

## Sugar Sweetened Drinks Tax - General Taxpayer Guide

This document should be read in conjunction with Part 2, Chapter 1 (s. 35 to s. 47) of the Finance Act 2017

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## 1 Introduction

The Sugar Sweetened Drinks Tax (SSDT) is provided for in Part 2, Chapter 1 of the Finance Act 2017. The tax is due to be commenced by the Minister for Finance with effect from 6 April 2018, subject to State aid approval by the European Commission.

This guidance note is provided for information purposes and does not purport to be a legal interpretation of the SSDT provisions.

## 2 General

SSDT will apply on the first supply of Sugar Sweetened Drinks in the State. The supplier making the first supply in the State will be liable for accounting for and paying the tax. The tax will apply to water and juice based drinks which have added sugar and a total sugar content of 5 grams or more per 100 millilitres. Drinks liable to SSDT may be in ready to consume or in concentrated form.

The tax will operate as an excise duty and will be administered on a self-assessment basis. Suppliers will be required to register with Revenue in advance of making a first supply of Sugar Sweetened Drinks in the State and must file returns within one month after the end of the accounting period during which the supplies were made. A relief from SSDT will be available where Sugar Sweetened Drinks sourced in the State are supplied outside the State on a commercial basis. In order to claim this relief, “exporters” will need to register with Revenue in advance of making supplies outside the State.

The tax will apply on a volumetric basis at one of two rates, dependent on the total sugar content of the “ready to consume” form of the Sugar Sweetened Drink. An SSDT rate of €16.26 per hectolitre<sup>1</sup> will apply to drinks with a total sugar content of 5 grams or more, but less than 8 grams, per 100 millilitres. A higher SSDT rate of €24.39 will apply to drinks with a total sugar content of 8 grams or more per 100 millilitres. These rates will equate to €20 and €30 per hectolitre once VAT is applied.

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<sup>1</sup> One hectolitre equals 100 litres

### 3 Ready to consume and concentrated Sugar Sweetened Drinks

Taxable Sugar Sweetened Drinks may be in ready to consume or concentrated form. Ready to consume Sugar Sweetened Drinks are intended for direct consumption and include:

- Ready to consume drinks that are supplied prepacked in bottles, cans, kegs etc.
- Ready to consume drinks that have been prepared at catering level from concentrates and are supplied directly to final consumers, e.g. drinks prepared from post-mix concentrates in cinemas, restaurants etc. and served directly to customers.

Concentrated Sugar Sweetened Drinks are solid or liquid substances that require preparation to produce ready to consume drinks. Preparation involves the addition of water and/or ice and/or carbon dioxide to the concentrated substance, in accordance with manufacturers' instructions. Examples of concentrated Sugar Sweetened Drinks include:

- Prepacked, concentrated products intended for "home" preparation to produce ready to consume drinks, e.g. bottled squashes, cordials and 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, e.g. post mix concentrates supplied to cinemas, restaurants etc.

If the production of a ready to consume drink from a particular substance requires the addition of anything other than water, ice or carbon dioxide then the substance is not regarded as a concentrated Sugar Sweetened Drink. 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.

Where a Sugar Sweetened Drink in concentrated form is taxed on first supply in the State the prepared, ready to consume form is not taxed again on subsequent supply in the State.

## 4 Determining if a product is liable to SSdT

For a product to be liable to SSdT it must satisfy three criteria. The first of these criteria is the classification of the product by reference to the [Combined Nomenclature \(CN\) of the European Union](#) which sets out the general rules for classifying goods. The second condition is whether or not the product contains added sugar and the third is based on the total sugar content of the product.

### 4.1 Step 1 – CN Classification

In the case of ready to consume drinks, the product must fall within particular CN headings to potentially be liable to the tax. Products falling under CN headings 2009 or 2202 may be liable; these include juices and water/juice based drinks.

Specific products falling under CN 2202 subheadings are excluded from liability. These include alcohol-free beers and wines, drinks that are based on soya, cereals, nuts or seeds or that contain milk fats and products labelled as food supplements. In addition, any products excluded from [EU food labelling](#) obligations on the basis of their small scale production will not be liable to the tax. The following products and specific CN subheadings within CN heading 2202 are not liable to the SSdT:

- Products covered by CN 2202 99 11, CN 2202 99 15; soya, nut, cereal or seed based “milk substitute” drinks.
- Products covered by CN 2202 99 91, CN 2202 99 95 and CN 2202 99 99; drinks containing milk fats.
- 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. 205 of 2007](#).
- 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 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 where they sourced the product.

