

## ROS Registration and Filing Guidelines for E-Liquid Products Tax (EPT)

This document should be read in conjunction with [Part 2, Chapter 1 of the Finance Act 2024](#) and [E-Liquid Products Tax TDM](#)

Document created September 2025



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## 1 Introduction

These guidelines are designed to provide information in relation to registering for the E-Liquid Products Tax (EPT) tax head and submitting an EPT return for customers and their agents.

### 1.1 Overview

Introduced on 1st November 2025, a liability to EPT arises at the time a quantity of e-liquid product is first supplied in the State by a supplier. The supplier is liable to account for and pay the tax. The tax applies to both nicotine containing and non-nicotine containing e-liquid products.

The tax operates as an Excise Duty and is administered on a self-assessment basis. E-Liquid Product Suppliers (EPS) are required to register with Revenue (via [Revenue Online Services \(ROS\)](#)) in advance of making a first supply of e-liquid products in the State. Returns of EPT are made on a bi-monthly basis and should be filed within one month after the end of the accounting period during which the supplies were made. Customers registered for ROS can file returns and make payments. Once the customer has input the relevant EPT details through ROS, the tax liability will be generated by the online system.

Details required on the EPT Return include:

- The total volume, in litres, of e-liquid product first supplied in the State by a supplier.
- Source supplier details, including supply origin (EU/Non-EU), litres supplied, supply date and VAT number/MRN<sup>1</sup>.
- The total volume, in litres, of any returned goods during the EPT accounting period for which a repayment is sought. Details on volumes of returned goods will be required in the same format as goods supplied.
- If a registered EPT customer has not received any supplies in the EPT accounting period, a “NIL” return must be submitted.

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<sup>1</sup> Input the VAT number of the EU supplier who supplied the e-liquid products or Master Reference Number from the customs declaration

## 2 Customer Registering for EPT

### 2.1 Register an EPT Tax Registration

The EPT registration process is available through Revenue Online Services (ROS). Registration must be completed prior to filing EPT returns.

- To register for EPT, the customer logs into their ROS Account.
- Under the “My Services” tab, select “Manage E-Liquid Products Tax Registration” from the list of services under the “Other Services” section.

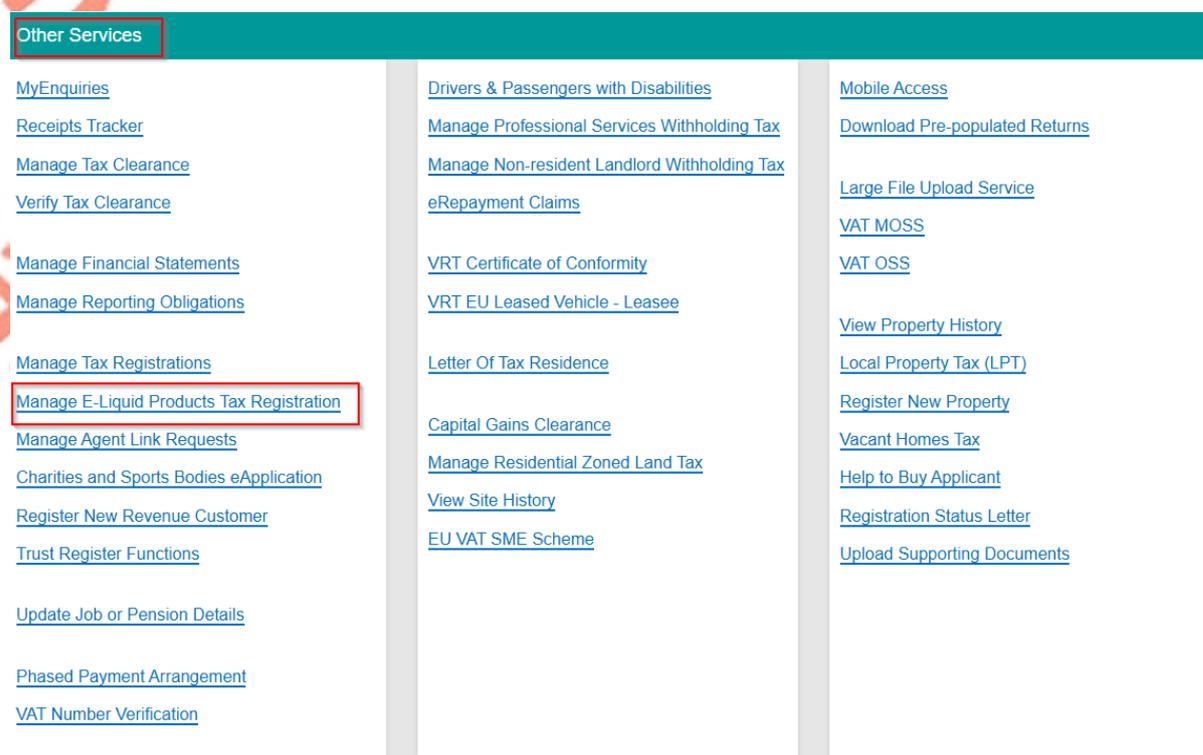


Figure 1 ROS Home page-Manage E-Liquid Products Tax Registration Screen

- This launches the EPT Tax Registration Options screen.
- To start the registration process for EPT, click “Register”.

### Tax Registration Options

Figure 2 Tax Registration Options Screen

- Enter the registration date in the format “dd/mm/yyyy”.
- Click “Add to your Request” to add the registration request to the queue. This will take you back to the previous screen.

**Note:** The date entered must not be later than the current date.



## Register eLiquid Products Tax (EPT)

Please click the ‘Add to your Request’ button in order to Register for EPT.

### Registration Date

Figure 3 Registration Date Screen

- The registration request will be added to “Your Requests” on the right-hand side of the registration screen.
- To submit the registration request, click “Submit Requests”.

The screenshot shows the 'Tax Registration Application' interface. At the top, there is a header with the Revenue logo and the title 'Tax Registration Application'. Below this, the main content is divided into two sections: 'Tax Registration Options' and 'Your Requests'.

**Tax Registration Options:** This section includes a search bar and a table of registration options. The table has columns for 'Tax Type', 'Status', 'PPSN Number', and 'Action'. One entry is visible for 'EPT' with a status of 'Not Registered'. Below the table, it indicates 'Showing 1 to 1 of 1 entries' and has 'Previous' and 'Next' navigation links.

**Your Requests:** This section contains a list of completed tax registration requests. Below the list, there is a prominent blue button labeled 'Submit Requests' with a right-pointing arrow, which is highlighted with a red box in the image.

Figure 4 Tax Registration Options-Registration Request Screen

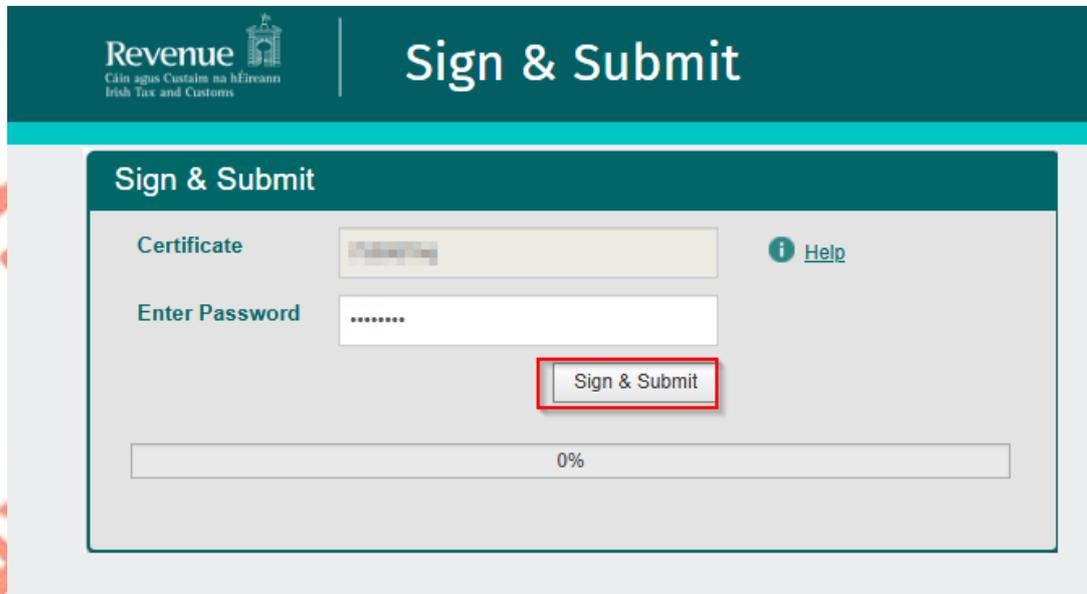
- To finalise the registration, click “Sign and Submit”.

### Tax Registration Summary

The screenshot shows the 'Tax Registration Summary' screen. It features a header for 'eLiquid Products Tax (EPT)' with an 'Edit' link on the right. Below this, there is a section for 'Registration Date' with a date field. At the bottom of the screen, there is a prominent blue button labeled 'Sign and Submit' with a right-pointing arrow, which is highlighted with a red box in the image.

Figure 5 Tax Registration Summary Screen

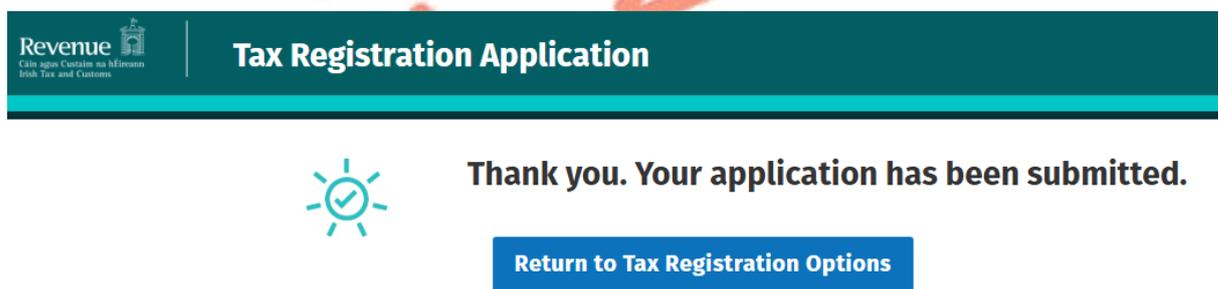
- The Sign & Submit screen will now appear.
- Under the relevant ROS Certificate, enter the ROS Password and click “Sign and Submit”.



The screenshot displays the Revenue 'Sign & Submit' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main heading is 'Sign & Submit'. Below this, there is a form with two input fields: 'Certificate' and 'Enter Password'. A 'Sign & Submit' button is highlighted with a red box. A progress bar at the bottom shows 0% completion.

Figure 6 Sign and Submit Screen

- The Tax Registration application will be acknowledged.
- The customer can view the tax registration notice number in the “Revenue Record” tab on the ROS home screen which they may wish to print for their records



The screenshot displays the Revenue 'Tax Registration Application' confirmation screen. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main heading is 'Tax Registration Application'. Below the header, there is a confirmation message: 'Thank you. Your application has been submitted.' A blue button labeled 'Return to Tax Registration Options' is visible.

Figure 7 Tax Registration Application Confirmation Screen

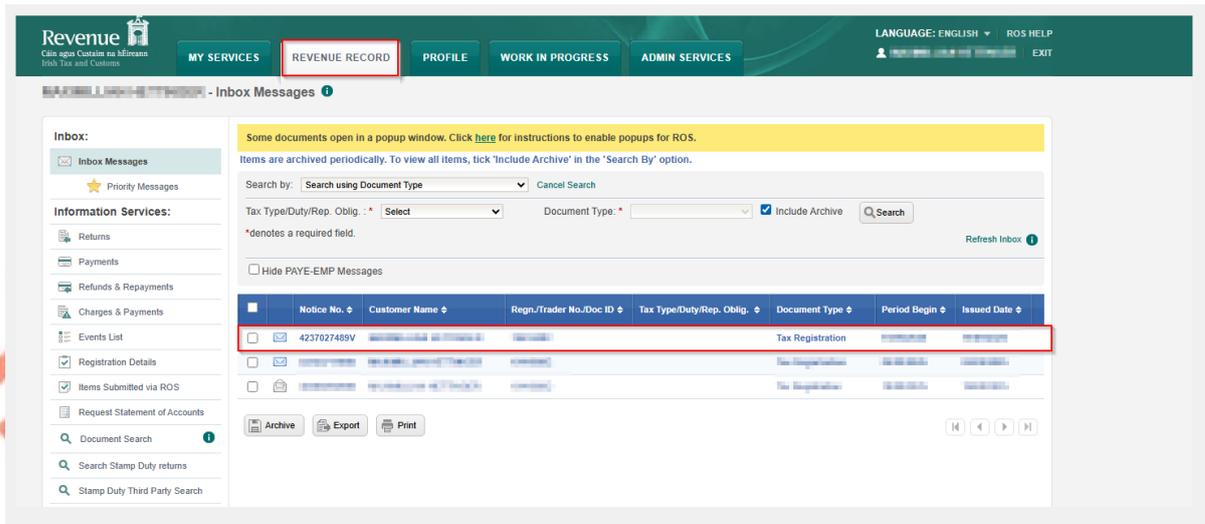


Figure 8 Revenue Record Inbox Screen

## 2.2 Agent registering and linking for EPT Reporting

ROS Agents can register and link on their client's behalf for EPT.

