

# Sugar Sweetened Drinks Tax (SSDT)

## Compliance Procedures

Document last reviewed July 2024

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# 1 Introduction

## 1.1 This Manual

This Tax and Duty Manual provides information and guidelines for Revenue staff on compliance procedures relating to Sugar Sweetened Drinks Tax (SSDT). It also contains information and guidance for traders that are engaged in the supply of sugar sweetened drinks, and for traders or exporters of sugar sweetened drinks.

The Revenue staff concerned must ensure that all compliance functions set out in this manual are carried out efficiently and effectively.

## 1.2 SSDT Overview

Introduced on 1 May 2018, Sugar Sweetened Drinks Tax (SSDT) is an excise duty which applies to the supply of certain water and juice based drinks, as defined in [Part 2, Chapter 1 of the Finance Act 2017](#).

Drinks subject to SSDT include water and juice-based products, both in ready to consume and/or in concentrated format, that contain added sugar.

Following legislative changes introduced in the Finance Act 2018, the scope of the tax was extended.

With effect from 1 January 2019, certain plant protein drinks and drinks containing milk fats that contain added sugar are also subject to SSDT.

SSDT applies to certain drinks with added sugar in ready to consume or in concentrated form, and where the total sugar content is 5 grams or more per 100 millilitres.

The rate of SSDT is determined by the total sugar content of the sugar sweetened drink and is chargeable per hectolitre of product.

SSDT is a self-assessed tax, payable by suppliers who are VAT registered or who are taxable persons.

The taxable event is the time of the **first supply** of sugar sweetened drinks in the State by such persons.

A **first supply** takes place when a quantity of sugar sweetened drinks that has not been previously supplied in the State, is supplied by a supplier to another person in the State.

A sugar sweetened drinks supplier, making a first supply of sugar sweetened drinks in the State, is accountable for SSDT and must register with the Revenue Commissioners as a **Sugar Sweetened Drinks Supplier (SSDS)** and pay the tax (see [Section 3](#)).

A relief from SSDT is available where sugar sweetened drinks sourced in the State, are then supplied outside the State on a commercial basis.

To avail of this relief a sugar sweetened drinks exporter who has exported sugar sweetened drinks that were subject to SSDT, must register with the Revenue Commissioners as a **Sugar Sweetened Drinks Exporter (SSDE)** (see [Section 5](#)).

It should be noted that registration as a SSDS is separate and distinct from a SSDE registration. A business may be registered either as a SSDS or as a SSDE or it may need to register as both. Registration must be completed in advance of commencing to make relevant first supplies or exports.

Returns and payments compliance for SSDT is the responsibility of the Office of the Revenue Commissioners, Collector General's Division, Sarsfield House, Francis Street, Limerick (see [Section 7](#)).

## 1.3 Legislation

### 1.3.1 National Law

The Sugar Sweetened Drinks Tax is provided for in

- [Part 2, Chapter 1 of the Finance Act 2017](#).
- [Part 2, Chapter 1 of the Finance Act 2018](#).

### 1.3.2 Revenue Website

Information on Sugar Sweetened Drinks Tax, including the registration processes and reliefs, is available on the [Revenue website](#).

## 1.4 Regulations

- [Sugar Sweetened Drinks Tax Regulations 2018](#) (S.I. No. 139 of 2018)
- [Sugar Sweetened Drinks Tax \(Electronic Transmission of Returns Provision\) 2018](#) (S.I. No. 138 of 2018)

## 2 Drinks Liable for SSDT

SSDT applies to certain water-based drinks, juice based drinks, plant protein drinks and certain drinks containing milk fats, that have added sugar and have a total sugar content of 5 grams or more per 100 millilitres of drink (see [paragraph 2.2](#)).

Taxable sugar sweetened drinks may be in ready to consume or concentrated form.

When introduced on 1 May 2018, SSDT applied only to water and juice-based drinks. Certain plant protein drinks and drinks containing milk fats were specifically excluded from the tax.

Legislative changes with effect from January 1<sup>st</sup>, 2019, extended the scope of the tax to include certain plant protein drinks and drinks containing milk fats. These drinks fall within Combined Nomenclature (CN) Code heading 2202 (see [paragraph 2.3.1](#)).

### 2.1 Ready to Consume Sugar Sweetened Drinks

Ready to consume sugar sweetened drinks subject to SSDT include:

- Ready to consume drinks that are supplied prepacked in bottles, cans, cartons, etc.,
- Ready to consume drinks that have been prepared at catering level from concentrates. These include drinks prepared from post-mix concentrates in cinemas, restaurants, etc., and served directly to customers,
- Plant protein drinks including, soya, cereal, seed, or nut-based drinks, with a calcium content of less than 119 milligrams per 100 millilitres,
- Drinks containing milk fats with a calcium content of less than 119 milligrams per 100 millilitres.

### 2.2 Concentrated Sugar Sweetened Drinks

Concentrated sugar sweetened drinks are solid or liquid substances that require preparation to produce ready to consume drinks.

The preparation involves the addition of water and/or ice and/or carbon dioxide to the concentrated substance in accordance with manufacturer's instructions.

Concentrated sugar sweetened drinks liable to SSDT include:

- Prepacked concentrated products intended for home preparation to produce ready to consume drinks. These include bottled squashes, cordials, flavoured syrups, etc.,
- Prepacked concentrated products intended for preparation at catering level to produce ready to consume drinks that are supplied directly to final consumers. These include post-mix concentrates supplied to cinemas, restaurants, etc.

If the production of a ready to consume drink from a substance requires the addition of anything other than water, ice, or carbon dioxide, then that substance is not a concentrated sugar sweetened drink and is not liable to SSDT. For example, if sugar syrup must be added to the substance, then the substance itself is not a concentrated sugar sweetened drink and would not be liable to SSDT.

### 2.3 Determining if a product is liable to SSDT

In determining if a drink is liable to SSDT the following criteria must be satisfied:

1. The Combined Nomenclature (CN) Classification,
2. The addition of sugar,
3. The total sugar content,
4. The calcium content (plant protein drink or a drink containing milk fat).

#### 2.3.1 Step 1 – Combined Nomenclature (CN) Classification

In the case of ready to consume drinks, the product must fall within particular Combined Nomenclature (CN) headings to potentially be liable to SSDT.

Products falling under CN headings 2009 or 2202 **may** be liable. Products that fall under these headings and subject to SSDT include juices, water/juice-based drinks.

From 1st January 2019, the Finance Act 2018 extended the scope of SSDT to include certain plant protein drinks and drinks containing milk fats. These include two categories of drinks that fall within CN Code heading 2202:

- a) Plant protein drinks such as those based on soya, nuts, cereals and seeds (covered by CN Code subheadings 2202 99 11, 2202 99 15),
- b) Drinks containing milk fats (covered by CN Code subheadings 2202 99 91, 2202 99 95 and 2202 99 99).

Drinks such as milk that do not fall within CN Code headings 2009 and 2202 are not subject to SSDT. Similarly, concentrated drinks, such as milk powder, which when prepared have the characteristics of drinks that do not fall within CN Code headings 2009 and 2202 are also not subject to SSDT.

In addition, certain other specific products falling under CN 2202 subheadings are **excluded** from liability.

The following products and specific sub-headings within CN heading 2202 are **not** liable to the SSDT:

- Non-alcoholic beers covered by CN 2202 91 00,
- Alcohol free wines covered by CN 2202 99 19,

- Food supplements labelled as such in accordance with [Statutory Instrument No. 506 of 2017](#).
- Products specifically exempted from food labelling obligations under [Statutory Instrument No. 559 of 2016](#) on the basis that they meet defined criteria for small scale production and local distribution.

In addition, any products excluded from the scope of the [EU food labelling Regulation, \(EU\) No 1169/2011](#) on the basis of **small-scale** production will not be liable to SSDT.

In the case of concentrated products, the CN classification criterion is met if the ready to consume drink prepared from the concentrate has the same characteristics as drinks falling under CN headings 2009 and 2202.

