

Authorisation of Warehousekeepers and Approval of Tax Warehouses

(Incorporating Notice No. 1890 - Excise: Authorisation of Warehousekeepers and Approval of Tax Warehouses)

Document last reviewed November 2024



Table of Contents

1	Introduction.....	5
1.1	Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual.....	5
1.2	Scope	5
1.3	Associated Tax and Duty Manuals.....	5
1.4	EU Legislation	6
1.4.1	General Excise	6
1.4.2	Alcohol Products	7
1.5	National Legislation	7
1.5.1	General Excise	7
1.5.2	Alcohol Products Tax	7
1.6	Excise Movement Control System (EMCS)	8
2	Administration and Control.....	9
2.1	General Guidelines	9
2.2	Revenue Officers – General References	9
2.3	Authorisation of Revenue Officers	9
2.4	Enquiries From Traders	9
3	Authorisation and Approval Procedures	11
3.1	Introduction.....	11
3.2	Tax Warehouse: Premises and Activities.....	11
3.2.1	Premises	11
3.2.2	Warehousing Activities.....	12
3.3	Qualifying Criteria.....	13
3.4	Application Process	14
3.4.1	General Requirements	14
3.4.2	Additional Requirements – Proprietor Warehousekeepers	15
3.4.3	Additional Requirements – Tenant Warehousekeepers	16
3.5	Application Process for Breweries (Including Microbreweries)	17
3.5.1	Application for Approval	17
3.5.2	Marking of Brewery Vessels and Rooms	17
3.5.3	Manufacturer’s Licence	17

3.6	Application Process for Cider or Perry Manufacturers.....	18
3.6.1	Application for Approval	18
3.6.2	Marking of vessels	18
3.6.3	Manufacturer's Licence	18
3.7	Application Process for Distilleries	19
3.7.1	Restrictions.....	19
3.7.2	Application for Approval	19
3.7.3	Distillers Responsibilities	19
3.7.4	Requirements	20
3.7.5	Manufacturer's Licence	21
3.8	Assessment and Pre-Approval Procedures.....	21
3.8.1	Initial Assessment – Proprietors and Tenants	21
3.8.3	Additional Pre-Approval Checks – Proprietors and Tenants	22
3.8.4	Tenant Warehousekeepers	23
3.8.5	Pre-Approval Visit to Premises and Interview of Applicant	24
3.8.6	Customs Warehouse	25
3.9	Report and Recommendations.....	26
3.10	Restrictions.....	26
3.11	Refusals	27
3.12	Issue of Authorisation	27
3.12.2	Trader File and Records.....	28
3.12.3	Case Management.....	29
3.12.4	Authorised Signatories	29
3.12.5	Variation in Conditions of Authorisation	29
3.12.6	Change of Ownership or Control.....	30
3.13	Annual Review	30
3.14	Financial Security/Bonds	31
3.14.1	Additional Bond Requirements – Proprietors	32
3.14.2	Additional Bond Requirements – Tenants.....	32
3.14.3	Bond Penalty	33
3.14.4	Calculation Model	33
3.14.5	Existing Bonds	35
3.14.6	Warehousekeeper Compliance	35
3.15	Ceasing to Act as Authorised Warehousekeeper	36

3.16 Revocation of Authorisation.....	37
3.16.1 Treatment of Goods and Bond	39
3.17 Appeals	39
Appendix A (i) Application for Authorisation as Proprietor Warehousekeeper and Approval of Tax Warehouse	40
Appendix A (ii) Application for Authorisation as Tenant Warehousekeeper	47
Appendix B (i) Statement of Responsibilities, under section 109(4)(b) of the Finance Act 2001	52
Appendix B (ii) Statement of Responsibilities, under section 109(4)(b) of the Finance Act 2001	53
Appendix B (iii) Statement of Responsibilities, under Section 109(4)(b) of the Finance Act 2001	54
Appendix C (i) Standard Approval Order for Tax Warehouse/Warehousekeeper (Proprietor) with no Tenants.....	56
Appendix C (ii) Standard Approval Order for Tax Warehouse/Warehousekeeper (Proprietor) with Tenants.....	62
Appendix C (iii) Standard Approval Order for Tenant Warehousekeeper.....	70
Appendix D Links to Internal Revenue Documents	76

1 Introduction

1.1 Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual

The **Authorisation of Warehousekeepers and Approval of Tax Warehouses** is part of a series of **Tax and Duty manuals** providing guidance on the requirements and procedures that apply to the authorisation of warehousekeepers and the approval of tax warehouses.

It incorporates **Notice No. 1890 - Excise: Authorisation of Warehousekeepers and Approval of Tax Warehouses**, withdrawn upon publication of this revised manual (August 2024).

1.2 Scope

This manual contains operational instructions, guidance and information on the:

- Authorisation of persons as warehousekeepers either as a proprietor of a warehouse, or a tenant in a warehouse owned by another person (the proprietor), in order to receive, store and/or dispatch excisable products under duty suspension arrangements.
- The approval of premises as tax warehouses including breweries, micro-breweries, cider and perry manufacturing facilities, and distilleries.

1.3 Associated Tax and Duty Manuals

The following Tax and Duty Manuals contain guidance relating to the authorisation, control and administration of traders who may receive, store, manufacture, dispatch or deliver for consumption, products subject to Alcohol Products Tax (APT):

- [Administration and Control of Tax Warehouses Manual: Part 1 General Warehousing Provisions](#). This manual contains guidance on the administration and control of authorised warehousekeepers and approved tax warehouses.
- [Administration and Control of Tax Warehouses Manual: Part 2 – Breweries, Microbreweries, Cider and Perry Manufacturers](#).

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

- [Administration & Control of Tax Warehouses Manual – Part 3 Distilleries](#). This is **Part 3** of the manual with operational guidance on the administration and control of **distilleries**. A distillery is a type of approved manufacturing tax warehouse where production, processing and holding of spirits on which Alcohol Products Tax (APT) has not been paid, takes place.
- [Movement of Excisable Products](#) This manual provides operational guidance on the following:
 - The movement of excisable products under duty suspension to and from other European Union member states.
 - The movement of excisable products under duty suspension within the State.
 - The movement of duty-paid excisable products to and from other European Union member states.
 - The approval of persons (other than authorised warehousekeepers) for specific functions relating to the movement of excisable products to and from other European Union member states.
- [Denatured and Udenatured Alcohol Products](#) This manual provides guidance on the receipt and use of denatured and udenatured alcohol products without the payment of Alcohol Products Tax (APT) and includes information on the denaturing of alcohol products.

1.4 EU Legislation

1.4.1 General Excise

The EU law concerning the general arrangements for Excise Duty is contained in [Council Directive \(EU\) 2020/262](#) of 19 December 2019 laying down the general arrangements for excise duty (recast). In addition to the provisions for chargeability, liability, certain reliefs, and production, processing, extraction, storing and holding, the Directive includes the arrangements for the movement of excisable products within the European Union and with third countries. The Directive is supplemented by [Commission Delegated Regulation \(EU\) 2022/1636](#), establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing a threshold for the losses due to the nature of the goods, amended by [Commission Delegated Regulation \(EU\) 2024/296](#) of 9 November 2023 as regards the messages concerning the movement of excise goods under suspension of excise duty.

1.4.2 Alcohol Products

EU legislation related to alcohol products is set down in [Council Directive 92/83/EEC](#) of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages. [Council Directive 92/84/EEC](#) of 19 October 1992 details the approximation of the rates of excise duty on alcohol and alcoholic beverages.

1.5 National Legislation

1.5.1 General Excise

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

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

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

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

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

1.5.2 Alcohol Products Tax

[Chapter 1 of Part 2, Finance Act 2003](#) (as amended), provides for the liability and payment of Alcohol Products Tax (APT), including relief from APT for spoilt alcohol products. In addition, the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004) set down requirements and procedures in the tax warehouse.

For reference purposes only, Revenue maintains a non-statutory consolidated version of Chapter 1 of Part 2, Finance Act 2003, available on the Revenue [website](#).

[The Irish Whiskey Act, 1980](#) defines Irish Whiskey and certain descriptions used in relation to Irish Whiskey.

1.6 Excise Movement Control System (EMCS)

All consignments under duty-suspension are processed by way of the EMCS system, and all consignors and consignees, are required to have an EMCS application for that purpose.

In order to interact with EMCS, a trader will have to apply to [Revenue Online Services](#) (ROS) for a sub certificate of their existing ROS digital certificate. A trader must have a 13-digit SEED (System for Exchange of Excise Data) number in order to get a digital sub certificate. For further information on SEED officers should consult the [SEED Manual](#).

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

2 Administration and Control

2.1 General Guidelines

The supervision of tax warehousekeepers and other excise traders is achieved by authorisation, supported by compliance activities including documentary and physical checks, annual reviews and by the full range of options available under Revenue's [Compliance Intervention Framework](#). In line with Revenue's compliance strategy, the frequency and nature of the checks carried out is risk based, with increased attention paid to traders and activities that attract the greatest risk of non-compliance with their tax obligations and/or tax evasion. The overall objective is to ensure compliance of the trader with the Law, relevant guidance documents, the terms of their authorisation and that all duty liabilities are fully paid on time.

2.2 Revenue Officers – General References

References in this manual to Revenue officers or officers normally refer to the Revenue officer in the branch where the trader is located, who has particular responsibility for customer service and compliance functions in respect of such trader.

2.3 Authorisation of Revenue Officers

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

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

In order to exercise the powers provided for in section 109 of the Finance Act 2001, to issue, refuse or revoke a tax warehousekeeper authorisation or varying the conditions of approval, an officer of the Revenue Commissioners, usually a Principal Officer, must be specifically authorised in writing for the purposes of performing or exercising such powers, by a Revenue Commissioner under section 144A (2) of the Act.

2.4 Enquiries From Traders

Officers who receive general enquiries from Traders on obtaining authorisation as a warehousekeeper and/or tax warehouse approval should refer them to this manual and the [Administration & Control of Tax Warehouses Manual - Part 1 – General Warehousing Provisions](#). They should be advised to undertake a self-evaluation as to

whether or not they can meet the required warehousekeeper's responsibilities set out in the manuals.

Traders should not acquire land or premises, commence building work or take any other action on the assumption that approval will be given for such premises or place.

3 Authorisation and Approval Procedures

3.1 Introduction

Officers, in consultation with their Assistant Principal Officer, are required to investigate, evaluate and report on applications by persons, for authorisation:

- As an Authorised Warehousekeeper - Proprietor of a tax warehouse or tax warehouses; including breweries, micro-breweries, cider manufacturers and distilleries,
- For approval of premises as a tax warehouse in relation to the authorisation of a proprietor,
- For approval as an Authorised Warehousekeeper - tenant operating out of an approved tax warehouse.

A **proprietor** is a person who for the time being has possession or control of a tax warehouse.

A **tenant** is a person who has been accepted by a proprietor as a tenant in the proprietor's tax warehouse.

The granting of an Approval Order is conditional on the applicant or the holder of the authorisation, complying with excise law in relation to excisable products. This includes the requirements relating to the systems (including the accounting and stock control systems) and procedures of the business to which the authorisation relates.

The Authorised Officer, usually the Principal Officer of the Revenue branch that the warehousekeeper is assigned to, subject to section 109 of the Act, grants the Approval Order or may refuse the application. The officer is required to hold a specific written authorisation from a Commissioner for this function – see [paragraph 2.3](#).

3.2 Tax Warehouse: Premises and Activities

3.2.1 Premises

The premises for which a Tax Warehouse Approval is sought may, for example, consist of any of the following:

- A single premises.
- Multiple warehouses at the one location.
- A secure site covering multiple warehouses.
- A secure site with manufacturing plant.

- A secure site for open storage e.g. storage of kegs.
- A secure site for bulk storage and or operation.
- A Vertical warehouse premises (floor duty paid area – racking above floor level duty suspended area).

3.2.2 Warehousing Activities

A Tax Warehouse Approval may be issued in respect of different types of tax warehouse activities. The most common uses of tax warehouses are outlined below. Approvals may accommodate a combination of any of the activities outlined and may specify the excisable products concerned.