For a new client, not linked to the agent for any taxes, see [section 2.2.1](#).

ROS Agents who hold an Administrative ROS digital certificate will automatically have the correct permissions to register their client for EPT. [ROS sub-certificate](#) users must have EPT permissions (e.g. "View", "Prepare", "File", as appropriate) granted to them by their ROS Administrator before they can register / file for EPT. Further information on the Agent e-linking process can be found in the [Guidelines for Agents and Customers regarding the Agent e-linking process TDM \(Part 37-00-04c\)](#).

- Log into the relevant ROS TAIN account.
- Under the "TAIN Services" tab, locate the customer using Client Search or Client List.

The screenshot shows the 'TAIN SERVICES' interface. At the top, there is a navigation bar with four tabs: 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' tab is selected. Below the navigation bar is a section titled 'Find Clients' with a teal header. Underneath, there is a paragraph of instructions: 'You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services. To prevent data protection and security breaches please ensure that all details entered are correct to customer.' The main content area is divided into three columns. The left column is titled 'Client Search' and contains two radio buttons: 'Tax Registrations' (which is selected) and 'Reporting Obligations'. Below these are a dropdown menu labeled 'Select a tax type...', an input field for 'Enter registration no.', and a 'Search' button. There is also an input field for 'Enter surname' with a 'Search' button. The middle column is titled 'Your Client List' and contains two buttons: 'View Client List' and 'Export Client List'. Below these is an input field for 'Enter date' and a 'Display' button. The right column is titled 'Last 10 Clients Accessed' and contains a list of client names and dates, with some entries truncated by ellipses.

Figure 9 Tain Services Screen

Under the “Client Services” tab, click “Manage E-Liquid Products Tax Registration” from the list of services under the “Other Services” section.

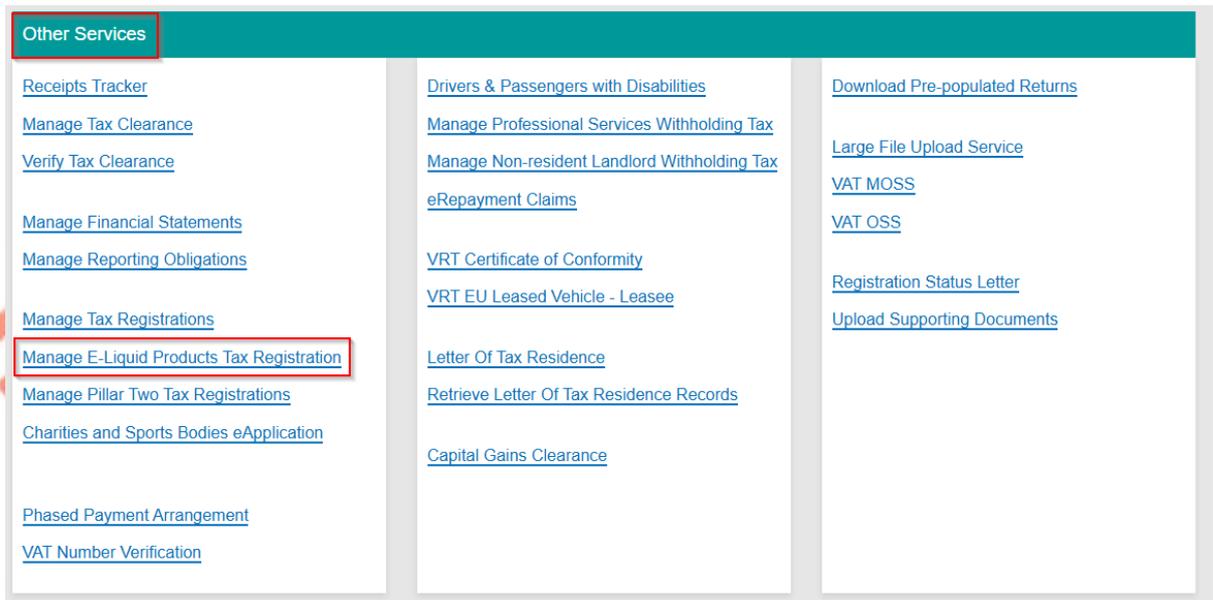


Figure 10 ROS Home page-Manage E-Liquid Products Tax Registration Screen

- Agents will be redirected to Tax Registration Options for their relevant client.
- Select the appropriate option from the available list.
- Select “Add and link to a new registration” if you wish to register and link a current customer/client to manage their EPT tax head.

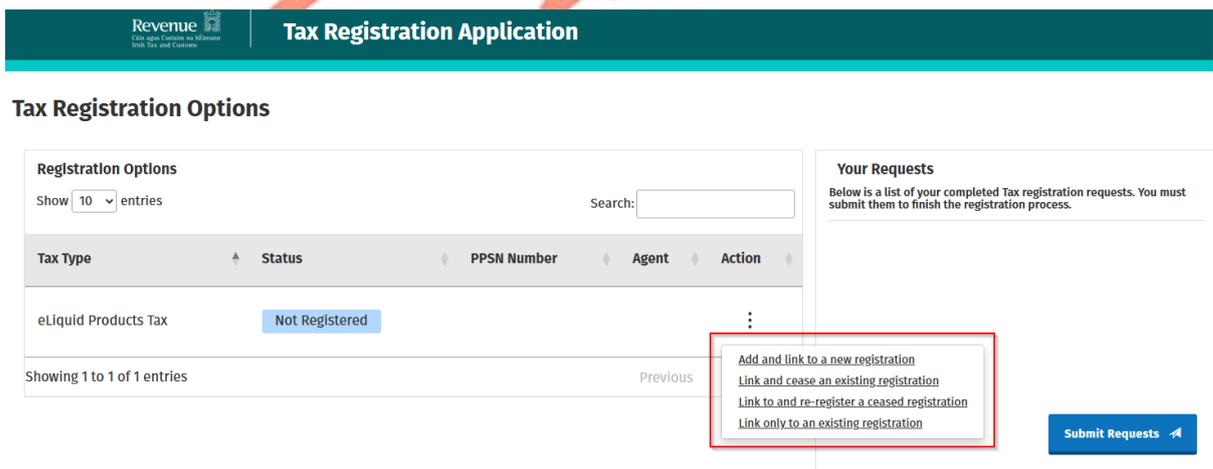
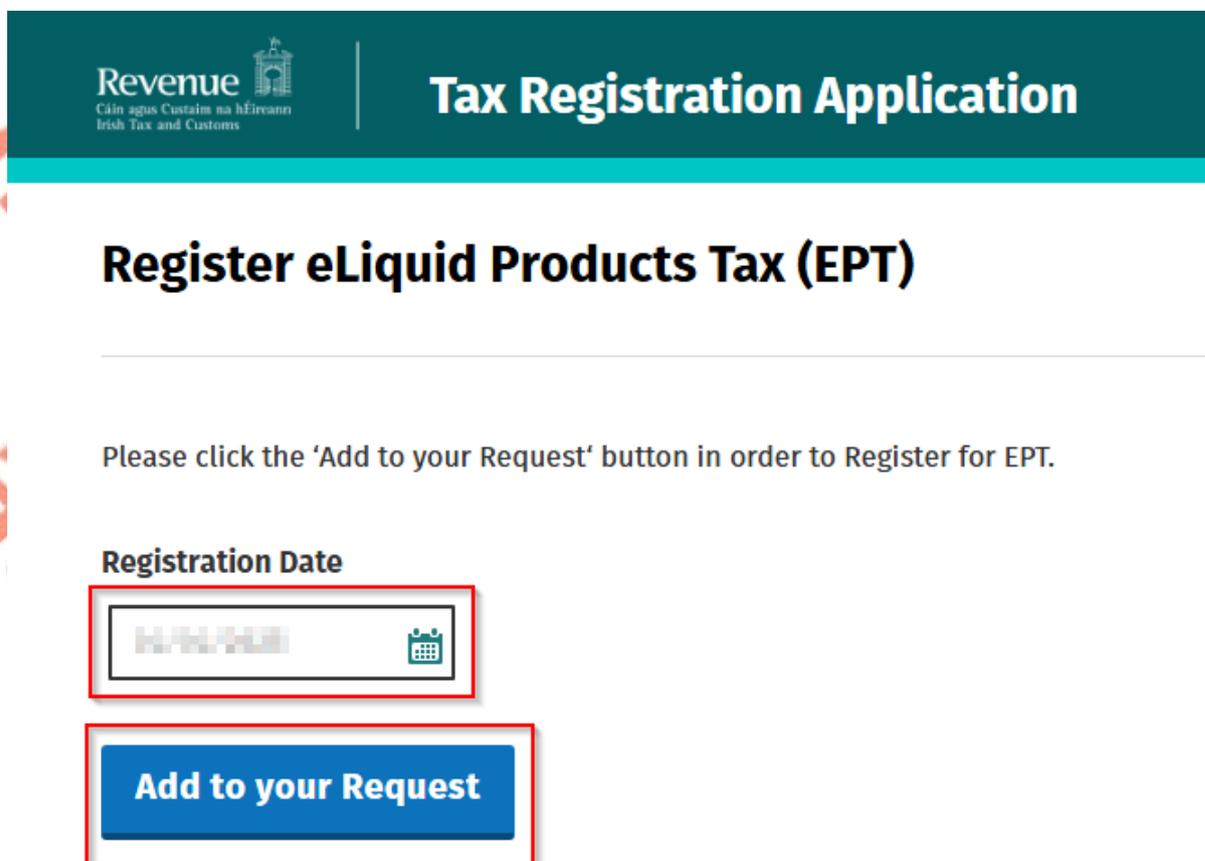


Figure 11 Agent Tax Registration Options Screen

- Enter the registration date in the format “dd/mm/yyyy”.
- Click “Add to your Request” to add the registration request to the queue. This will take you back to the previous screen.

**Note:** The date entered must not be later than the current date.



Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### Register eLiquid Products Tax (EPT)

Please click the 'Add to your Request' button in order to Register for EPT.

**Registration Date**



**Add to your Request**

Figure 12 Registration Date Screen

- The registration request will be added to “Your Requests” on the right-hand side of the registration screen.
- To submit the registration request, click “Submit Requests”.

The screenshot shows the 'Tax Registration Application' interface. At the top left is the Revenue logo with the tagline 'Cut the Cost to Business With Tax and Customs'. The main header is 'Tax Registration Application'. Below this is the 'Tax Registration Options' section, which includes a 'Show 10 entries' dropdown, a search box, and a table with columns: Tax Type, Status, PPSN Number, Agent, and Action. The table contains one entry for 'EPT' with a status of 'Not Registered'. Below the table is a pagination bar showing 'Showing 1 to 1 of 1 entries' and 'Previous 1 Next'. To the right is the 'Your Requests' section, which states 'Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.' It lists 'EPT' with three buttons: 'Register' (highlighted in green), 'Remove', and 'Edit'. At the bottom right of the 'Your Requests' section is a blue button labeled 'Submit Requests' with a right-pointing arrow.

Figure 13 Registration Request Screen

- The Tax Registration Summary screen will display showing the EPT tax head.
- Click “Next”.

### Tax Registration Summary

The screenshot shows the 'Tax Registration Summary' screen. It features a header 'eLiquid Products Tax (EPT)' and a section titled 'Updated Agent Request Details' with the text 'Request to Add Link'. At the bottom right of the screen is a blue button labeled 'Next'.

