Tobacco products brought from another EU Member State by a private individual for his or her own use

This document should be read in conjunction with Section 104, and Chapters 3 and 4 of Part 2 of Finance Act 2001, and Regulations 48, 48A and 49 of the Control of Excisable Products Regulations 2024 (S.I. No. 36/2024) as amended by the Control of Excisable Products (Amendment) Regulations 2025 (S.I. No. 531 of 2025).

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1 Introduction

This Tax and Duty Manual provides guidance regarding the bringing into the State of tobacco products by a private individual, when travelling from another EU Member State.

1.1 Summary

A private individual travelling from another EU Member State is permitted to bring with them into the State tobacco products that are duty-paid and tax-paid in another EU Member State provided the tobacco products are for the individual's own use, and subject to certain conditions outlined in this guidance. No Irish duty or tax is applied to those goods. Further details are set out at Section 3 of this Manual.

An individual travelling into the State from another EU Member State is not permitted to bring –

- tobacco products that are not for the individual's own use, or
- tobacco products on which duty has not been paid in another Member State, or, on which tax has not been paid in another Member State.

If found, any such tobacco products will be seized. An individual bringing such tobacco products may also be prosecuted.

With effect from 9 December 2025, where the amount of duty-and-tax-paid tobacco products brought into the State by a private individual travelling from another EU Member State exceeds the relevant quantity set out in Section 4. 2 of this guidance, this will be regarded as evidence that the goods are not for the individual's own use, and the full amount will be seized. The individual may also be prosecuted.

For private individuals travelling from outside the EU or the Canary Islands, different rules apply. Details are available on revenue.ie

1.2 Associated Tax and Duty Manuals

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

- Customs and Excise Enforcement Procedures Manual
- Movement of Excisable Products
- Manual on the Control and Examination of Baggage

2 Legislation

Excise duty on tobacco products and the rules regarding the movement of such products is governed by both EU and Irish legislation.

2.1 EU Law

Article 32 of Council Directive (EU) 2020/262 laying down the general arrangements for excise duty provides that excise goods acquired by a private individual for his or her own use and transported from one Member State to another by him or her in person, will be liable to pay excise duty only in the Member State of purchase and not in the Member State of consumption. Article 32 outlines a range of criteria to help determine if the goods are for a private individual's 'own use'. These include guide levels which can help authorities to determine whether the excise goods transported by a private individual are truly for their own use.

The Directive recognises that excise duty levels for tobacco products vary, sometimes significantly, between EU Member States due to a number of factors, such as the different fiscal and public health policies the Member States pursue. The Directive acknowledges that Member States, therefore, may need to take measures to contain risks associated with cross border flows of excisable products by private individuals, where the risks are facilitating tax fraud, avoidance or abuse, that threatens or undermines public policy or the protection of human health and life.

2.2 National Law

Part 2 of the Finance Act 2001 (No. 7 of 2001) "the Act" provides in national legislation for general matters regarding excise duty, including the control and movement regime for excisable products, including tobacco products.

Section 104(2) of the Act provides that excise duty shall not be chargeable in the State on excisable products released for consumption in another Member State which have been acquired by a private individual in such another Member State for his or her own use and not for commercial purposes and are transported into the State by such private individual and accompanied by him or her during such transportation.

Section 153 of the Act empowers the Revenue Commissioners to make regulations to manage, secure and collect excise duties or for the protection of the revenue derived from such duties.

The Control of Excisable Products Regulations 2024 (S.I. No. 36/2024) ("the 2024 Regulations") – as amended by Regulation 3 of the Control of Excisable Products (Amendment) Regulations 2025 (S.I. No. 531 of 2025) ("the 2025 Regulations)– were made under section 153 of the Act.

The 2024 Regulations, in accordance with Council Directive (EU) 2020/262, prescribe procedures for the movement of excisable products between Member States of the European Union, and certain requirements for traders involved in such movements. They updated and replaced earlier Regulations.

The purpose of the 2025 amending Regulations is to strengthen control measures so as to address identified risks regarding increased abuse of the relief provided under section 104(2) of the Act. Such abuse is threatening and undermining the effectiveness of Ireland's tobacco tax in supporting the public health and taxation

policy objectives for which it is designed, particularly its role in disincentivising smoking, especially among young people.

The 2025 Regulations, which are effective from 9 December 2025, amend the 2024 Regulations by inserting a new Regulation 48A, which deals specifically with tobacco products in the context of section 104(2) of the Finance Act 2001.