General Storage and Distribution

The most common use of a tax warehouse for which authorisation is sought is for general storage and distribution. A tax warehouse intended to be used for this purpose may be approved either for the sole use of the applicant (as the proprietor warehousekeeper) or may be used also by other authorised traders (as tenant warehousekeepers) see paragraphs [3.4.2](#) and [3.4.3](#).

Facilitation

This type of warehousing activity applies to traders who:

- Wish to store spirits for maturation only; or,
- are engaged in a specialist trade (e.g. a warehouse required solely for export or stores trade), or,
- carry out operations on manufactured excisable products (e.g. promotional packaging/re-packaging).

Manufacture of excisable products - includes breweries, micro-breweries, cider manufacturers and distilleries

Traders may be authorised as warehousekeepers to manufacture excisable products. The conditions of such an authorisation would normally include approval of the manufacturing process, ingredients (if excisable), bulk storage, and storage and distribution of the manufactured product.

A tax warehouse approved for any of the above activities may be restricted to the specific needs of the proposed operations.

Depending on the nature of the operation, and the risk involved, additional control measures may be required, including additional conditions attaching to the authorisation of the manufacturing or processing warehouse.

3.3 Qualifying Criteria

Authorisation as a warehousekeeper (proprietor or tenant) will only be considered for applicants, who:

- can satisfy the conditions of authorisation. Where the applicant is a company, any director or person having control of such company within the meaning of section 11 of the Taxes Consolidation Act 1997 (No. 39 of 1997) must also satisfy the conditions of authorisation,
- demonstrate to the satisfaction of the Revenue Commissioners that the systems (including the accounting and stock control systems) and procedures of the business activity will provide a full and true record of all transactions of that business in a form readily accessible to the Revenue Commissioners,
- demonstrate to the satisfaction of the Revenue Commissioners that the business activity to be carried out is undertaken with a view to the realisation of profits from legitimate trade in excisable products,
- demonstrate to the satisfaction of the Revenue Commissioners that the business activity to be carried out will be conducted solely for the benefit of the applicant,
- demonstrate to the satisfaction of the Revenue Commissioners that the premises or place where the business activity is to be carried out is suitably secured for the holding, processing, and production of excisable products,
- can provide adequate financial security via bond or guarantee,
- have current tax clearance. Where the applicant is a company, any director or person having control of that company (within the meaning of section 11 of the Taxes Consolidation Act 1997) must also have current tax clearance,
- are registered for VAT,
- hold a current and appropriate excise licence, where such licence is required,
- are registered users of Revenue Online Services (ROS) with access to the EMCS system, see [Trader Guide for EMCS](#) and [EMCS ROS User Guide](#). This requirement will not apply to tenant warehousekeepers, unless they act as either a consignor or consignee under the EMCS system.

Authorisation as a warehousekeeper will not be granted if:

- The applicant has, in the 10 years prior to the application, been convicted of any indictable offence under the Acts referred to in section 1078(1) of the Taxes Consolidation Act 1997, or any corresponding offence under the law of another Member State. In the case of a company this prohibition applies where any director or person having control (within the meaning of section 11 of the Taxes

Consolidation Act 1997) of that company has, in the 10 years prior to such application for authorisation, been convicted of an indictable offence under the Acts referred to in section 1078(1) of the Taxes Consolidation Act 1997, or any corresponding offence under the law of another Member State.

- The applicant or where the applicant is a company, any director or person having control (within the meaning of section 11 of the Taxes Consolidation Act 1997) of that company, has been previously authorised and there has been a contravention of, or a failure to comply with, the conditions of that authorisation and the applicant has not shown to the satisfaction of the Commissioners that the contravention or failure has been remedied.

3.4 Application Process

3.4.1 General Requirements

Applications may be made for authorisation as a warehousekeeper (proprietor or tenant) by persons who satisfy the requirements set out in this paragraph. Standard application forms should be used, copies of which are included at [Appendix A \(i\)](#) for proprietor warehousekeeper authorisation and tax warehouse approval, and at [Appendix A \(ii\)](#) for tenant warehousekeeper authorisation.

Revenue must be satisfied that the applicant will be able to comply with any conditions of authorisation that may be specified, if the application is successful. Accordingly, every application should contain satisfactory information to demonstrate that the applicant will:

- conduct operations in a manner that will enable Revenue to achieve satisfactory levels of control,
- have satisfactory systems of stock control and accounting,
- have appropriate systems of management and supervisory controls,
- satisfy any requirements in relation to financial security that may be specified, see [paragraph 3.14](#).

Revenue may require an applicant to provide any additional information that it finds necessary for the consideration of the application and may also require verification of any information provided. An applicant for authorisation as a proprietor may, for example, be asked to provide evidence of ownership or control (such as title documents or a lease) of the premises or place concerned.

Note: Additional information on the application process for Breweries, Cider Manufacturers and Distilleries are set out at [paragraphs 3.5 to 3.7](#).

3.4.2 Additional Requirements – Proprietor Warehousekeepers

Applications for authorisation as a proprietor warehousekeeper should also contain details of the premises or place for which approval as a tax warehouse is being sought.

The following information and documentation is required by Revenue in respect of an application for approval of each premises or place as a tax warehouse:

- The address and a general description (including details of size) of the premises/place.
- Architectural drawings or plans of the premises/place, signed and dated by the applicant, with the area(s) for which approval is sought clearly outlined in red. (Copies of any architectural drawings or plans submitted with an application will be retained by Revenue).
- If production or processing of excisable products is proposed, details of the location of any production or processing lines or equipment (including vats, bottling lines, etc.).
- In the case of a distillery or brewery tax warehouse, a detailed description of all the distilling or brewing equipment.
- Details that confirm that the premises or place concerned will provide sufficient security against the risks involved in the storage of duty-suspended excisable products.
- Details of the proposed stock control and stock returns reporting system.
- Confirmation that the warehouse will be operated in compliance with health and safety requirements or other regulatory requirements.
- Confirmation that office accommodation will be provided for Revenue officers when required on site visits, free of expense to the State.
- Where the applicant is not the owner of the premises, a letter from the owner confirming rights of access to the premises by Revenue officers.

If the application for approval is in respect of a tax warehouse which will be used for general storage and distribution the applicant should provide:

- clarification as to whether the warehouse is for the proprietor's own use only or if it is intended that it will also be used by tenant warehousekeepers,
- where the tax warehouse forms part of a larger premises, information as to whether the proprietor also intends to store duty-paid goods within the

premises. Duty paid goods cannot be stored in the duty-suspended area. Duty paid and Duty Suspended goods must be kept apart.

In circumstances where the proprietor will facilitate the use of the warehouse by tenant warehousekeepers to receive, store and/or dispatch excisable products, the requirements in relation to the Statement of Responsibilities document detailed in [paragraph 3.4.3](#) must be complied with.

3.4.3 Additional Requirements – Tenant Warehousekeepers

An applicant for authorisation as a tenant warehousekeeper may only be considered where the person concerned has been accepted as such by the proprietor warehousekeeper.

In that case, the application must be accompanied by written confirmation, from the proprietor of the warehouse, of the acceptance of the person concerned as a tenant. A Statement of Responsibilities document, signed or sealed by both the proprietor and the prospective tenant, setting out the terms of this acceptance, must also be provided, and must include a statement of the responsibilities of the proprietor in relation to the tenant's products. In particular, where the tenant is to be involved with the movement of excisable products under duty suspension, the arrangements for responsibility and security must be clearly indicated.

Examples of 3 types of Statement of Responsibilities document can be found at [Appendix B \(i\) – \(iii\)](#). The documents cover 3/4 different arrangements between the proprietor and the tenant:

- (i) Where the proprietor is only responsible for providing the financial security for excisable products held in the warehouse.
- (ii) Where, in addition to (i) above, the proprietor is responsible for providing the financial security for all duty-suspended movements ex warehouse, acting as consignor within EMCS.
- (iii) Where the tenant is responsible for providing the financial security for receipt of duty-suspended goods, acting as consignee within EMCS and/or dispatch of duty-suspended movements ex warehouse, acting as consignor within EMCS.

The appropriate document must be approved by Revenue before authorisation as a tenant can be granted.

3.5 Application Process for Breweries (Including Microbreweries)

3.5.1 Application for Approval

The approval of a Brewery premises is dealt with under section 109 Finance Act 2001 as a manufacturing Tax Warehouse. In addition to the requirements of [paragraph 3.4.2](#) the application should also contain the following:

- A site map showing the location of the proposed brewery tax warehouse.
- A full description of the ingredients and manufacturing process.
- Detailed drawings/map showing all the plant, pipes, and vessels to be used describing, in each case, its function or purpose.
- Description of all alcohol products to be brewed, held or packaged.
- Proposed method of determining the strength of beer for duty calculation purposes (see relevant paragraph in [Administration and Control of Tax Warehouses Part 2 - Breweries, Microbreweries and Cider Manufacturers](#)).

3.5.2 Marking of Brewery Vessels and Rooms

In addition, the brewer must ensure that:

- On the outside of the door of every room and place in which brewing is carried on, and on some conspicuous part of each vessel, the name of the vessel, utensil, room, or place must be legibly marked according to the purpose for which it is intended to be used.
- If more than one room or vessel is used for the same purpose, each is to be distinguished by a progressive number.
- Vessels used for the production or storage of beer should be gauged and calibrated.

Where the warehousekeeper intends to make any alterations affecting any of the particulars contained in the application for approval, or ceases production, they must give advance written notice of such alterations or cessation. When alterations are completed, the approval file should be noted with the details of the changes.

3.5.3 Manufacturer's Licence

Any person who brews beer for sale requires a manufacturer's licence. This licence authorises not only the brewing of beer, but also wholesale dealing in such beer at the brewery where it has been brewed, provided the beer is supplied direct to the purchaser from the premises where manufactured. The licence is issued by The National Excise Licence Office (NELO).

For further information on Excise licences officers should refer to [Revenue's Guide to Excise Licences](#).

3.6 Application Process for Cider or Perry Manufacturers

3.6.1 Application for Approval

The approval of a manufacturing tax warehouse for Cider or Perry manufacture is granted under section 109 of the Finance Act 2001 as amended. In addition to the requirements of [paragraph 3.4.2](#) the application should also contain the following:

- A site map showing the location of the proposed tax warehouse.
- A full description of the ingredients and manufacturing process and.
- Detailed drawings/map showing all the plant, pipes, and vessels to be used describing, in each case, its function or purpose.
- Description of all alcohol products to be manufactured, held or packaged.
- Proposed method of determining the strength of the cider for alcohol products tax purposes. See paragraph 2.5 of the [Alcohol Products Tax and Reliefs Manual](#).

3.6.2 Marking of vessels

In addition, the cider or perry manufacturer should ensure that:

- On the outside of the door of every room and place in which manufacturing is carried on, and on some conspicuous part of each vessel, the name of the vessel, utensil, room, or place must be legibly marked according to the purpose for which it is intended to be used.
- If more than one room or vessel is used for the same purpose, each is to be distinguished by a progressive number.
- Vessels used for the production or storage of cider should be gauged and calibrated.

Where the warehousekeeper intends to make any alteration affecting any of the particulars contained in the application for approval or ceases production they must give advance written notice of such alterations or cessation. When alterations are completed, the officer should be notified and the approval file should be noted with the details of the changes.

3.6.3 Manufacturer's Licence

Any producer of cider or perry for commercial purposes will require a manufacturer's licence. The licence is issued by The National Excise Licence Office

(NELO). For further information on Excise licences, refer to [Revenue's Guide to Excise Licences](#).

Revenue may exempt from the obligation to take out a licence, any person who shows to the satisfaction of the Revenue Commissioners that production is essentially for private consumption.

A relief from alcohol products tax shall be granted on cider which has been produced solely by a private individual on private premises for consumption by the producer, or by the family, or guests of the producer, and not to have been produced or supplied for consideration.