The CN subheading exclusions that apply to ready to consume drinks also apply to concentrated products. The concentrated product itself may fall under a CN heading other than 2009 or 2202. However, if the ready to consume drink prepared from the concentrate has the same characteristics as taxable drinks under these headings, then the CN classification criterion is met.

Suppliers who have queries relating to the CN Classification code of their product should contact the producer/wholesaler/distributor from where they sourced the product.

### 2.3.2 Step 2 – Added Sugar

When a product meets the CN classification criterion, the next step in determining if it is liable to SSDT is to identify if it contains added sugar.

For the purposes of SSDT, sugar means monosaccharides and disaccharides. This is the same meaning that sugar has under the [EU food labelling Regulation, \(EU\) No 1169/2011](#). A range of different terms, such as glucose, sucrose, and dextrose, may be used to describe sugar.

Drinks that only contain artificial sweeteners, e.g. saccharin, are not liable for SSDT.

A product contains added sugar, if sugar, or a substance containing sugar, has been combined with other ingredients during production.

However, if the substance containing sugar is a fruit or vegetable juice, then the product is **not** regarded as containing added sugar.

This means that juices to which neither sugar nor sugar containing substances other than juice have been added will not be liable to the tax.

Some examples are given below to illustrate how the added sugar condition is assessed from a product's ingredients:

- **Product A**

Ingredients: Carbonated water, glucose, caffeine, citric acid, natural flavour, potassium, ascorbic acid (vitamin C), beta carotene.

The ingredients of Product A include glucose which is a monosaccharide sugar. Therefore, Product A contains added sugar.

- **Product B**

Ingredients: Water, apple juice, carrot juice, citric acid, pectin, natural flavour, potassium, ascorbic acid (vitamin C), beta carotene.

The ingredients of Product B do not include substances containing sugar, other than juice. Therefore, Product B does not contain added sugar.

- **Product C**

Ingredients: Water, apple juice, carrot juice, sucrose, citric acid, natural flavour, potassium, ascorbic acid (vitamin C), beta carotene.

The ingredients of Product C include sucrose which is a disaccharide sugar. Therefore, Product C contains added sugar.

- **Product D**

Ingredients: Water, apple juice, carrot juice, citric acid, natural flavour, potassium, ascorbic acid (vitamin C), beta carotene, saccharin.

The ingredients of Product D include an artificial sweetener, saccharin. This substance does not contain sugar. The ingredients also include other substances containing sugar, but these other substances are juices (apple juice and carrot juice). Therefore, Product D does not contain added sugar.

- **Product E**

Ingredients: Water, sugar, hulled soya beans (7.4%), cocoa (2%), maltodextrin, calcium(tri-calcium Phosphate), sea salt, natural flavouring, stabiliser(carrageenan), vitamins(riboflavin(B2),B12,D2).

The ingredients of Product E (plant protein drink) contains sugar. Therefore, Product E contains added sugar.

- **Product F**

Ingredients: Water, hulled soya beans (7.4%), cocoa (2%), saccharin, calcium(tri-calcium Phosphate), sea salt, natural flavouring, stabiliser(carrageenan), vitamins(riboflavin(B2),B12,D2).

The ingredients of Product F include an artificial sweetener, saccharin. This substance does not contain sugar. Therefore, Product F does not contain added sugar.

If the first supply in the State is of the ready to consume form of the product, it is liable to SSDT, again on the basis of a total sugar content of 5 grams per 100 millilitres.

### 2.3.3 Step 3 – Total Sugar Content

When a juice or water/juice-based drink meets the CN classification criterion (Step 1), and contains added sugar (Step 2), then the final step in determining if it is liable to SSDT is to establish the total sugar content in the ready to consume form.

Plant protein drinks and drinks containing milk fats will also be required to satisfy the 'Calcium Content' criterion (Step 4) to determine if these drinks are liable to SSDT (see paragraph 2.3.4).

If the total sugar content, in ready to consume form, is 5 grams or more per 100 millilitres, then the product is liable to SSDT.

In the case of prepacked ready to consume drinks, the total sugar content is established on the basis of information provided on the product's label/packaging.

This information is required to be provided under EU law and in most instances is presented in the form of a table of nutrition facts.

If the information indicates that the total sugar content of the product is 5 grams or more per 100 millilitres, then the product is liable to SSDT.

In the case of concentrated products or ready to consume drinks prepared from them, the total sugar content is established on the basis of nutritional information for the ready to consume drink prepared according to labelled instructions.

For example, a concentrated product's label specifies a dilution ratio that results in a ready to consume drink. The label also indicates that the ready to consume drink has a total sugar content of 5 grams per 100 millilitres. In this example, if the first supply in the State is of the concentrated product it will be liable to the tax on the basis of a total sugar content of 5 grams per 100 millilitres.

### 2.3.4 Step 4 - Calcium Content

Where plant protein drinks or drinks containing milk fats meet the CN classification criteria (Step 1), contain added sugar (Step 2), and has a total sugar content of 5 grams per 100 millilitres or more (Step 3), it is then necessary to ascertain the calcium level of the product in determining if it is liable to SSDT.

Drinks that satisfy steps 1 to 3 and have a calcium level of less than 119 mg per 100 millilitres are liable to SSDT.

A drink's calcium content will be taken to be that which is set out on the food information on the drink's label, packaging or accompanying documentation. This food information is provided in accordance with the [EU food labelling Regulation, \(EU\) No 1169/2011](#) on the provision of food information to consumers (FIC).

Drinks such as milk that do not fall within CN Code headings 2009 and 2202 are not subject to SSDT. Similarly, concentrated drinks, such as milk powder, which when prepared have the characteristics of drinks that do not fall within CN Code headings 2009 and 2202 are also not subject to SSDT.

- **Product G**

**Ingredients:** Water, Sugar, Hulled Soya Beans (7.4%), Cocoa (2%), Maltodextrin, Calcium (Tri-Calcium Phosphate), Sea Salt, Natural Flavouring, Stabiliser (Carrageenan), Vitamins (Riboflavin (B2), B12, D2).

**Product Label**

<b>Nutrition</b>	
Typical Values	Per 100ml
Energy (kJ)	326
Energy (kcal)	78
Fat (g)	2.1
of which saturates (g)	0.6
Carbohydrate (g)	10.9
of which sugars (g)	9.3
Fibre (g)	1
Protein (g)	3.3
Salt (g)	0.14
Vitamin D (µg)	0.75
Riboflavin (B2) (mg)	0.21
Vitamin B12 (µg)	0.38
Calcium (mg)	120

Although the sugar content is above 5 grams per 100 millilitres, the calcium content is greater than 119 milligrams per 100 millilitres and therefore the drink is **not** liable to SSDT.

**2.3.5 Rates of SSDT**

SSDT will apply on a volumetric basis at one of two rates.

The applicable rate will be determined by the total sugar content of the “ready to consume” form of the sugar sweetened drink.

<b>Total sugar content in ready to consume form</b>	<b>Rate (€)</b>
5 grams or more per 100 millilitres but less than 8 grams per 100 millilitres	€16.26 per hectolitre (100 litres)
8 grams or more per 100 millilitres	€24.39 per hectolitre (100 litres)

## 3 Registration: Sugar Sweetened Drinks Supplier (SSDS)

### 3.1 Registration and Liability for SSDS.

A Sugar Sweetened Drinks Supplier (SSDS), making a **first supply** of sugar sweetened drinks in the State, must register with the Revenue Commissioners and is accountable for SSDT.

Only those making first supplies in the State are liable for the tax and must register with Revenue.

Those making second or subsequent supplies, either in or outside the State, do not have a SSDT liability and are not required to register as a SSDS.

A list of SSDS registration scenarios is available in [Appendix 1](#).

### 3.2 First Supply in the State

A first supply of sugar sweetened drinks is when a SSDS supplies a quantity of sugar sweetened drinks to another person in the State for the first time.