Regulation 48A references various matters to which the Revenue Commissioners shall have regard in determining– for the purposes of s.104(2) of the Act – whether tobacco products have been brought into the State by a private individual for his or her own use and, therefore, are permitted to be brought in and to avail of the excise relief. While most of these matters referenced were included in previous legislation (including, most recently, the original unamended version of the 2024 Regulations), Regulation 48A now also provides that where the quantity of tobacco products a person brings into the State is more than certain levels specified in existing legislation – 800 cigarettes, 400 cigarillos, 200 cigars, 1 kilogramme of other tobacco products (e.g. 'roll-your-own' tobacco) – this will be regarded as evidence that the products are not for the individual's own use. Accordingly, in such situations, the full amount will be liable to seizure.

The matters to be considered in determining whether tobacco products brought into the State by a private individual are for his or her own use are discussed further in Section 4 of this Manual.

Regulation 49 provides that the relief under section 104(2) of Finance Act 2001 shall not apply to persons under 17 years of age.

Under sections 119 and 121 of the Finance Act 2001, it is an offence for an individual to illegally bring excisable products into the State with the intention to evade excise duty or to contravene or fail to comply with any regulation made under section 153 of the Act. More detail regarding such offences and the relevant penalties is set out at Section 7 of this Manual.

Sections 134, 135, 140, 141 and 144 of Finance Act 2001 provide for Revenue powers and their use, in relation to excise products including tobacco products brought into the State. More detail regarding such powers is set out at Section 8 of this Manual.

3 Conditions for Excise Duty relief on Tobacco products

Tobacco products on which duty and tax has been paid in another EU Member State may be brought into the State by a private individual for his or her own use, without paying additional duty and taxes. To qualify for this relief, the following conditions must be met:

- the private individual must transport and accompany the goods themselves,
- the goods must be acquired by the individual duty-and-tax-paid in another EU Member State, be for his or her own personal use and the individual cannot intend to sell the goods; and
- the individual must be 17 or older.

The relief is not available if the above conditions are not met. In such circumstances, the tobacco products are not permitted to be brought into the State and will be seized. The individual may also be subject to prosecution.

4 Determining whether tobacco products are for own use

For the purposes of applying the relief from excise duty provided by section 104(2) of Finance Act 2001, Revenue needs to determine whether tobacco products brought into the State by a private individual are for his or her own use. Revenue has regard to a range of matters in determining whether the 'own use' test is met.

4.1 Matters in determining 'own use'

In determining whether or not tobacco products brought into the State by a private individual are for his or her own use and not to be supplied for consideration, Revenue officers are required to have regard to the following matters:

(a) the reasons given by such person for having control or possession of the excisable products;

(b) the occupation or commercial status of such person, including whether or not such person is a person authorised by the Commissioners to produce, process, hold, receive or dispatch excisable products;

(c) the premises or place where the excisable products are held;

(d) the means of transport used to bring the excisable products into the State;

(e) any documentation or other information relating to the excisable products;

(f) the nature of the excisable products including the nature and condition of any package or container in which the excisable products are packed or contained;

(g) whether or not the purchase price of the excisable products includes value-added tax of the Member State in which the excisable products were acquired;

(h) the frequency with which such person brings excisable products into the State;

(i) the conduct of such person in relation to the excisable products including the person's intentions at any time in relation to the excisable products; and

(j) the quantity of the excisable products, taking account of the quantities shown in the Table in Section 4.2.3 of this Manual.

4.2 Quantity of tobacco products

4.2.1 Permitted amounts

A quantity of tobacco products up to and including the relevant quantity in the Table below may be considered to be for a private individual's own use. However, if a quantity is within the permitted amounts, this is not evidence that the tobacco products are, in fact, for the individual's own use. To determine that, it is necessary to have regard to the matters outlined in Section 4.1 of this Manual.

4.2.2 Unpermitted amounts

With effect from 9 December 2025, if the quantity of tobacco products in the possession, control or charge of a person exceeds the relevant quantity specified in the Table at Section 4.2.3 below this will be regarded as evidence that the tobacco products are not for the individual's own use.

With evidence that the products are not for the private individual's own use, they cannot be granted relief from excise duty and it is not permitted for the person to bring them into the State. Revenue Officers do not have discretion on this. Therefore, the full quantity of tobacco products in the person's possession, control or charge will be seized. The person may also be prosecuted.