Figure 14 Tax Registration Summary Screen

- A notice is shown outlining the process for Agent-Client linking.
- To continue, click “Sign and Submit”.

The screenshot shows the 'Agent-Client Link Process' information screen. The title is 'Agent-Client Link Process'. The text reads: 'In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created for a client that is already registered for ROS or myAccount, must be approved by the Client. Upon submission of this agent-client link request, the client will receive a notification in their ROS or MyEnquiries inbox which will allow them to review the request and provide their consent to the creation of the agent-client link. This link request will expire in 30 calendar days from this submission. You will receive a ROS Inbox notification when the client approves or rejects the agent-client link request. You can view any pending link requests that you have submitted by accessing the View Client Link Requests link on the TAIN Services screen. Please contact your client if the agent-client link has not been progressed as you would expect. For further information on this process, please review the information available here.' At the bottom right is a blue button labeled 'Sign and Submit'.

Figure 15 Agent-Client Link Process Information Screen

Figure 16 Sign and Submit Screen

- Confirmation of your application will display.
- Click “Return to Tax Registration Options” to return to the main ROS screen.



### Thank you. Your application has been submitted.

You can view a copy of this request in your clients ROS Inbox by selecting the Revenue Record tab above

Once the request has been processed, a receipt will be sent to your ROS Inbox. Please reference the Notice Number below for any future questions or correspondence regarding this submission.

To return to Tax Registrations, click on the Return to Tax Registrations tab.

[Return to Tax Registration Options](#)

Figure 17 Agent Application Confirmation Screen

Upon submission of the Agent-Client Link Request, the client will be required to approve this request via the “Manage Agent Link Request” in “Other Services” on the ROS Main Screen. Where a client has granted authority to an agent to act on their behalf for EPT, a confirmation of agent link letter will issue to ROS registered customers.

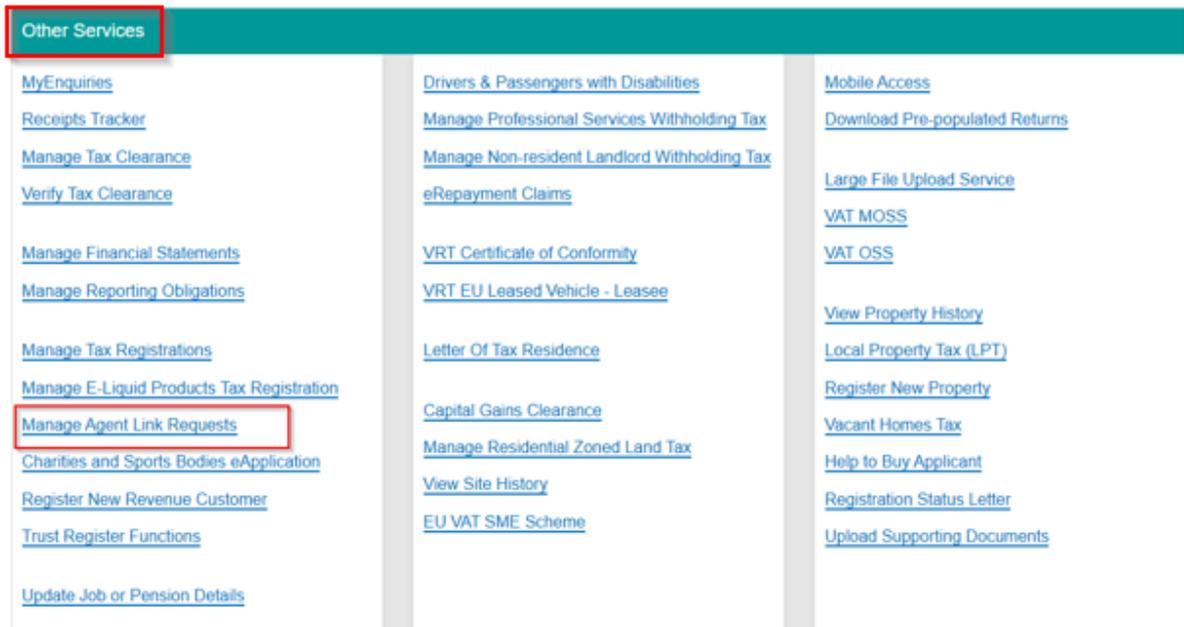


Figure 18 ROS Home page-Manage Agent Link Request Screen

- The client will be able to Approve or Reject this agent link request for the EPT tax head.

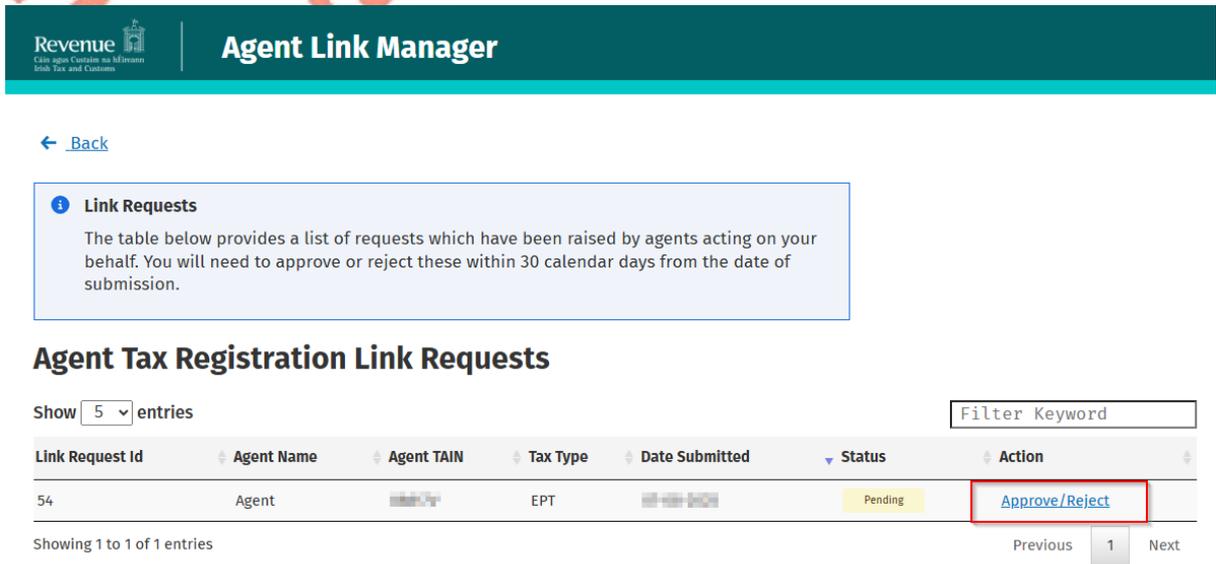
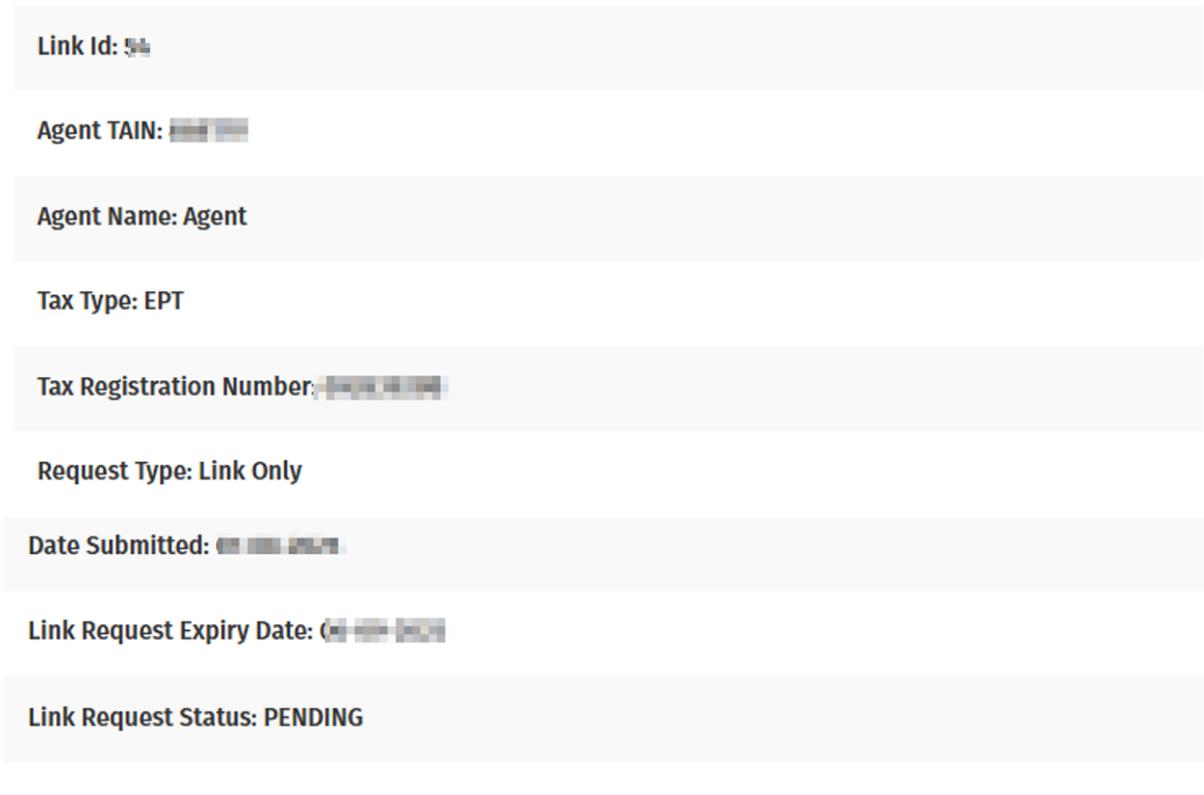


Figure 19 Agent Tax Registration Link Requests Screen

If the client is happy to proceed with agent link, they can select the “Approve Link Request” option.

## Agent Link Request Details



Link Id: [redacted]

Agent TAIN: [redacted]

Agent Name: Agent

Tax Type: EPT

Tax Registration Number: [redacted]

Request Type: Link Only

Date Submitted: [redacted]

Link Request Expiry Date: [redacted]

Link Request Status: PENDING

[Approve Link Request](#) [Reject Link Request](#)

Figure 20 Agent Link Request Details Screen

- A confirmation will show confirming this approved request.

You have approved the link with your agent.

Revenue will notify your agent and the link will become active within **2 working days**.

As you now have approved a new agent to deal with Revenue on your behalf, please check your bank account details on file with Revenue are correct.

[Return to Link Request Dashboard](#)

Figure 21 Agent Approval Confirmation Screen

- A confirmation will appear in the “Client Revenue Record” tab in the Agent’s TAIN certificate.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES **CLIENT REVENUE RECORD** WORK IN PROGRESS

LANGUAGE: ENGLISH ROS HELP

JÁNÉT VAN DYNE

Inbox: **Inbox Messages**

Priority Messages

Information Services:

- Returns
- Payments
- Refunds & Repayments
- Charges & Payments
- Events List
- Registration Details
- Items Submitted via ROS
- Request Statement of Accounts
- Document Search

Overview  
Try our online Demos

Some documents open in a popup window. Click [here](#) for instructions to enable popups for ROS.  
Items are archived periodically. To view all items, tick 'Include Archive' in the 'Search By' option.

Search by: Search using Document Type Cancel Search

Tax Type/Duty/Rep. Oblig. : \* Select Document Type: \*  Include Archive Search

\*denotes a required field. Refresh Inbox

Hide PAYE-EMP Messages

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input type="checkbox"/>	4177538955E	Approved Agent Link	1262025AA	EPT	Approved Agent Link	04/09/2025	04/09/2025
<input type="checkbox"/>	1262025AA	Approved Agent Link	1262025AA		Tax Registration	04/09/2025	04/09/2025

Archive Export Print

Figure 22 Client Revenue Record Inbox Screen

After completion of the process by the client, the agent should allow up to **2 working days** for the EPT tax head to be registered in their ROS client account and to be able to file returns.

- It will not be possible to file an EPT return with a TAIN certificate for this client for 2 working days after the agent link request has been approved.

### Tax Registration Options

Registration Options

Show 10 entries Search:

Tax Type	Status	PPSN Number	Agent	Action
EPT	Registered			<a href="#">Cease</a> <a href="#">Remove Agent Link</a>

Showing 1 to 1 of 1 entries Previous 1 Next

Your Requests

Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.

