host Member State: Dispenses from the obligation under box 6 to obtain the stamp <div style="text-align: right; padding-right: 50px;">Name and status of signatory</div>					
Place, date	Stamp	Signature			

⁵ Delete space not used. This obligation also applies if order forms are attached.

⁶ Goods and/or services not eligible should be deleted in box 5 or on the attached order form.

Explanatory notes

1. For the supplier and/or the authorised warehousekeeper, this certificate serves as a supporting document for the tax exemption of the supplies of goods and services or the consignments of goods to the eligible bodies/individuals referred to in Article 151 of Directive 2006/112/EC and Article 12 of Council Directive (EU) 2020/262. Accordingly, one certificate shall be drawn up for each supplier/warehousekeeper. Moreover, the supplier/warehousekeeper is required to keep this certificate as part of his records in accordance with the legal provisions applicable in his Member State.
2. (a) The general specification of the paper to be used is as laid down in the *Official Journal of the European Communities* (C 164 of 1.7.1989, p. 3).

The paper is to be white for all copies and should be 210 millimetres by 297 millimetres with a maximum tolerance of 5 millimetres less or 8 millimetres more with regard to their length.

For an exemption from excise duty the exemption certificate shall be drawn up in duplicate:
 - one copy to be kept by the consignor,
 - one copy to accompany the movement of the products subject to excise duty.(b) Any unused space in box 5.B. is to be crossed out so that nothing can be added.
(c) The document must be completed legibly and in a manner that makes entries indelible. No erasures or overwriting are permitted. It shall be completed in a language recognised by the host Member State.
(d) If the description of the goods and/or services (box 5.B of the certificate) refers to a purchase order form drawn up in a language other than a language recognised by the host Member State, a translation must be attached by the eligible body/individual.
(e) On the other hand, if the certificate is drawn up in a language other than a language recognised by the Member State of the supplier/warehousekeeper, a translation of the information concerning the goods and services in box 5.B must be attached by the eligible body/individual.
(f) A recognised language means one of the languages officially in use in the Member State or any other official language of the Union which the Member State declares can be used for this purpose.
3. By its declaration in box 3 of the certificate, the eligible body/individual provides the information necessary for the evaluation of the request for exemption in the host Member State.
4. By its declaration in box 4 of the certificate, the body confirms the details in boxes 1 and 3(a) of the document and certifies that the eligible individual is a staff member of the body.
5. (a) The reference to the purchase order form (box 5.B of the certificate) must contain at least the date and order number. The order form should contain all the elements that figure at box 5 of the certificate. If the certificate has to be stamped by the competent authority of the host Member State, the order form shall also be stamped.
(b) The indication of the excise number as defined in Article 2, point (12), of Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 is optional; the VAT identification number or tax reference number must be indicated.
(c) The currencies should be indicated by means of a three-letter code in conformity with the ISO code 4217 standard established by the International Standards Organisation.⁷
6. The abovementioned declaration by the eligible body/individual; shall be authenticated at box 6 by the stamp of the competent authority of the host Member State. That authority can make its approval dependent on the agreement of another authority in its Member State. It is up to the competent tax authority to obtain such an agreement.
7. To simplify the procedure, the competent authority can dispense with the obligation on the eligible body to ask for the stamp in the case of exemption for official use. The eligible body should mention this dispensation at box 7 of the certificate.

⁷ As an indication, some codes relating to currencies current used: EUR (euro), BGN (lev), CZK (Czech koruna), DKK (Danish krone), GBP (pound sterling), HUF (forint), LTL (litas), PLN (zloty), RON (Romanian leu), SEK (Swedish krona), USD (United States dollar).

Appendix B - Application for approval as a Registered Consignee/Temporary Registered Consignee under Section 109IA, Finance Act 2001

1. Name of Applicant:	2. Name under which trading is carried on:
3. Trading Address: E/mail address: Phone No: FAX No:	4. State nature of trading entity (i.e. whether a public or a private limited company, sole trader, partnership etc):
5. Registered Address: 5(a) Company Registration No:	6. Vat Registration No:* * If applicable
7. Directors: Name and Position held: (i) _____ _____ _____ (ii) _____ _____ _____ (iii) _____ _____ _____	Address: (i) _____ _____ _____ (ii) _____ _____ _____ (iii) _____ _____ _____
8. Shareholders: Name: (i) _____ _____ <u>percentage shareholding</u> (ii) _____ _____ <u>percentage shareholding</u> (iii) _____ _____	Address: (i) _____ _____ _____ (ii) _____ _____ _____ (iii) _____ _____

