

Administration & Control of Tax Warehouses

Part 3 – Distilleries

Document last updated October 2024



Table of Contents

1.	Introduction	4
1.1	Administration & Control of Tax Warehouses Manual	4
1.2	Associated Tax and Duty Manuals.....	4
1.3	Legislation.....	5
1.3.1	EU Law - General Excise.....	5
1.3.2	EU Law - Alcohol Excise	5
1.3.3	National Law - General Excise.....	5
1.3.4	National Law - Alcohol Products Tax	6
1.4	Definitions	6
1.5	Application for Approval	8
1.6	Restrictions.....	8
1.7	Excise Licence	8
1.8	Reduced Alcohol Products Tax Rates when Consigning or Exporting Spirit Drinks.....	8
1.8.1	Consigning to other EU Member States	8
1.8.2	Exporting to Third Countries.....	9
2.	Production Process.....	10
2.1	Introduction.....	10
2.2	Records of Operations.....	10
2.3	Advance Notice of Distillation Periods	11
2.4	Accounting Periods.....	11
2.5	Materials for Manufacture of Wash.....	11
2.6	Wash.....	12
2.7	Methods to Determine the Alcoholic Strength of Spirits	12
2.7.1	Distillation Method	12
2.7.2	Gas Chromatography Method.....	13
2.7.3	Spirits - Alcohol Tables Method.....	13
2.7.4	Discrepancy Between Actual Strength and Strength Recorded	13
2.7.5	Increase in Strength After Taxation	14
2.7.6	Rounding of Decimal Values	14
3.	Taking Account of Spirits Produced.....	15
3.1	Introduction.....	15
3.2	Spirit Vessels.....	15

3.3	General Procedures	15
3.4	Spirit Store	15
3.4.1	Losses in Spirit Store	16
3.5	Additional Returns	16
3.6	Attenuation Charge	17
4.	Revenue Controls	18
4.1	Responsibilities of Officers	18
4.2	Stocktaking	18
4.3	Certificate of Age	19
Appendix 1	Certificate of Origin	20

1. Introduction

1.1 Administration & Control of Tax Warehouses Manual

The Administration & Control of Tax Warehouses Manual is a three-part manual containing information and guidance regarding the administration, control and audit of authorised warehousekeepers and approved tax warehouses.

This is **Part 3** of the manual which provides operational guidelines 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.

Parts 1 and 2 of the manual have been issued separately as follows:

- [Part 1 – General Warehousing Provisions](#), and
- [Part 2 – Breweries, Micro-breweries and Cider Manufacturers](#). **Part 1 – General Warehousing Provisions** is also relevant to the administration and control of distilleries and should be read in conjunction with these guidelines.

1.2 Associated Tax and Duty Manuals

The manuals listed in this paragraph 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. This manual should be read in conjunction with any or all of the following, as appropriate:

- [Authorisation of Warehousekeepers and Approval of Tax Warehouses](#) manual: Contains information on the procedures for the authorisation of persons as warehousekeepers, and approval of premises as tax warehouses.
- [Movement of Excisable Products](#): Contains 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.

- [Alcohol Products Tax and Reliefs Manual](#): Provides information and guidance on Alcohol Products Tax (APT) and reliefs.
- [Denatured and Undenatured Alcohol Products](#): This manual provides guidance on the receipt and use of denatured and undenatured alcohol products without the payment of Alcohol Products Tax (APT) and includes information on the denaturing of alcohol products.

1.3 Legislation

1.3.1 EU Law - 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.

1.3.2 EU Law - Alcohol Excise

[Council Directive 92/83/EEC](#) of 19 October 1992 concerning the harmonization of the structures of excise duties on alcohol and alcoholic beverages sets out EU Alcohol Excise Law.

Matters related to small producers are included in [Commission Implementing Regulation \(EU\) 2021/2266](#) laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes. This was amended by [Commission Implementing Regulation \(EU\) 2023/157](#) to include the electronic Simple Administrative Document and further amended by [Commission Implementing Regulation \(EU\) 2024/355](#) as regards the reference to the certificate for independent small producers of alcoholic beverages and the self-certification of those producers in the administrative documents.

1.3.3 National Law - 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 requirements for traders involved in such movements.