Submit Requests

Figure 23 Tax Registration Options Screen-Post EPT Agent Registration

- Once registered and linked, and allowing for the 2 working days waiting period, an agent can proceed to file an EPT return on their client's behalf by logging into their ROS TAIN certificate and selecting "Client Services", "Complete a Form Online" and selecting EPT from the dropdown options.
- Proceed as per [section 3](#).

The screenshot displays the 'Complete a Form Online' interface. At the top, a navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES' (selected), 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. A user profile icon labeled 'AGENT' is visible in the top right. The main content area features a teal header 'File a Return' and a sub-header 'Complete a Form Online'. Below this, a message states: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' Two dropdown menus are present: the first is set to 'EPT' and the second to 'EPT Return'. A blue 'File Return' button is positioned to the right of these dropdowns. Further down, there are sections for 'Upload Form(s) Completed Offline', 'Payments & Refunds' (containing 'Submit a Payment' and 'Manage Bank Accounts'), and 'Gifts & Inheritance' (containing a link to 'Statement of Affairs (Probate) Form SA 2'). A status message at the top right indicates 'No current tax clearance certificate.' A large, diagonal watermark reading 'A Manual is available.' is overlaid across the entire image.

Figure 24 Complete a Form Online Screen

### 2.2.1 Client is new to an Agent

For a new client, not linked to the agent for any taxes, the agent should apply the e-linking procedure appropriate to the client's EPT registration status:

- A. [New client – not registered](#) for EPT.
- B. [New client – already registered](#) for EPT.

#### A. New client – not registered for EPT.

If the client is new and not registered for EPT, but has other tax registrations, and the agent wishes to create an agent e-link and register the client for EPT, the agent should follow these steps:

**Step 1:** Log into ROS using their agent TAIN Certificate and navigate to the “Manage Tax Registrations” on the TAIN Services home page.

The screenshot displays the TAIN Services web interface. At the top, there is a navigation bar with the following tabs: TAIN SERVICES (highlighted with a red box), REVENUE RECORD, PROFILE, and ADMIN SERVICES. Below the navigation bar, the main content area is divided into two sections. The first section is titled 'Find Clients' and contains instructions on how to file returns and manage bank details for clients. It includes a 'Client Search' section with radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations'. There are input fields for 'Select a tax type...', 'Enter registration no.', and 'Search by name: Enter surname', each with a 'Search' button. The 'Your Client List' section has buttons for 'View Client List' and 'Export Client List', and an option to 'Display' clients from a certain date. The second section is titled 'Manage Tax Registrations' (highlighted with a red box) and contains two sub-sections: 'Manage Client Registrations' and 'Register New Revenue Customer'. The 'Manage Client Registrations' section has radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations', and input fields for 'VAT', 'Enter registration no.', 'Enter name', and 'Select tax type...', with a 'Manage' button. The 'Register New Revenue Customer' section has a button for 'Register New Revenue Customer', and instructions on how to register new reporting entities and companies for the VATOSS Import Scheme, with buttons for 'Register New Reporting Entity' and 'Register for Import Scheme'.

Figure 25 TAIN Services Screen-Manage Tax Registrations

**Step 2:** Select “Tax Registrations” and complete the fields.

From the first drop-down menu the agent should select a tax that the client is already registered for. Next, they must identify the client by inserting the tax registration number and client name, then select “Manage E-Liquid Products Tax Registrations” from the second drop-down menu and click “Manage”. To complete the relevant EPT registration, the agent should follow the steps as detailed in [agent tax registration options](#).

The screenshot shows the 'Manage Tax Registrations' interface. On the left, under 'Manage Client Registrations', there are two radio buttons: 'Tax Registrations' (selected and highlighted with a red box) and 'Reporting Obligations'. Below these are input fields for 'Enter registration no.' and 'Enter name', followed by a 'Manage' button. A dropdown menu for 'Select tax type...' is open, with 'Manage E-Liquid Products Tax Registration' highlighted (red box). Other options in the dropdown are 'Manage Tax Registrations', 'Manage Reporting Obligations', and 'Manage Pillar Two Tax Registrations'. On the right, there is a 'Register New Revenue Customer' section with a button, and a 'Register for Import Scheme' button at the bottom right.

Figure 26 Manage Tax Registrations Screen-Manage E-Liquid Products Tax Registration

### B. New client – already registered for EPT

For a new client who is already registered for EPT, and where the agent intends to create an agent e-link, proceed as follows:

**Step 1:** Log into ROS using the agent TAIN Certificate and navigate to the “Manage Tax Registrations” function on the TAIN Services home page.

**Step 2:** Select “Tax Registrations” and complete the fields from the first drop-down menu the agent should select a tax that the client is already registered for. Next, they must identify the client by inserting the tax registration number and client name, then select “Manage E-Liquid Products Tax Registrations” from the second drop-down menu and click “Manage”.

The screenshot shows the 'Tax Registration Application' interface. At the top left is the Revenue logo. The main header is 'Tax Registration Application'. Below this is the 'Tax Registration Options' section. It includes a search bar and a table with columns: Tax Type, Status, PPSN Number, Agent, and Action. One entry is shown for 'eLiquid Products Tax' with a status of 'Not Registered'. A three-dot menu is open over the 'Action' column, with the option 'Link only to an existing registration' highlighted. To the right, there is a 'Your Requests' section with a 'Submit Requests' button.

Figure 27 Tax Registration Options Screen-Link only to an existing registration

**Step 3:** The agent is directed to the EPT “Tax Registration Application”. Click the three-dot menu in the action column, then select "Link only to an existing registration" the status of the client’s registrations shows as “Not registered” until the client approves the [agent link](#) request.

### 2.3 Ceasing a registration

- To cease a registration the customer/agent should navigate to “Other Services” in the customer/agent TAIN cert and click “Manage E-Liquid Products Tax Registration.”

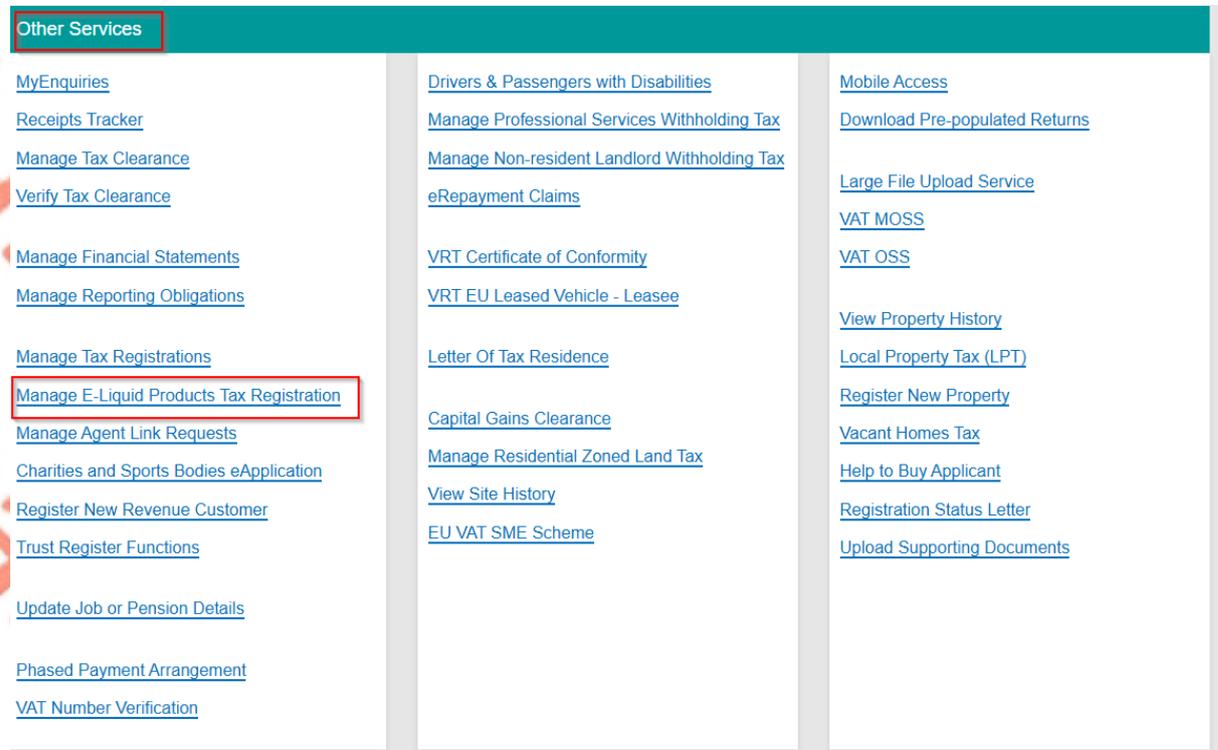


Figure 28 ROS Home Page-Manage E-Liquid Products Tax Registration Screen

- The customer will be presented with the below screen.

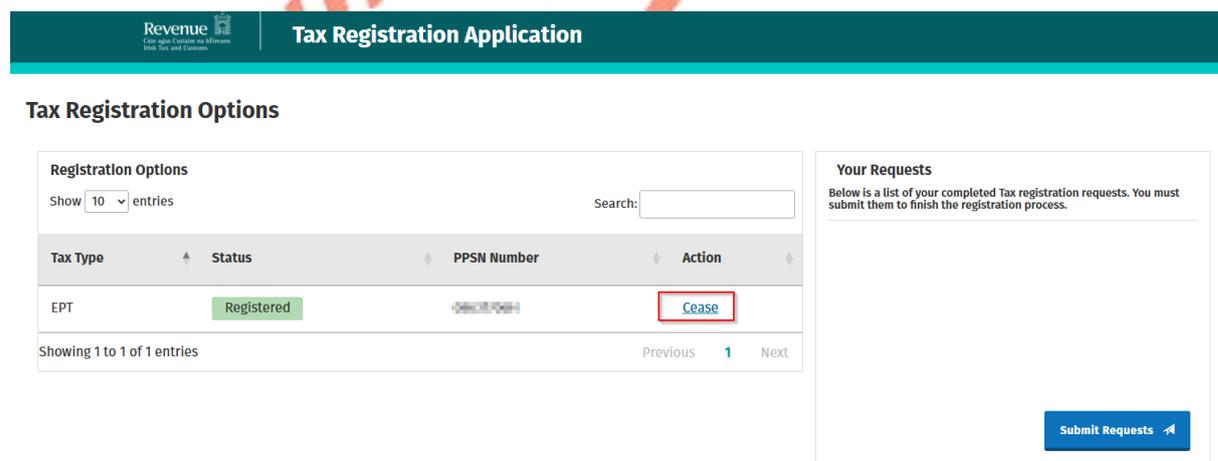


Figure 29 Tax Registration Options Screen-Cease a Registration

- The agent will be presented with the below screen.

**Note:** The agent also has the option to “Remove Agent Link” on this screen

The screenshot displays the 'Tax Registration Application' interface. At the top, there is a header with the Revenue logo and the title 'Tax Registration Application'. Below this, the 'Tax Registration Options' section is visible. It includes a 'Registration Options' box with a 'Show 10 entries' dropdown and a search field. A table lists the registration details:

Tax Type	Status	PPSN Number	Agent	Action
eLiquid Products Tax	Registered	XXXXXXXXXX		<a href="#">Cease</a> <a href="#">Remove Agent Link</a>

Below the table, it indicates 'Showing 1 to 1 of 1 entries' and navigation links for 'Previous' and 'Next'. To the right, the 'Your Requests' section is empty, with a 'Submit Requests' button at the bottom right.

Figure 30 Tax Registration Options-Agent Ceasing a Registration Screen

- After clicking “Cease” the customer/agent should enter the “Cessation Date”, “Cessation Reason” from the dropdown options and click “Add to your Request”.



## Cease eLiquid Products Tax (EPT)

Please fill in the following fields in order to cease your registration for EPT.

### Cessation Date

### Cessation reason

**Add to your Request**

Figure 31 Cessation Date and Reason Screen

- The customer/agent will return to the tax registration options screen where they should click "Submit Requests."



### Tax Registration Options

Tax Type	Status	PPSN Number	Action
EPT	Registered		

Showing 1 to 1 of 1 entries

**Your Requests**

Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.

EPT	Cease	Remove	Edit
-----	-------	--------	------

**Submit Requests**

Figure 32 Cessation Request Screen

- Enter ROS password and click “Sign and Submit”.