4.2.3 Table of quantities

Table: Quantities of Tobacco Products

Description		Quantity
(a)	Cigarettes	800
(b)	Cigarillos	400
(c)	Cigars	200
(d)	Tobacco products other than in a form at (a), (b) or (c)	1 kilogramme

Note: 'Tobacco products other than in a form at (a), (b) or (c)' means fine-cut tobacco for the rolling of cigarettes.

5 Examples

This section provides some simple examples to show the application of the rules explained in Sections 3 and 4 above.

Example 1

"A" is returning to Ireland from her annual holiday near Seville. She is a regular smoker and has purchased 800 cigarettes for her own use while on her holiday, with Spanish duty and tax included in the price she paid. She arrives on a flight to Cork Airport with the 800 cigarettes in her case.

The cigarettes are for A's own use and the quantity, 800, is within the amount that may be considered for own use. Therefore, A may bring 800 cigarettes into the State, relieved from any Irish duty or tax.

Example 2

B is visiting Ireland on a business trip from France and has arrived in Rosslare on the ferry. In the car he is driving he has various gifts to give his Irish business contacts including 800 cigarettes to give to a number of his business contacts who are smokers.

The cigarettes are not being brought into the State by a private individual for his or her own use. Therefore, they are not permitted to be brought in. The 800 cigarettes will be seized.

Example 3

C is a 15-year old student coming to Ireland from Berlin on an exchange programme. She regularly smokes roll-your-own cigarettes and brings ½ kilogramme pouch of tobacco with her from home.

Because C is under 17 years of age, she is not permitted to bring tobacco products into the State. The ½ kilogramme pouch of tobacco will be seized.

Example 4

D is returning to Ireland where he works after a visit to family in Latvia. D returns to Ireland with 1,000 cigarettes.

The quantity of 1,000 is regarded as evidence that the cigarettes are not for D's own use. Therefore, the 1,000 cigarettes will be seized.

Example 5

E is returning to Ireland from a holiday in Portugal. E is a smoker and has bought 1,000 of his favourite cigarettes and 50 cigars which he smokes on special occasions.

The quantity of 1,000 cigarettes is regarded as evidence that the tobacco products are not for E's own use. Therefore, the full quantity of tobacco products – 1,000 cigarettes and 50 cigars – will be seized.

Example 6

F is returning to Ireland after a weekend break to Bratislava. On return to Ireland, F has 10,000 cigarettes, duty-paid in Bratislava.

The quantity of 10,000 cigarettes is regarded as evidence that the tobacco products are not for F's own use. The 10,000 cigarettes will be seized. F may also be prosecuted.

Example 7

G, H, and J are a group of friends returning to Ireland from visiting Christmas markets in Warsaw. G is a smoker and H and K are non-smokers. G bought 1,800 cigarettes in Warsaw. On arriving back in Dublin Airport, G, H, and J each carry 600 of the cigarettes in their carry-on bags.

The cigarettes carried by H and J are not for their own use, so are not permitted to be brought into the State and will be seized.

Whether G is permitted to bring into the State the 600 cigarettes he is carrying will depend on the exact circumstances of the situation and consideration of all the relevant matters

In no event will G be permitted to "top up" to the 800 level by taking 200 of the cigarettes carried by H or J. The 200 cigarettes would not qualify for relief because G has not accompanied those goods into the State. Those goods were accompanied by H or by J.

Further examples are available in the Appendix.

6 Seizure of Tobacco Products

Tobacco products may be seized under section 141 of Finance Act 2001. A Notice of Seizure will be issued to the under section 142 of the Act when any tobacco products are seized.

6.1 Notice of Claim for Seized Tobacco Products

An individual whose goods have been seized may make a claim to Revenue, in accordance with section 127 of Finance Act 2001, contesting a seizure, within one month of the date of the seizure of the goods or the date of a Notice of Seizure, whichever is applicable.

The Notice of Claim must:

- be made within one month from the date of the notice of seizure;
- where no such notice has been given, within one month from the date of seizure;
- be made in writing;
- clearly state the claimant's full name and address; and
- state the basis on which the claim is grounded.

All Notices of Claim are to be sent to the National Prosecutions and Seizures Office (NPSO), Revenue, Government Offices, High Road, Letterkenny, Co. Donegal

6.2 Management of Seized Goods

The National Prosecutions and Seizures Office (NPSO) in Revenue's Investigation, Prosecution and Frontier Management Division, adjudicates on all seizures nationwide and is responsible for ensuring that legal proceedings, where they arise, are promptly initiated.