For reference purposes only, Revenue maintains a non-statutory consolidated version of the [Finance Act 2001](#), available on revenue.ie.

1.3.4 National Law - Alcohol Products Tax

[Part 2 of the Finance Act 2003](#), as amended, provides for the liability and payment of Alcohol Products Tax (APT), including relief from APT for spoilt alcohol products. Section 78A, inserted by [section 63 of the Finance Act 2005](#), provides for 50% relief of the APT on beer produced in microbreweries. In addition, section 78B, inserted by [section 43 of the Finance Act 2021](#), concerns certification of small independent producers availing of relief from APT when consigning alcoholic beverages to other member states and section 78C, inserted by [section 48 of the Finance Act 2022](#), provides 50% relief of APT for small producers of cider or perry. In addition, the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004) includes detailed requirements and procedures including those applicable in a tax warehouse.

For reference purposes only, Revenue maintains a non-statutory consolidated version of the [Finance Act 2003](#), available on revenue.ie.

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

1.4 Definitions

Following is a list of key definitions relevant to distilleries and the distilling process:

“Compounder” is a person who makes compounds, i.e. spirits prepared by re-distilling spirits with flavouring ingredients or by adding to the spirits any flavouring materials,

“Distiller” means an authorised warehousekeeper approved to produce spirits,

“Distillery” means any tax warehouse, or any part of such warehouse designated under the terms of approval of such warehouse, approved for the production of spirits (see Regulation 3 of [S.I. 379 of 2004](#)),

“EEC Alcohol Hydrometer” means the alcohol hydrometer of Class II accuracy described in the Annex to Council Directive 76/765/EEC of 27 July 1976, bearing the EEC pattern approval sign and EEC verification mark referred to in that Directive,

“Feints” Intermediate spirits produced for further distillation and conveyed to a feints receiver,

“Low Wines” Spirits produced from the first extraction and conveyed to the low wines receiver,

“Materials” means any ingredient or other substance intended to be used in the production of, or for incorporation in, any alcohol product (Section 73(1) Finance Act, 2003),

“Practical Alcohol Tables” means the alcoholometric tables entitled “Practical Alcohol Tables, Volume 2” drawn up on the basis of the formula shown in the Annex to Directive 76/766/EEC of the 27 July 1976, and published by the Commission of the European Communities.

“Production” includes manufacturing, the blending of alcohol products and the blending of any alcohol product with any non-alcoholic beverage or with any other substance, and cognate words shall be construed accordingly (Section 73(1) Finance Act, 2003),

“Rectifier” is a person who refines or purifies spirits by repeated distillation or other processes,

“Saccharometer” means instrument used for determining the amount of sugar in a solution,

“Still” means the apparatus, or any part of an apparatus, in which spirits are produced,

“Spirits” means any product which exceeds 1.2% vol and which is-

- (a) distilled ethyl alcohol,
- (b) an alcoholic beverage the full alcohol content of which is the result of a process of distillation,
- (c) any other product falling within CN Code 2207 or 2208, even when such product forms part of a product which is not an alcohol product, **or**
- (d) any beverage exceeding 22% vol,

and includes any such product which contains a non-alcoholic product, whether in solution or not ([section 73\(1\) Finance Act 2003](#)),

“Wash” means any wort in which fermentation has begun ([section 73\(1\) Finance Act 2003](#)),

“Wort” means the liquid, which is intended for fermentation as part of the process of producing spirits ([section 73\(1\) Finance Act 2003](#)),

“% vol” means alcoholic strength by volume, which is the ratio, expressed as a percentage, of the volume of alcohol present in a product to the total volume of the product at a temperature of 20° Celsius ([section 73\(1\) Finance Act 2003](#)).

1.5 Application for Approval

The approval of a distillery is dealt with under section 109 of the Finance Act 2001, (as amended), as a manufacturing tax warehouse. The procedures for approval as outlined in section 3 of the [Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual](#) should be followed.

Officers should pay particular attention to paragraph 3.14 of that manual, which provides guidelines on financial security/bonds required to secure the Excise Duty at risk in approved tax warehouses. The calculation model set out in paragraph 3.14.4 of that manual should be used when calculating bonds for distillery warehouses.