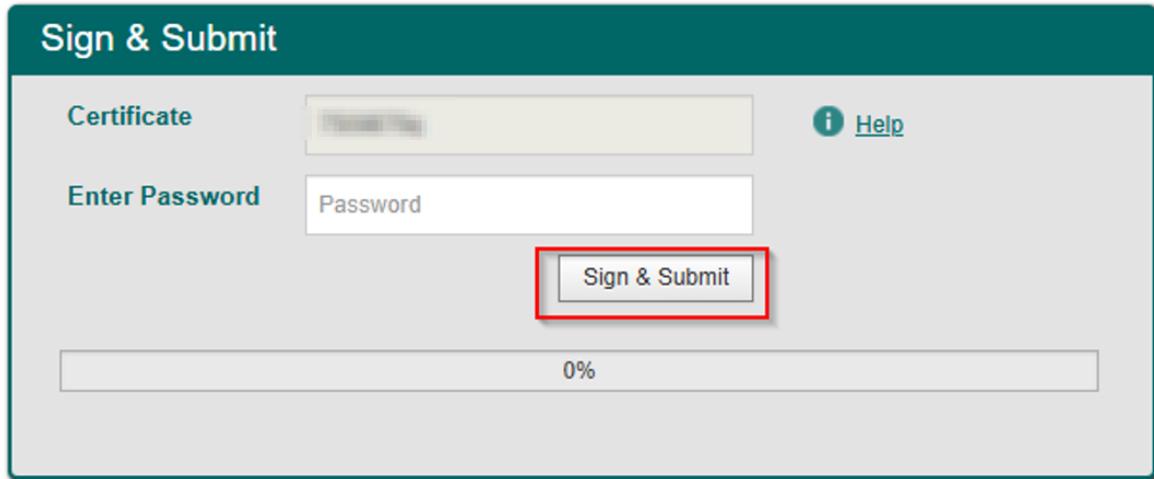


Figure 33 Sign and Submit Screen

- The cease EPT registration acknowledgement screen will display.

## Tax Registration Application



**Thank you. Your application has been submitted.**

[Return to Tax Registration Options](#)

Figure 34 Cessation Application Confirmation Screen

- Once the request is completed, the tax registration options screen will update the status of the registration to “Ceased”.
- The option to re-register is also available.

### Tax Registration Options

Registration Options			
Show	10	entries	Search: <input type="text"/>
Tax Type	Status	PPSN Number	Action
EPT	Ceased	[REDACTED]	<a href="#">Re-Register</a>
Showing 1 to 1 of 1 entries			Previous <b>1</b> Next

Figure 35 Tax Registration Options Screen

- A copy of your EPT cessation will issue to the “Revenue Record” tab.

Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
4473371290	[REDACTED]	[REDACTED]	[REDACTED]	Tax Registration	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	Tax Registration	[REDACTED]	[REDACTED]

Figure 36 Revenue Record Inbox Screen

### 3 Submitting EPT Returns

#### 3.1 Submitting an EPT return with payment

EPT returns must be submitted via ROS. The following section details how customers (the process is the same for agents via their TAIN certificate) can complete and file EPT returns on ROS, with and without payment, and to file a NIL return.

- To file an EPT return, a customer logs into their ROS Account, and under “My Services” choose “Complete a Form Online”.
- Select “EPT” from the drop-down list.
- This will populate the second drop-down menu with the “EPT Return” option.
- To continue, click “File Return”.

**Note:** The “EPT” option in the first dropdown will only appear if the customer is registered for the EPT tax head.

The screenshot shows the ROS user interface. At the top, there is a navigation bar with tabs: MY SERVICES (highlighted), REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below the navigation bar, there is a section titled 'My Frequently Used Services' with an 'Add a service +' button. Underneath, there is a 'MyEnquiries' section. The main content area is titled 'File a Return' and contains a 'Complete a Form Online' button. Below this button, there is a text prompt: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' This is followed by two dropdown menus: the first is set to 'EPT' and the second is set to 'EPT Return'. To the right of the second dropdown is a blue 'File Return' button. At the bottom of the 'File a Return' section, there is a link for 'Upload Form(s) Completed Offline'.

Figure 37 Complete a Form Online Screen

- Select the “New Submission Period(s)” you wish to file an EPT return for.
- Click “Submit”.

Figure 38 Online Return – Tax Period Select Screen

- Click “Complete Return Details”. The return period that was selected on the previous screen is shown at the top of the screen.

Figure 39 Complete Return Details Screen

The EPT return details screen allows the filer to input details associated with the return period. These details contain the total volume of e-liquid product first supplied in the State, source supplier details including supply origin (EU/Non-EU)<sup>2</sup>, returned goods and allows for the filing of a “Nil” return. There is also a facility to upload a CSV file to add rows of supplier origin details. Returns can be entered manually or by uploading a CSV file (a combination of both can also be entered).

**Note:** Help text for the EPT return is available by clicking on the help icons throughout the return form.

<sup>2</sup> Input the VAT number of the EU supplier who supplied the e-liquid products or Master Reference Number from the customs declaration

E-Liquid Products Tax (EPT) Statement for the period: 01/11/2025 - 31/12/2025

**Supply of E-Liquid Products** ⓘ

Total Volume of E-Liquid Products Supplied Litres

500 ⓘ

**Supplier Details** ⓘ

If you are uploading a CSV file with the Supplier Details, Please tick this box.

**Add New Supplier** →

If you have not supplied any E-Liquid Products for this period, Please tick this box.

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

← Cancel Clear × Complete →

Figure 40 EPT Return Detail Screen

When manually entering the return information, complete the required fields. If filing details for an origin supplier (EU/Non-EU) from whom you sourced the product, select "Add New Supplier". Enter required details and they will be included in the return when "Add New Supplier" button is then selected.

E-Liquid Products Tax (EPT) Statement for the period: 01/01/2025 - 31/03/2025

### Supply of E-Liquid Products Litres

Total Volume of E-Liquid Products Supplied

Supplier Details

If you are uploading a CSV file with the Supplier Details, Please tick this box.

Add Supplier Details

Has this E-Liquid Product been supplied from inside the EU or from a Non-EU country?

Volume of E-Liquid Product Supplied

Supply Date

VAT Number / MRN

EU / NON EU SUPPLY	Litres Supplied	Supply Date	VAT Number / MRN	Actions
EU	50	2025-01-01	GB123456789	<a href="#">Edit</a> <a href="#">Remove</a>

If you have not supplied any E-Liquid Products for this period, Please tick this box.

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

Figure 41 Return Details Screen

There is a facility to upload a CSV file with the EU/Non-EU origin supplier details instead of/as well as manually entering this supplier information.

- Select the CSV file upload tick box option.
- A CSV download template is available.

E-Liquid Products Tax (EPT) Statement for the period: [Period] - [Period]

### Supply of E-Liquid Products i

Litres

Total Volume of E-Liquid Products Supplied

#### Supplier Details i

If you are uploading a CSV file with the Supplier Details, Please tick this box.

The CSV Download template is available [here](#). The information required is available in the headers of the template CSV file.

If you have not supplied any E-Liquid Products for this period, Please tick this box.

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

Figure 42 CSV File Return Screen

- Complete the CSV download template and save the file locally.
- When the CSV file is complete, click on Upload CSV file.
- When uploaded, the CSV file will be validated.
- Any errors with the CSV file will display onscreen and must be corrected to successfully upload the file.

**Note:** For efficient processing, an individual CSV file should not exceed 5MB in size.

The screenshot shows the Microsoft Excel interface with the following data in the spreadsheet:

	A	B	C	D	E
1	Supply Origin (EU or NON-EU)	Litres Supplied (in Litres)	Supply Date (dd/mm/yyyy)	VAT Number / MRN	
2	EU	100	20/01/2020		
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					

Figure 43 CSV File Format Screen

- The total litres supplied should match the total volume of e-liquid products supplied.
- An error will be shown, and the process will halt until the issue has been resolved.
- Click “Complete”.

E-Liquid Products Tax (EPT) Statement for the period: 01/11/2025 to 31/12/2025

**Supply of E-Liquid Products** ⓘ

Litres

Total Volume of E-Liquid Products Supplied  ⓘ

**Supplier Details** ⓘ

If you are uploading a CSV file with the Supplier Details, Please tick this box.

[Add New Supplier](#) →

EU / NON EU SUPPLY	Litres Supplied	Supply Date	VAT Number / MRN	Actions
EU	50	01/11/2025	XXXXXXXXXX	<a href="#">Edit</a> <a href="#">Remove</a>
EU	50	01/11/2025	XXXXXXXXXX	<a href="#">Edit</a> <a href="#">Remove</a>

[Clear](#) ✕

If you have not supplied any E-Liquid Products for this period, Please tick this box.

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

← Cancel Clear ✕ Complete →

Figure 44 Return Details Screen

- If all is in order, click “Proceed to Summary” button.
- If any changes are required prior to submission, select “Amend Return Details”.

E-Liquid Products Tax (EPT) Statement for the period: 01/11/2025 to 31/12/2025

**E-Liquid Products Tax (EPT)**

If applicable, click the button to complete the required details related to EPT. Completed ✓

[Amend Return Details](#) →

← Back Proceed to Summary →

Figure 45 Proceed to Summary Screen

The EPT Return Summary screen contains the details of the return, the calculation, total tax payable and the declaration. If a customer or agent amends a claim after payment, the calculation takes into account what the customer has already paid for this period.

- If an amendment is required, select the “Back” option. The facility exists to file a return only without payment (see [section 3.2](#)).
- If the information on the return is correct, proceed to file a return with payment.
- Select the declaration check box and click “Submit”.

**E-Liquid Products Tax Return Summary**

E-Liquid Products Tax (EPT) Statement for the period: 01/01/2020 - 31/03/2020 Edit

**Supplier Details**

Total Volume of E-Liquid Products Supplied 100

Supply Origin	Litres Supplied	Supply Date	VAT Number / MRN
EU	50	01/01/2020	XXXXXXXXXX
EU	50	01/02/2020	XXXXXXXXXX

**Calculation of Tax Payable**

E-Liquid Products Supplied €50,000.00 (100 Litres @ €500.00 per Litre )

**Total E-Liquid Products Tax Payable** Edit

**Total Tax Payable** €50,000.00

**File Return Only**

Please indicate if you wish to file the return only (no Payment).  
Note: Failure to pay tax by the due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).

**Declaration** ⓘ

I declare that, in accordance with the statutory provisions governing E-Liquid Products Tax that all the details on this form represent a full and true account of the E-Liquid supplied/returned during the period quoted by the supplier named hereon, and that the figure for Total Tax Payable/Repayable is a true statement of the E-Liquid Products liability for that period.

← Back Submit

Figure 46 Tax Return Summary Screen



- Enter ROS password and click “Sign and Submit”.

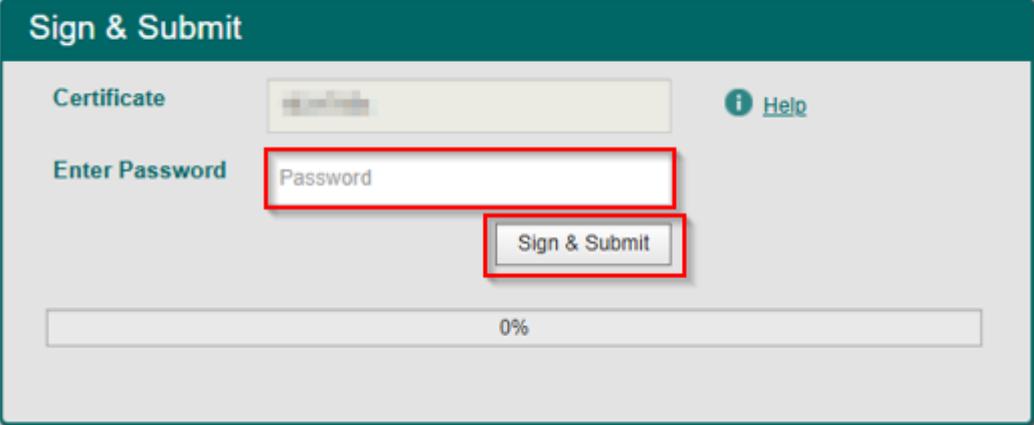


Figure 48 Sign and Submit Screen

- The payment acknowledgement screen will display showing the payment reference number.