Regardless of how many subsequent times the goods are supplied in the State, the SSDT liability arises only on the first supply in the State.

A SSDS is liable to account for and pay the SSDT on all sugar sweetened drinks they first supply in the State.

The liability for SSDT arises when the first supply of sugar sweetened drinks is made in the State. This is the point at which the supplier transfers ownership, or the right to dispose of the goods as owner, to another person.

A supplier that makes a first supply of sugar sweetened drinks free of charge is liable for SSDT on that supply and must register as a SSDS.

If the first supply of sugar sweetened drinks is between related companies (as defined by the Companies Act 2014), it is not regarded as a first supply in the State and is not liable for SSDT unless the company making the supply enters into an administrative arrangement with Revenue (see [paragraph 3.2.3](#)).

Where a supply of sugar sweetened drinks is made to a person or business located outside the State, that supply is not liable to SSDT.

It can be expected that producers and importers of sugar sweetened drinks will be the main source of first supply of sugar sweetened drinks in the State.

The first supply of sugar sweetened drinks in the State may be at wholesale or retail level depending on where the products were originally sourced. A wholesaler or retailer who sources the sugar sweetened drinks outside the State and supplies these sugar sweetened drinks in the State is making a first supply in the State.

Second and subsequent supplies of sugar sweetened drinks in the State are not liable supplies. A wholesaler or retailer supplying goods sourced in the State from either a producer or from an importer, is not making first supplies and is therefore not required to register as a SSDS.

Examples of what is and what is not regarded as a first supply of sugar sweetened drinks in the State are contained in [Appendix 2](#).

### 3.2.1 Producers

Producers of sugar sweetened drinks are **not** liable for SSDT until they make a first supply in the State.

A producer of sugar sweetened drinks must register for and pay SSDT if it is intended to supply the sugar sweetened drink to another entity in the State.

Where a producer makes a supply of sugar sweetened drinks to a person or business located outside the State, that supply is **not** liable to SSDT.

### 3.2.2 Importers

The importation of sugar sweetened drinks into the State is **not** a first supply in the State.

However, the liability for SSDT arises when imports of sugar sweetened drinks are subsequently supplied by the importer to another entity in the State. This is the first supply in the State and may be at wholesale or retail level.

An importer of sugar sweetened drinks must register for and pay SSDT if it is intended to supply the imported sugar sweetened drink to another entity in the State.

### 3.2.3 Related Companies

If the first supply of sugar sweetened drinks is between related companies (as defined in the Companies Act 2014), it is not regarded as a liable supply for the tax.

The related company receiving the sugar sweetened drink is required to register and pay SSDT when it makes a first supply in the State.

However, in certain circumstances and only by prior agreement with Revenue, a company making first supplies in the State to a related company may, for administrative purposes, request to opt to account for and pay the SSDT on the supplies to the related company.

In such cases the company making the supply to the related company must register as a Sugar Sweetened Drinks Supplier (SSDS) and must file SSDT returns and pay the tax due on the relevant supplies. In addition, both related companies will be required to commit to the arrangement for a minimum period of time specified by

Revenue. The administrative arrangement will be subject to withdrawal in any particular case at the discretion of Revenue.

A company that wishes to request to opt to account for and pay the SSDT on first supplies in the State to a related company must contact their Revenue branch.

All related companies that are party to the supply will need to confirm their agreement to the administrative arrangement in writing and include the following:

- Details of the related companies clearly indicating each company's position in the supply transaction and the positions held by the signatories,
- Reason(s) for requesting to apply for an administrative arrangement to allow supply of sugar sweetened drinks in the State to a related company to be regarded as a liable first supply,
- Proposed start date of arrangement, which must be the start of a SSDT accounting period.

If agreed by Revenue the administrative arrangement will be subject to the following conditions:

- It will be subject to regular review,
- The supplying company must register with Revenue as a SSDS in advance of the proposed start date of the arrangement,
- The supplying company will assume all SSDT reporting and payment responsibilities with regard to supplies made to the related company from the agreed start date of the arrangement,
- Both related companies must commit to the arrangement for a minimum period of 12 months,
- The administrative arrangement may be withdrawn at any time by Revenue,
- In circumstances where Revenue withdraws the administrative arrangement the supplying company remains liable for all first supplies made to the related company up to and including the withdrawal date,
- Where the administrative arrangement is withdrawn by Revenue the other related company assumes all SSDT liabilities for first supplies it makes after the withdrawal date,
- The administrative arrangement will continue unless it is withdrawn by Revenue or, notice of cessation is submitted in writing to Revenue from the supplying company and this notice is copied to the related company,
- The notice of cessation must be submitted in advance of the end of the last SSDT accounting period to which the administrative arrangements apply,

- The supplying company remains liable for all returns and payments up to and including the last SSDT accounting period for which the administrative arrangement applies.

### 3.3 Registration Process

Liable suppliers of taxable sugar sweetened drinks are required to register through [Revenue Online Services \(ROS\)](#) as a Sugar Sweetened Drinks Supplier (SSDS).

ROS registered suppliers can register using the 'Manage Tax Registration' button in the 'My Services' screen.

In the 'Manage Tax Registration' screen, the supplier selects Sugar Sweetened Drinks Supplier and enters the effective date of registration.

ROS Agents can register on their client's behalf. ROS Agents who hold an Administrative ROS digital certificate will automatically have the correct permissions to register their client for SSDT.

ROS sub-certificate users must have SSDT permissions granted to them by their ROS Administrator before they can register / file for SSDT.

## 4 SSDD Returns

Sugar Sweetened Drinks Suppliers are required to file an SSDD return and pay any liability arising.

SSDD returns must be filed via [Revenue Online Services \(ROS\)](#).

The Collector General's Division (hereafter referred to as the CGs) is responsible for compliance relating to returns and payments for SSDD (see [Section 7](#)).

Returns of SSDD are made on a bi-monthly basis.

The commencement date for SSDD was 1<sup>st</sup> May 2018.

Additional categories of drinks came within the scope of the tax on 1<sup>st</sup> January 2019 (See [Section 2](#)).

Details required on the SSDD Return must include:

- The volume, in hectolitres, of ready to consume sugar sweetened drinks supplied, with a sugar content greater than 5 grams but less than 8 grams per 100 millilitres,
- The volume, in hectolitres, of ready to consume sugar sweetened drinks supplied, with a sugar content greater than 8 grams per 100 millilitres,
- The volume, in hectolitres, of ready to consume sugar sweetened drinks that would result from concentrate supplied, with a sugar content greater than 5 grams but less than 8 grams per 100 millilitres,
- The volume, in hectolitres, of ready to consume sugar sweetened drinks that would result from concentrate supplied, with a sugar content greater than 8 grams per 100 millilitres,
- The volume, in hectolitres, of returned goods during the SSDD accounting period for which a repayment is claimed. Details on volumes of returned goods will be required in the same format as goods supplied (see [paragraph 4.1.3](#)).

If a registered supplier has not made any supplies in the SSDD accounting period, a "NIL" return must be submitted.

### 4.1 Calculating the Liability

SSDD applies on a volumetric basis at one of two rates.

The applicable rate is determined by the total sugar content of the "ready to consume" form of the sugar sweetened drink.

<b>Sugar Sweetened Drinks</b>	<b>Rate (€)</b>
5 grams or more per 100 millilitres but less than 8 grams per 100 millilitres	€16.26 per hectolitre (100 litres)
8 grams or more per 100 millilitres	€24.39 per hectolitre (100 litres)

#### 4.1.1 Ready to Consume Drinks

Where the supplier has made supplies of taxable 'ready to consume' drinks during the SSDT accounting period the following details are required on the SSDT Return:

- Volume, in hectolitres, of all ready to consume drinks supplied, with a total sugar content of 5 grams but less than 8 grams per 100 millilitres (i.e. volume of ready to consume drinks liable to the lower rate of SSDT).
- Volume, in hectolitres, of all ready to consume drinks supplied, with a total sugar content of 8 grams or more per 100 millilitres (i.e. volume of ready to consume drinks liable to the higher rate of SSDT).