1.6 Restrictions

A premises or place may only be approved as a distillery where it contains a still of a capacity of not less than 1,800 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 (see Regulation 5 of [S.I. 379 of 2004](#)).

1.7 Excise Licence

All distillers, rectifiers and compounders of spirits require a manufacturer’s excise 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). See the [Guide to Excise Licences](#) on the Revenue website for further information.

1.8 Reduced Alcohol Products Tax Rates when Consigning or Exporting Spirit Drinks

1.8.1 Consigning to other EU Member States

Reduced rates of Alcohol Products Tax can be availed of when consigning alcoholic beverages (including spirit drinks) to other EU Member States. [Council Directive 92/83/EEC](#), amended by [Council Directive \(EU\) 2020/1151](#), allows reduced rates for

small independent producers of beer, spirits, wine, other fermented beverages and intermediate beverages. This is discretionary and each Member State can choose to grant reliefs on some, all or none of these beverages. While Ireland only applies reduced rates for small brewers of beer and small producers of cider and perry, small Irish producers of other alcohol products may be entitled to reduced rates in other Member States. This will depend on what reduced rates/relief schemes are in place in those Member States.

1.8.2 Exporting to Third Countries

Spirit drinks produced in Ireland and exported to other countries outside the EU (Third Countries) may also be eligible for relief or reduced rates offered in those countries. Enquiries in this regard should be made directly with the tax authorities of the state to which the spirit drink is being dispatched. This guidance and information in this manual is not relevant to applications for relief or reduced rates under such schemes.

2. Production Process

2.1 Introduction

The following is a summary of the stages in cereal-based spirit production through the distillation of fermented beverages.

The basic materials used in distilling are cereals, yeast and water. The distillation stages are as follows:

- **Mashing:** The cereal is milled or crushed before being mixed with hot water which converts the starch to sugar. The sugar substance dissolves into the hot water to produce a sweet liquid called wort,
- **Fermentation:** The wort is separated from the residual grains and the addition of yeast produces fermentation and the sugars are converted to low strength alcohol or wash,
- **Distillation:** The wash is pumped into the column still or pot still and goes through a process of heat, steam condensation and vaporisation whereby the alcohol is extracted from the wash resulting in a distillate (spirits),
- **Ageing:** Certain distilled spirits are matured in wooden casks where they develop a distinctive aroma and colour,
- **Blending:** Some spirits go through a process whereby two or more spirits of the same category are combined.

The main by-product from the distillation process is waste malt from the mash tun after the wort has been produced (which can be sold as animal feed).

2.2 Records of Operations

A distiller shall comply with such conditions or requirements as the Revenue officer may require in relation to any particular operation or process in the manufacture of spirits.

In addition to the record requirements set out in paragraph 3.2.5 of [Part 1 – General Warehousing Provisions](#), the distiller is required to keep a record of every operation relating to the production and warehousing of spirits. These records must include the details of:

- Quantity and type of cereals being used.
- Quantity and original gravity of wort prior to fermentation, quantity.
- Final gravity of wort after fermentation, quantity and strength of all spirits made, and quantity and strength of spirits warehoused, and

- Dates of production.

All records must be kept up to date, retained for a period of six years and be available for inspection by a Revenue officer at all reasonable times.

The commercial records of the distiller in relation to the production, storage and sale of the distillation products and by-products must be retained for a period of six years and be made available for examination by a Revenue officer when required.

2.3 Advance Notice of Distillation Periods

The distiller must record and notify the Revenue officer in advance of the dates of commencement and conclusion of the separate operations within the distillation process as per Regulation 12 of [S.I. 379 of 2004](#). The amount of advance notice varies according to the operation. Information on advance notices will be conveyed to applicants on a case-by-case basis. It can be taken that where continuous production is in operation, and where the operations of the trader are considered satisfactory, the only notices that will normally be required are the declarations of the start and finish of the accounting periods.

A period of four hours' notice must be given of the intention to take account in the spirit receivers of the spirits made. This notice period may be varied by agreed local arrangements.