<u>percentage shareholding</u>	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 10px;"/>	
9. Address of Designated Premises:		
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 10px;"/> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 10px;"/>		
<p>The premises must comply with Health and Safety requirements. Where the premises are not those of the applicant, the written consent of the owner to such arrangement, including the right of access by Revenue officers, must be submitted with the application.</p>		
10. Source of Excisable Products:		
11. Estimated Annual Throughput:		
Spirits:	Tobacco:	
Wine:	Mineral Oil:	
Beer:		
12. Excise Licences held by Applicant:		
<u>Type</u>	<u>Name of licensee</u>	Licence Reference No.
13. C&E Account Number: *		
Deferred Payment/Direct Debit (Alcohol & Tobacco Traders): *		
* If applicable		
14. Arrangements for completion of Excise duty Entries:		
Self		Tick (✓) previous box
Agent		Tick (✓) previous box
14(a). Name and address of agent if applicable:		

15. Details of all previous application(s) made to the Revenue Commissioners:**16. Additional information to be submitted with your application:**

- A. Details of existing business and nature of proposed business.
- B. Details of your records and accounts system in respect of excisable products.
- C. Details of how Excise Movement Control System e-AD's (electronic-Administrative Documents) received will be receipted.

17. Declaration:

I, _____ (name in block letters), hereby declare that the above information is correct and apply on behalf of _____ for authorisation as a Registered Consignee/Temporary Registered Consignee under section 109IA, Finance Act 2001 (delete as appropriate).

Template letter for issue with Application Form

Dear

I refer to your recent enquiry re approval as a Please find enclosed an application form for approval as a Please complete question 16 in full.

I also refer you to the Revenue Web Site which provides information on [Excise and setting up an Excise business](#).

Excise Licences are processed by the National Excise Licence Office (NELO); [contact details](#) are available on revenue.ie

Registration for Value Added Tax is dealt with by **(branch currently dealing with your Revenue Affairs)**.

Information on applying for an Excise Deferred Payment authorisation is available on revenue.ie. Completed forms should be sent to the eCustoms Accounting Unit using the secure 'MyEnquiries' service available through myAccount or ROS: Alternatively use ecustoms@revenue.ie or ecustomsaccounts@revenue.ie. Please note that Revenue cannot guarantee the security of personal and sensitive data sent in plain text via standard email.

[Further information and contact details](#) are provided on the Revenue website.

Yours sincerely,

Appendix C - Advance Declaration

Standard contents for advanced declaration

- (a) the name and address of the private individual in the State to whom the excisable products are to be delivered,
- (b) the name, address and VAT number of the non-State vendor who is to dispatch the consignment,
- (c) the address of the premises or place to which the excisable products are to be delivered if different to (a), or (as the case may be) the place of presentation, and the expected date of delivery or presentation,
- (d) a detailed description of the excisable products and their quantity,
- (e) the name and address of the tax representative in the State responsible for payment of the duty, and
- (f) such other information as the Commissioners may require.

Appendix D (i) - Standard Authorisation Document for a Registered Consignee

This Template is to be used for authorising a Registered Consignee

Each Authorisation Document must be accompanied by Conditions (Annex 1) and a declaration of acceptance (Annex 2), to be signed by the applicant.

Officers should note that the conditions at Annex 1 are those that will apply in most cases. However, depending on circumstances of application it may at times be necessary to alter these conditions.

In the event that further specific conditions are applied in particular cases by the Revenue Commissioners, such conditions should also be included.

Company:

Ref File no.

Authorisation as a Registered Consignee

To whom it may concern

I refer to your application for authorisation as a Registered Consignee.

I am directed by the Revenue Commissioners to forward to you the enclosed Registered Consignee Authorisation Document dated and a copy of this authorisation.

A Registered Consignee Number will be issued to you on receipt of your signed acceptance of the conditions of authorisation and on confirmation that an adequate Direct Debit arrangement has been put in place.

Please return:

1. The Registered Consignee Authorisation Document and the Annex 1 conditions with each page initialled and dated (3 pages in all) and
2. Please also return the signed acceptance of the conditions at Annex 2 as soon as possible to:

Yours sincerely

Assistant Principal Officer

Ref:

Registered Consignee Authorisation Document

Registered Consignee:

Name

Address

The Revenue Commissioners hereby authorise..... as a Registered Consignee under the provisions of section 109IA of the Finance Act, 2001 for the purpose of receiving duty-suspended excisable products, **(specify e.g. wines/beer/spirits)** in case/ keg under duty suspension arrangements, at the designated premises of

This authorisation is effective from, subject to compliance with and acceptance in writing byof the conditions at Annex 1.