If a registered supplier has not made any supplies in the SSDT accounting period, a "NIL" SSDT Return must be submitted.

Sugar Sweetened Drinks Supplied for the accounting period 01/01/2020 - 29/02/2020		
<b>Supply of ready to consume beverages</b> <span style="float: right;">i</span>		
	Hectolitres	
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	500.0	i
Band 2 - Total sugar content of 8g or more per 100ml	100.0	i
<b>Supply of concentrated products</b> <span style="float: right;">i</span>		
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	200.0	i
Band 2 - Total sugar content of 8g or more per 100ml	300.0	i
If you have "Returned Goods" to declare for this period, Please tick this box <input checked="" type="checkbox"/>		

  

Sugar Sweetened Drinks Returned for the accounting period 01/01/2020 - 29/02/2020		
<b>Returned ready to consume beverages</b> <span style="float: right;">i</span>		
	Hectolitres	
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	50.0	i
Band 2 - Total sugar content of 8g or more per 100ml	60.0	i
<b>Returned concentrated products</b> <span style="float: right;">i</span>		
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	70.0	i
Band 2 - Total sugar content of 8g or more per 100ml	80.0	i

Figure 1: SSDT Return Ready to Consume Beverages

When the relevant volumes for goods supplied are entered, the amount of the SSDT is calculated and is populated on the SSDT Return Summary (see [paragraph 4.1.4](#)).

#### 4.1.2 Concentrated Drinks

Where a first supply of concentrated sugar sweetened drinks has been made, the supplier must calculate the volume of ready to consume drinks that would result from the preparation of those concentrated products.

The amount of SSDT is calculated by the volume and sugar content of the ready to consume drink produced from the concentrate.

In determining whether the lower or higher rate of tax will apply, the supplier needs to establish the total sugar content of the ready to consume drink that results from the preparation of the concentrated product.

For concentrated products, the total sugar content is established on the basis of nutritional information relating to the ready to consume drink prepared from the concentrated product according to labelled instructions.

For example, a supplier has supplied 10 hectolitres of concentrated sugar sweetened drinks in a SSDT accounting period. The manufacturer's labelled instructions on the concentrate indicate that, when prepared, the 10 hectolitres of concentrate will result in 100 hectolitres of ready to consume drinks. The nutritional information on the concentrate indicates that the prepared ready to consume drinks would have a total sugar content of 10 grams per 100 millilitres. The supplier must include 100 hectolitres at the higher tax band on the SSDT Return.

For first supplies of concentrated sugar sweetened drinks, the following details are required on the SSDT return:

- Volume, in hectolitres, of ready to consume drinks, with a total sugar content of 5 grams but less than 8 grams per 100 millilitres, that would result from the preparation of the concentrated products supplied.
- Volume, in hectolitres, of ready to consume drinks, with a total sugar content of 8 grams or more per 100 millilitres, that would result from the preparation of the concentrated products supplied.

If a registered supplier has not made any supplies in the accounting period, a "NIL" SSDT Return must be submitted.

Sugar Sweetened Drinks Supplied for the accounting period 01/01/2020 - 29/02/2020		
<b>Supply of ready to consume beverages</b> <span style="float: right;">i</span>		
	Hectolitres	
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	<input type="text" value="500.0"/>	i
Band 2 - Total sugar content of 8g or more per 100ml	<input type="text" value="100.0"/>	i
<b>Supply of concentrated products</b> <span style="float: right;">i</span>		
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	<input type="text" value="200.0"/>	i
Band 2 - Total sugar content of 8g or more per 100ml	<input type="text" value="300.0"/>	i
If you have "Returned Goods" to declare for this period, Please tick this box <input checked="" type="checkbox"/>		

  

Sugar Sweetened Drinks Returned for the accounting period 01/01/2020 - 29/02/2020		
<b>Returned ready to consume beverages</b> <span style="float: right;">i</span>		
	Hectolitres	
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	<input type="text" value="50.0"/>	i
Band 2 - Total sugar content of 8g or more per 100ml	<input type="text" value="60.0"/>	i
<b>Returned concentrated products</b> <span style="float: right;">i</span>		
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	<input type="text" value="70.0"/>	i
Band 2 - Total sugar content of 8g or more per 100ml	<input type="text" value="80.0"/>	i

Figure 2: SSdT Return Supply of Concentrated Products

When the relevant volumes for goods supplied are entered, the amount of the SSdT is calculated and is populated on the SSdT Return Summary (see [paragraph 4.1.4](#)).

#### 4.1.3 Relief on Returned Goods

A relief may apply where goods, on which SSdT has already been paid by a registered supplier, are subsequently returned to that supplier.

Except in exceptional circumstances and where the Revenue officer is satisfied, a claim for repayment must be made within six calendar months after the end of the SSdT accounting period in respect of which the claim for repayment is made.

Exceptional circumstances can include transport delays, etc.

Details of returned goods during the SSdT accounting period on which repayment is claimed must be included on the SSdT Return.

Details on volumes of returned goods will be required in the same format as goods supplied.

The amount of the repayment is deducted from the SSDT liability on supplies made in the SSDT accounting period.

Sugar Sweetened Drinks Supplied for the accounting period 01/01/2020 - 29/02/2020

**Supply of ready to consume beverages** i

Hectolitres

Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	500.0	i
Band 2 - Total sugar content of 8g or more per 100ml	100.0	i

**Supply of concentrated products** i

Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	200.0	i
Band 2 - Total sugar content of 8g or more per 100ml	300.0	i

If you have "Returned Goods" to declare for this period, Please tick this box

  

Sugar Sweetened Drinks Returned for the accounting period 01/01/2020 - 29/02/2020

**Returned ready to consume beverages** i

Hectolitres

Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	50.0	i
Band 2 - Total sugar content of 8g or more per 100ml	60.0	i

**Returned concentrated products** i

Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	70.0	i
Band 2 - Total sugar content of 8g or more per 100ml	80.0	i

Figure 3: SSDT Return Products Returned

When the relevant volumes for goods returned are entered, the amount of the repayment is calculated and is populated on the SSDT Return Summary (see [paragraph 4.1.4](#)).

#### 4.1.4 SSDT Return Summary

The SSDT Return Summary will accumulate the total volumes, in hectolitres, of ready to consume and concentrated drinks supplied in the SSDT accounting period and calculate the amount of SSDT due per tax band.

The summary will also calculate the amount of any repayment based on the volumes, in hectolitres, for which a repayment has been applied for. The repayment amount will be deducted from the SSDT liability to arrive at the net SSDT payable.



### Sugar Sweetened Drinks Tax Return Summary

Sugar Sweetened Drinks Supplied for the accounting period 01/01/2020 - 29/02/2020		<a href="#">Edit</a>
<b>Supply of ready to consume beverages</b>		
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	500.0	
Band 2 - Total sugar content of 8g or more per 100ml	100.0	
<b>Supply of concentrated products</b>		
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	200.0	
Band 2 - Total sugar content of 8g or more per 100ml	300.0	
If you have "Returned Goods" to declare for this period, Please tick this box	Yes	
Sugar Sweetened Drinks Returned for the accounting period 01/01/2020 - 29/02/2020		<a href="#">Edit</a>
<b>Returned ready to consume beverages</b>		
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	50.0	
Band 2 - Total sugar content of 8g or more per 100ml	60.0	
<b>Returned concentrated products</b>		
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	70.0	
Band 2 - Total sugar content of 8g or more per 100ml	80.0	
Calculation of Tax Payable		<a href="#">Edit</a>
Supplies of Sugar Sweetened Drinks at Tax Band 1:	€11,382.00 (700.0 Hectolitres @ €16.26 per Hectolitres )	
Supplies of Sugar Sweetened Drinks at Tax Band 2:	€9,756.00 (400.0 Hectolitres @ €24.39 per Hectolitres)	
Returns of Sugar Sweetened Drinks at Tax Band 1:	€1,951.20 (120.0 Hectolitres @ €16.26 per Hectolitres )	
Returns of Sugar Sweetened Drinks at Tax Band 2:	€3,414.60 (140.0 Hectolitres @ €24.39 per Hectolitres)	
Total Sugar Sweetened Drinks Tax Payable		
<b>Total Tax Payable</b>	<b>€15,772.20</b> <a href="#">i</a>	

Figure 4: SSDT Return Summary

## 5 Registration: Sugar Sweetened Drinks Exporter (SSDE)

### 5.1 Registration and Relief

A full relief from SSDT is available where sugar sweetened drinks sourced in the State, and on which SSDT has been paid, are subsequently supplied (exported) on a commercial basis outside the State.