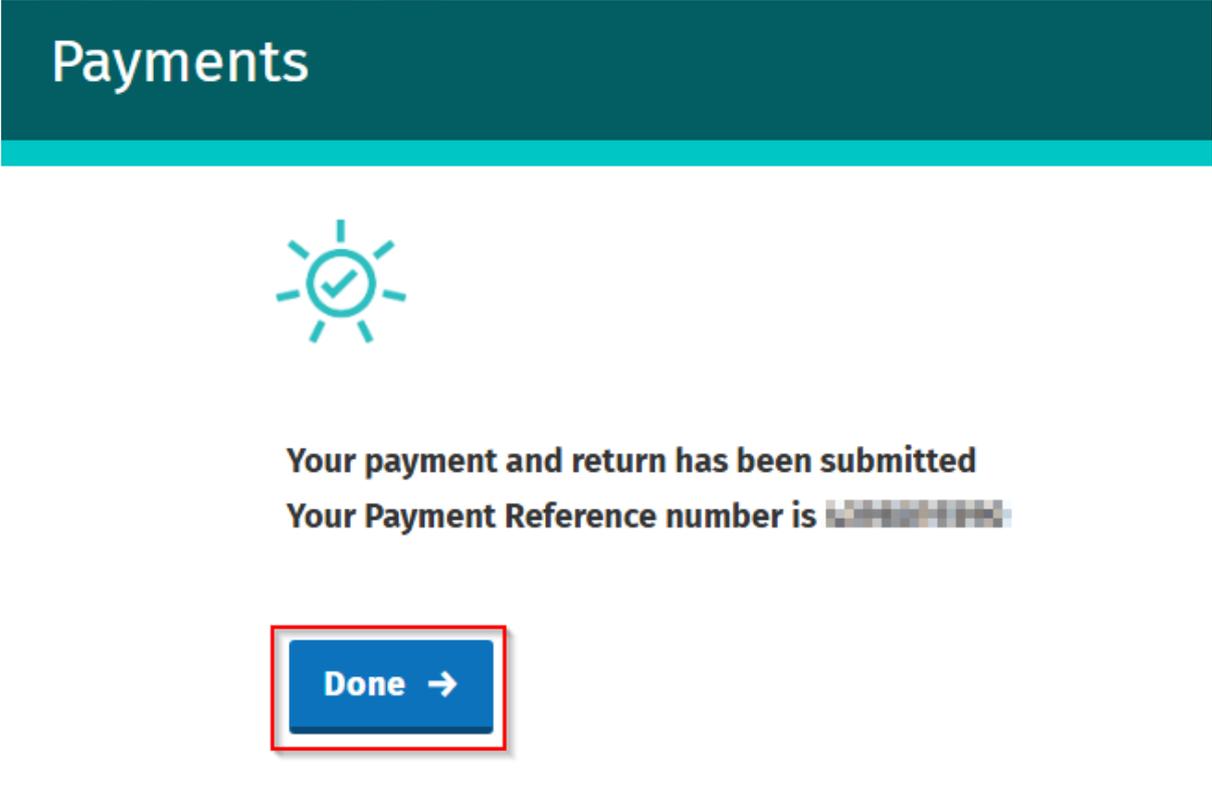


Figure 49 Payment and Return Confirmation Screen

- A copy of your EPT return and payment will issue to the Revenue Record in ROS.

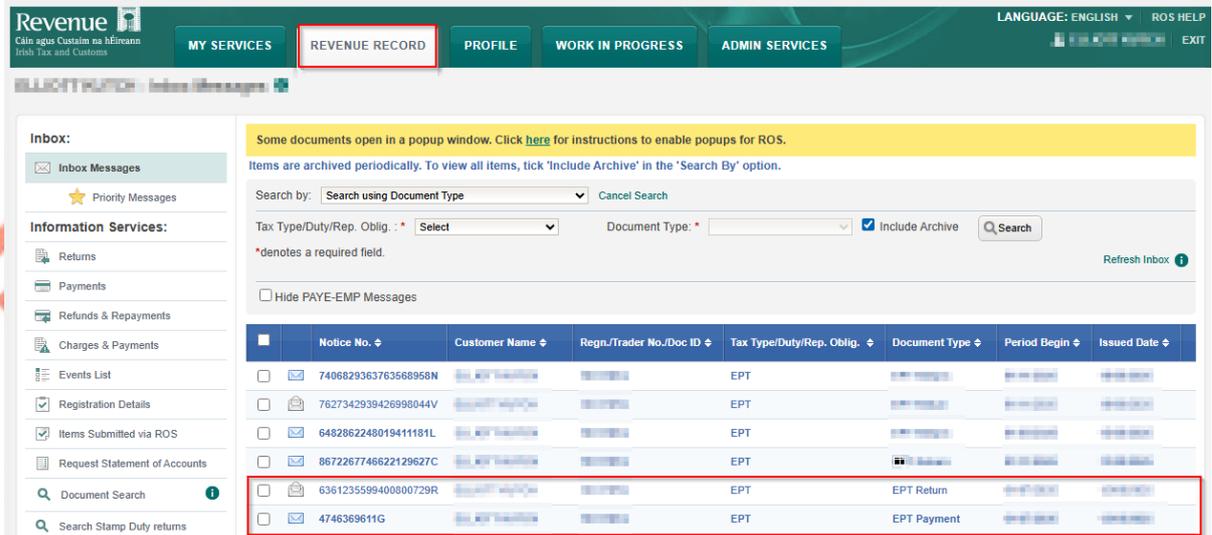


Figure 50 Revenue Record Inbox Screen

### 3.2 Submitting an EPT return without payment.

To file a return without payment, follow the steps in [section 3.1](#) up to the summary screen.

- To file a return without making a payment, on the tax return summary screen, select the “File Return only” box, the “Declaration” box and click “Submit”.

**E-Liquid Products Tax Return Summary**

E-Liquid Products Tax (EPT) Statement for the period: 01/01/2023 - 31/12/2023 Edit

**Supplier Details**

Total Volume of E-Liquid Products Supplied 100

Supply Origin	Litres Supplied	Supply Date	VAT Number / MRN
EU	50	01/01/2023	XXXXXXXXXX
EU	50	01/01/2023	XXXXXXXXXX

**Calculation of Tax Payable**

E-Liquid Products Supplied €50,000.00 (100 Litres @ €500.00 per Litre )

**Total E-Liquid Products Tax Payable** Edit

**Total Tax Payable** €50,000.00

**File Return Only**

Please indicate if you wish to file the return only (no Payment).  
Note: Failure to pay tax by the due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).

**Declaration** ⓘ

I declare that, in accordance with the statutory provisions governing E-Liquid Products Tax that all the details on this form represent a full and true account of the E-Liquid supplied/returned during the period quoted by the supplier named hereon, and that the figure for Total Tax Payable/Repayable is a true statement of the E-Liquid Products liability for that period.

← Back Submit

Figure 51 Tax Return Summary Screen

- Enter ROS password and click “Sign and Submit”.

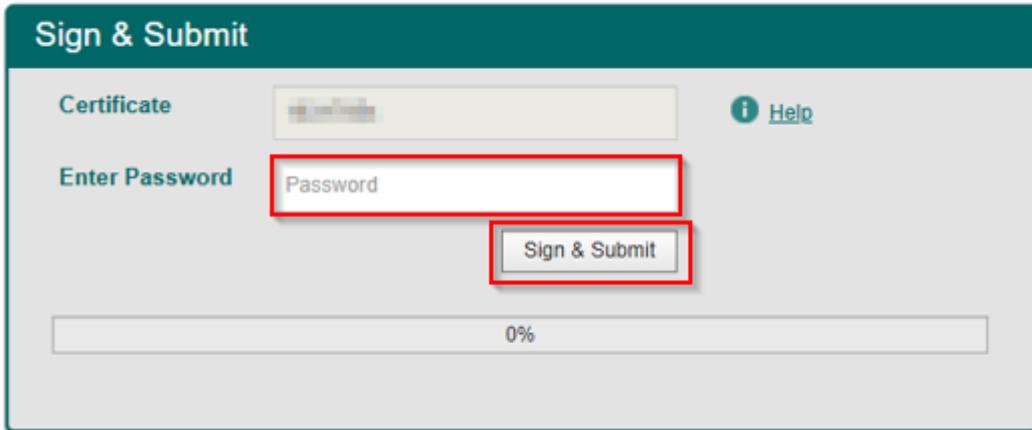


Figure 52 Sign and Submit Screen

- A confirmation screen appears.
- Click “OK” to continue.

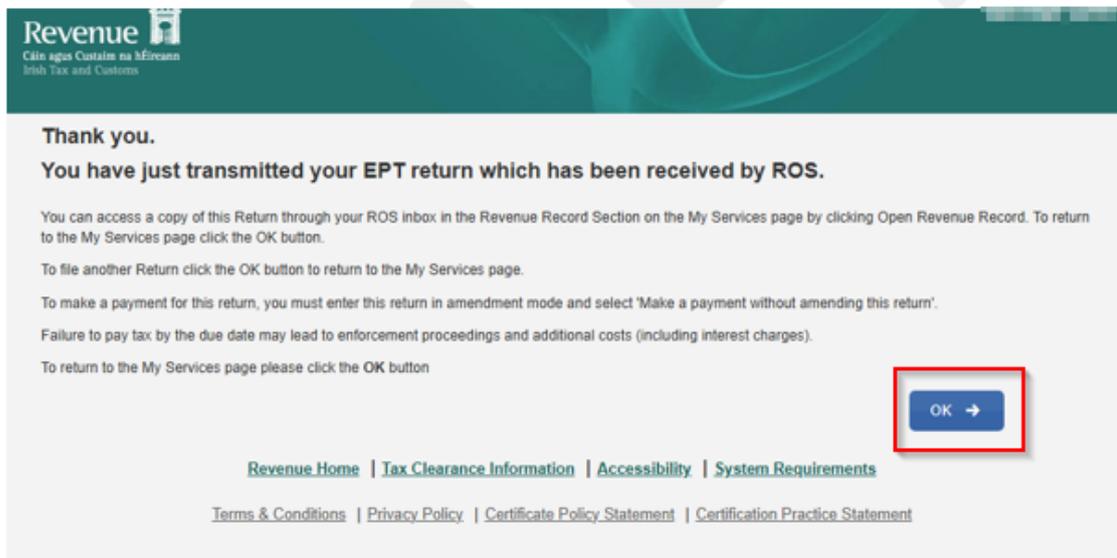


Figure 53 Return Confirmation Screen

- A copy of the filed EPT return will appear in the “Revenue Record” on ROS.

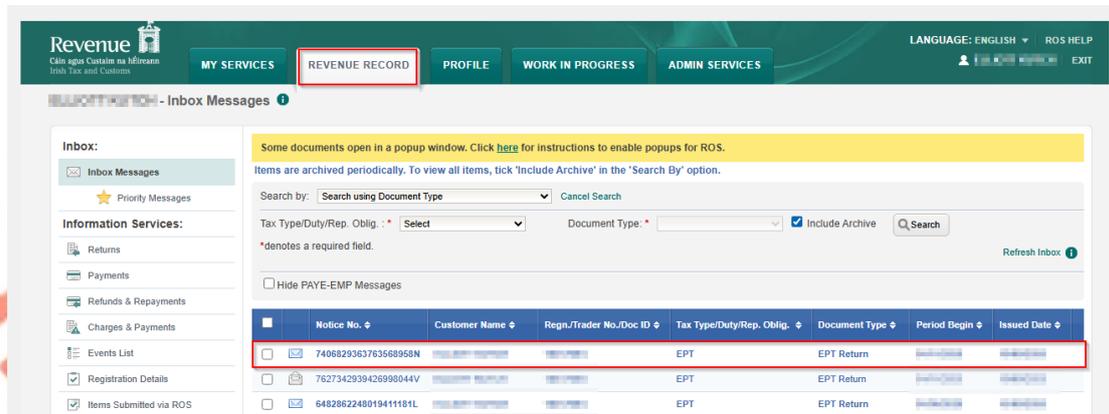


Figure 54 Revenue Record Inbox Screen

- To make a payment having already filed a return for the period, log into the ROS Account.
- Under “Complete a Form Online” select EPT, File Return and “Amendment Period(s)”.

E-Liquid Products Tax Period Select

Please select the period you wish to file

New Submission Period(s)

Select the button to choose period(s) that can be amended

Amendment Period(s)

Back Submit

Figure 55 Online Return Tax Period Screen

- Select the previously submitted return period that you wish to make a payment for and click “Submit”.

Figure 56 Amendment Period Option Screen

- Click “Make a Payment without amending this Return”.