Assistant Principal Officer

Annex 1

Standard Conditions attached to Registered Consignee Authorisation Document

A registered consignee must:

1. Have EMCS (Excise Movement and Control System) facility, or access to EMCS facility that will enable receipt of e-AD's (electronic-Administrative Documents) in respect of duty-suspended consignments of Excisable products.
2. If applicable register with ROS via [Online Services](#).
3. Apply for digital sub certificate (sub user digital cert) of administrators certificate, with permissions for EMCS via [Online Services](#)
4. Inform Revenue officer if person other than direct employee of Registered Consignee is authorised to use digital sub certificate (sub user digital cert), in order to receipt e- AD's (electronic-Administrative Document's) in respect of duty –suspend consignments of excisable products.
5. Receipt or have receipted all e-AD's (electronic-Administrative Documents) post arrival of duty-suspended consignments of excisable products.
6. Hold a valid excise licence.
7. Enter a direct debit deferred payment arrangement with the Commissioners to secure payment of the duties due.
8. Be registered for VAT.
9. Guarantee payment of Excise Duty in circumstances where s/he acts as guarantor for any duty liability that may arise during the intra -Community movement of excisable product.
10. Provide name, address, and VAT number, of the transporter or carrier of the consignment.
11. Undertake to neither hold nor dispatch excisable products under a duty-suspension arrangement.
12. Undertake to pay, (subject to deferment) the proper duty to the designated excise office at the time of receipt of the goods.
13. Furnish returns of stocks received and duty payments in the form acceptable to the Revenue officer, on the last working day of the month.
14. Arrange to have consignments conveyed directly and intact to the designated premises indicated herein.*
15. Ensure that the designated premises complies with health and safety at work legislation, and other regulatory requirements.

16. Deliver to the Revenue officer at least one full working day in advance of the dispatch of the consignment a written declaration in a manner prescribed by the Revenue officer relating to that consignment. The address of the designated premises to which the consignment is to be delivered will be included in this written declaration.
17. Notify the Revenue officer of the arrival of the consignment.
18. Retain each consignment intact at the premises until such time as they have been examined or authorised for release by the Revenue officer.
19. Notify all losses or discrepancies in consignments to the Revenue officer as soon as they come to notice.
20. Consent to all monitoring and stock checks to enable the Commissioners to verify what goods have actually been received and that the Excise Duty to which they are liable has been paid.
21. Maintain records and accounts in the manner required by the Revenue officer for a period of six years.
22. Allow official access to premises, records and stocks, and allow books and records and/or copies thereof to be taken if so required.
23. Ensure that all internal movements of excisable products for which duty has been paid or accounted for are accompanied by documents or invoices containing references sufficient to establish such duty payments.
24. Accept that the Revenue officer may at any time for reasonable cause, and following such notice as is reasonable in the circumstances, revoke or vary this authorisation.
25. Accept that a review of the authorisation be carried out by a Revenue officer every two years.
26. Where the registered consignee is a company, accept that the authorisation as a registered consignee will expire immediately upon a change of control of that company.
27. Notify the Revenue officer in writing of any intention to cease carrying out the activities for which the authorisation is granted.

*The designated premises referred to in condition 14 above is at

Date of issue

Annex 2**Acceptance of Conditions**

I, _____ (name in block capitals) am authorised to act for and on behalf of _____, and I confirm that I have read and understood the conditions numbered 1 to 27 attaching to the Registered Consignee Authorisation Document dated _____, and agree on behalf of _____ to be bound by them. I understand that breach of these conditions may be an offence and may result in prosecution and/or withdrawal of authorisation. I have initialled and dated each page (3) of a copy of the Registered Consignee Authorisation Document and the conditions attached thereto, (Three pages, in total), which will be retained by Revenue.

Signature _____

Designation Managing Director/Company Secretary/Owner if sole trader*

Date _____

Delete, as appropriate*

ISSUE OF IERT NUMBER

Dear

I am directed by the Revenue Commissioners to refer to your application for approval as a Registered Consignee, and to inform you that they authorise..... to act as a Registered Consignee at the above designated premises, in accordance with Council Directive (EU) 2020/262 and Part 2 of the Finance Act, 2001, and have allocated to you the permanent reference **IERT**. The authorisation is subject to the conditions and requirements already signed and accepted by..... and that the approval applies to.....

Yours faithfully

Assistant Principal Officer

Appendix D (ii) - Standard Approval Order for a Temporary Registered Consignee

This Template is to be used for approving a Temporary Registered Consignee

Each Approval Order must be accompanied by Conditions (Annex 1) and a declaration of acceptance (Annex 2), to be signed by the applicant.

Officers should note that the conditions at Annex 1 are those that will apply in most cases. However, depending on circumstances of application it may at times be necessary to alter these conditions.

In the event that further specific conditions are applied in particular cases by the Revenue Commissioners, such conditions should also be included.

Company:

Ref File no.

Approval as a Temporary Registered Consignee

Dear

I refer to your application for approval as a Temporary Registered Consignee

I am directed by the Revenue Commissioners to forward to you the enclosed Temporary Registered Consignee Approval Order dated... and a copy of this order.