3.7 Application Process for Distilleries

3.7.1 Restrictions

A premises or place may only be approved as a distillery where it contains a still of a capacity of not less than 1800 litres. The Revenue Commissioners may waive this requirement where they are satisfied that exceptional circumstances apply and sufficient controls and ongoing administration can be put in place.

3.7.2 Application for Approval

A Distillery is granted approval as a manufacturing tax warehouse under section 109 of the Finance Act 2001 as amended. In addition to the requirements of [paragraph 3.4.2](#) the application should also contain the following:

- A site map showing the location of the proposed distillery, a full description of the ingredients and manufacturing process.
- Detailed drawings/map showing all the plant, pipes, and vessels to be used describing, in each case, its function or purpose.
- Description of all alcohol products to be produced.

Proposed method of determining the strength of the spirits (see par 2.7 of the [Administration and Control of Tax Warehouses Part 3: Distilleries](#)).

3.7.3 Distillers Responsibilities

In addition, the distiller must exercise control over all aspects of the production and warehousing of the spirits, such controls to include:

- Physical security of the site and buildings therein to the extent that irregular entry cannot easily be made.
- Access to the warehouses and stillhouse restricted to those operators actually employed in those areas.

- Secure locks placed on the doors of vessels containing alcohol, and on the doors of tax warehouses.
- Access to the keys of these locks is restricted to authorised staff only.

3.7.4 Requirements

Before the distiller commences operations they must:

a) Deliver to the Revenue officer:

- an entry in writing of every place, room, vessel, and utensil intended to be used in the business,
- a detailed account of the processes of every stage of their operations,
- a copy of the operating instructions for the workers employed in the distilling and warehousing operations, and the officer may require amendments or additions to be made to these instructions to satisfy Revenue requirements. Monitoring procedures associated with a certified quality system, such as ISO 9001, can be adapted for this requirement,
- a schedule of the security action taken in those areas considered sensitive to pilferage and illegal abstraction.

b) Mark conspicuously on the doors of all the rooms and on all vessels and utensils the name of such room, vessel, or utensil, and if more than one of the same vessel etc. is used a progressive number, beginning with number 1, must also be used,

c) Identify all pipes by causing to have them marked depending on their use, e.g.

White	=	Water
Red	=	Wort or Wash
Blue	=	Low Wines or Feints*
Black	=	Spirits, and

d) Gauge, or have gauged, all the vessels in which accounts will be taken, prepare tables from the calibrations found and if required, deliver copies of the tables to the Revenue Official.

*Note: “Feints” means intermediate spirits produced for further distillation and conveyed into a feints receiver, and “Low Wines” means spirits produced from the first extraction and conveyed into a low wines receiver.

Where the warehousekeeper intends to make any alteration affecting any of the particulars contained in the application for approval or ceases production they must

give advance written notice of such alterations or cessation. Following completion of any alterations the officer should be notified and the approval file noted with the details of the changes.

3.7.5 Manufacturer's Licence

All distillers, rectifiers and compounders of spirits require a manufacturer's licence. This licence also authorises wholesale dealing in spirits at the distillery where the spirits have been distilled. The licence is issued by The National Excise Licence Office (NELO). For further information on Excise licences, refer to [Revenue's Guide to Excise Licences](#).

3.8 Assessment and Pre-Approval Procedures

The assessment process will normally include:

- an evaluation and validation of the information provided in the application and supporting documentation,
- visiting and examining the premises in question,
- interviewing the applicant,
- report and recommendation to the authorised Principal Officer.

The key objectives of this process are to ensure that:

- a comprehensive risk assessment is made in context of the future compliance of the applicant,
- the applicant and premises satisfy all the conditions relating to the granting of an authorisation and approval,
- the nature and quantum of the financial security requirements are commensurate with the risks.

In considering any application officers should be familiar with the distinction between proprietor and tenant warehousekeepers, see [paragraph 3.1](#) and following paragraphs.

The Principal Officer should be consulted in any case of doubt or difficulty or where matters are complex.

3.8.1 Initial Assessment – Proprietors and Tenants

On receipt of an application for authorisation as a warehousekeeper, the officer should record the application. The officer should then carefully examine the application form and the accompanying documentation, with the objective of:

- Making an initial assessment of any risks associated with the granting of the authorisation (see [paragraph 3.8.2](#)), and (in so far as can be determined from the application) ensuring that:
 - The proposed business, on a prima facia basis, provides satisfactory evidence of its bona fides,
 - The applicant satisfies the qualifying criteria, (see [paragraph 3.3](#)), and
 - The applicant and premises (if proprietor) satisfy all the Approval Order conditions relating to the granting of an authorisation - see [Appendix C \(i\) to \(iii\)](#).

The officer should pay particular attention to the nature of the business activities proposed by the applicant, the projected turnover, the range of excisable products that will be imported or home produced, whether the products will be released for consumption or consigned from warehouse under duty suspension arrangements and, in so far as possible, ensure that the proposals are bona fide and commensurate with the market available to the applicant.

Where an applicant, as well as receiving and holding excisable products, also intends to dispatch such products from warehouse under duty suspension arrangements, the officer should ensure that:

- strong evidence of bona fide commercial reasons is provided in support of this aspect of the application, e.g. sales contracts, undertakings from customers, etc.,
- appropriate security is in place – see [paragraph 3.14](#).

In circumstances where the initial assessment indicates that the applicant cannot comply with the qualifying criteria or where the proposed business activity is seen to be inconsistent with bona fide trade in excisable products, officers should consult the instructions in relation to Refusals at [paragraph 3.11](#).

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

[...]

3.8.3 Additional Pre-Approval Checks – Proprietors and Tenants

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

- Check details relating to applicant company and its ownership with the [Companies Registration Office and Registry of Business Names](#), confirming the names of the company directors, and any links they may have with other

companies that might be relevant in the context of a tax warehouse authorisation.

- If company has been trading for some time but enquiries with the Companies Registration Office indicate that company accounts have not been filed, the trader should be asked to provide a recent set of audited company accounts.
- Assess the Revenue history of the applicant.
- Confirm that the applicant is in possession of any required excise licence, e.g. spirit dealer, compounder, manufacturer, etc. If the licence has not yet been applied for, the applicant should be advised that approval will not issue until the licence is in place. It should be confirmed that the details on the licence agree with the warehouse/warehousekeeper name and address. Officers should note that in certain circumstances the address shown on the licence may differ from the tax warehouse address, e.g. where the applicant sells excisable product from a different premises, than the tax warehouse where the goods are held.
- Enquire from Investigations, Prosecutions and Frontier Management Division (IPFMD) whether the applicant, including principals in the case of a company, has come to the attention of IPFMD, in particular whether the applicant has, in the period of 10 years prior to the application, been convicted of an indictable offence under the Acts referred to in section 1078(1) of the Taxes Consolidation Act 1997, or any corresponding offence under the law of another EU Member State. An applicant, so convicted, is prohibited from being authorised as a warehousekeeper.
- Where it has been established that applicant has links in another EU Member State, e.g. is a subsidiary or sister company of a company trading in another country, or has transferred its operations from another country, the Excise Liaison Office¹ may, if considered appropriate, be asked to make enquiries with the authorities of the other Member State to establish the applicant's revenue history. Such enquiries are dependent on the other Member State being legally permitted to release information. This type of enquiry should usually only take place where the officer has concerns regarding the tax compliance history of the applicant in the other Member State.

3.8.4 Tenant Warehousekeepers

Officers must ensure that the application by a tenant is accompanied by written confirmation from the proprietor of the warehouse, of the acceptance of the person concerned as a tenant, see [paragraph 3.4.3](#)

¹ Located in the VIMA Office

Officers should note the financial security requirements set out in [paragraph 3.14.2](#), whereby tenants who, acting as consignor under EMCS, intend to dispatch excisable products from a proprietor's warehouse under duty suspension arrangements, must ensure that security is in place.

Tenant warehousekeepers who receive duty suspended goods and deliver them for consumption will not be required to provide additional security to cover the duty at risk on goods received or held in the warehouse, where this risk is covered by the proprietor's bond. This is subject to the proprietor's agreement and must be specified in the Statement of Responsibilities document referred to above and in [paragraph 3.4.3](#). This is also subject to the provision that the tenant does not intend to receive the goods while acting as consignee within EMCS.

3.8.5 Pre-Approval Visit to Premises and Interview of Applicant

It is essential that the applicant be visited at their premises to establish the suitability of both the applicant and the premises, to verify the details provided by the applicant, and generally to assist in forming an opinion as to whether the applicant satisfies the Commissioners' general requirements for granting approval outlined at [paragraph 3.4.1](#).

In the case of complex approvals, or cases of doubt or difficulty, the visit may require the participation of more than one official. A team approach may also prove useful in ensuring a whole case approach to all aspects of the applicant's tax affairs.

The visit should include an interview with the applicant, or where the applicant is a company, the managing director of the company. In the course of the visit and interview the officer should:

- confirm the identity of the applicant,
- discuss details contained in the application and clarify any areas of uncertainty. In some cases it may be necessary to visit the applicant on foot of a preliminary enquiry and prior to a formal written application being made,
- inspect the premises and identify the delineated bond area (usually marked in red on relevant drawings/plans) and assess its suitability, e.g. structural security, access arrangements, health and safety aspects,
- examine site maps provided and ensure they are in agreement with the actual premises as laid out,
- for breweries, micro-breweries, cider manufacturers and distilleries inspect vessels and equipment and ensure that vessels are gauged and calibrated, and that all vessels and rooms are identified and marked in accordance with the drawings/plans,

- ascertain details of the applicant's business, e.g. customers, suppliers, links with other companies, other activities carried on, etc.,
- confirm details of the applicant's stock control, computer and accounting systems. In this regard it should be noted that it is the applicant's responsibility to have adequate systems in place. The officer should be satisfied that the applicant has a full understanding of Revenue requirements in relation to how the Excise Duty is calculated for the relevant ERN code and the details required to be kept for stock control and accounting. In particular, it should be emphasised to the applicant that they should have procedures in place for checking the accuracy of data entered in their stock or accounts systems. In addition, adequate backup and recovery procedures should be in place for computer systems,
- verify as far as possible the potential throughput level quoted by the applicant. Applicant should be asked to justify any projections made,
- emphasise that no duty-suspended excisable products can be received until such time as adequate security is in place,
- in the case of operations, that the procedures for balancing the accounts are adequate and that losses are monitored and a history maintained and regularly reviewed.

In the case of tenants, the officer should also:

- Ensure that tenants who intend to act as consignees/consignors within EMCS to send and/or receipt consignments under duty-suspension, are registered with ROS, have access to the EMCS system, have their own SEED number and have adequate security in place.

3.8.6 Customs Warehouse

Approval as a tax warehouse does not cover the storage of goods under customs suspension arrangements. If customs warehousing facilities are required, a separate application should be submitted and processed in accordance with instructions in the [Guidance Manual on Customs Warehousing](#). The tax warehouse approval file should be noted with reference to the application for customs warehousing facilities. Non-excisable and excisable products stored in a dual customs and tax warehouse must be stored in separate locations.

It should be noted that customs duty on ex-warehouse deliveries must be processed using customs systems/payments and cannot be accounted for on a Home Consumption Warrant (Form C&E 1115).

3.9 Report and Recommendations

Where the officer and Assistant Principal Officer are satisfied that the applicant and premises are suitable having regard to the Commissioners' requirements outlined at [paragraph 3.4.1](#) and all appropriate checks have been carried out in accordance with [paragraph 3.8](#), the file should be referred to the relevant authorised (see [paragraph 2.3](#)) Principal Officer with a recommendation for formal decision, (see also [paragraph 3.11](#) on refusals). The file should contain the following details:

- The application (copies at [Appendix A \(i\) & \(ii\)](#)), which should contain the particulars detailed at [paragraph 3.4.1](#).
- Details of all enquiries made.
- An outline of the proposed operation.
- The assessing officer's assessment of the proposed business and the suitability of the applicant and premises.
- An assessment of the risks associated with the granting of the authorisation.
- A recommendation as to the level of security required, see [paragraph 3.14](#).
- Whether any specific conditions should attach to the authorisation, or if an amendment or waiver is recommended from any requirement.