‘Supplied outside the State’ means to another EU member state or third country.

To avail of the relief, which is made by way of repayment, a sugar sweetened drinks exporter must register with the Revenue Commissioners as a **Sugar Sweetened Drinks Exporter (SSDE)**.

A list of scenarios where suppliers are required to be registered as a SSDE, is available in [Appendix 1](#).

The relief is available provided:

1. The exporter is registered as a Sugar Sweetened Drinks Exporter (SSDE), and
2. The acquisition and subsequent export of the drinks, on which SSDT has been paid, took place:
  - a) On or after 1<sup>st</sup> May 2018 in the case of water and juice-based drinks, or
  - b) On or after 1<sup>st</sup> January 2019 in the case of plant protein drinks and drinks containing milk fats, and
3. The sugar sweetened drinks have been exported to another EU Member State or third country.

The following examples illustrate the operation of the relief:

- A wholesaler in the State sources a quantity of sugar sweetened drinks from a producer in the State. The wholesaler subsequently exports these products to France.

The wholesaler must register as a SSDE in advance of exporting the goods and may then file a repayment claim for the SSDT that was payable by the producer on the first supply of the sugar sweetened drinks in the State.

- A producer in the State supplies directly to a retail customer in Northern Ireland.

As no first supply has taken place in the State, no SSDT liability is generated. As no liability is generated the issue of relief does not arise.

- A producer in the State supplies a quantity of sugar sweetened drinks to a company based in the United States. The producer delivers the goods to a transport operator hired by the US based company. The transport operator

takes responsibility for delivering the goods. The producer invoices the US based company.

As no first supply has taken place in the State, no SSDT liability is generated. As no liability is generated the issue of relief does not arise.

- A wholesaler in the State sources goods from England brings the goods into the State and then supplies the goods to a retail customer in Northern Ireland.

As no first supply has taken place in the State, no SSDT liability is generated. As no liability is generated the issue of relief does not arise.

- A wholesaler in the State supplies a quantity of sugar sweetened drinks to an international passenger transporter (airline or ship). The international passenger transporter then supplies the sugar sweetened drinks to its passengers for on board consumption in the aircraft/ship.

The commercial nature of the international passenger transporter is the carrying of passengers and not the commercial supply outside the State of sugar sweetened drinks. Therefore, the international passenger transporter is not an exporter of sugar sweetened drinks for the purposes of SSDT and does not qualify to register as a SSDE.

However, the wholesaler in the State supplying sugar sweetened drinks to the international passenger transporter is involved on a commercial basis in the supply outside the State of sugar sweetened drinks acquired in the State and may apply to register as a SSDE.

## 5.2 Registration Process

Exporters of sugar sweetened drinks who wish to claim repayment for supplies made outside the State are required to register through [ROS](#) as a Sugar Sweetened Drinks Exporter (SSDE).

ROS registered exporters can register using the 'Manage Tax Registration' button in the 'My Services' screen.

In the 'Manage Tax Registration' screen, the exporter selects Sugar Sweetened Drinks Exporter.

The date of registration automatically defaults to the date of application.

Registration as a SSDE must be completed in advance of commencing to make relevant exports.

ROS Agents can register on their client's behalf. ROS Agents who hold an Administrative ROS digital certificate will automatically have the correct permissions to register their client for SSDT.

ROS sub-certificate users must have SSDT permissions granted to them by their ROS Administrator before they can register / file for SSDT.

#### 5.2.1 Registration Application Form

As part of the SSDE registration process and before registration is approved, Revenue will require the completion of the [SSDE Registration Application Form](#).

The application form requests detailed information from the applicant on the business arrangements that give rise to sugar sweetened drinks exportation.

The required details include:

- Sources of sugar sweetened drinks for export,
- Names and addresses for customers outside the State to which sugar sweetened drinks are exported,
- Transport arrangements for exported drinks.

The SSDE Registration Application Form can be downloaded from ROS.

The SSDE Registration Application Form must be completed in full, signed by the applicant and then uploaded onto ROS.

The information entered on the SSDE Registration Application Form will be the subject of verification checks before the SSDE registration is approved.

## Sugar Sweetened Drinks Exporter (SSDE) Registration Application Form



Where Sugar Sweetened Drinks (SSDs) that have been acquired in the State are subsequently supplied, on a commercial basis outside the State (exported), to other Member States or third countries, the exporter may be eligible to claim a repayment of Sugar Sweetened Drinks Tax. In order to claim a repayment the exporter must be registered as a Sugar Sweetened Drinks Exporter with Revenue in advance of making the supply outside the State.

### Instructions for completing this application form:

1. This application form should be completed in full by customers applying to register as a Sugar Sweetened Drinks Exporter.
2. Please complete all fields.
3. You must complete and sign the declaration at the bottom of this form.
4. The completed form should be uploaded via the eRegistration facility on ROS when requested to do so.

Sugar Sweetened Drinks Exporter (SSDE) Registration Application Form	
1. Trader (Exporter) Name	
2. Trader (Exporter) Registration Number	
3. Trader (Exporter) Status (e.g. Limited Company)	
4. Official Address	
5. Business Address	
6. Nature of business (e.g. SSD manufacturer, wholesaler etc.)	
7. Number of Employees	
8. List of Directors	
9. List of Shareholders	
10. Is supply of sugar sweetened drinks part of the normal activity of the applicant?	Yes <input type="checkbox"/> No <input type="checkbox"/>
11. From what suppliers in the State will the product be sourced and what due diligence has been conducted on them?	
12. What proof will be provided that the sugar sweetened drinks have been acquired in the State?	
13. What is the proposed / current volume of trade / annual throughput of SSD?	
14. Who are your customers outside the State (current or prospective) and what due diligence has been conducted on them?	
15. What proof will be provided that the sugar sweetened drinks have been supplied outside the State?	
16. What are the transport arrangements for making supplies of sugar sweetened drinks outside the State?	
17. What stock control / track and trace system will be used?	

### Declaration:

I declare, in accordance with the statutory provisions governing Sugar Sweetened Drinks Tax, that the details on this form are true and accurate.

Signed: \_\_\_\_\_

Name in block capitals: \_\_\_\_\_

Date: 

--	--	--	--	--	--	--	--

Capacity: \_\_\_\_\_



Figure 5: SSDE Exporter Registration Form

## 6 Export Relief Claims

Once registered, a SSDE may claim relief for sugar sweetened drinks supplied outside the State.

Applications for repayments are made by the 'eRepayments Claims' button in ROS.

Repayment claims for supplies made outside the State during a SSST accounting period may be made from one month after the end of the SSST accounting period, i.e. claims in respect of supplies made outside the State during May/June may be submitted from 1 August.

The following details on sugar sweetened drinks supplied outside the State are required on the SSDE relief claim form:

- The volume, in hectolitres, of the exported ready to consume sugar sweetened drinks with a total sugar content of 5 grams but less than 8 grams per 100 millilitres
- The volume, in hectolitres, of the exported ready to consume sugar sweetened drinks with a total sugar content of 8 grams or more per 100 millilitres
- The volume, in hectolitres, of the exported ready to consume sugar sweetened drinks that would result from the preparation of the concentrated product with a total sugar content of 5 grams but less than 8 grams per 100 millilitres,
- The volume, in hectolitres, of the exported ready to consume sugar sweetened drinks that would result from the preparation of the concentrated product with a total sugar content of 8 grams or more per 100 millilitres.