NPSO is also responsible for issuing disposal instructions for seized goods including conveyances, preparing cases for condemnation proceedings and returning goods where a Notice of Claim is accepted.

All Notices of Claim are to be sent to the NPSO.

7 Offence and Penalty

It is an offence, under section 119 of Finance Act 2001, to take possession, custody or charge of, or to remove, transport, deposit or conceal, or otherwise deal with, tobacco products, with intent to defraud the State of the duty involved, either directly or indirectly or to evade or attempt to evade excise duty.

A person is liable to a fine of €5,000 and/or imprisonment for a term not exceeding 12 months on summary conviction for this offence. On conviction on indictment, a person is liable to a fine not exceeding €126,970, or where the value of the excisable products concerned (including any duty or tax chargeable) is greater than €250,000, three times the value of those products, and/or imprisonment for a term not exceeding 5 years.

Section 121(a)(ii) of Finance Act 2001 provides that for any person to contravene or fail to comply with any regulation made under section 153, a person is liable on summary conviction to a fine of €5,000. Section 125 of the Act also provides for the forfeiture of goods and conveyances associated with an excisable offence under sections 119 and 121 of the Act.

8 Revenue Powers relevant to Tobacco brought into the State

Under section 136A of Finance Act 2001, where a Revenue officer has reason to believe that a person entering the State may, in relation to excisable products in the baggage of the person or otherwise transported by that person, be committing an offence under section 119 or 121 of the Act, the officer, on production of the authorisation of that officer if so required by that person, may:

(a) require that person to stop, and to give to that officer:

- the name, address and date of birth of that person,
- any information in relation to such excisable products or baggage, and
- such excisable products for examination,

and

(b) examine any such baggage and excisable products.

Under section 134 of Finance Act 2001 a Revenue officer in uniform may, where authorised in writing in accordance with section 144A of the Act to do so, stop any vehicle where there are reasonable grounds to suspect that excisable products are being transported by it.

Section 135 (1) and (1A) of the Finance Act 2001 provides that an authorised Revenue officer may carry out such searches of the vehicle and question the person in charge of it in order to establish whether any excisable products transported by it are liable to forfeiture.

Section 141 of the Finance Act 2001 allows a Revenue officer to seize any goods that are liable to forfeiture under the law relating to excise.

Appendix

Example 8 – Quantities not exceeding permitted amounts

If an individual arriving into the airport or coming off a ferry from another EU Member State has 400 cigarettes with them, the amount alone is not evidence that they are for his or her own use.

In determining whether the tobacco products are for the own use of the private individual, regard must be had to the matters in Section 4.1 of this Manual.

Product	Amount	Outcome
Cigarettes	400	Matters (a) to (j) in Section 4.1 to be used to determine outcome

Example 9 – More than one tobacco product (mixed load) brought in and amounts less than permitted amounts

If an individual arriving into the airport or coming off a ferry from another EU Member State has 500 cigarettes and 200 cigars, the quantities alone are not evidence that they are for his or her own use.

In determining whether the tobacco products are for the own use of the private individual, regard must be had to the matters in Section 4.1 of this Manual.

Product	Amount	Outcome
Cigarettes	500	Matters (a) to (j) in Section 4.1 to be used to determine outcome
Cigars	200	Matters (a) to (j) in Section 4.1 to be used to determine outcome

Example 10 – One tobacco product brought in and permitted amount exceeded

If an individual arriving into the airport or coming off a ferry from another EU Member State has 1,200 cigarettes with them, then all 1,200 cigarettes will be seized. It is not the case that 400 cigarettes would be seized and the individual would be able to keep the remaining 800.

Product	Amount	Outcome
Cigarettes	1,200	1,200 seized

Example 11 – More than one tobacco product (mixed load) brought in and permitted amount exceeded

If an individual arriving into the airport or coming off a ferry from another EU Member State has 600 cigarettes and 2 kgs of fine cut roll your own tobacco, both the cigarettes and roll your own tobacco are seized. If an individual exceeds the permitted amount in one tobacco product, then that tobacco product and any other tobacco product will be seized even if the other tobacco product/s are below the permitted amount. It is **not** the case in this example that the roll your own tobacco would be seized and the individual would be able to keep the 600 cigarettes.

Product	Amount	Outcome
Cigarettes	600	600 seized
Fine cut tobacco	2 kgs	2 kgs seized