2.4 Accounting Periods

Accounting periods for the manufacture of spirits are the durations of time within which wash produced is distilled into spirits. Normally these accounting periods should not exceed five weeks and within this proviso, setting the duration of the periods will be left to the discretion of the distiller. If longer periods than five weeks are desired special application should be made to the Revenue officer. The dates of commencement and of finishing of periods must always be communicated in advance to the Revenue officer. These can be either by formal notice or by entry into a special register approved by the Revenue officer for notices and declarations.

2.5 Materials for Manufacture of Wash

A distiller may use in the brewing of, or making of wash, any material or mixture of materials, provided the gravity of the wash produced can be ascertained by the approved saccharometer, see Regulation 13 of [S.I. 379 of 2004](#).

A distiller may use sugar provided the sugar is stored in a nominated secure room, is used only for the manufacture of spirits and a stock record showing dates and times of receipts and removals is maintained.

The description "Irish Whiskey" can only be applied to spirits produced from a mash of malt and cereals, including maturation in casks for over 3 years and complies with

the [Irish Whiskey Act, 1980](#), and [Regulation \(EU\) 2019/787](#) on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of other foodstuffs, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages.

2.6 Wash

A record must be kept of the amounts of the materials being used for each separate brewing operation. If continuous brewing is in operation the hourly usage rate is to be shown.

At the conclusion of brewing, wash for fermentation must be removed to an approved wash back (fermentation vessel).

Immediately after the collection of wash into a fermentation vessel, the distiller must ascertain the original gravity and quantity of the wash and immediately record in writing his or her findings together with the number of the vessel in which the wash is contained.

After fermentation has finished in any vessel, the distiller must ascertain the final gravity and quantity of the wash and immediately record in writing his findings together with the number of the vessel in which the wash is contained.

A saccharometer of an approved type must be used to determine the gravity of any wort or wash.

Fermented wash for distillation must be first removed to a wash charger and from such to a still for distillation.

Note: “**Wash Back**” is a vessel in which material for fermentation is accounted for and in which the fermentation takes place, and “**Wash Charger**” is a vessel in which fermented material is collected from the wash backs prior to removal to the stills.

2.7 Methods to Determine the Alcoholic Strength of Spirits

For tax purposes, the quantity of any alcohol product in any vessel is that determined in such manner as the Commissioners may from time to time direct.

The permitted methods for determining the strength of alcohol products is provided for in Part 4 of the Alcohol Products Tax Regulations 2004 ([S.I. No. 379/2004](#)).

2.7.1 Distillation Method

- (i) To determine the % vol of an alcohol product by the distillation method, a definite volume of the product shall first be distilled. Distilled water shall then be added to the resulting distillate so that the volume is equal to the volume before distillation, and the density shall then be ascertained. The % vol shall

be taken to be that which, in the table contained in Schedule 2 of the Regulations, corresponds to that density, and where the density falls between two consecutive numbers in that table, the % vol shall be determined by linear interpolation,

- (ii) All measurements and readings taken under par (i) above must be at 20° C.
- (iii) Where any substance other than alcohol causes a determination under par (i) above to be inaccurate, the Commissioners may allow such adjustments to that method as are required in order to produce an accurate determination.

2.7.2 Gas Chromatography Method

In the case of denatured alcohol products the % vol shall be determined by means of gas chromatography.

2.7.3 Spirits - Alcohol Tables Method

The % volume of spirits constituted from distilled ethyl alcohol and water may be determined by means of the EEC Alcohol Hydrometer, used in conjunction with –

- (i) the Practical Alcohol Tables, and
- (ii) a thermometer, graduated to 0.5°C, of the type required to be used with the EEC Alcohol Hydrometer in accordance with paragraph 9 of the Annex to Council Directive No. 76/765 EEC of 27 July, 1976.

Near Infra-Red Spectrometers (NIR) or Combined Densimeters

There are near infra-red spectrometers available for the determination of the alcohol content in alcoholic beverages. This method determines ABV by relating it to the transmission / absorption of near infra-red wavelengths through the sample.

Electronic Densimeters (density meters) are designed to determine density of liquid. There are also instrument systems that are a combination of a densimeter and a near infra-red spectrometer that combine the measurement of density with an ability to also determine ABV by means of near infra-red spectroscopy (NIR).