Please return:

1. The Temporary Registered Consignee Approval Order and the Annex 1 conditions with each page initialled and dated (3 pages in all) and
2. Please also return the signed acceptance of the conditions at Annex 2 as soon as possible to:

Yours sincerely

Assistant Principal Officer

Ref:

Temporary Registered Consignee Approval Order

Temporary Registered Consignee:

Name

Address

The Revenue Commissioners hereby approve..... as a Temporary Registered Consignee* under the provisions of section 109IA of the Finance Act, 2001 for the purpose of receiving on an occasional basis duty-suspended Excisable products (**specify eg wines/beer/spirits**) in case / keg from other EU Member States at the designated premises of

This approval is effective from, subject to compliance with and acceptance in writing by..... of the conditions at Annex 1.

Assistant Principal Officer

* A Temporary Registered Consignee who exceeds twelve consignments (Duty-Suspended) in a calendar year, must be registered with the full responsibilities of a Registered Consignee including the provision of security in advance of the dispatch of the consignment.

Annex 1

STANDARD CONDITIONS OF APPROVAL FOR A TEMPORARY REGISTERED CONSIGNEE

A Temporary Registered Consignee must

1. Have EMCS (Excise Movement and Control System) facility, or access to EMCS (Excise Movement and Control System) facility in order to receipt e-AD's (electronic-Administrative Documents) in respect of duty-suspended consignments of Excisable products.
2. If applicable register with ROS (link to revenue.ie).
3. Apply for digital sub certificate (sub user digital cert) of administrators certificate, with permissions for EMCS in respect of each SEED (System for Exchange of Excise Data) number issued by Control officer in respect of each duty-suspended consignment of Excisable products to be received (link to revenue.ie).
4. Inform Revenue officer if person other than direct employee of Registered Consignee is authorised to use digital sub certificate (sub user digital cert), in order to receipt e- AD's (electronic-Administrative Document's) in respect of duty –suspend consignments of excisable product.
5. Receipt or have receipted all e-AD's (electronic- Administrative Documents) post arrival of duty-suspended consignments of excisable products.
6. If required hold a valid Excise licence.
7. Deliver to the Revenue officer at least one full working day in advance of the dispatch of the consignment a written declaration in a manner prescribed by the Revenue officer (advance declaration) relating to that consignment. The address of the designated premises to which the consignment is to be delivered will be included in this advance declaration.
8. Pay the Excise Duty and VAT on the consignment by way of Excise Duty Entry in advance of the dispatch of the consignment.
9. Deliver the duty guarantee document relating to the consignment to the Revenue officer.
10. Provide the relevant SEED number issued by the Revenue officer for consignment to the warehouse of dispatch.
11. Undertake to neither hold nor dispatch excisable products under a duty-suspension arrangement.

12. Arrange to have consignment conveyed directly and intact to the designated premises, such premises will comply with health and safety at work legislation, and other regulatory requirements.
13. On arrival of the consignment at the designated premises immediately notify the Revenue officer of such arrival.
14. Retain the consignment intact at the designated premises until such time as it has been examined or authorised for release.
15. Notify all losses or discrepancies in consignments to the Revenue officer as soon as they come to notice.
16. Consent to all monitoring and stock checks to enable the Revenue officer to verify what consignments have actually been received, and that the Excise Duty to which they are liable has been paid.
17. Retain records and accounts in the manner required by the Revenue officer for a period of six years.
18. Furnish returns of stocks received and duty payments in the form acceptable to the Revenue officer, on the last working day of the month.
19. Allow official access to premises, records and stocks and allow books and records and/or copies thereof be taken if required.
20. Ensure that all internal movements of excisable products for which duty has been paid or accounted for are accompanied by documents or invoices containing references sufficient to establish such duty payments.
21. Accept that the Revenue officer may at any time for reasonable cause vary this authorisation.

The designated premises referred to in condition 12 above are at

Date of issue

Annex 2**Acceptance of Conditions**

I, _____ (name in block capitals) am authorised to act for and on behalf of confirm that I have read and understood the conditions numbered 1 to 21 attaching to the Temporary Registered Consignee Approval Order dated, and agree on behalf of..... to be bound by them. I understand that breach of these conditions may be an offence and may result in prosecution and/or withdrawal of approval. I have initialled and dated each page (3) of a copy of the Temporary Registered Consignee Approval Order and the conditions attached thereto, (Three pages, in total), which will be retained by the Revenue officer

Signature_____

Designation Managing Director/Company Secretary/Owner if sole trader*

Date_____

Delete, as appropriate*

Appendix E - Standard Approval Order for a Tax Representative

This Template is for issuing approval documentation to a Tax Representative

Each Approval Order must be accompanied by Conditions (Annex 1) and a declaration of acceptance (Annex 2), to be signed by the applicant.