**Note:** This option is only available when there is a balance outstanding and in amendment mode

Figure 57 Payment Without Amending Screen

- The customer will be navigated to the payment screen.
- When the payment is complete, the customer will see the [payment acknowledgement screen](#) where the payment reference number will display.
- This will also be available in the [Revenue Record](#) on ROS.

### 3.3 Submitting a Nil EPT Return

If you have not supplied any e-liquid products in the filing period, a “NIL” return should be filed.

- Customer logs into their ROS Account, and under “My Services” choose “Complete a Form Online”.
- Select “EPT” from the drop-down list.
- This will populate the second drop-down menu with the “EPT Return” option.
- To continue, click “File Return”.

**Note:** The “EPT” option in the first dropdown will only appear if the customer is registered for the EPT tax head.

Figure 58 Complete a Form Online Screen

- Select the “New Submission Period(s)” you wish to file for and click “Submit”.

Figure 59 Tax Period Select Screen

- Click “Complete Return Details”

E-Liquid Products Tax (EPT) Statement for the period: 01/11/2025 to 31/12/2025

**E-Liquid Products Tax (EPT)**

If applicable, click the button to complete the required details related to EPT.

**Complete Return Details** → Not Completed ✖

← Back Proceed to Summary →

Figure 60 Complete Return Details Screen

- If you have not supplied any e-liquid products in this filing period, select the relevant check box highlighted below.
- This will automatically enter a zero value for “Total Volume of E-Liquid Products Supplied”.
- Click “Complete”.

E-Liquid Products Tax (EPT) Statement for the period: 01/11/2025 - 31/12/2025

**Supply of E-Liquid Products** ⓘ

Litres

Total Volume of E-Liquid Products Supplied  ⓘ

**Supplier Details** ⓘ

If you are uploading a CSV file with the Supplier Details, Please tick this box.

**Add New Supplier** →

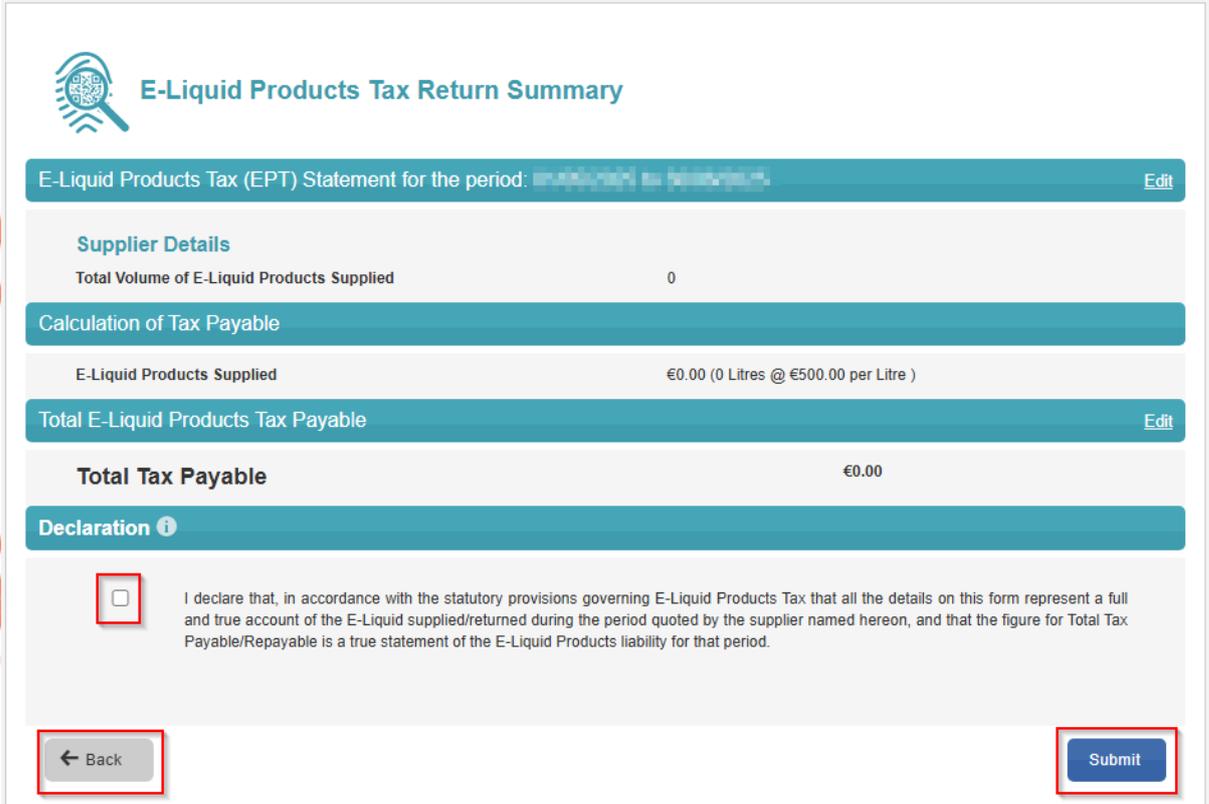
If you have not supplied any E-Liquid Products for this period, Please tick this box.

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

← Cancel Clear ✖ **Complete** →

Figure 61 Nil Return Details Screen

- The summary screen will display.
- If an amendment is required select the “Back” option.
- If all is in order, select the declaration check box and click “Submit”.



**E-Liquid Products Tax Return Summary**

E-Liquid Products Tax (EPT) Statement for the period: 01/01/2024 to 31/03/2024 [Edit](#)

**Supplier Details**

Total Volume of E-Liquid Products Supplied: 0

**Calculation of Tax Payable**

E-Liquid Products Supplied: €0.00 (0 Litres @ €500.00 per Litre )

**Total E-Liquid Products Tax Payable** [Edit](#)

**Total Tax Payable** €0.00

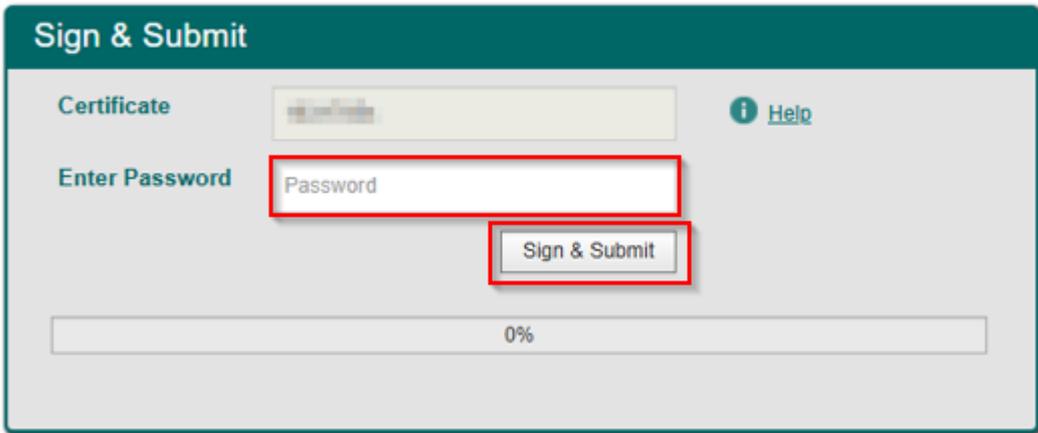
**Declaration** ⓘ

I declare that, in accordance with the statutory provisions governing E-Liquid Products Tax that all the details on this form represent a full and true account of the E-Liquid supplied/returned during the period quoted by the supplier named hereon, and that the figure for Total Tax Payable/Repayable is a true statement of the E-Liquid Products liability for that period.

[← Back](#) [Submit](#)

Figure 62 EPT Return Summary Screen

- Enter ROS Password and click “Sign and Submit”.



**Sign & Submit**

Certificate:  [Help](#)

Enter Password:  Password

0%

Figure 63 Sign and Submit Screen

- A confirmation screen is shown.
- To return to the My Services page, click the OK button.

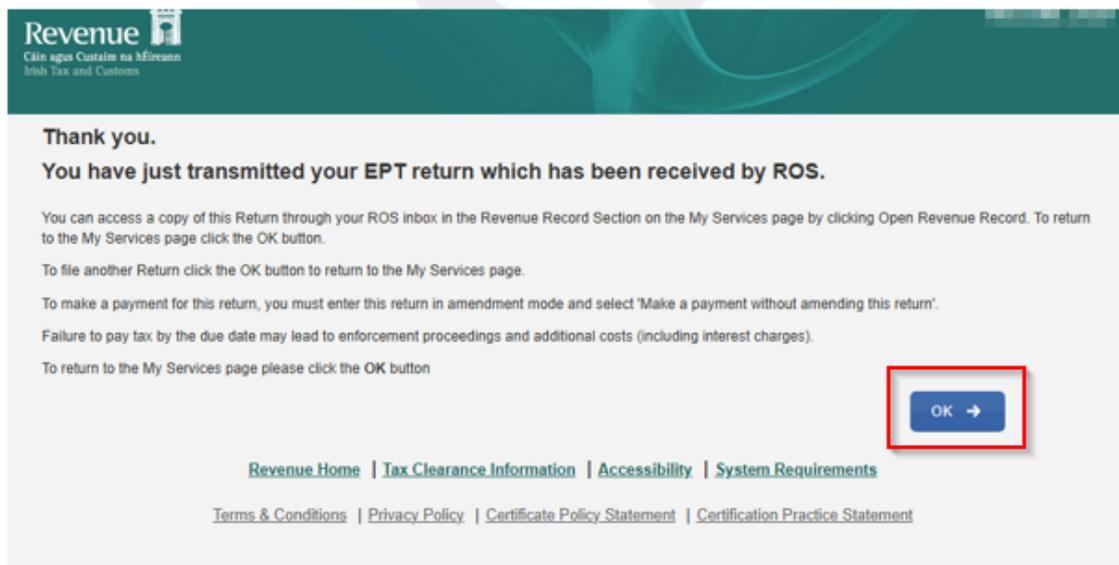


Figure 64 Return Confirmation Screen

- A copy of the filed return will appear in the “Revenue Record” in ROS.

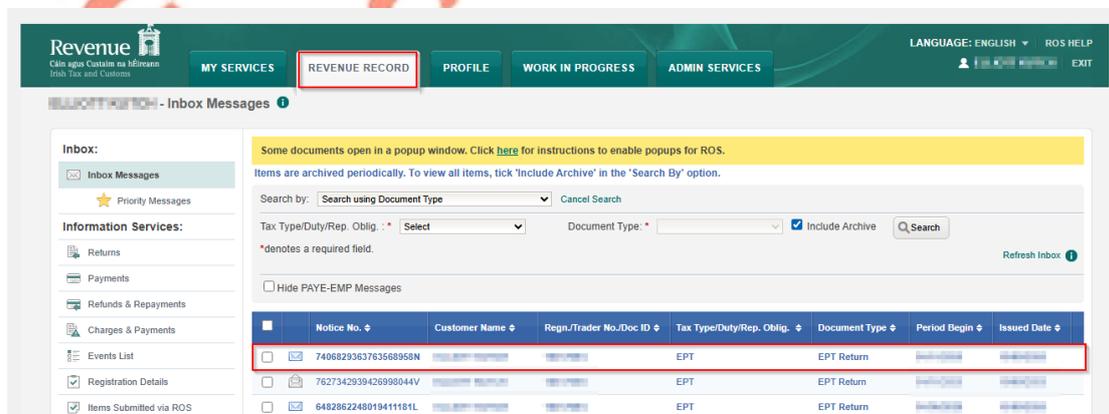


Figure 65 Revenue Record Inbox Screen

## 4 Amending an EPT return

To amend a return, the customer logs into their ROS account (The process is the same for an Agent logging in to their TAIN account).

- Customer logs into their ROS Account, and under “My Services” choose “Complete a Form Online”.
- Select “EPT” from the drop-down list.
- This will populate the second drop-down menu with the “EPT Return” option.
- To continue, click “File Return”.

**Note:** The “EPT” option in the first dropdown will only appear if the customer is registered for the EPT tax head.

Figure 66 Online Return Screen

- Select “Amendment Periods”.

Figure 67 EPT Period Select Screen

Figure 68 Tax Period Amendment Screen

- Filing periods that already have an EPT Return on record will display.
- Select the appropriate period to amend and then click the 'Submit' button.

Figure 69 Tax Period Amendment Screen

- When an EPT Return is opened in Amend mode, a pop-up screen will display to highlight the form is opening to make an amendment.
- The warning can be dismissed by clicking the 'Proceed' button.