2.7.4 Discrepancy Between Actual Strength and Strength Recorded

Where the strength of any alcohol product recorded in any accounts, returns or other records required by the Regulations (see [paragraph 2.5](#)) is greater than the strength determined in accordance with the Regulations, the strength of such alcohol product shall, unless the Commissioners otherwise allow and subject to compliance with such conditions as they may think fit to impose, be taken as the strength so recorded.

2.7.5 Increase in Strength After Taxation

Where the strength of beer or any other fermented beverage is expected to increase after packaging, the strength of the beer or other fermented beverage shall be determined as the strength it is reasonably expected to be, when sold to the final consumer or otherwise supplied for consumption.

2.7.6 Rounding of Decimal Values

The distiller must record strength and volume during an operation as accurately as possible to ensure that the correct amount of duty is paid when it becomes due. Adjustment should be made for any obscuration caused by the presence of sweetening, colouring, or other ingredients. Alcoholic strength should be recorded to one decimal place only, rounded down. Figures beyond the first decimal place should be disregarded. For example, if the average strength resulting from an operation, or separate fills within it, falls between 40.01% and 40.09%, the strength should be recorded as 40.00%. These records should be kept for a maximum of 6 years except where otherwise allowed (see Regulation 27 of [S.I. 379 of 2004](#)).

3. Taking Account of Spirits Produced

3.1 Introduction

This section provides general guidelines on procedures relating to taking account of the quantity and strength of spirits produced within a distillery, including how to deal with losses in store. Taking account of spirits is generally referred to within the trade as “**taking the charge**”.

3.2 Spirit Vessels

Officers should ensure that all vessels containing spirits within a distillery are fitted with dipping points. The valves controlling the filling and emptying of spirit receivers must be capable of being locked. It is a requirement that when distillation is in progress the filling valve and the emptying valve of each spirit receiver must never be opened at the same time. The outlet pipe from all spirit receivers must only be connected to the Spirit Store, see paragraph 3.4 below.

3.3 General Procedures

A distiller shall give notice of the time and specify the vessels in which it is intended to take account of spirits at least four hours prior to the event. In the case of continuous production, the period of notice may be subject to local arrangement. The account of spirits in the spirits receivers should always be taken by a responsible official within the distillery.

When account is being taken, both the filling and emptying valves of the relevant receivers must be closed.

Particulars of the account of spirits (date, time, vessel number, dip, temperature, T.C.F. (Thermal Correction Factor), bulk quantity, actual strength, litres of alcohol) taken in the spirits receivers are to be entered immediately in an appropriate record specifically kept for this purpose. The date and time of the entry is also to be shown.

Spirits may not be removed from vessels in which accounts have been taken within one hour from the time of entry in the records of the account taken to allow official checking before pumping to the spirit store.

3.4 Spirit Store

A spirit store is an area in which spirits produced in a distillery are accounted for prior to warehousing. All spirits produced and accounted for must, prior to warehousing, be removed from the spirit receivers direct to the spirit store.

Spirits may be warehoused from the store either in bulk or in casks.

A record of spirits warehoused from the store must be entered immediately in the warehouse records.

All spirits produced in an accounting period must at the end of the period be reconciled with:

- (i) the spirits warehoused, and
- (ii) the losses in store.

3.4.1 Losses in Spirit Store

The Revenue officer should agree the expected percentage losses known as the “agreed normal” with the distiller before operations commence. The agreed losses figure should be commensurate with the normal losses expected during production.

Any losses greater than the “agreed normal” must be immediately notified to the Revenue officer and investigated by the distiller. A written report may also be required after the investigation depending on the scale of the loss and the nature of the explanation provided. Duty may be called for on any excessive losses for which a satisfactory explanation has not been given.

3.5 Additional Returns

In addition to requirements set-out in paragraph 3.5 Revenue Controls – Stocktaking of [Part 1 – General Warehousing Provisions](#), a distiller must maintain a record of all the spirits produced by the distillery for each accounting period and forward a signed copy of the return to the Revenue officer. The return should contain:

- (i) For each fermentation vessel used during the period:
 - the quantity in the vessel prior to fermentation,
 - the original gravity of the wash prior to fermentation, and
 - the final gravity of the wash after fermentation.
- (ii) The litres of alcohol calculated as being capable of being produced from the fermented wash. This is termed the Attenuation Charge and is calculated by assuming that one litre of alcohol is produced from 100 litres of wash for every 8.8 degrees difference between the original gravity and the final gravity of the wash.
- (iii) The quantity of spirits produced in the accounting period removed to the spirit store,
- (iv) The quantity of spirits produced in the accounting period and carried forward for re-distillation in the following period,

- (v) The quantity of spirits warehoused from the spirits produced during the period,
- (vi) The loss in store calculated as the difference between the spirits produced in the accounting period and the quantity of spirits warehoused.