In the case of a tenant applicant:

- A copy of the signed proprietor/tenant Statement of Responsibilities document referred to in [paragraph 3.4.3](#) which will, if relevant, provide details relating to receipts and removals under duty suspension arrangements, and financial security arrangements.
- The main warehouse / warehousekeeper approval file should be submitted with the file relating to the tenant warehousekeeper applicant. This file should include a copy of the signed proprietor/tenant Statement of Responsibilities document referred to in [paragraph 3.4.3](#).

The proprietor warehouse Approval Order document will be endorsed accordingly to include details of tenants authorised to operate from the warehouse.

3.10 Restrictions

It should be noted that where the above enquiries reveal information, which is unfavourable to the trader, this will not necessarily mean that the application for tax warehouse or warehousekeeper status will fail. However, if enquiries suggest that the trader has an unsatisfactory history of filing financial or tax returns, or has a history of indebtedness, or has come to the attention of Revenue investigation agencies, officers should consider restricting the applicant to Registered Consignee

status until such time as the applicant has developed a satisfactory record of compliance. Officers should note the requirement for current tax clearance, see [paragraph 3.3](#).

Registered Consignees, as well as having to be approved and registered by the Commissioners prior to acquiring and importing excisable products from other EU Member States under duty suspension arrangements:

- May not hold, process or dispatch excisable products under duty suspension arrangements.
- Must pay, or account for under bank direct debit or deferred payment arrangements, the Excise Duty immediately on receipt of the goods, see [AEP Information Leaflet](#).

Temporary Registered Consignees are restricted to:

- A specified quantity of excisable products.
- A single consignment.
- A single consignor.
- A specified period.

3.11 Refusals

Where the officer is not satisfied that:

- the applicant satisfies the qualifying criteria, see [paragraph 3.3](#), or
- can comply with the terms and conditions of the Approval Order, or
- the business activity is undertaken with a view to the realisation of profits from legitimate trade in excisable products,

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

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

The applicant's attention should also be drawn to the Appeals Procedures (see [paragraph 3.17 - Appeals](#)).

3.12 Issue of Authorisation

Following a decision by the Principal Officer to grant an authorisation, the applicant should be notified of the decision in writing and an Approval Order document, including the Terms and Conditions attaching to the authorisation, should be

forwarded. This must be signed by the applicant and returned to Revenue immediately.

Copies of standard Approval Order documents including standard Terms and Conditions, are attached at [Appendix C \(i\) to \(iii\)](#) for the following:

- (i) Tax Warehouse /Warehousekeeper (Proprietor) including Manufacturing with no Tenants,
- (ii) Tax Warehouse/Warehousekeeper (Proprietor) with Tenants,
- (iii) Tenant Warehousekeeper.

In the case of a proprietor authorisation, the Approval Order will also contain the details of the requirements specified in relation to the approval of the tax warehouse(s).

In the case of a tenant authorisation, a copy of the appropriate proprietor/tenant Statement of Responsibilities document, see [paragraph 3.4.3](#), should be attached to the tenant Approval Order. The original should be filed in the tenant's trader file, see [paragraph 3.12.2](#), and the schedule of tenant warehousekeepers (Annex 3) in the proprietor's Approval Order updated.

The authorisation will only become effective when:

- the applicant has indicated in writing their acceptance of the conditions attaching to the authorisation, and
- adequate financial security is in place either via a bond or cover note, and
- the appropriate excise licence has been issued (if required), and
- any requirements to which the authorisation is subject have been complied with.

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

[...]

3.12.2 Trader File and Records

Officers must retain a trader file, incorporating:

- All relevant documents and correspondence relating to the authorisation of a warehousekeeper (both proprietor and tenant), including,
 - Report and Recommendations under [paragraph 3.9](#),
 - Copy of the Approval Order,
 - Signed Acceptance by the applicant of the conditions,

- Statements of Responsibility (in tenant's file with Annex 3 of proprietor's Approval Order noted).
- Copies of documents relating to financial security, e.g. cover notes and bond papers (see note below),
- Records of any pre-approval checks carried out and the results of such checks,
- Details of any subsequent changes to the terms of authorisation or approval,
- Any other relevant documentation.

The above should include hardcopies of emails where relevant.

Note on Cover Notes and Bonds

Copies of documents relating to the provision of financial security, usually cover notes and bond papers, should be retained with the trader file and the original of such papers included in the hardcopy bond file forwarded to the Economic Processing Unit.

3.12.3 Case Management

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

[...]

3.12.4 Authorised Signatories

The practice, whereby officers establish and retain on file the names of persons authorised by the warehousekeeper to sign documents or returns relating to the receipt, holding, processing, manufacturing and dispatch of duty-suspended excisable products, is discontinued. The responsibility for ensuring that appropriate personnel sign such documents lies solely with the authorised warehousekeeper.

3.12.5 Variation in Conditions of Authorisation

The Commissioners may at any time, having given reasonable notice, vary the conditions subject to which an authorisation was granted. In the normal course, a period of notice of at least one month should be provided to the warehousekeeper.

Where an authorised warehousekeeper wishes to change or vary any part of their business relevant to the conditions of authorisation, that warehousekeeper must make a formal application to the officer for approval of such changes. In the case of a proprietor, this obligation includes details of any significant changes or proposed changes to the tax warehouse, such as extensions or restructuring of the warehouse

premises or area. Re-approval is not required for minor alterations to the warehouse. In such circumstances the trader file should be noted.

If it is proposed to make structural changes to an approved warehouse, or to install new vats, storage tanks, etc., the proprietor must write to the officer giving full details of the proposed changes. Drawings or plans should be provided, as appropriate.

Applications should be assessed by the officer and approved by the Authorised officer. When approved a revised Approval Order document should be issued to the trader which should be signed and returned immediately, and the trader file updated. Where the classes of goods authorised are changed this should be updated by the officer.

3.12.6 Change of Ownership or Control

Authorisations are issued to the named warehousekeeper and are not transferable. Where there is a change of ownership the new owner must apply for authorisation in the normal way and, if the authorisation sought is as a proprietor, must also apply for approval for the tax warehouse(s) concerned.

Where the authorised warehousekeeper is a company, and there is a change of control of the company within the meaning of section 11 of the Taxes Consolidation Act 1997 as amended, the authorisation, and the approval of any warehouse of which the warehousekeeper is the proprietor, expire immediately. The Commissioners must be notified immediately where there is a change of effective ownership or controlling interest and an application for authorisation (and, where appropriate, approval) must be submitted.

In such circumstances the officer, in consultation with the relevant Assistant Principal Officer, should carry out such checks as are considered appropriate, taking account of the risks involved.

This may require a full assessment process, as set out in [paragraph 3.8](#), etc., including an interview with the new owner(s). The standard procedures relating to the reporting, approval and issue of a new authorisation would, mutatis mutandis, apply.

3.13 Annual Review

The officer is to review the terms of the authorisation at least annually to ensure that they are still appropriate to the level and type of activity of the warehousekeeper.

A key element of this review is to ensure that the financial security provisions are still commensurate with the risk, see [paragraph 3.14](#). A record of this review should be kept in the trader's file.

Officers' attention is also drawn to the maintenance requirements set out in Appendix 1.

3.14 Financial Security/Bonds

Persons authorised as proprietor warehousekeepers are required to provide financial security, in the form of a bond issued by an approved guarantee society or institution, to secure the Excise Duty at risk while goods are received, manufactured, processed, held, or moved under duty suspension arrangements. Normally a composite bond covering various activities will be acceptable, although the Commissioners reserve the right to demand separate bonds or guarantees for specific risks. Warehousekeepers may, if they wish, provide separate bonds or guarantees to cover specific procedures, such as removals to other Member States of the EU.

In certain circumstances, see [paragraph 3.14.2](#) below, tenant warehousekeepers will be responsible for providing financial security by means of an additional bond. Arrangements regarding who provides security must be set out in the Statement of Responsibilities document referred to in [paragraph 3.4.3](#).

The amount of the financial security or bond penalty is not specified or restricted in the legislation. In practice, the amount is required to cover the duty perceived to be at risk rather than the total potential liability on all excisable products held in the warehouse or in the course of movement at any one time. In the context of movements, the duty at risk is calculated by reference to the scale and frequency of the consignments.

A cover note should be put in place pending execution of the bond. Under no circumstances should the warehouse be allowed to operate without either a bond or cover note being in place.

The level of bond penalty required will be determined by the officer in accordance with the guidelines set out in [paragraphs 3.14.4](#) and [3.14.5](#) and advised to the applicant in the relevant Approval Order document.

Officers should note that the Commissioners have the right to require greater levels of security, in particular cases up to the total amount of duty at risk.

Deferred Payment Arrangements

Both the proprietor and tenant must have in place direct debit (deferred payment) arrangements to provide for payment of duty for goods delivered for consumption. Full details can be found on the [Revenue website](#).

3.14.1 Additional Bond Requirements – Proprietors

As outlined above, the proprietor's bond will always provide the security for products held in the tax warehouse that are owned or controlled by a tenant warehousekeeper.

Subject to the proprietor's consent, the proprietor's bond will normally provide the financial security for consignment to the tax warehouse of products owned or controlled by a tenant warehousekeeper. In such circumstances the proprietor acts as consignee of the goods under EMCS.

However, where the proprietor acts as consignor under EMCS for duty-suspended goods owned or controlled by a tenant, the bond penalty of the proprietor should be increased in line with the guidelines in [paragraphs 3.14.4](#) and [3.14.5](#) and the Statement of Responsibilities document outlined in [paragraph 3.4.3](#) should be duly noted.

3.14.2 Additional Bond Requirements – Tenants

In general, where the risk is covered by the proprietor's bond, tenant warehousekeepers, who receive duty-suspended goods that have been consigned to the proprietor and who deliver such goods for consumption only, will not be required to provide a bond to cover the duty at risk on goods received into the warehouse.

However, additional security must be put in place, in the following circumstances:

(i) The Tenant dispatches goods as consignor under EMCS

In such circumstances the tenant must provide security in accordance with [paragraphs 3.14.4](#) and [3.14.5](#). As the consignor for the goods, the tenant must register with ROS to send and receive EMCS messages and be identified within the EMCS system as the consignor with their SEED number.

(ii) The Tenant receives goods as consignee under EMCS

In such circumstances the tenant must provide security in accordance with [paragraphs 3.14.4](#) and [3.14.5](#) to secure the Excise Duty from the time the goods are confirmed to have been received (by report of receipt) until they are recorded by the proprietor in the warehouse accounts.

As the consignee for the goods, the tenant must register with ROS to send and receive EMCS messages and be identified within the EMCS system as the consignee with their SEED number.

Officers should note that appropriate security must be in place before any removal or receipt of excisable products from/to warehouses under duty suspension arrangements can be allowed.

3.14.3 Bond Penalty

The following paragraphs provide guidance on a standardised method of calculating the bond penalty appropriate to new applications for tax warehouse approvals. The calculation model may also change as a result of the review, and does not apply to bonds of existing traders, see however [paragraph 3.14.5](#).

Officers should pay particular attention to the instructions relating to the treatment of existing bonds set out in [paragraph 3.14.5](#).

These guidelines do not affect the Commissioners' right to require greater levels of security in particular cases up to the total amount of duty at risk.

3.14.4 Calculation Model

The model is based primarily on the type of trading activity concerned, and the compliance risk associated with the warehousekeeper. Trading activity, for purposes of calculating the bond penalty, is grouped into three broad categories, namely:

- (i) General Receipt, Storage and Distribution (Consumption),
- (ii) Manufacturing,
- (iii) Deliveries ex warehouse under duty suspension arrangements.

The model makes provision for reduction in the amount of the bond penalty after 3 years, once a track record of compliance has been established. For high-risk cases, amounts up to the full amount of duty at risk may still be imposed.