Officers should note that the conditions at Annex 1 are those that will apply in most cases. However, depending on circumstances of application it may at times be necessary to alter these conditions.

In the event that further specific conditions are applied in particular cases by the Revenue Commissioners, such conditions should also be included

Company/Individual:

Ref File no.

Approval as a Tax Representative

To whom it may concern

I refer to your application for approval as a Tax Representative

I am directed by the Revenue Commissioners to forward to you the enclosed Tax Representative Approval Order dated... and a copy of this order.

Please return:

1. The Tax Representative Approval Order and the Annex 1 conditions with each page initialled and dated (2 pages in all) and
2. Please also return the signed acceptance of the conditions at Annex 2 as soon as possible to:

Yours sincerely

Assistant Principal Officer

Ref:

Tax Representative Approval Order

Tax Representative:

Name:

Address:

The Revenue Commissioners hereby approve..... to act as a Tax Representative on behalf of..... under the provisions of section 109 (U) (2) of the Finance Act, 2001.

This approval is effective from....., subject to compliance with and acceptance in writing by..... of the conditions at Annex 1.

Yours Sincerely

Assistant Principal Officer

Annex 1**STANDARD CONDITIONS OF APPROVAL FOR A TAX REPRESENTATIVE**

A Tax Representative must:

1. Provide advance declaration at least one working day in advance of arrival
2. Pay or secure the proper duty to the designated Revenue officer by means of Excise Duty Entry (Direct Debit Deferred not mandatory) prior to dispatch of consignment
3. Nominate a designated premises or place of presentation
4. Notify the Revenue officer of the arrival of the consignment at the designated premises or place of presentation
5. Hold consignment intact until such time as it has been examined or authorised for release by the Revenue officer
6. Hold a current Tax Clearance Certificate.
7. Keep records and accounts of all excisable products on which duty was paid for a period of six years and make them available to Revenue officer for inspection on request.
8. This approval may be varied or revoked at any time for reasonable cause. In such event the Tax Representative will be notified in writing by the Revenue Commissioners and given fifteen working days from that date to make representations to them on the matter.

The designated premises/place of presentation referred to in condition 4 above are at

Date of issue

Annex 2**Acceptance of Conditions**

I, _____ (name in block capitals) am authorised to act for and on behalf of..... confirm that I have read and understood the conditions numbered 1 to 8 attaching to the Tax Representative Approval Order dated , and agree on behalf of..... .to be bound by them. I understand that breach of these conditions may be an offence and may result in prosecution and/or withdrawal of approval.

Signature _____

Designation Managing Director/Company Secretary/Individual*

Date _____

Delete, as appropriate*

Appendix F - Movement of Duty Suspended Mineral Oil from Northern Ireland to the State by Road.

Terms & Conditions applying to the Movement of Duty Suspended Mineral Oil from Northern Ireland to the State by Road.

Annex 1 – Registered Consignee – Terms and Conditions of Approval

Registered Consignee Details	
Name	
Address	
VAT No	
IERT No	
AFTL Licence No	
MFTL Licence No	
Agent Name	
Agent Address	

The terms and conditions outlined hereunder apply to the above Registered Consignee in relation to direct deliveries of duty-suspended mineral oil by road from Northern Ireland to the State. The Registered Consignee must:

1. Be registered for VAT.
2. Enter into a Payment on Account arrangement with Revenue to secure payment of duties due. Payments can be made by Electronic Funds Transfer (E.F.T.) directly to a Revenue bank account. Contact your Revenue Divisional Accounts office to make the necessary arrangements. List of offices are available at Appendix 7, EEDS Trader Guide available on the Revenue website www.revenue.ie.
3. Input an Excise Duty Entry (E.D.E) and pay the appropriate duty prior to the commencement of each movement.
4. Ensure that the e-AD (electronic Accompanying Document) contains the delivery address of the first customer as detailed in the Advance Notification Document as outlined in Condition 6.

5. Ensure that all consignments of marked gas oil or marked kerosene on which a reduced rate of mineral oil tax is claimed are marked in accordance with the requirements of the Mineral Oil Tax Regulations, 2012 and are intended for a purpose other than combustion in the engine of a motor vehicle, and that a declaration to this effect is included in the accompanying delivery document or equivalent commercial documentation or as otherwise required by Revenue.
6. Provide 'Advance Notification of Loading' via email of all consignments of Marked Gas Oil, Ultra Low Sulphur Marked Gas Oil or Marked Kerosene to Revenue. Advance Notification must be sent by secure email to Revenue's Large Corporates Division. Advance Notifications must be provided at least 3 hours in advance of dispatch of consignments dispatched between 8 a.m. and 8 p.m. For Consignments dispatched between the hours of 8 p.m. and 8 a.m. (of the following day), notification must be provided at least 3 hours in advance of dispatch **and** not later than 5 p.m. on the day of, or prior to, dispatch.