Figure 70 Amend Mode Warning Screen

- Click “Amend Return Details”.

Revenue  
Cáin agus Custaim na hÉireanna  
Irish Tax and Customs

E-Liquid Products Tax (EPT) Statement for the period: 01/11/2025 to 31/12/2025

**E-Liquid Products Tax (EPT)**

If applicable, click the button to complete the required details related to EPT. Amend Return Details → Completed ✓

← Back Proceed to Summary →

Figure 71 Tax Statement for period Screen-Amend Return Details

- Make the required amendments to the EPT Return.
- Click “Complete”.

E-Liquid Products Tax (EPT) Statement for the period: 01/11/2025 to 31/12/2025

**Supply of E-Liquid Products** ⓘ

Litres

Total Volume of E-Liquid Products Supplied  ⓘ

Supplier Details ⓘ

If you are uploading a CSV file with the Supplier Details, Please tick this box.

Add New Supplier →

EU / NON EU SUPPLY	Litres Supplied	Supply Date	VAT Number / MRN	Actions
EU	50	01/11/2025	123456789	<span style="border: 1px solid red; padding: 2px;">Edit Remove</span>
EU	50	01/11/2025	123456789	<span style="border: 1px solid red; padding: 2px;">Edit Remove</span>

Clear ✕

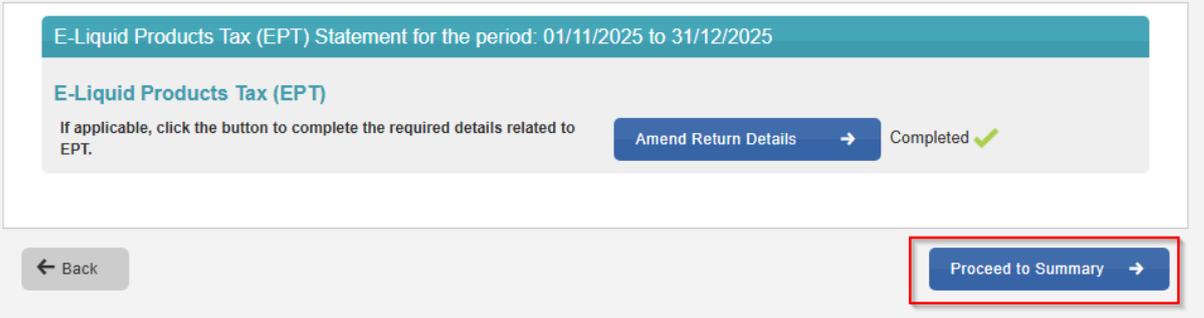
If you have not supplied any E-Liquid Products for this period, Please tick this box.

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

← Cancel Clear ✕ Complete →

Figure 72 Tax Statement for period Screen-Amend Return Details

- To continue, click “Proceed to Summary”.



E-Liquid Products Tax (EPT) Statement for the period: 01/11/2025 to 31/12/2025

**E-Liquid Products Tax (EPT)**

If applicable, click the button to complete the required details related to EPT. Amend Return Details → Completed ✓

← Back Proceed to Summary →

Figure 73 Proceed to Summary Screen

- On the EPT Return Summary screen, there is the option to file a [return with/without payment](#).
- Select the Declaration checkbox before submitting the amended return.

**Note:** The option to file with payment will only be available if a positive liability is due.



## E-Liquid Products Tax Amended Return Summary

E-Liquid Products Tax (EPT) Statement for the period: 01/01/2023-31/12/2023 [Edit](#)

### Supplier Details

Total Volume of E-Liquid Products Supplied 100

Supply Origin	Litres Supplied	Supply Date	VAT Number / MRN
EU	50	01/01/2023	XXXXXXXXXX
EU	50	01/01/2023	XXXXXXXXXX

### Calculation of Tax Payable

E-Liquid Products Supplied €50,000.00 (100 Litres @ €500.00 per Litre )

### Total E-Liquid Products Tax Payable [Edit](#)

**Total Tax Payable** €50,000.00

### File Return Only

Please indicate if you wish to file the return only (no Payment).  
 Note: Failure to pay tax by the due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).

### Declaration [i](#)

I declare that, in accordance with the statutory provisions governing E-Liquid Products Tax that all the details on this form represent a full and true account of the E-Liquid supplied/returned during the period quoted by the supplier named hereon, and that the figure for Total Tax Payable/Repayable is a true statement of the E-Liquid Products liability for that period.

[← Back](#) [Submit](#)

Figure 74 Tax Amended Return Summary Screen

- Click “Submit”.
- Enter ROS Password and click “Sign & Submit”.

Figure 75 Sign and Submit Screen

- A confirmation screen now appears.

Figure 76 Confirmation Screen

- To return to the My Services page, click the OK button.
- A copy of the filed return will appear in the “Revenue Record” in ROS.

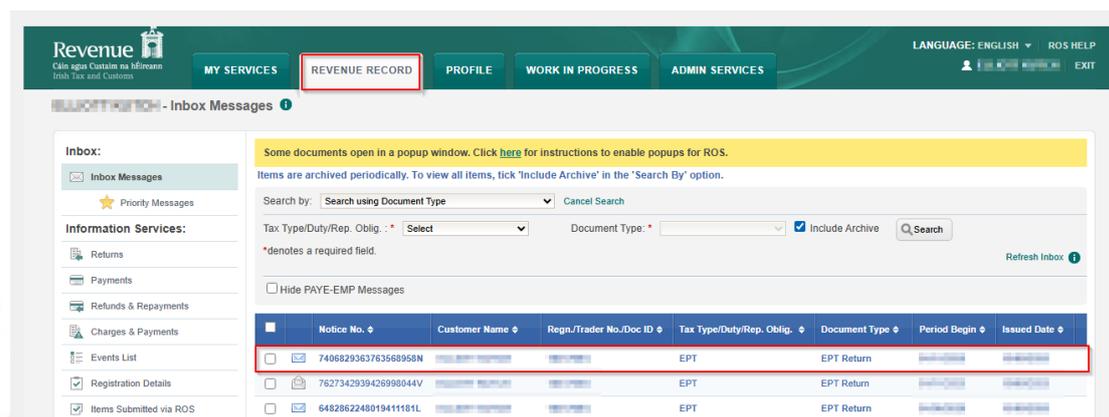


Figure 77 Revenue Record Inbox Screen

To make a payment for this return, you must enter this return in amendment mode and select '[Make a payment without amending this return](#)'.

Failure to pay tax by the due date may lead to enforcement proceedings and additional costs (including interest charges).

**Note:** Returns can be amended on ROS within a 4-year period. i.e., once the Period End Date of the return is more than 4 years in the past, it can no longer be amended via ROS and will not be displayed on the period dropdown list.

It is still possible to enter a new EPT Return at this point by pressing the 'New Submission Period(s)' button. This will refresh the drop-down menu and only display periods available for inputting a new return.

## 5 Returned Goods

Returned goods are products on which EPT has been paid via a previously submitted return and that have been returned to the liable supplier.

- To file a return for returned goods, log into ROS.
- Under “My Services” choose “Complete a Form Online” and select “EPT” from the first drop-down list.
- This will populate the second drop-down menu with the EPT option.
- Click “File Return” and follow the steps to submit a return (see [section 3](#) ).
- The EPT Detail screen allows the filer to input details associated with the return period.
- These details contain the total volume of e-liquid products supplied, supplier details (EU/Non-EU), “Nil” returns and returned goods.
- Click the “Returned Goods” checkbox.
- “Add Returned Goods” option displays.

The screenshot displays the 'E-Liquid Products Tax (EPT) Statement for the period' form. The form is titled 'Supply of E-Liquid Products' and includes a 'Litres' input field for 'Total Volume of E-Liquid Products Supplied'. Below this, there are three sections for 'Supplier Details':

- 'If you are uploading a CSV file with the Supplier Details, Please tick this box.' with an unchecked checkbox and an 'Add New Supplier' button.
- 'If you have not supplied any E-Liquid Products for this period, Please tick this box.' with an unchecked checkbox.
- 'If you have "Returned Goods" to declare for this period, Please tick this box.' with a checked checkbox and an 'Add Returned Goods' button. The 'Add Returned Goods' button is highlighted with a red box.

At the bottom of the form, there are three buttons: 'Cancel', 'Clear', and 'Complete'.

Figure 78 Returned Goods Detail Screen

- You must provide the details of E-Liquid Products returned- input the volume, in litres, of E-Liquid Products supplied in the period from this Supplier and the date (dd/mm/yyyy) when the E-Liquid Products were returned to the Supplier.
- If there are more than one Supplier of returned goods, select “Add New Supplier”.

E-Liquid Products Tax (EPT) Statement for the period: 01-01-2024 to 31-03-2024

**Supply of E-Liquid Products** ⓘ

Litres

Total Volume of E-Liquid Products Supplied

**Supplier Details** ⓘ

If you are uploading a CSV file with the Supplier Details, Please tick this box.

**Add New Supplier** →

If you have not supplied any E-Liquid Products for this period, Please tick this box.

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

**Add Return Details**

Volume of E-Liquid Products Returned  ⓘ

Return Date  ⓘ

← Cancel **Add Return Details** →

← Cancel Clear ✕ **Complete** →

Figure 79 Returned Goods Detail Screen

- When all details have been entered, click “Complete”.

E-Liquid Products Tax (EPT) Statement for the period: 01/01/2025 - 31/12/2025

**Supply of E-Liquid Products** ⓘ

Litres

Total Volume of E-Liquid Products Supplied

Supplier Details ⓘ

If you are uploading a CSV file with the Supplier Details, Please tick this box.

[Add New Supplier](#) →

EU / NON EU SUPPLY	Litres Supplied	Supply Date	VAT Number / MRN	Actions
EU	<input type="text"/>	<input type="text"/>	<input type="text"/>	<a href="#">Edit</a> <a href="#">Remove</a>

[Clear](#) ✕

If you have not supplied any E-Liquid Products for this period, Please tick this box.

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

[Add Returned Goods](#) →

Volume of E-Liquid Products Returned	Return Date	Actions
<input type="text"/>	<input type="text"/>	<a href="#">Remove</a>

[Cancel](#) [Clear](#) ✕ [Complete](#) →

Figure 80 Returned Goods Detail Screen

- Click “Proceed to Summary”.

E-Liquid Products Tax (EPT) Statement for the period: 01/01/2025 - 31/12/2025

**E-Liquid Products Tax (EPT)**

If applicable, click the button to complete the required details related to EPT. [Amend Return Details](#) → Completed ✓

[Back](#) [Proceed to Summary](#) →

Figure 81 Proceed to Summary Screen

- The EPT Summary Screen contains the details of the Return, the calculation, and the declaration.
- There is the option to file a [return with/without payment](#).
- If all is in order, click “Submit”.

**Note:** The option to file with payment will only be available if a positive liability is due.

**E-Liquid Products Tax Return Summary**

E-Liquid Products Tax (EPT) Statement for the period: 01/01/2024 to 31/03/2024 Edit

**Supplier Details**

Total Volume of E-Liquid Products Supplied 100

Supply Origin	Litres Supplied	Supply Date	VAT Number / MRN
EU	100	01/01/2024	GB123456789

**Returned Goods**

E-Liquid Products that have been returned

Volume of E-Liquid Products Returned	Return Date
0	01/01/2024

**Calculation of Tax Payable**

E-Liquid Products Supplied	100
E-Liquid Products Returned	0

**Total E-Liquid Products Tax Payable** Edit

**Total Tax Payable** 0.00

**File Return Only**

Please indicate if you wish to file the return only (no Payment).  
Note: Failure to pay tax by the due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).

**Declaration**

I declare that, in accordance with the statutory provisions governing E-Liquid Products Tax that all the details on this form represent a full and true account of the E-Liquid supplied/returned during the period quoted by the supplier named hereon, and that the figure for Total Tax Payable/Repayable is a true statement of the E-Liquid Products liability for that period.

← Back Submit

Figure 82 Tax Return Summary Screen

## 6 Contact Us

For queries relating to registering and filing for EPT:

- All information is available through our dedicated EPT webpage on [revenue.ie](https://www.revenue.ie).
- Via MyEnquiries, selecting E-Liquid Products Tax (EPT)

For queries relating to ROS please contact the Revenue ROS Technical Helpdesk:

- Email at [roshelp@revenue.ie](mailto:roshelp@revenue.ie)
- Telephone at 01 738 3699