(i) Receipt, Storage & Distribution– Consumption*		
Potential Duty on Stock at Month End €	Amount of the bond penalty	After 3 years compliance reduced to
<€500,000	€100,000	€50,000
>€500,000	20% of potential duty Maximum of €2m	10% of potential duty Maximum of €1m

* A separate bond is required by a tenant where they act as consignee under EMCS, see [paragraph 3.14.2](#)

(ii) Manufacturing Warehouse**		
Potential Duty on Stock at Month End €	Amount of the bond penalty	After 3 years compliance reduced to
<€100,000	Nil	

>€100,000	2% of potential duty Maximum of €2m	1% of potential duty Maximum of €1m
-----------	--	--

**** Not including micro-breweries** for whom a standard bond penalty of a minimum of 10% of potential duty on stock at month end applies. See paragraph 3.2 of the **Administration & Control of Tax Warehouses Manual** [Part 2 – Breweries, Micro-breweries, Cider and Perry Manufacturers](#).

(iii) Delivers ex-Warehouse Under Duty Suspension		
Potential Duty on Average Week's Movements €	Amount of the bond penalty	After 3 years compliance reduced to
<€2m	€200,000	€100,000
>€2m	10%	5%

Warehouses that Manufacture, Store & Distribute (for Consumption) – Tables (i) and (ii)

For warehouses that manufacture excisable products as well as storing and distributing such products to the home market, and who store on their premises at any given time a mixture of excisable products that are:

- (i) Fully manufactured and ready for market, e.g. bottled spirits, and
- (ii) Not fully manufactured and yet ready for market, e.g. spirits held in casks.

The amount of bond penalty should be calculated by **apportionment** of the potential liability between the two activities, based on the overall quantities of each type of stock held in the warehouse at month end.

Example A

New Trader: Manufactures, stores and distributes spirits for consumption:

	Duty at Risk €	Guarantee Calculation	Guarantee Amount €
Total Duty at Risk	2m		
60% not fully manufactured	1.2m	@2%	24,000
40% fully Manufactured/stored	0.8m	@20%	160,000

			<u>184,000 (Total)</u>
--	--	--	-------------------------------

Warehouses that Manufacture, Store & Move Excisable Products ex-Warehouse under Duty Suspension – Tables (i), (ii) and (iii)

For warehouses that receive/store or manufacture excisable products **and** deliver such products ex-warehouse under duty suspension arrangements, the bond penalty should be calculated by **increasing** the amounts set out in table (i) and/or the apportionment between tables (i) and (ii), by the amount set out in table (iii).

Example B

Trader (Example A) who also moves product under duty suspension:

Manufactures and Stores	Duty at Risk €	Guarantee Calculation	Guarantee Amount €
Total Duty at Risk	2m		
60% not fully manufactured	1.2m	@2%	24,000
40% fully Manufactured/stored	0.8m	@20%	160,000
			<u>184,000</u>
Moves Under Duty Suspension			
Total Duty at Risk	0.5m	Minimum	<u>200,000</u>
			<u>384,000 (Total)</u>

3.14.5 Existing Bonds

Officers should note that for existing traders with a track record of compliance, the bond penalty of the proprietor should not be increased unless there is a significant change in the risks associated with the trader. The following scenarios would constitute a significant change in the risk:

- A tenant who previously had not utilised the proprietor's bond to dispatch goods under duty suspension arrangements and now seeks to do so,
- A new tenant who seeks to utilise the proprietor's bond to consign goods under duty suspension arrangements,
- A significant increase in the amount of excisable product received or dispatched under duty suspension arrangements.

3.14.6 Warehousekeeper Compliance

For the purposes of calculating the amount of the bond penalty, "compliance" means that the warehousekeeper has complied with:

- The terms and conditions of approval, and
- All other tax and duty obligations.

“Non-compliance” should be interpreted as having committed significant or frequent irregularities in relation to either the terms and conditions of their approval or their general tax affairs, resulting in the issue of warning letters and/or the imposition of penalties. Where warning letters are issued, they should clearly outline that the warehousekeeper’s bond penalty may be increased in the event that the irregularities that gave rise to the issue of a warning letter continue. In this context, officers’ attention is drawn to the instructions governing the imposition of administrative penalties in accordance with section 124A of the Act.

Any adjustment of the amount of the bond penalty for non-compliant traders should only be considered in consultation with the Assistant Principal Officer. The level of adjustment may, depending on the level of non-compliance and the risks involved, range from the level of security required for new traders up to 100% of the duty at risk.

The previous compliant operation of a tax warehouse under a different name or identity may be taken into account but only where it is considered that the new operation is essentially a continuation of the existing compliant operation.

3.15 Ceasing to Act as Authorised Warehousekeeper

An authorised warehousekeeper who is to cease acting as such, should give notice in writing to the Commissioners at least three months before the date for ceasing business. Before that date, all excisable products held by that warehousekeeper, or by any tenant warehousekeeper for whom that warehousekeeper is the proprietor, must be either:

- removed from the tax warehouse, either on payment of the proper Excise Duty or under a suspension arrangement, or
- otherwise disposed of to the satisfaction of the Commissioners.

Officers should be aware that:

- any dutiable goods on the premises after the date for ceasing business are liable to forfeiture under section 125,
- such goods may be detained under section 140 and removed to the State Warehouse,
- in order for the warehousekeeper’s bond to be cancelled, all liabilities on goods which have been removed from the warehouse under duty suspension will have to be discharged. All documentation relating to these goods must be receipted by the consignee and certificates of receipt returned to the warehousekeeper,

- the SEED register should be updated.

3.16 Revocation of Authorisation

The Commissioners may revoke an authorisation as a warehousekeeper where the authorised warehousekeeper:

- no longer satisfies the requirements for authorisation,
- in the 10 years prior to the application, has been convicted of any indictable offence under the Acts referred to in section 1078(1) of the Taxes Consolidation Act 1997, or any corresponding offence under the law of another Member State. In the case of a company this prohibition applies where any director or person having control (within the meaning of section 11 of the Taxes Consolidation Act 1997) of that company has, in the 10 years prior to such application for authorisation, been convicted of an indictable offence under the Acts referred to in section 1078(1) of the Taxes Consolidation Act 1997, or any corresponding offence under the law of another Member State.
- contravenes or fails to comply with excise law in relation to excisable products covered by the authorisation,
- contravenes or fails to comply with any of the conditions of the authorisation,
- provided information that was false or misleading in a material respect, when applying for authorisation, or for approval as a Tax Warehouse,
- fails to demonstrate to the satisfaction of the Revenue Commissioners that the business activity carried out under the authorisation, is undertaken with a view to the realisation of profits from legitimate trade in excisable products,
- fails to demonstrate to the satisfaction of the Revenue Commissioners that the business activity carried out under the authorisation, is being conducted solely for the benefit of the authorised warehousekeeper,
- fails to demonstrate to the satisfaction of the Revenue Commissioners that the systems (including the accounting and stock control systems) and procedures of the business activity provide a full and true record of all transactions of that business in a form readily accessible to the Revenue Commissioners,
- fails to demonstrate to the satisfaction of the Revenue Commissioners that the premises or place where the business activity is carried out is suitably secured for the holding, processing, and production of excisable products.

The decision to revoke an authorisation should be made by the relevant authorised Principal Officer, see [paragraph 2.3](#), following report and recommendation by the officer and Assistant Principal Officer.

Officers should recognise that revocation of an authorisation is one of the most serious actions that can be taken as it will effectively close down the business in question. Revocation should therefore be seen as an action of last resort and only be considered where a serious breach or breaches of the conditions of authorisation have occurred and other methods of ensuring the compliance of the warehousekeeper have been unsuccessful.

It is therefore essential that any instances of breaches of the conditions of authorisation, or non-conformity with excise law, are dealt with immediately through issue of formal warning letters and, if appropriate, the imposition of administrative penalties in accordance with section 124A.

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

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

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

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

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

Any representations made during the specified period will be considered and the final decision to revoke the authorisation will be made by the relevant Principal Officer who will inform the warehousekeeper in writing of the reasons for the decision and the date by which the authorised warehousekeeper must cease to act as such. The warehousekeeper should also be advised of the right to appeal the revocation under section 146 of the Finance Act 2001 (see paragraph [3.17 - Appeals](#)).

The approval of a tax warehouse terminates when the authorisation of the proprietor as a warehousekeeper is revoked or, for any other reason, ceases to have effect.

A tenant's authorisation ceases where the authorisation of the proprietor of the warehouse concerned is revoked or otherwise ceases to have effect and the approval of the warehouse consequently terminates.

3.16.1 Treatment of Goods and Bond

Before the effective date of revocation, all excisable products held by that warehousekeeper, or by any tenant warehousekeeper for whom that warehousekeeper is the proprietor, must be either:

- removed from the tax warehouse, either on payment of the proper Excise Duty or under a suspension arrangement, or
- otherwise disposed of to the satisfaction of the Commissioners.

Any dutiable goods on the premises after the date for ceasing business may be detained by Revenue and removed to the State Warehouse.

In order for the warehousekeeper's bond to be cancelled, all liabilities on goods, which have been removed from the warehouse under duty suspension arrangements, will have to be discharged. All documentation relating to these goods must be receipted by the consignee and certificates of receipt returned to the warehousekeeper.

Officers must also ensure that the SEED register is updated for all revocations.

3.17 Appeals

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

Section 146 of the Finance Act 2001 provides a right of appeal to the TAC for the following Revenue actions:

- A refusal to grant authorisation as a warehousekeeper.
- A refusal to approve premises as a tax warehouse.
- A revocation of any such authorisation or approval.

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

[...]

Appendix A (i) Application for Authorisation as Proprietor Warehousekeeper and Approval of Tax Warehouse

<p>1.Applicant: _____</p> <p>_____</p> <p>1.a. Trading Name: _____</p>
<p>2.Registered Address:</p> <p>_____</p> <p>_____</p> <p>Phone No: _____ Fax No: _____</p>
<p>2.a Trading Address:</p> <p>_____</p> <p>Phone No: _____ Fax No: _____</p> <p>E-Mail: _____</p>
<p>3. Structure of business (i.e. public or private limited company, partnership, etc.)</p> <p>_____</p> <p>Company Registration No. _____ VAT No. _____</p> <p>PPS No. _____ TAN No. _____</p>
<p>4.Directors' Names and Addresses:</p> <p>(i) _____</p> <p>_____</p> <p>(ii) _____</p> <p>_____</p>

(iii)

5. Principal Shareholders' Names, Addresses and Percentage Shareholdings:

(i)

(ii)

(iii)

6. Category of Warehouse Applied for (see the Administration & Control of Tax Warehouses – Part 1 General Warehousing Provisions Tax and Duty Manual and tick as appropriate):**Storage and Distribution Warehouse**☐**Facilitation Warehouse**☐**Manufacturing Warehouse**☐

6.a. Activity for which Approval is Requested e.g. (manufacture of beer (brewing), spirits (distillation), compounding of spirits, receipt, processing (specify type of processing such as bottling, packaging, repackaging etc.), storage and delivery of alcoholic liquors (specify Wines, Spirits, Intermediate Beverages, Beer, Other Fermented Beverages (1) Cider & Perry, (2) Other than Cider & Perry and Intermediate Beverages) in case / keg/ bulk, under duty suspension arrangements].

7. Details of Proposed Warehouse (location, structure, security, size, etc.):

(A copy of an architect's drawings or plans with the area to be approved outlined in red should be enclosed.

For breweries, cider manufacturers, and distilleries a detailed plan of the premises showing all permanent vessels (including stills) and all rooms and places therein, and describing, in each case, its function and purpose should be enclosed.