Ensure that the subject line of the Advance Notification as prescribed above states the IERT number of the Registered Consignee. Ensure that the body text of the notification states in separate lines and numbered as follows: (i) Name & Address of Consignor; (ii) Estimated Time of Dispatch; (iii) The subject Estimated Time of Arrival; (iv) Full description of the Product Ordered; (v) Quantity Ordered; (vi) Vehicle Registration Number; (vii) Tanker Identification Number; (viii) Name & Address of the Transporter of the Consignment; (ix) Customer Name; (x) Address of Premises to which Consignment is to be Delivered; (xi) Customer's Mineral Oil Trader's Licence Number/s or VAT Number/s (where applicable), (xii) Route to be followed by consignment including crossing of Land Frontier.

7. Ensure that for every 'Advance Notice of Loading' as provided under Condition 6, a 'Notification of Actual Loading' of all consignments of Marked Gas Oil, Ultra Low Sulphur Marked Gas Oil or Marked Kerosene is emailed to Revenue at the time of loading. Notification of Actual Loading must be sent by secure email to Revenue's Large Corporates Division before the consignment departs the Loading Depot.

The subject line of the 'Notification of Actual Loading' as prescribed above should state the IERT number of the Registered Consignee. The body text of the notification should state in separate lines and numbered as follows: (i) ARC number (Administrative Reference Code) of the e-AD proper to the consignment, (ii) Name & Address of Consignor; (iii) Actual Time of dispatch; (iv) Time of Arrival; (v) Full Description of the Product Loaded; (vi) Quantity of Product Loaded, (vii) Vehicle Registration Number, (viii) Tanker Identification Number (ix) Name & Address of the Transporter of the Consignment, (x) Customer Name, (xi) Address of Premises to which consignment is to be

delivered; (xii) Customer's Mineral Oil Trader/s' Licence Number/s or VAT Number/s (where applicable). (xiii) Route to be followed by consignment including crossing of the Land Frontier.

8. Ensure that where a consignment of Mineral Oil is being consigned to multiple consignees, full details of all such consignees, including the delivery address of each consignment, the order in which the deliveries will take place, the time of arrival of the first delivery, and the quantity of product for each such consignee must be provided to the person in charge of the delivery vehicle.
9. Shall ensure that the person in charge of the delivery vehicle is provided with all documents referred to in Condition 4, Condition 6 and Condition 7; or equivalent commercial documents that must contain all the information specified in these conditions and that such documents accompany the consignment at all times and the person in charge of the delivery vehicle shall make such documents available to a Revenue officer when requested.
10. Provide Revenue with authorised access to the Swiftsoft 'Customs Clearance System' in order to access real time ordering and loading details of all mineral oil products being consigned to the Republic of Ireland.
11. Provide an alternative data supply in the event that the Swiftsoft 'Customs Clearance System' fails at any point.
12. Hold valid Mineral Oil Traders' Licences, and comply with conditions and regulations relating thereto, including timely submission of the electronic Return of Oil Movements (ROM1) required from January 2013 and give an undertaking not to supply mineral oil to unlicensed traders.
13. Comply with all relevant regulations pertaining to the intra-EU movements of excisable products.
14. Have EMCS (Excise Movement and Control System) facility, or access to EMCS facility that will enable receipt of e-ADs (electronic Administrative Documents) in respect of duty-suspended consignments of excisable products.
15. Register with ROS.
16. Apply for digital sub certificate (sub user digital cert) of administrator's certificate, with permissions for EMCS.
17. Provide details to Revenue officer of persons other than direct employee of Registered Consignee, authorised to use digital sub certificate (sub user digital cert), in order to receipt e-AD's (electronic-Administrative Documents) in respect of duty-suspended consignments of excisable products.

18. Ensure that for single deliveries, the delivery address details of the customers are enumerated on all e-ADs, and for multiple deliveries ensure that the delivery address details of the first customer are enumerated on all e-AD's
19. Where a hard copy of the e-AD is not available, the accompanying delivery document or equivalent commercial document must bear the ARC number of the e-AD.
20. A copy of the delivery document or equivalent commercial document must be provided to the customer on delivery of the consignment for retention by the customer.
21. Receipt or have receipted all e-ADs (electronic Administrative Documents) post arrival of duty-suspended consignments of excisable products.
22. Guarantee payment of Excise Duty in circumstances where s/he acts as guarantor for any duty liability that may arise during the intra - Community movement of excisable product.
23. Neither hold nor dispatch excisable products under a duty-suspension arrangement.
24. Arrange to have consignment conveyed directly and intact to the designated delivery address as enumerated on the Prior Notice of Arrival and e-AD
25. Ensure that when Revenue decide to examine a consignment, the consignment will remain at the place of delivery for a period of 2 hours from the time of arrival prior to discharging the consignment.
26. Ensure that when a Revenue officer selects a consignment for examination, the accompanying commercial documentation and EDE are made available for inspection, and any assistance required for the purpose of carrying out an official physical examination of the consignment must be duly provided, either at the deliver premises or enroute to such premises.
27. Make the appropriate books and records available to Revenue for examination.