The amount of the SSST repayment will be automatically calculated based on the volumes (number of hectolitres) entered and will populate the Tax Repayable field in the SSST Repayment Claim summary (see [paragraph 6.2](#)).

Claims for repayment must be submitted not more than six calendar months after the end of the SSST accounting period in which the exports were made.

## Claim Details

### Sugar Sweetened Drinks Tax Repayment Claim – Repayment for registered Sugar Sweetened Drinks Exporters

Please enter the details for your claim:

Sugar Sweetened Drinks exported for the claim period 01/01/2040 - 29/02/2040

#### Ready to consume beverages (i)

	Hectolitres (1 hectolitre = 100 litres)	
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	1000.0	<span>(i)</span>
Band 2 - Total sugar content of 8g or more per 100ml	2000.0	<span>(i)</span>
<b>Concentrated products <span>(i)</span></b>		
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	3000.0	<span>(i)</span>
Band 2 - Total sugar content of 8g or more per 100ml	4000.0	<span>(i)</span>

If you have "Returned Goods" to declare for this claim period, where a claim was made for a prior period, please tick this box

Sugar Sweetened Drinks returned to you, in the claim period 01/01/2040 - 29/02/2040 , for which you previously claimed an export repayment.

#### Returned ready to consume beverages (i)

	Hectolitres (1 hectolitre = 100 litres)	
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	11.0	<span>(i)</span>
Band 2 - Total sugar content of 8g or more per 100ml	22.0	<span>(i)</span>

#### Returned concentrated products (i)

Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	33.0	<span>(i)</span>
Band 2 - Total sugar content of 8g or more per 100ml	44.0	<span>(i)</span>

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Figure 6: SSDT Return Repayment Claim for Exports

## 6.1 Exported Goods Returned

If exported goods for which the SSDE has previously claimed relief are subsequently returned to the SSDE, the relief amount must be repaid to Revenue by that SSDE.

The online repayment claim includes a section for exported goods returned to the SSDE.

The following details on exported goods returned to the SSDE are required on the SSDE relief claim form:

- The volume, in hectolitres, of the returned exported ready to consume sugar sweetened drinks with a total sugar content of 5 grams but less than 8 grams per 100 millilitres
- The volume, in hectolitres, of the returned exported ready to consume sugar sweetened drinks with a total sugar content of 8 grams or more per 100 millilitres
- The volume, in hectolitres, of the returned exported ready to consume sugar sweetened drinks that would result from the preparation of the concentrated product with a total sugar content of 5 grams but less than 8 grams per 100 millilitres,
- The volume, in hectolitres, of the returned exported ready to consume sugar sweetened drinks that would result from the preparation of the concentrated product with a total sugar content of 8 grams or more per 100 millilitres.

The amount of the SSDT due on returned exported goods will be automatically calculated based on the volume (number of hectolitres) entered (see [paragraph 6.2](#)).

The amount of the SSDT liable on returned exported goods is deducted from the refund due for exported supplies made in the SSDT accounting period.

Where the SSDT liable on returned exported goods supplied in a previous accounting period exceeds the refund due for exported goods in the current accounting period, the SSDE must make a payment of this SSDT within 30 days of the end of the accounting period.

## Claim Details

### Sugar Sweetened Drinks Tax Repayment Claim – Repayment for registered Sugar Sweetened Drinks Exporters

Please enter the details for your claim:

Sugar Sweetened Drinks exported for the claim period 01/01/2040 - 29/02/2040

#### Ready to consume beverages ⓘ

Hectolitres (1 hectolitre = 100 litres)

Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml  ⓘ

Band 2 - Total sugar content of 8g or more per 100ml  ⓘ

#### Concentrated products ⓘ

Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml  ⓘ

Band 2 - Total sugar content of 8g or more per 100ml  ⓘ

If you have "Returned Goods" to declare for this claim period, where a claim was made for a prior period, please tick this box

Sugar Sweetened Drinks returned to you, in the claim period 01/01/2040 - 29/02/2040 , for which you previously claimed an export repayment.

#### Returned ready to consume beverages ⓘ

Hectolitres (1 hectolitre = 100 litres)

Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml  ⓘ

Band 2 - Total sugar content of 8g or more per 100ml  ⓘ

#### Returned concentrated products ⓘ

Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml  ⓘ

Band 2 - Total sugar content of 8g or more per 100ml  ⓘ

← Back

⏻ Close

Continue →

Figure 7: SSDT Return Repayment Claim for Exporters

## 6.2 SSDE Claim Summary

The SSDE Claim Summary will accumulate the total volumes, in hectolitres, of the exported ready to consume and concentrated drinks and calculate the amount of SSDT repayment per tax band.

The summary will also calculate the amount of SSDT due based on the volumes, in hectolitres, of returned supplies. The amount of the SSDT due on returned supplies will be deducted from the SSDT repayment to arrive at the total tax repayable.

Where the SSDT due on returned supplies exceeds the SSDT repayable, The SSDE must make a payment of the SSDT due on the returned goods within 30 days from the end of the accounting period.

- Overview
- Claim Period
- Claim Details
- Attachments
- Review

## Summary

### Form SSDE – Sugar Sweetened Drinks Exporter

#### Personal Details

**PPSN:** 7000060NA

**Name:** Test Test

#### Claim Details [Edit](#)

Sugar Sweetened Drinks exported for the claim period 01/05/2019 - 30/06/2019

Ready to consume beverages	Hectolitres
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	1000.0
Band 2 - Total sugar content of 8g or more per 100ml	2000.0
<b>Concentrated products</b>	
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	3000.0
Band 2 - Total sugar content of 8g or more per 100ml	4000.0
If you have "Returned Goods" to declare for this claim period, where a claim was made for a prior period, please tick this box	Yes

Sugar Sweetened Drinks returned to you, in the claim period 01/05/2019 - 30/06/2019 , for which you previously claimed an export repayment.

Returned ready to consume beverages	Hectolitres
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	11.0
Band 2 - Total sugar content of 8g or more per 100ml	22.0
<b>Returned concentrated products</b>	
Band 1 - Total sugar content of 5g or more per 100ml but less than 8g per 100ml	33.0
Band 2 - Total sugar content of 8g or more per 100ml	44.0

### Calculation of Tax Repayable [Edit](#)

Supplies of Sugar Sweetened Drinks at Tax Band 1:	€65,040.00 (4000.0 Hectolitres @ €16.26 per Hectolitre )
Supplies of Sugar Sweetened Drinks at Tax Band 2:	€146,340.00 (6000.0 Hectolitres @ €24.39 per Hectolitre)
Returns of Sugar Sweetened Drinks at Tax Band 1:	€715.44 (44.0 Hectolitres @ €16.26 per Hectolitre )
Returns of Sugar Sweetened Drinks at Tax Band 2:	€1,609.74 (66.0 Hectolitres @ €24.39 per Hectolitre)

### Total Sugar Sweetened Drinks Tax Repayable

Total Tax Repayable €209,054.82

 Attachments [Edit](#)

Figure 8: SSDE Return Claim for Repayment Summary

### Calculation of Tax Repayable Edit

Supplies of Sugar Sweetened Drinks at Tax Band 1:	€65,040.00 (4000.0 Hectolitres @ €16.26 per Hectolitre )
Returns of Sugar Sweetened Drinks at Tax Band 1:	€146,340.00 (6000.0 Hectolitres @ €24.39 per Hectolitre)
Supplies of Sugar Sweetened Drinks at Tax Band 1:	€715.44 (44.0 Hectolitres @ €16.26 per Hectolitre )
Returns of Sugar Sweetened Drinks at Tax Band 1:	€1,609.74 (66.0 Hectolitres @ €24.39 per Hectolitre)

### Total Sugar Sweetened Drinks Tax Repayable

Total Tax Repayable	€209,054.82
---------------------	-------------

[Attachments](#) Edit

estamping.pdf 📎

[Bank Details](#)

**Account Name:** TEST

**BIC:** IPBSIE2D

**IBAN:** IE47IPBS99062012345678

I declare that:

- Sugar Sweetened Drinks of the descriptions and quantities specified in this claim were supplied on a commercial basis outside the State during the period stated,
- the Sugar Sweetened Drinks concerned were acquired in the State on or after May 1st 2018,
- the particulars entered herein are true and correct to the best of my knowledge and belief,
- if Sugar Sweetened Drinks for which I previously claimed an export repayment are returned to me I will declare to the Revenue Commissioners the details of these Sugar Sweetened Drinks by the end of the next accounting period,
- I will pay to the Revenue Commissioners the amount of tax due on Sugar Sweetened Drinks returned to me, within 30 days of the end of the accounting period in which I declare the returned Sugar Sweetened Drinks.