8. Goods (See Appendix 1 and 2 of the Alcohol Products Tax and Reliefs Tax and Duty Manual) to be stored in Warehouse (tick as appropriate)

Wine	<input type="checkbox"/>	Cider Perry	<input type="checkbox"/>
Spirits	<input type="checkbox"/>	Other Fermented Beverages: (Other than cider or perry)	<input type="checkbox"/>
Beer	<input type="checkbox"/>	Intermediate Beverages:	<input type="checkbox"/>
Tobacco	<input type="checkbox"/>		

9. Projected Annual Throughput:

Wine: _____ (Cases) Potential Excise Duty: _____

Spirits: _____ (Cases) Potential Excise Duty: _____

Beer: _____ (Cases) Potential Excise Duty: _____

Beer: _____ (Kegs) Potential Excise Duty: _____

Tobacco: _____ Potential Excise Duty: _____

Cider Perry: _____ Potential Excise Duty: _____

Other Fermented Beverages: _____ Potential Excise Duty: _____
(Other than cider or perry)

Intermediate Beverages: _____ Potential Excise Duty: _____

Note: You may be required to produce evidence in support of these projections.

9a. Manufacturing – Beer/Cider/Spirits Projected Annual Throughput:
10. Projected Average Stockholding:

Wine: _____ (Cases) Potential Excise Duty: _____

Spirits: _____ (Cases) Potential Excise Duty: _____

Beer: _____ (Cases) Potential Excise Duty: _____

Beer: _____ (Kegs) Potential Excise Duty: _____

Tobacco: _____ Potential Excise Duty: _____

Cider Perry: _____ Potential Excise Duty: _____

Other Fermented Beverages: _____ Potential Excise Duty: _____
(Other than cider or perry)

Intermediate Beverages: _____ Potential Excise Duty: _____

Note: You may be required to produce evidence in support of these projections

10a. Manufacturing – Projected Average Stockholding:

Spirits: _____ (VATS) Potential Excise Duty: _____

_____ (Casks) Potential Excise Duty: _____

_____ (Drums) Potential Excise Duty: _____

_____ (IBC's) Potential Excise Duty: _____

_____ (Cases) Potential Excise Duty: _____

Beer: _____ (Bulk) Potential Excise Duty: _____

_____ (Kegs) Potential Excise Duty: _____

_____ (Cases) Potential Excise Duty: _____

Cider: _____ (Bulk) Potential Excise Duty: _____

_____ (Kegs) Potential Excise Duty: _____

_____ (Cases) Potential Excise Duty: _____

11. Goods to be Received From (tick as appropriate):

Other Warehouses in the State ☐

Other Member States of the EU ☐

Third Countries ☐

12. Goods to be Delivered to (tick as appropriate)

Consumption ☐ Other Member States of the EU ☐

Other Warehouses in the State	<input type="checkbox"/>	Export to Third Countries	<input type="checkbox"/>
Other Duty Free Use in the State	<input type="checkbox"/>		

13. Will Duty Paid Goods be Stored in the Premises:
Yes ☐ No ☐

If the answer is yes, please provide details of how the duty-paid goods will be separated from the duty-free stock in the warehouse and mark on plans:

14. Nature and Extent of any Operations (compounding, bottling, repacking, etc.):

15. Details of Stock Control and accounting Systems:

16. Will the Warehouse be available for use by other traders?
Yes ☐ No ☐

If the answer is yes, please provide details, including IEWK Nos. of these traders who will utilise the Warehouse:

17. Details of EMCS (Excise Movement and Control System) Application to be used for the Receipt and Dispatch of e-AD's (electronic-Administrative Documents)

(If the premises is not that of the applicant the written consent, to the arrangement, including rights of access by officers of officers of the Revenue Commissioners, of the owner or occupier must be submitted with the application)

18. DECLARATION:

Please check details supplied carefully before signing this declaration.

I, _____ (BLOCK CAPITALS), hereby declare that: -

- ☐ neither I, nor any director/person having control* of the applicant business/company, has been convicted within the past 10 years of an offence referred to in the Taxes Consolidation Act, 1997, s.1078 or any corresponding offence under the law of another Member State
- ☐ to the best of my knowledge and belief, the information provided by me on this application form is fully correct and accurate

and I therefore apply on behalf of:

(Applicant's name and Trading Name)

for authorisation as Proprietor Warehousekeeper and for approval of the premises at

as a Tax Warehouse. The Warehouse will operate in compliance with Health and Safety Legislation, and other regulatory requirements.

I understand that a breach of any of the condition/s under which the said authorisation is issued may result in the authorisation being revoked/withdrawn.

Signature: _____ **Position in Business:** _____
(Director/Partner etc.)

Date: ____/____/____

* See Taxes Consolidation Act, 1997, s.11.

Appendix A (ii) Application for Authorisation as Tenant Warehousekeeper

1.Applicant: _____

1.a Trading Name: _____

2.Registered Address:

2.a Trading Address: _____

Phone No: _____ **Fax No:** _____

E Mail: _____

3.Structure of business (i.e. public or private limited company, partnership, sole trader etc.)

Company Registration No. _____ **VAT No.** _____

PPS No. _____ **TAN No.** _____

4.Directors' Names and Addresses:

(i) _____

(ii) _____

(iii) _____

5. Principal Shareholders' Names, Addresses and Percentage Shareholdings:

(i) _____

(ii) _____

(iii) _____

6.Name,Address and IETW of Intended Warehouse (a letter from this warehouse should be enclosed confirming that the applicant may use the premises):

6.a. Activity for which Approval is Requested e.g. (manufacture of beer (brewing), spirits (distillation), compounding of spirits, receipt, processing (specify type of processing such as bottling, packaging, repackaging etc.), storage and delivery of alcoholic liquors (specify Wines, Spirits, Intermediate Beverages, Beer, Other Fermented Beverages (1) Cider & Perry, (2) Other than Cider & Perry and Intermediate Beverages) in case / keg/ bulk, under duty suspension arrangements].

7.Goods {See Appendix 1 and 2 of the Alcohol Products Tax and Reliefs Tax and Duty Manual } to be stored in Warehouse (tick as appropriate)Wine: ☐

Cider/Perry

☐Spirits: ☐Other Fermented Beverages
(other than cider or perry)☐Beer: ☐

Intermediate Beverages

☐Tobacco: ☐**8.Projected Annual Throughput:**

Wine:_____ (Cases) Potential Excise Duty:_____

Spirits:_____ (Cases) Potential Excise Duty:_____

Beer:_____ (Cases) Potential Excise Duty:_____

Beer:_____ (Kegs) Potential Excise Duty:_____

Tobacco: _____ **Potential Excise Duty:** _____

Cider Perry: _____ **Potential Excise Duty:** _____

Other Fermented Beverages: _____ **Potential Excise Duty:** _____

(Other than cider or perry)

Intermediate Beverages: _____ **Potential Excise Duty:** _____

Note: You may be required to produce evidence in support of these projections.

9. Projected Average Stockholding.

Wine: _____ **(Cases)** **Potential Excise Duty:** _____

Spirits: _____ **(Cases)** **Potential Excise Duty:** _____

Beer: _____ **(Cases)** **Potential Excise Duty:** _____

Beer: _____ **(Kegs)** **Potential Excise Duty:** _____

Tobacco _____ **Potential Excise Duty:** _____

Cider Perry: _____ **Potential Excise Duty:** _____

Other Fermented Beverages: _____ **Potential Excise Duty:** _____

(Other than cider or perry)

Intermediate Beverages: _____ **Potential Excise Duty:** _____

Note: You may be required to produce evidence in support of these projections.

10. Goods to be Received From (tick as appropriate)

Other Warehouses in the State ☐

Other Member States of the EU ☐

Third Countries ☐

11. Goods to be Delivered to (tick as appropriate)**Other Warehouses in the State** ☐**Other Member States of the EU** ☐**Third Countries** ☐**Consumption** ☐

12. Full Details of EMCS (Excise Movement Control System) access to be used for Receipting and / or Dispatching e-AD'S (electronic-Administrative Document), i.e. is it intended to use Proprietor's EMCS access or their own (Tenant) EMCS access for receipting and/ or dispatching e-AD's?

13. DECLARATION:

Please check details supplied carefully before signing this declaration.

I, _____ (BLOCK CAPITALS), hereby declare that: -

- ☐ neither I, nor any director/person having control* of the applicant business/company, has been convicted within the past 10 years of an offence referred to in the Taxes Consolidation Act, 1997, s.1078 or any corresponding offence under the law of another Member State
- ☐ to the best of my knowledge and belief, the information provided by me on this application form is fully correct and accurate

and I therefore apply on behalf of :

(Applicant's name and Trading Name)

for authorisation as a Tenant Warehousekeeper.

I understand that a breach of any of the condition/s under which the said authorisation is issued may result in the authorisation being revoked/withdrawn.

Signature: _____ **Position in Business:** _____

(Director/Partner etc.)

Date: ____/____/____

* See Taxes Consolidation Act, 1997, s.11.

Appendix B (i) Statement of Responsibilities, under section 109(4)(b) of the Finance Act 2001

(where the proprietor is responsible only for providing the financial security for goods stored in the warehouse)

between

(Proprietor's name and address), as the proprietor of the tax warehouse at (Warehouse Address),

and

(Tenant's name and address) as the tenant in the tax warehouse referred to above.

This document affirms that:

- (Proprietor's name) has accepted (Tenant's name) as a tenant in the tax warehouse referred to above,
- The authorisation of (Tenant's name), as a tenant warehousekeeper is subject to conditions set down in a tenant warehousekeeper Approval Order,
- In accordance with section 109(7)(a) of the Finance Act 2001, (Proprietor's name) is responsible for the Excise Duty on products owned or controlled by (Tenant's name) in the tax warehouse, and shall provide security for that liability.

This Statement is without prejudice to any requirement under section 109 of the Finance Act 2001, any other requirement of excise law, or any condition otherwise attached to the authorisation as a warehousekeeper of either the tenant or proprietor, and it is a part of the conditions of authorisation of both.

Signed, for (Proprietor's name): _____ Date: _____

Signed, for (Tenant's name): _____ Date: _____

Approved, for Revenue: _____ Date: _____

Appendix B (ii) Statement of Responsibilities, under section 109(4)(b) of the Finance Act 2001

(Where the proprietor is responsible for providing the financial security for goods stored in the warehouse, and for all duty-suspended movements ex warehouse, acting as consignor within EMCS)

between

(Proprietor's name and address), as the proprietor of the tax warehouse at (Warehouse Address),

and

(Tenant's name and address) as the tenant in the tax warehouse referred to above.

This document affirms that:

- (Proprietor's name) has accepted (Tenant's name) as a tenant in the tax warehouse referred to above,
- The authorisation of (Tenant's name), as a tenant warehousekeeper is subject to conditions set down in a tenant warehousekeeper Approval Order,
- In accordance with section 109(7)(a) of the Finance Act 2001, (Proprietor's name) is responsible for the Excise Duty on products owned or controlled by (Tenant's name) in the tax warehouse, and shall provide security for that liability,
- Where excisable products, owned or controlled by (Tenant's name) are dispatched from the tax warehouse under a suspension arrangement, (Proprietor's name), is in accordance with section 99 of the Finance Act 2001 liable for the Excise Duty on such excisable products. (Proprietor's name) must, in accordance with section 109(7)(c) of the Finance Act 2001, provide security for the Excise Duty on such excisable products, valid throughout the European Union, at a level specified in the Warehouse/Warehousekeeper Approval Order,
- Where excisable products, owned or controlled by (Tenant's name) are dispatched under a suspension arrangement in accordance with the last indent, (Proprietor's name and matching SEED number) must be clearly shown on the e-AD (electronic-Administrative Document), and (Proprietor's name) clearly identified as the consignor on the e-AD or other document required for the dispatch. The relevant paper document that will accompany the excisable products for dispatch must be signed by a responsible person within the organisation

This Statement is without prejudice to any requirement under section 109 of the Finance Act 2001, any other requirement of excise law, or any condition otherwise attached to the authorisation as a warehousekeeper of either the tenant or proprietor, and it is a part of the conditions of authorisation of both.