## 4.2 Step 2 - Added Sugar

If 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 regime. A range of different terms, such as glucose, sucrose and dextrose, may be used to describe sugar.

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. Four 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.

### 4.3 Step 3 - Total Sugar Content

If a product meets the CN classification criterion (Step 1) and contains added sugar (Step 2) then the final step in determining if it is liable, on first supply in the State, to SSDT is to establish if its total sugar content, in ready to consume form, is 5 grams or more per 100 millilitres.

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 that 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. 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.

## 5 First supply in the State

A liability to SSDT arises where a supplier makes a supply in the State, for the first time, of a quantity of Sugar Sweetened Drinks; i.e. the goods have either been brought into the State or produced in the State and are being supplied to another person by the importer or producer. In making this first supply in the State the importer or producer is a Sugar Sweetened Drinks Supplier (SSDS). For SSDT purposes, a supplier is an accountable person under the Value Added Tax (VAT) Act, i.e. registered for VAT in Ireland or a taxable person carrying on a business in Ireland below the threshold for VAT registration.

If an SSDS makes a first supply of taxable products to another person in the State, the SSDS is liable to account for and pay the SSDT. The liability arises when the first supply 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.

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

If a supplier makes a first supply but provides the goods free of charge, it is still a supply liable to SSDT. The SSDS must register with Revenue before making a first supply in the State.

The importation of Sugar Sweetened Drinks into the State is not a first supply in the State. Similarly the production of Sugar Sweetened Drinks in the State does not give rise to a liability to SSDT. A liability arises when an importer or a producer makes a first supply in the State to another person, except if that supply is to a related company.

The first supply in the State may be at wholesale or retail level depending on where the products were originally sourced. If the products are sourced outside the State, whoever makes the first supply in the State is the liable supplier.

Second and subsequent supplies in the State are not liable supplies. This means that if a wholesaler or retailer is supplying goods sourced in the State, either from a producer or from an importer, they are not SSDSs as they are not making first supplies. 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 an 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 an 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 an 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 an SSDS. The retailer in this example is not liable for the tax and does not have to register with Revenue as an 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 an 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 an 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 an 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 an SSDS, before making supplies and must account for and pay the tax.

A more recent version of this manual is available.

## 6 SSDS registration and returns

Anyone who makes a first supply of Sugar Sweetened Drinks in the State must be registered with Revenue as an SSDS. The SSDS registration process is available through Revenue Online Services (ROS).

SSDSs will be liable to account for and pay SSDT on all taxable goods they first supply in the State. 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. Those making second or subsequent supplies, either in or outside the State, will not have an SSDT liability nor will they be required to register as SSDSs. Only those making first supplies in the State will be liable for the tax and must register with Revenue.

SSDSs will be required to file an SSDT return and pay any liability arising no later than one month after the end of a two month accounting period. The proposed commencement date for the tax is 6 April 2018. The accounting periods for SSDT will run bimonthly starting with March/April which means the first accounting period for SSDT will run from 6 April to 30 April. The return and payment for supplies made during the April 2018 accounting will be due no later than 31 May 2018. After April 2018, returns and payments will be due by the end of the month following each two-month accounting period; e.g. returns and payment for supplies made during May and June will be due by the end of July.

Suppliers will be required to submit returns and payments online through ROS. Where the supplier has made supplies of taxable ready to consume drinks during the accounting period the following details will be required on the SSDT return:

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

Where the supplier has made supplies of concentrated Sugar Sweetened Drinks during the accounting period the supplier must calculate the volume of ready to consume drinks that would result from the preparation of the concentrated products. The supplier must include this volume of ready to consume drinks on the return. 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. The detail required on the return for concentrated Sugar Sweetened Drinks supplied in an accounting period is as follows:

- 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.

For example, a supplier has supplied 10 hectolitres of concentrated Sugar Sweetened Drinks in an 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 return.

Once a supplier has input the relevant volumes of Sugar Sweetened Drinks supplied in an accounting period, the tax liability will be generated by the online system. If a registered supplier has not made any supplies in the accounting period a "nil" return must be submitted.