I hereby apply for repayment of €6,699.12 , under the provisions of Sections 40 and 42 of Finance Act 2017

I undertake, on request to produce any evidence which the Revenue Commissioners may require in support of this claim.

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Figure 9: SSDT Return Claim for Repayment Summary

### 6.2.1 Repayment Claim Supporting Documentation

To support a claim for repayment, a SSDE is required via ROS to upload a summary document detailing the relevant exports made during the SSDE accounting period.

The repayment claim cannot be submitted without the required summary document attached.

The details required in this summary include:

- Dates of export,
- Volume in hectolitres of ready to consume products exported,
- Volume in hectolitres that would result from preparation of concentrated products exported,
- Invoice numbers (to customers outside the State),
- Customer names, VAT numbers, countries of destination,
- Repayment amount claimed for each transaction.

A sample summary document detailing relevant exports can be found on the [Revenue website](#).

After the summary document is uploaded the repayment claim can be submitted.

The details supplied on the summary document will be subject to verification checks by Revenue.

Additional documentation may be requested to further support the claim for repayment.

Additional requested documents can include:

- A sample of sales invoices relating to the exports made,
- Copies of invoices from company that provided transportation of the exported goods,
- Copies of bank statements indicating payment for exported goods.

## 7 Role of the Collector General

The Collector General's Division is responsible for compliance relating to SSDDT returns and payments. Those who attract a SSDDT liability, must comply with their associated legal obligations and submit accurate returns and payments within the specified time period.

### 7.1 Filing Returns and making payments

Suppliers are required to submit the SSDDT returns and payments online through the ROS system. Paper returns will not be accepted.

Customers registered for ROS can file returns and make payments on [ROS](#). Once a supplier has input the relevant details through ROS, the tax liability will be generated by the online system. If a registered supplier has not made any supplies in the SSDDT accounting period, a "NIL" return must be submitted.

Customers not registered for ROS can make a payment through [myAccount](#).

### 7.2 Raising of estimates

Section 99AA of Part 2 of the Finance Act 2001 provides for the raising of an estimate, where a person fails to make a return within the time specified, as part of the normal compliance procedures. Where Revenue is satisfied that the amount of estimation is excessive or deficient, or that there is no liability for the period concerned, then Revenue may accordingly reduce, increase or withdraw such estimation.

### 7.3 Interest on late payments

Interest on late payment applies to any payment made after the due date. Section 103(2)(a) of the Finance Act 2001 (as amended) provides for the charging of interest on amounts of duties of excise that are not paid on time.

### 7.4 Enforcement

If the supplier of sugar sweetened drinks fails to pay the amount due, the standard enforcement options are available to Revenue. This can include sheriff enforcement, civil proceedings through the courts or attachment of third parties; further information is available on [revenue.ie](#).

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

[...]

## 8 SSdT Compliance

### 8.1 Introduction

Branch managers and case select officers should ensure that all compliance staff are familiar with SSdT and the associated risks.

Revenue officers must be vigilant and ensure that those that have a liability to SSdT comply with their obligations to register for the tax, make the specified returns and pay the appropriate amount of SSdT.

### 8.2 Whole Case Management

Branches should, when considering SSdT compliance interventions, incorporate a whole case management (WCM) approach where possible and when considering interventions relating to any other tax, ensure that the trader is registered for SSdT if required.

### 8.3 Risks

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

[...]

### 8.4 Case Working Guidelines

#### 8.4.1 Registration: SSDS

It should be noted that registration as a SSDS is separate and distinct from the SSDE registration. A business may be registered either as a SSDS or as a SSDE or it may need to register as both.

Branch staff should be particularly vigilant in relation to the non-registration of any traders involved in the first supply of sugar sweetened drinks.

There is also the risk where wholesalers or retailers of sugar sweetened drinks source some of their supplies outside the State for onward supply in the State. Such entities are required to be registered as a SSDS.

If during the course of normal compliance work, an officer becomes aware of a trader who is the source of first supply of sugar sweetened drinks in the State and who is not registered, the officer should ensure that the trader immediately registers for SSdT (see paragraph 3.3).

### 8.4.2 SSDD Returns

As part of their normal compliance work, branches have a role in ensuring the accuracy of submitted SSDD returns. All interventions should be based on risk and where possible carried out in context of WCM.

The officer should ensure that the SSDD completes a SSDD return for all relevant periods and makes payment to include interest and penalties in respect of all sugar sweetened drinks supplied in the State on or after 1st May 2018 in the case of juice-based drinks, and from 1st January 2019 in the case of plant protein drinks and drinks containing milk fats.

Traders liable for SSDD will in most circumstances also be registered for VAT, IT/CT, PREM, and as such may be subject to Revenue interventions depending on their compliance levels.

For the purposes of determining the accuracy of a SSDD Return, officers should examine the sales and other relevant records relating to sugar sweetened drinks for the period in question.

The amount of SSDD payable will be based on the amount, in hectolitres, of ready to consume sugar sweetened drinks first supplied, and calculated by reference to the rate of tax applicable to that product. An examination of the VAT records for the period may be of assistance in calculating the liability for the period.

Arrears in respect of SSDD, including interest and penalties, should be calculated and paid (see [paragraph 7.3](#)).

Where relief from SSDD has been claimed in respect of goods that have been returned to the supplier, documentary evidence relating to the returned goods should be examined.

### 8.4.3 Registration: SSDE

Applications for registration as a SSDE, are processed and approved in the taxpayer's branch.

Processing an application for registration, can include a branch arranging a SSDD pre-registration visit to the trader.

Registration as a SSDE must be completed in advance of commencing to make relevant exports (see Section 5). Branches will need to be vigilant before allowing an application for a SSDE to proceed.

As part of the SSDE registration process and before registration is approved, Revenue will require detailed information from the applicant on the business arrangements that give rise to sugar sweetened drinks exportation.

This information must be uploaded by the applicant, via ROS, using the SSDE Registration Application Form.

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

[...]

Before approving the SSDE Registration, the officer must be satisfied that the trader is actually engaged in the business of exporting sugar sweetened drinks.

For the majority of cases, the type of business, the details supplied at registration, and information already available will confirm that the trader is engaged in the business of sugar sweetened drinks.

Where an officer requires further information to support an application for registration, a visit to the trader may be required to verify the information contained in the registration application and to determine the business arrangements that include the export of sugar sweetened drinks.

The officer should tour the business premises and identify any stock that is present. The officer can also request and examine documentation relating to:

- purchases and sales invoices for sugar sweetened drinks,
- sources of sugar sweetened drinks for export,
- contracts with exporters,
- transport (delivery dockets etc.) documentation,
- invoices from transporters,
- bank statements indicating payment for exports.
- names and addresses for customers outside the State to which drinks are exported.

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

[...]Repayments: SSDE

After registration, a SSDE may claim a repayment of SSST on goods supplied outside the State (see [Section 6](#)).

Repayment claims for supplies made outside the State during a SSST accounting period may be made from one month after the end of the SSST accounting period, i.e., claims in respect of supplies made outside the State during May/June may be submitted from 1 August.