Signed, for (Proprietor's name):

Date: _____

Signed, for (Tenant's name):

Date: _____

Approved, for Revenue:

Date: _____

Appendix B (iii) Statement of Responsibilities, under Section 109(4)(b) of the Finance Act 2001

(Where the proprietor is responsible for providing the financial security for goods stored in the warehouse, and the tenant is responsible for providing the financial security for duty-suspended movements ex warehouse and/or duty-suspended receipts into warehouse*, acting as consignor/consignee* within the EMCS)

between

(Proprietor's name and address), as the proprietor of the tax warehouse at (Warehouse Address),

and

(Tenant's name and address) as the tenant in the tax warehouse referred to above.

This document affirms that:

- (Proprietor's name) has accepted (Tenant's name) as a tenant in the tax warehouse referred to above,
- The authorisation of (Tenant's name) as a tenant warehousekeeper is subject to conditions set down in a tenant warehousekeeper Approval Order,
- In accordance with section 109(7)(a) of the Finance Act 2001, (Proprietor's name) is responsible for the Excise Duty on products owned or controlled by (Tenant's name) in the tax warehouse, and shall provide security for that liability,
- Where (Tenant's name) dispatches/receives excisable products from/into the tax warehouse under a suspension arrangement, they are in accordance with section 99 of the Finance Act 2001 liable for the Excise Duty on such excisable products. (Tenant's name), must, in accordance with section 109(7)(c) of the Finance Act 2001, provide security for the Excise Duty on such excisable products, valid throughout the European Union and/or (Tenant's name), must in accordance with section 109(7)(b) of the Finance Act 2001, provide security for any excisable products to be received under such arrangement, at a level specified in the tenant warehousekeeper Approval Order*,
- Where (Tenant's name) dispatches/receives* excisable products under a suspension arrangement in accordance with the last indent, (Tenant's name and matching SEED number) must be clearly shown on the e-AD (electronic Administrative Document), and (Tenant's name) clearly identified as the consignor/consignee* on the e-AD (electronic-Administrative Document) or other document required for the dispatch/receipt*. The relevant paper document that will accompany the excisable products for dispatch must be signed by (Tenant's name), or by some other responsible person.

*Delete as appropriate

This Statement is without prejudice to any requirement under section 109 of the Finance Act 2001, any other requirement of excise law, or any condition otherwise attached to the authorisation as a warehousekeeper of either the tenant or proprietor, and it is a part of the conditions of authorisation of both.

Signed, for (Proprietor's name): _____ Date: _____

Signed, for (Tenant's name): _____ Date: _____

Approved, for Revenue: _____ Date: _____

Appendix C (i) Standard Approval Order for Tax Warehouse/Warehousekeeper (Proprietor) with no Tenants

This Template is to be used for approving Proprietor Warehousekeeper, who receives, manufactures and stores goods in their warehouse, with no Tenants.

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

Officers should note that conditions 1-14 at Annex 1 are those that will apply in most cases. However, depending on circumstances it may at times be necessary to alter these conditions. Officers should also note that additional conditions 15-21 are specific to manufacturing tax warehouses and should be adjusted as required.

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

Tax Warehouse/Warehousekeeper (Proprietor) Approval Order

Warehousekeeper:

IEWK

Warehouse:

IETW

Under Section 109(2) of the Finance Act, 2001, the Revenue Commissioners hereby authorise (Name of Warehousekeeper) as an authorised Warehousekeeper and, under Section 109(5) of that Act, the premises indicated below as a Tax Warehouse for the purpose of [describe here the activities involved, as shown in the trader file and/or the trader's application form, e.g. manufacture of beer (brewing), spirits (distillation), compounding of spirits, receipt, processing (specify type of processing such as bottling, packaging, repackaging etc.), storage and delivery of alcoholic liquors (specify Wines, Spirits, Intermediate Beverages, Beer, Other Fermented Beverages (1) Cider & Perry, (2) Other than Cider & Perry and Intermediate Beverages) in case / keg/ bulk, under duty suspension arrangements].

Premises approved: The premises (or portion of the premises) and vessels of (Warehousekeeper, as named above) at (Warehouse address) delineated on Drawing No. .. prepared by (named Architect, etc.) on and signed and dated byOn.....

[Any other appropriate and relevant information contained in the trader file about the premises being approved should be added here]

This Warehouse/Warehousekeeper Approval Order supersedes Approval Order Datedand (delete as appropriate)} is effective from, subject to acceptance in writing and compliance with the conditions at Annex 1 by (Name of Warehousekeeper).

Principal Officer

Date:

ANNEX 1**Conditions attached to Approval Order dated granted to
(Name of Warehousekeeper)**

That (Name of Warehousekeeper) (hereinafter referred to as the Warehousekeeper) complies with, and continues to comply with, all relevant provisions of the law and with the general conditions, directions and requirements set down by the Revenue Commissioners as applicable, in the following Tax and Duty Manuals:

- Administration & Control of Tax Warehouses–
 - Part 1 General Warehousing Provisions
 - Part 2 Breweries, Microbreweries, Cider and Perry Manufacturers.
- Authorisation of Warehousekeepers & Approval of Tax Warehouses.
- Alcohol Products Tax and Reliefs.
- Denatured and Undenatured Alcohol Products.

That bond in a penalty of , or such greater penalty as may be determined from time to time by Revenue, is entered into and maintained by the Warehousekeeper. This bond should provide, inter alia, security for the duty on the goods removed to , deposited / manufactured in or removed from the Warehouse under duty suspension arrangements.

That (Warehousekeeper) enters into a Deferred Payment Direct Debit arrangement with the Revenue Commissioners in respect of duty liabilities, and maintains a guarantee sufficient to cover any liabilities arising.

That (Warehousekeeper) has EMCS (Excise Movement and Control System) facility.

That (Warehousekeeper) register with ROS, and apply for administrators digital certificate see [EMCS ROS User Guide](#).

That (Warehousekeeper) apply for digital sub certificate (sub user digital cert) of administrators certificate, with permissions for EMCS see [EMCS ROS User Guide](#).

That (Warehousekeeper) receipt all e-ADs (electronic-Administrative Documents) post arrival of duty-suspended product in the Tax Warehouse see [Trader Guide for EMCS](#). (Warehousekeeper) and matching SEED number will be clearly shown on all e-AD's (electronic-Administrative Documents).

That (Warehousekeeper) dispatch all duty suspended movements of Excisable products to other EU Member States under cover of an e-AD (electronic-Administrative Document) see [Trader Guide for EMCS](#). (Warehousekeeper) and matching SEED number will be clearly shown on all e-AD's (electronic-Administrative Documents).

That (Warehousekeeper) holds the required Excise Licence(s).

That (Warehousekeeper) provides suitable accommodation for those Revenue officers' visiting warehouse.

That appropriate records, to the satisfaction of the Revenue officer, are maintained by the Warehousekeeper in relation to excisable products delivered to, held in, or removed from the Warehouse(s). These records are to be retained for a period of 6 years and are to be made available to Revenue officers' for inspection on request.

That this approval will be terminated upon any change in effective ownership and/or effective control of the Warehouse.

That, in the event that the authorised Warehousekeeper intends to cease acting as such, they provide written notification to the Revenue Commissioners at least three months before the date for ceasing of business.

That the Revenue Commissioners reserve the right to withdraw this approval, vary or add to any of these conditions.

Date of Issue:

Additional Conditions for Manufacturing Tax Warehouses

All vessels in which official accounts are taken must be properly calibrated or gauged.

The method used to determine the strength of the alcohol produced must be advised.

No alterations shall be made to the manufacturing plant and equipment or the process of manufacture without prior notification to and approval of the Revenue officer.

A description of each type of beer the brewer intends to manufacture and hold under duty suspension arrangements.

The distiller must record and notify the dates of commencement and conclusion of the distillation period for each distillation to the Revenue officer.

A distiller must give notice (up to four hours) of the time which it is intended to take account of the spirits in the spirit receivers.

Spirits may not be removed from the vessels for at least one hour from the time which the accounts have been taken and for which entry is made in the records

Date of Issue:

ANNEX 2**Acceptance of Conditions**

I _____ (name in block capitals) am authorised to act for and behalf of (Name of Warehousekeeper) and I confirm that I have read and understood the Conditions numbered 1 to X, attaching to the Approval Order dated _____ and agree on behalf of (Name of Warehousekeeper) to be bound by them.

I understand that breach of these Conditions is an offence and may result in prosecution and/or withdrawal of approval. I have initialled and dated each page of a copy of the Approval Order and the Conditions attached thereto, (X pages, in total), which will be retained by Revenue.

Signature: _____

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

Delete, as appropriate*

Date: _____

Appendix C (ii) Standard Approval Order for Tax Warehouse/Warehousekeeper (Proprietor) with Tenants.

This Template is to be used for approving a Proprietor Warehousekeeper, with Tenants, who receives and stores goods in their warehouse, including goods owned or controlled by such Tenants.

Each Approval Order must be accompanied by Conditions (Annex 1), a draft Declaration of Acceptance of Conditions (Annex 2), to be signed by the applicant, and a Schedule of Tenant Warehousekeepers authorised to operate at the Proprietor's Warehouse (Annex 3).

A copy (signed by all parties) of the relevant Statement of Responsibility under Section 109(4)(b) of the Finance Act 2001, between Proprietor and Tenant should be forwarded as a matter of courtesy to the Proprietor Warehousekeeper.

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

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

Tax Warehouse/Proprietor Warehousekeeper Approval Order

Warehousekeeper:

IEWK

Warehouse:

IETW

Under the provisions of Section 109(2) of the Finance Act, 2001, the Revenue Commissioners hereby authorise (Name of Warehousekeeper) as an authorised Warehousekeeper and, under Section 109(5) of that Act, the premises indicated below as a Tax Warehouse for the purpose of

[describe here the activities involved, as shown in the trader file and or the trader's application form, e.g. manufacture of beer (brewing), spirits (distillation), compounding of spirits, receipt, processing (specify type of processing such as bottling, packaging, repackaging etc.), storage and delivery of alcoholic liquors (specify Wines, Spirits, Intermediate Beverages, Beer, Other Fermented Beverages (1) Cider & Perry, (2) Other than Cider & Perry and Intermediate Beverages) in case / keg/ bulk, under duty suspension arrangements].

Premises approved: The premises (or portion of the premises) of (Warehousekeeper, as named above) at (Warehouse address) delineated on Drawing No. .. prepared by (named Architect, etc.) on and signed and dated byOn.....

[Any other appropriate and relevant information contained in the trader file about the premises being approved should be added here]

The Warehouse is also authorised in relation to the Tenant Warehousekeepers listed in Annex 3 to this Order. Copies of the Statement of Responsibilities, under section 109(4)(b) of the Finance Act 2001, between (warehouse proprietor) and individual tenants are attached to the relevant Tenant Warehousekeeper Approval Orders.

This Warehouse/Warehousekeeper Approval Order{supersedes
Warehouse/Warehousekeeper Approval Order Dated and (delete as appropriate)}
is effective from, subject to compliance with and acceptance in writing by
(Name of Warehousekeeper) of the conditions at Annex 1.