Revenue may at any time for reasonable cause, and following such notice as is reasonable in the circumstances, revoke or vary these Terms and Conditions of Approval.

Acceptance of Conditions

I, _____ (name in block capitals) am authorised to act for and on behalf of XXXXXXX, and I confirm that I have read and understood the conditions numbered 1 to 27 attaching to the Registered Consignee Approval Order dated XX/XX/XXXX, and agree on behalf of XXXXXXXXXX to be bound by them. I understand that a breach of these conditions may be an offence and may result in prosecution and/or withdrawal of approval. I have initialed and dated each page (4) of a copy of the Registered Consignee Approval Order and the conditions attached thereto, (four pages, in total), which will be retained by Revenue.

Signature _____

Designation _____

*Managing Director/Company Secretary/Owner (if sole trader)

Date _____

*Delete, as appropriate

Appendix G - Application form for Certified Consignor/ Consignee or Temporary Certified Consignor/ Consignee

Duty Paid Consignor / Consignee Application Form



I, trader name,

trading as

hereby apply to the Office of the Revenue Commissioners for registration as a

(please select)

Certified Consignor

Certified Consignee

Temporary Certified Consignor

Temporary Certified Consignee

in accordance with the applicable legislation.¹

Trading entity type (i.e. whether a public or a private limited company, sole trader, partnership etc):

Trading Address:

Email:

Phone No.

Tax Ref. No.

For Temporary Certified Consignee / Consignor applicants only:

Period for which registration is sought: From

To

A Temporary Certified Consignee / Consignor for duty paid products who exceeds one consignment in a calendar year, must apply to be registered with the full responsibilities of a Certified Consignee / Consignor

Address of
Designated
Premises for
Delivery

The premises must comply with Health and Safety requirements. Where the premises are not those of the applicant, the written consent of the owner to such arrangement, including the right of access by Revenue Commissioners, must be submitted with the application.

¹Council Directive (EU) 2020/262, Part 2 of Finance Act 2001 and Regulations made under that Act.

Member State/s of Dispatch or Receipt (or Northern Ireland where applicable) of Excisable Products

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Estimated Annual Throughput in Litres or Weight			
Beer		Tobacco	
Wine		Mineral Oil	
Spirits		Cider / Perry	
Other Fermented Beverages		Intermediate Beverages	

I hereby declare that I satisfy the conditions of registration including the following:

- I am tax and duty compliant. I can supply, if required, a current tax clearance certificate issued under section 1094 of the Taxes Consolidation Act 1997,
- the business activity is or will be, as the case may be, conducted solely for my benefit and carried out by me for profit from legitimate trade in excisable products,
- the systems (including the accounting and stock control systems) and procedures of my business will provide a full and true record of all transactions of that business in a form accessible to an officer of the Revenue Commissioners,
- the premises mentioned on this form is suitable for the security of excisable products which can be made available for inspection by an officer of the Revenue Commissioners if required,
- I have not, in the 10 years prior to this application, been convicted of any of the indictable offences listed in Annex II of this form or any corresponding offence under the law of another Member State or of the United Kingdom,
- I hold a current excise licence where such a licence is required under excise law.
- I undertake to pay or otherwise secure the excise duty due for each consignment of duty paid excisable products which I receive from another Member State,
- I undertake to notify the Revenue Commissioners in advance of any material changes to the information set out in this application form which may affect the conditions of Registration listed here and in Annex 1 and other requirements under which I have been registered.

Signature of applicant:

--

Date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

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ANNEX 1

Conditions attached to Excise Duty Paid Traders trading with Other Member States

1. Have EMCS (Excise Movement and Control System) facility, or access to EMCS (Excise Movement and Control System) facility in order to consign or receipt e-AD's (electronic-Administrative Documents) in respect of duty paid consignments of Excisable products.
2. If applicable register with ROS at <http://www.revenue.ie/en/tax/excise/emcs/emcs-ros-user-guide.doc>
3. Apply for digital sub certificate (sub user digital cert) of administrators certificate, with permissions for EMCS in respect of each SEED (System for Exchange of Excise Data) number issued by the Revenue Commissioners in respect of each duty paid consignment of Excisable products to be received. See link at condition 2 above for details.
4. Inform The Revenue Commissioners if a person other than a direct employee of the Registered Consignee e.g. customs clearance agent is authorised to use digital sub certificate (sub user digital cert), in order to dispatch or receipt e- AD's (electronic-Administrative Document's) in respect of duty paid consignments of excisable product.
5. Receipt or have receipted all e-AD's (electronic- Administrative Documents) post arrival of duty paid consignments of excisable products.
6. If required hold a valid Excise licence.
7. In respect of receipts of duty-paid consignments deliver to the Revenue officer at least one full working day in advance of the dispatch of the consignment a written declaration in a manner prescribed by the Revenue Officer (advance declaration) relating to that consignment. The address of the designated premises to which the consignment is to be delivered will be included in this advance declaration.
8. In respect of receipts of duty-paid consignments pay the Excise Duty and VAT on the consignment by way of Excise Duty Entry in advance of the dispatch of the consignment.
9. Arrange to have consignment conveyed directly and intact to the designated premises, such premises will comply with Health and Safety legislation, and other regulatory requirements.
10. On arrival of the consignment at the designated premises immediately notify the Revenue Officer of such arrival.
11. Notify all losses or discrepancies in consignments to the Revenue Officer as soon as they come to notice.
12. Consent to all monitoring and stock checks to enable the Revenue Officer to verify what consignments have actually been received, and that the excise duty to which they are liable has been paid.
13. Retain records and accounts in the manner required by the Revenue Officer for a period of six years.
14. Allow official access to premises, records and stocks and allow books and records and/or copies thereof be taken if required.
15. Ensure that all internal movements of excisable products for which duty has been paid or accounted for are accompanied by documents or invoices containing references sufficient to establish such duty payments.
16. Accept that the Revenue Officer may at any time for reasonable cause vary this authorisation.

[illegible]

--

*Delete as appropriate

Date

99

ANNEX II

Offences under 1078(2) of the Taxes Consolidation Act 1997

- (2) A person shall, without prejudice to any other penalty to which the person may be liable, be guilty of an offence under this section if the person—
- (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or wilfully furnishes any incorrect information in connection with any tax,
 - (b) knowingly aids, abets, assists, incites or induces another person to make or deliver knowingly or wilfully any incorrect return, statement or accounts in connection with any tax,
 - (c) claims or obtains relief or exemption from, or repayment of, any tax, being a relief, exemption or repayment to which, to the person's knowledge, the person is not entitled,
 - (d) knowingly or wilfully issues or produces any incorrect invoice, receipt, instrument or other document in connection with any tax,
 - (e) (i) fails to make any deduction required to be made by the person under section 257 (1),
(ii) fails, having made the deduction, to pay the sum deducted to the Collector-General within the time specified in that behalf in section 258 (3), or
(iii) fails to pay to the Collector-General an amount on account of appropriate tax (within the meaning of Chapter 4 of Part 8) within the time specified in that behalf in section 258 (4),
 - (f) (i) fails to make any deduction required to be made by the person under section 734 (5), or
(ii) fails, having made the deduction, to pay the sum deducted to the Collector-General within the time specified in paragraph 1(3) of Schedule 18,
 - (g) knowingly or wilfully fails to comply with any provision of the Acts requiring—
 - (i) the furnishing of a return of income, profits or gains, or of sources of income, profits or gains, for the purposes of any tax,
 - (ii) the furnishing of any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax,
 - (iii) the keeping or retention of books, records, accounts or other documents for the purposes of any tax, or
 - (iv) the production of books, records, accounts or other documents, when so requested, for the purposes of any tax,
 - (h) knowingly or wilfully, and within the time limits specified for their retention, destroys, defaces or conceals from an authorised officer—
 - (i) any documents, or
 - (ii) any other written or printed material in any form, including any information stored, maintained or preserved by means of any mechanical or electronic device, whether or not stored, maintained or preserved in a legible form, which a person is obliged by any provision of the Acts to keep, to issue or to produce for inspection,
 - (i) fails to remit any income tax payable pursuant to Chapter 4 of Part 42 , and the regulations under that Chapter, or value-added tax within the time specified in that behalf in relation to income tax or value-added tax, as the case may be, by the Acts, or
 - (j) obstructs or interferes with any officer of the Revenue Commissioners, or any other person, in the exercise or performance of powers or duties under the Acts for the purposes of any tax.

Appendix H - Registration Form for Certified Consignor / Consignee or Temporary Certified Consignor / Consignee

Excise Duty Paid Consignor / Consignee Registration Document



Trader Name:

Trading Address:

Registration Type:

Certified Consignor

Certified Consignee

Temporary Certified Consignor

Temporary Certified Consignee

The Revenue Commissioners hereby register

as a

under the provisions of Chapter 2B and Regulations made under Section 153(u) of the Finance Act, 2001 for the purpose of dispatching or receiving duty paid excisable products to / from another EU Member State.

Premises Address:

The SEED Registration number/s associated with this approval is

Assistant Principal Officer

Date