All claims for supplies made outside the State will require verification by Revenue officers.

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

[...]

## 8.5 Invoices/Records

Sugar sweetened drinks suppliers are not required to identify the SSDT as a separate line on invoices to customers. However, they are required to retain all records relevant to the tax and to provide these to Revenue when requested to do so.

Accounts and records relevant to the tax must be kept for a period of six years. They may be kept in an electronic format, provided that they can be produced as required in printed form.

Records to be retained include, but are not limited to, books, accounts, documents such as invoices, delivery and purchase orders, transport/distribution documentation, stock records, factory identifiers, line numbers, batch labelling details, specific product information relating to the basis of assessment, post-mix dispenser records, Electronic Point of Sale (EPOS) records and export transaction details.

## 8.6 Offences/Interest and Penalties

It is an offence under [section 122 of the Finance Act 2001](#) and [section 1078 of the Taxes Consolidated Act 1997](#) for a person to furnish incorrect information for any purpose in relation to excise duty or in connection with a claim for repayment under excise law.

[Section 99B of the Finance Act 2001](#) provides for tax geared penalties for carelessly or deliberately making incorrect returns. Disputes arising from any tax geared penalties imposed by Revenue may be subject to civil proceedings.

Officers should refer to Chapter 4 of the [Code of Practice for Revenue Compliance Interventions \(May 2022\)](#) for further information on interest and tax geared penalties.

[Section 99A of the Finance Act 2001](#) makes provision for the raising of an assessment in respect of SSDT.

## 8.7 Appeal Provisions

Information on appealing decisions made by Revenue to the Tax Appeals Commission (TAC) is available on the [Revenue website](#).

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

[...]

## Appendix 1 - SSDS/SSDE Registration Scenarios

The following examples illustrate various registration scenarios:

- **Neither registration required**

- a) A wholesaler in the State sources all its sugar sweetened drinks in the State and supplies these onward to customers in the State. As the wholesaler is not making first supplies in the State, it is not a liable supplier and does not have to register as a SSDS.

As the wholesaler is not making supplies outside the State, it has no entitlement to SSDE relief and does not need to register as a SSDE.

- b) An international passenger transporter purchases sugar sweetened drinks from a supplier in the State for on-board consumption by passengers on the aircraft/ship.

The commercial nature of the international passenger transporter is the carrying of passengers and not the commercial supply of sugar sweetened drinks. Therefore, the international carrier is not an exporter of sugar sweetened drinks and does not need to register as a SSDS or a SSDE. (In this scenario the supplier to the international passenger transporter may qualify to register as a SSDE)

- **Supplier registration required; exporter registration not required**

A producer in the State supplies its products both in the State and outside the State. As the producer is making first supplies in the State, it is a liable supplier and must register as a SSDS.

As the producer has not sourced its products from another business in the State, it has no liability to SSDT when it supplies these products outside the State and as a result, no entitlement to SSDE relief for such supplies. The producer does not need to register as a SSDE.

- **Supplier registration not required; exporter registration required**

A wholesaler in the State sources all its sugar sweetened drinks in the State and supplies these onward to customers both in the State and outside the State (including supplies to international passenger transporters for passenger on-board consumption).

As the wholesaler is not making first supplies in the State, it is not a liable supplier and does not have to register as a SSDS.

As the wholesaler is also making supplies outside the State of goods it sourced in the State, it needs to register as a SSDE in order to claim the SSDE relief for these goods.

- **Both registrations required**

A wholesaler in the State sources its sugar sweetened drinks both in the State and from outside the State. It supplies these goods to its customers both in the State and outside the State.

The supplies the wholesaler makes to customers in the State of goods sourced from outside the State are first supplies in the State. Therefore, the wholesaler must register as a SSDS.

The wholesaler is also making supplies outside the State of certain goods it sourced in the State. It must register as a SSDE in order to claim the SSDE relief for these goods.

## Appendix 2 - First supply or not First Supply

The following examples outline what is, and what is not, regarded as a first supply in the State of sugar sweetened drinks:

- A wholesaler in the State sources a quantity of cans of ready to consume sugar sweetened drinks from the UK and brings this into the State. The wholesaler then supplies the goods to a distributor in the State. The distributor is not a related company. The wholesaler has made a first supply in the State and is liable to account for and pay the tax. In addition, the wholesaler, before making the supply, must register with Revenue as a SSDS.
- A wholesaler in the State sources a quantity of cans of sugar sweetened drinks from a producer in the State. The wholesaler then supplies the goods to a distributor in the State. The wholesaler, the producer and the distributor are not related companies. The producer has made a first supply in the State and is liable to account for and pay the tax. In addition, the producer, before making the supply, must register with Revenue as a SSDS. The wholesaler and the distributor in this example are not liable for the tax and do not have to register with Revenue as SSDSs as they are not making a first supply in the State.
- A retailer in the State sources a quantity of cans of ready to consume sugar sweetened drinks from Lithuania and brings this into the State. The retailer then supplies the cans to customers in the State. The retailer has made first supplies in the State and is liable to account for and pay the tax. In addition, the retailer, before making the supplies, must register with Revenue as a SSDS.
- A retailer in the State sources a quantity of cans of ready to consume sugar sweetened drinks from a producer in the State. The retailer then supplies the cans to customers in the State. The producer has made a first supply in the State and is liable to account for and pay the tax. In addition, the producer, before making the supply, must register with Revenue as a SSDS. The retailer in this example is not liable for the tax and does not have to register with Revenue as a SSDS as it is not making a first supply in the State.
- A wholesaler in the State sources a quantity of cans of ready to consume sugar sweetened drinks from the UK and brings this into the State. The wholesaler then supplies the goods to a retailer outside the State. In this scenario no liability to SSDT is generated as there has not been a first supply in the State.
- A producer in the State supplies a quantity of cans of ready to consume sugar sweetened drinks to a wholesaler in the UK. In this scenario no liability to SSDT is generated as there has not been a first supply in the State.

- A fast-food restaurant in the State sources a quantity of concentrated sugar sweetened drinks from the UK and brings this into the State. The restaurant prepares ready to consume drinks from the concentrate and supplies these drinks to customers. The restaurant has made first supplies in the State and is liable to account for and pay the tax. In addition, the restaurant, before making the supplies, must register with Revenue as a SSDS.
- A wholesaler in the State sources a quantity of concentrated sugar sweetened drinks from the UK and brings this into the State. The wholesaler then supplies the concentrate to a distributor in the State. The distributor and the wholesaler are related companies (as defined in the Companies Act 2014). The distributor then supplies the concentrate to a retailer in Northern Ireland. In this example no first supply has taken place in the State as the wholesaler and distributor are related companies.
- A wholesaler in the State sources a quantity of cans of sugar sweetened drinks from a producer in the State. The wholesaler then supplies the goods to a distributor in the State. The wholesaler, the producer and the distributor are not related companies. The producer has made a first supply in the State and is liable to account for and pay the tax. In addition, the producer, before making the supply, must register with Revenue as a SSDS. The wholesaler and the distributor in this example are not liable for the tax and do not have to register with Revenue as SSDSs as they are not making a first supply in the State.
- A company in the State provides sugar sweetened drinks, which have not previously been supplied in the State, free of charge to staff members. The company is making first supplies in the State and is liable to account for and pay the tax. In addition, the company, before making the supplies, must register with Revenue as a SSDS.
- A Northern Ireland based company brings sugar sweetened drinks into the State and then supplies them onwards to customers, e.g. at an outdoor music festival. The company is making first supplies in the State and must register with Revenue, as a SSDS, before making supplies and must account for and pay the tax.
- A UK resident company supplies Sugar sweetened drinks to an Irish resident company (Company A). The supply is facilitated by another Irish company (Company B) via an undisclosed Agency arrangement. Company B has made the first supply of sugar sweetened drinks in the State and is therefore liable for SSDT.