3.6 Attenuation Charge

In the case of spirits produced in the State by a process of distillation, where the quantity of spirits produced is less than the quantity capable of being produced from the wort or wash used in such process, the Commissioners may require that, instead of a charge on the quantity of spirits produced, Alcohol Products Tax be charged on the quantity capable of being produced from such wort or wash. This is referred to as the *Attenuation Charge* and is based on the assumption that from every hectolitre of wort or wash one litre of alcohol is produced for every 8.8 degrees of attenuation, that is for every 8.8 degrees of difference between the highest gravity of the wort and the lowest gravity of the wash before distillation (see [section 75\(2\) of Part 2 of Finance Act 2003](#)).

(Litres of Wort multiplied by Degrees Attenuated divided by 880 = litres of pure alcohol)

4. Revenue Controls

4.1 Responsibilities of Officers

In addition to the controls and physical checks set-out in paragraphs 3.4 and 5.4 of [Part 1 – General Warehousing Provisions](#), officers should also:

- Attend occasionally and closely observe the conduct of the various types of operations to ensure that there is no variation from the distillation specification provided by the distiller, and that any deviation is documented and reported,
- Ensure that the distiller provides advance notice of distillation periods and also that the procedures for taking account of spirits (charges) are adhered to, including:
 - Timely taking of charges,
 - Timely recording of charges in the appropriate record kept for this purpose by the distiller.
- Ensure that the number of charges to be verified is commensurate with the risk rating applied by the branch responsible to each Manufacturing Tax Warehouse (Distillery) (see paragraph 3.3.4 of [Part 1 – General Warehousing Provisions](#))
- Inspect the distiller's records of charges and strengths regularly to ensure that all entries are recorded in a timely manner. Any instances or failure to maintain the distiller's record of charges and strengths in a proper and timely manner, and where the distiller fails to respond to the officer's request for corrective action, are to be reported in the first instance to the Assistant Principal Officer for any necessary action.
- Where deficiencies are identified in the way operations are being conducted or how losses recorded and addressed, such matters should be raised with the distiller without delay with a view to resolving the matter at the earliest opportunity.

4.2 Stocktaking

An annual stock-take should be carried out in all major distilleries by the Revenue officer to verify the balances in the distiller's period account. For smaller distilleries the frequency or otherwise of stocktakes should at all times be commensurate with the risk rating applied by the branch responsible.

4.3 Certificate of Age

Age certificates (C&E 96(a) – sample available at [Appendix 1](#)) are necessary for consignments of Irish Whiskey exported to third countries and must be countersigned by Revenue officers. Distillers who require an age certificate must use form C&E 96 (a) and lodge it with the Revenue officer in advance of dispatch of goods.

The applicant distiller must retain a record of the usage of these forms. This record must be kept up to date by the distiller and inspected by the Revenue officer on a regular basis.

A more recent version of this manual is available.

Appendix 1 Certificate of Origin



Certificate of Origin, Age and Conformity with the

Irish Whiskey Act, 1980 for Spirits exported to

Exporter		To the Revenue Officer		
The spirits contained in the undermentioned packages which were delivered for exportation on the day of have been distilled in Ireland and also stored there in wood/oak* containers in bond for a period of not less than years. The spirits conform to the requirements of the Irish Whiskey Act, 1980 and the Geographical Indication scheme for Irish Whiskey and are admissible for home consumption. I/We* request a certificate that these statements are true Signature of Applicant Date *Delete as appropriate				
Number of Cases Casks or Tanks	Description of Spirits	Rotation Nos	From	To
Total	Total Litres of Alcohol			

..... Revenue Officer

..... Office Address

..... Branch

..... Date

C&E No. 96(a)

A more recent version of this manual is available.