Principal Officer

Date:

ANNEX 1**Conditions attached to Approval Order dated granted to
(Name of Warehousekeeper)**

1. That (Name of Warehousekeeper) (hereinafter referred to as the Warehousekeeper) complies with, and continues to comply with, all relevant provisions of the law and with the general conditions, directions and requirements set down by the Revenue Commissioners as applicable, in the following Tax and Duty Manuals:
 - Administration & Control of Tax Warehouses–
 - Part 1 General Warehousing Provisions.
 - Part 2 – Breweries, Microbreweries, Cider and Perry Manufacturers.
 - Authorisation of Warehousekeepers & Approval of Tax Warehouses.
 - Alcohol Products Tax and Reliefs.
 - Denatured and Undenatured Alcohol Products.
2. That bond in a penalty of , or such greater penalty as may be determined from time to time by Revenue, is entered into and maintained by the Warehousekeeper. This bond should provide, inter alia, security for the duty on the goods removed to, deposited in or removed from the Warehouse under duty suspension arrangements.
3. That (Warehousekeeper) enters into a Deferred Payment Direct Debit arrangement with the Revenue Commissioners in respect of duty liabilities, maintains a guarantee sufficient to cover any liabilities arising.
4. That in respect of the Tenant Warehousekeepers listed in Annex 3 to this Approval Order, (Warehousekeeper) will:
 - (a) provide a Statement of Responsibility in respect of each Tenant Warehousekeeper;

- (b) maintain satisfactory stock records for each Tenant;
 - (c) complete and discharge on each Tenant Warehousekeeper's behalf, all necessary documentation (as outlined in the Tax and Duty Manuals listed above) relating to the receipt, holding and delivery of duty-suspended excisable products at the Warehouse,
 - (d) ensure that the deferred duty liability on goods delivered to consumption in any period does not exceed the amount guaranteed;
 - (e) ensure that appropriate arrangements are in place, to the satisfaction of the Revenue officer, for advising Tenant Warehousekeeper's, on a monthly basis, of transactions made on their behalf, and in particular, of home consumption warrants submitted;
 - (f) ensure that all duty-suspended deliveries are covered by a valid guarantee;
 - (g) ensure, in circumstances where tenants dispatch duty-suspended excisable products that they are shown as consignor on the e-AD (electronic-Administrative Document) with matching SEED number, that they have EMCS (Excise Movement and Control System) application in order to dispatch e-AD (electronic-Administrative Document), and have adequate security in place to cover such arrangements;
 - (h) notify the Revenue officer if the Warehousekeeper becomes aware if any of the Tenant Warehousekeepers cease to trade or move to another Tax Warehouse;
5. That (Warehousekeeper) has EMCS (Excise Movement and Control System) facility.
6. That (Warehousekeeper) register with ROS, and apply for administrator's digital certificate see [EMCS ROS User Guide](#).
7. That (Warehousekeeper) apply for digital sub certificate (sub user digital cert) of administrator's certificate, with permissions for EMCS see [EMCS ROS User Guide](#).
8. That (Warehousekeeper) receipt all e-ADs (electronic-Administrative Documents) or ensure that they are receipted post arrival of duty-suspended product in the Tax Warehouse see [Trader Guide for EMCS](#). In the event that (Warehousekeeper)

is receipting e-AD's (electronic-Administrative Document) (Warehousekeeper) and matching SEED number is to be clearly shown on the e-AD (electronic-Administrative Document).

9. That (Warehousekeeper) dispatch all duty-suspended movements of Excisable products to other EU Member States under cover of an e-AD (electronic-Administrative Document) or ensure that they are dispatched under cover of an e-AD (electronic-Administrative Document). In the event that (Warehousekeeper) is dispatching e-AD's (electronic-Administrative Document) (Warehousekeeper) and matching SEED number is to be clearly shown on the e-AD (electronic-Administrative Document), and all outstanding movement receipts are to be followed up.
10. That (Warehousekeeper) holds the required Excise Licence(s).
11. That (Warehousekeeper) provides suitable accommodation for those Revenue officers visiting warehouse.
12. That appropriate records, to the satisfaction of the Revenue officer, are maintained by the Warehousekeeper in relation to excisable products delivered to, held in, or removed from the Warehouse(s). These records are to be retained for a period of 6 years and are to be made available to Revenue officers for inspection on request.
13. That this approval will be terminated upon any change in effective ownership and/or effective control of the Warehouse.
14. That, in the event that the authorised Warehousekeeper intends to cease acting as such, they provide written notification to the Revenue Commissioners at least three months before the date for ceasing of business.
15. That the Revenue Commissioners reserve the right to withdraw this approval, vary or add to any of these conditions.

Date of Issue:

ANNEX 2**Acceptance of Conditions**

I _____ (name in block capitals) am authorised to act for and behalf of (Name of Warehousekeeper) and I confirm that I have read and understood the Conditions numbered 1 to 15, attaching to the Approval Order dated, and agree on behalf of (Name of Warehousekeeper) to be bound by them.

I understand that breach of these Conditions is an offence and may result in prosecution and/or withdrawal of approval. I have initialled and dated each page of a copy of the Approval Order and the Conditions attached thereto, (X pages, in total), which will be retained by Revenue.

Signature: _____

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

Delete, as appropriate*

Date: _____

ANNEX 3**Schedule of Tenant Warehousekeepers authorised to operate at (Name of Warehousekeeper), Tax Warehouse IETW**

Name of Warehousekeeper	Tax Warehouse IETW	Signed Statement of Responsibility in place - Y/N

Date of Issue:

Appendix C (iii) Standard Approval Order for Tenant Warehousekeeper

This Template is to be used for approving a Tenant Warehousekeeper who stores goods in an Approved Tax Warehouse of an Approved Proprietor Warehousekeeper.

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

A Tenant Warehousekeeper may have Tenancy in more than one Tax Warehouse. In such cases each Tenancy will have its own specific IEWK number linked to the appropriate Tax Warehouse on the SEED (System for Exchange of Excise Data) database, and each Tenancy should be covered by separate Approval Order with appropriate terms and conditions.

Copy (signed by all parties) of the Statement of Responsibilities under Section 109(4)(b) of the Finance Act 2001, between Proprietor and Tenant should be attached to this Approval Order. The original should be held on Tenant Warehousekeeper's file.

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

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

Tenant Warehousekeeper Approval Order.

Warehousekeeper:

IEWK

The Revenue Commissioners hereby authorise (Name of Tenant Warehousekeeper) as an authorised Tax Warehousekeeper under section 109(2) and (4) of the Finance Act, 2001 for the purpose of [describe here the activities involved, as shown in the trader file and/or the trader's application form, e.g. manufacture of beer (brewing), spirits (distillation), compounding of spirits, receipt, processing (specify type of processing such as bottling, packaging, repackaging etc.), storage and delivery of alcoholic liquors (specify Wines, Spirits, Intermediate Beverages, Beer, Other Fermented Beverages (1) Cider & Perry, (2) Other than Cider & Perry and Intermediate Beverages) in case / keg/ bulk, under duty suspension arrangements].

[Enter the name(s) of the Proprietor Warehousekeeper(s) and the address(es) of the authorized Tax Warehouse(s) here]

A copy of the Statement of Responsibilities, under section 109(4)(b) of the Finance Act 2001, between (Warehouse Proprietor's name) and (Tenant's name) is attached.

This approval (supersedes approval order dated and-delete if appropriate) is effective from (DATE), subject to compliance with and acceptance in writing by (Name of Tenant Warehousekeeper) of the conditions at Annex 1.

Principal Officer

Date:

ANNEX 1**Conditions Attached to Tenant Warehousekeeper Approval order dated *(Date)*,
granted to****Name of Warehousekeeper**

1. That (Name of Tenant Warehousekeeper) (hereinafter referred to as the Warehousekeeper) complies with, and continues to comply with, all relevant provisions of the law and with the general conditions, directions and requirements set down by the Revenue Commissioners as applicable, in the following Tax and Duty Manuals:
 - Administration & Control of Tax Warehouses—
 - Part 1 General Warehousing Provisions
 - Part 2 – Breweries, Microbreweries, Cider and Perry Manufacturers.
 - Authorisation of Warehousekeepers & Approval of Tax Warehouses.
 - Alcohol Products Tax and Reliefs.
 - Denatured and Udenatured Alcohol Products.
2. That the Warehousekeeper, ensures that excisable products intended for delivery to the Tax Warehouse(s) are conveyed directly and intact to the said Warehouse(s). Goods identified on an e-AD (electronic-Administrative Document) or other delivery document, as being intended for delivery to the Warehouse (or one of the Warehouses) specified in this Order, may not be diverted to any other location, including any other Warehouse at which the Warehousekeeper may be authorised, without prior notification and approval from the appropriate Revenue officer.
3. That the Warehousekeeper, ensures that deliveries to or from the Warehouse(s) of excisable products are covered by the appropriate documentation as outlined in the Tax and Duty Manuals set-out in paragraph 1. above.
4. That (Name of Proprietor Warehousekeeper[s]) is/are authorised by the Warehousekeeper to complete and discharge all documentation relating to the receipt, holding and delivery of excisable products on behalf of the Warehousekeeper.

5. That the Warehousekeeper, in the event of their receipting/dispatching e-AD'S (electronic-Administrative Document) have EMCS (Excise Movement and Control System) facility or access to such facility (acting as consignee/consignor within EMCS).
6. That the Warehousekeeper, where applicable, register with ROS, and apply for administrators digital certificate – [EMCS ROS User Guide](#).
7. That the Warehousekeeper, where applicable, apply for digital sub certificate (sub-user digital cert) of administrators certificate, with permissions for EMCS – [EMCS ROS User Guide](#).
8. That the Warehousekeeper, receipt or have receipted all e-ADs (electronic-Administrative Documents) post arrival of duty-suspended product in the Tax Warehouse. [Trader Guide to EMCS](#).
9. That the Warehousekeeper, in the event of their receipting e-ADs (electronic-Administrative Documents) provide adequate security for any excisable products received under such arrangement (acting as consignee within EMCS). In this event the Warehousekeeper's name and matching SEED number must be clearly shown on the e-AD (electronic-Administrative Document).
10. That the Warehousekeeper, in the event of their dispatching excisable products (acting as consignor within EMCS) from the Tax Warehouse under a duty suspension arrangement provide security for Excise Duty on such excisable products, valid throughout the European Union. In this event the Warehousekeeper's name and matching SEED number must be clearly shown on the e-AD (electronic-Administrative Document).
11. That (Name of Proprietor Warehousekeeper) is shown as Consignor on the e-AD (electronic-Administrative Document) where excisable products controlled or owned by the Warehousekeeper are dispatched from the Tax Warehouse under a duty suspension arrangement (where the tenant is not acting as consignor within EMCS). In this event the Proprietor Warehousekeeper's name, and matching SEED number will be clearly shown on the e-AD (electronic Administrative Document), and Revenue notified accordingly.
12. That the Warehousekeeper, is responsible for and carries out appropriate audit checks to verify the accuracy and veracity of documents and declarations completed on their behalf by (Name of Proprietor Warehousekeeper[s]) any discrepancy or irregularity identified in relation to documents, records or the operation of the Warehouse(s) is to be notified to Revenue.
13. That the Warehousekeeper, enters into a Deferred Payment Direct Debit arrangement with the Revenue Commissioners in respect of duty liabilities, maintains a guarantee sufficient to cover any liabilities arising and authorises

Revenue to advise (Name of Proprietor Warehousekeeper[s]) of the amount guaranteed.

14. That the Warehousekeeper holds the required Excise Licence(s).
15. That appropriate records, to the satisfaction of the Revenue officer, are maintained by the Warehousekeeper in relation to excisable products delivered to, held in, or removed from the Warehouse(s). These records are to be retained for a period of 6 years and are to be made available to Revenue officers for inspection on request.
16. That the Revenue Commissioners shall not be liable for any loss incurred by the Warehousekeeper as a result of any action or negligence on the part of (Name of Proprietor Warehousekeeper[s]).
17. That, in the event that the authorised Warehousekeeper intends to cease acting as such, they provide written notification to the Revenue Commissioners at least three months before the date for ceasing of business.
18. That the Revenue Commissioners are under no obligation to provide alternative warehousing facilities, in the event that (Name of Proprietor Warehousekeeper[s]) ceases to trade or the approved premises cease to be available for warehousing of goods.
19. That this approval will be terminated upon any change in effective ownership and/or effective control of the Warehouse.
20. That the Revenue Commissioners reserve the right to withdraw, vary or add to any of these conditions.

Date of Issue:

ANNEX 2**Acceptance of Conditions**

I _____ (name in block capitals) am authorised to act for and on behalf of and I confirm that I have read and understood the Conditions numbered 1 to 20, attaching to the Warehousekeeper Approval Order dated (Date) on behalf of (Name of Tenant Warehousekeeper) and agree to be bound by them.

I understand that breach of these Conditions is an offence and may result in prosecution and/or withdrawal of approval. I have initialled and dated each page of the Approval Order and the Conditions attached thereto, (X pages, in total), which will be retained by Revenue.

Signature: _____

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

Delete, as appropriate*

Date: _____

Appendix D Links to Internal Revenue Documents

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

[...]