A relief may apply where goods, for which the supplier has already filed and paid SSST, are returned to the supplier. The online return for supplies of Sugar Sweetened Drinks will include a section for claiming the relief for tax paid goods returned to the supplier in the accounting period. Details on volumes of returned goods will be required in the same format as outlined above. Once the supplier has input the relevant volumes for goods returned the online system will generate the amount of relief. This amount will be deducted from the liability amount for supplies made in the accounting period.

## 7 Relief for supplies made outside the State

A full relief from SSDT is available where Sugar Sweetened Drinks that were sourced in the State, after the introduction of the tax, are subsequently supplied on a commercial basis outside the State. In this context, “outside the State” means another EU Member State or third country. The relief does not apply for supplies made outside the State of Sugar Sweetened Drinks that were not sourced in the State.

The relief will operate by way of repayment to the “exporter”. In order to qualify to claim the relief the “exporter” making the supply outside the State must have already registered with Revenue as a Sugar Sweetened Drinks Exporter (SSDE). The basis of the relief is the acquisition of Sugar Sweetened Drinks in the State by a registered SSDE and the subsequent supply of those goods outside the State by that SSDE. The relief will operate on a repayment basis to the SSDE who is deemed to have paid the tax on the goods sourced in the State.

The SSDE may have sourced the goods from a supplier making a first supply in the State or from a wholesaler making a second or subsequent supply in the State. In each scenario it is the supplier making the first supply who is liable for the tax, not the SSDE.

If, having sourced the goods in the State, the SSDE then supplies them outside the State, a relief from the tax may be claimed by the SSDE. If the goods, on which the SSDE has made a repayment claim, are subsequently returned to the SSDE, the amount of relief that was claimed must be repaid to Revenue by the SSDE.

The SSDE will have to retain records to prove that the goods were sourced in the State and records in relation to the subsequent supply of the goods (and their return if relevant) outside the State.

As already stated, the relief does not apply for supplies made outside the State of Sugar Sweetened Drinks that were not sourced in the State. 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 an 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. The producer is not an SSDE and is not eligible for the relief.
- *A wholesaler in the State sources goods from Manchester, 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. The wholesaler is not an SSDE and is not eligible for the relief.

## 8 SSDE registration and relief claims

The exporter needs to have, in advance of the export, registered with Revenue as a Sugar Sweetened Drinks Exporter (SSDE) in order to claim the relief from SSDT for Sugar Sweetened Drinks sourced in the State and subsequently supplied on a commercial basis outside the State. The relief does not apply to goods that were not sourced in the State. Therefore, suppliers exporting Sugar Sweetened Drinks that were not sourced in the State cannot claim the relief and should not register as SSDEs.

The SSDE registration process will be available through ROS. Revenue will require detailed information on the business arrangements of the party making the application before confirming registration as an SSDE. These details will include information on the applicant's sources in the State for Sugar Sweetened Drinks, customers outside the State, transport arrangements and company structure. The information will need to be included on an SSDE Registration Application Form and uploaded via ROS by the applicant. All application details will be the subject of verification checks by Revenue before the registration is approved.

Once registered, SSDEs may claim relief for goods supplied outside the State using an online claim form. Claims for supplies made outside the State during an accounting period may be made from one month after the end of the 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 goods supplied outside the State will be required on the SSDE relief claim form:

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

In addition, SSDEs will be required to upload a summary document detailing relevant exports during the accounting period. 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 Revenue's website. The details supplied will be subject to verification checks by Revenue.

The total relief amount will be calculated by the online system once the relevant details are input by the SSDE.

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

The online relief claim form will include a section for goods returned to the SSDE and details in the same format as above will be required in respect of relevant goods returned to the SSDE during an accounting period.

A more recent version of this manual is available.

## 9 SSDS/SSDE registrations

It should be noted that registration as an SSDS is separate and distinct from the SSDE registration. A business may be registered either as an SSDS or as an SSDE or it may need to register as both. Registration must be completed in advance of commencing to make relevant first supplies or exports. The following examples illustrate various registration scenarios:

- *Neither registration required*

A wholesaler in the State sources all its SSDs 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 an 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 an 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 an 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 an SSDE.

- *Supplier registration not required, exporter registration required*

A wholesaler in the State sources all its SSDs in the State and supplies these onward to customers both in the State and outside 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 an SSDS.

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

- *Both registrations required*

A wholesaler in the State sources its SSDs 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 an SSDS.

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

## 10 Invoices/Records

SSDs 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.

A more recent version of this manual is available.