

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/MRN¹.
- 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.

¹ 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.

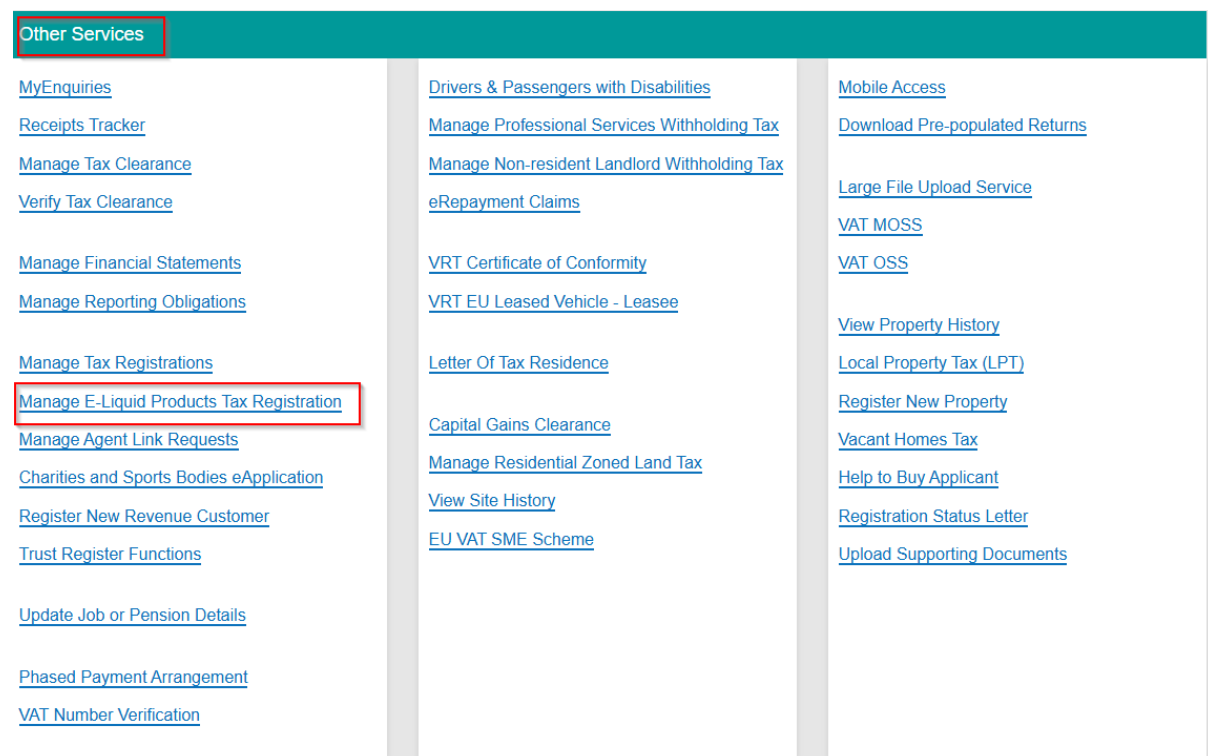


Figure 1 ROS Home page-Manage E-Liquid Products Tax Registration Screen

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

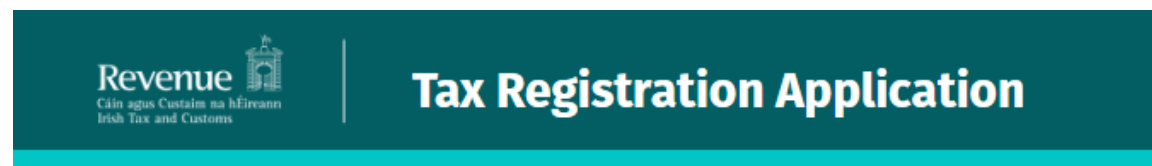
Tax Registration Options

The screenshot shows the 'Tax Registration Options' screen. On the left, there's a search bar and a table with columns: Tax Type, Status, PPSN Number, and Action. The table has one entry: 'eLiquid Products Tax' with a status of 'Not Registered' and a 'Register' button. Below the table, it says 'Showing 1 to 1 of 1 entries'. On the right, there's a section titled 'Your Requests' with a note: 'Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.' At the bottom right, there's a blue button labeled 'Submit Requests'.

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.

The screenshot shows the 'Registration Date' screen. At the top, it says 'Registration Date'. Below that is a date input field with a calendar icon. At the bottom is a large blue button labeled 'Add to your Request'.

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”.

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Tax Registration Application

Tax Registration Options

Registration Options

Show entries

Search:

Tax Type	Status	PPSN Number	Action
EPT	Not Registered		

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.

EPT [Register](#) [Remove](#) [Edit](#)

[Submit Requests](#)

Figure 4 Tax Registration Options-Registration Request Screen

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

Tax Registration Summary

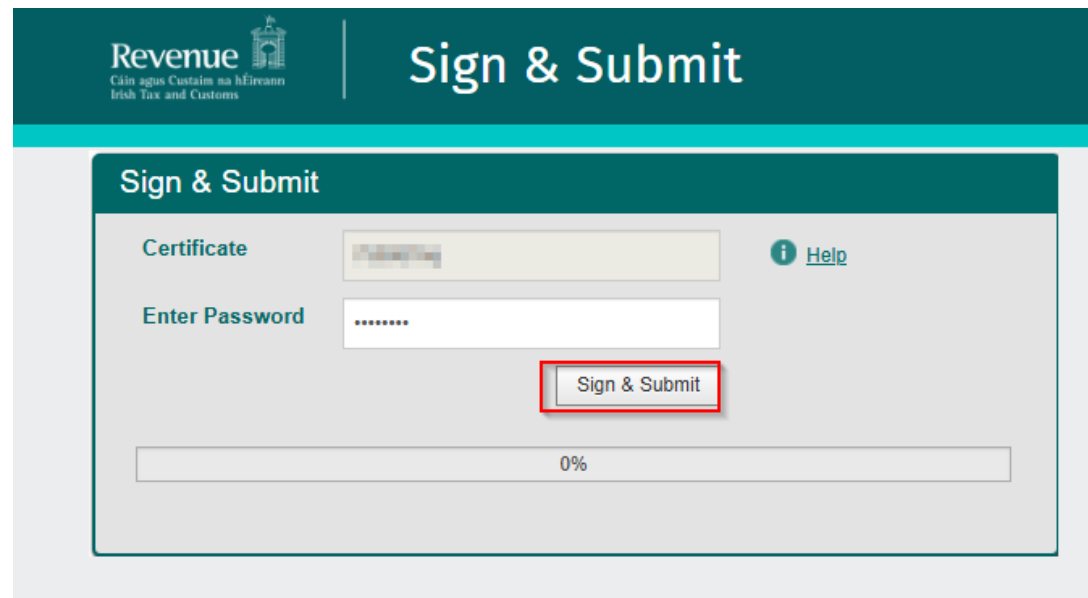
[eLiquid Products Tax \(EPT\)](#) [Edit](#)

Registration Date

[Sign and Submit](#)

Figure 5 Tax Registration Summary Screen

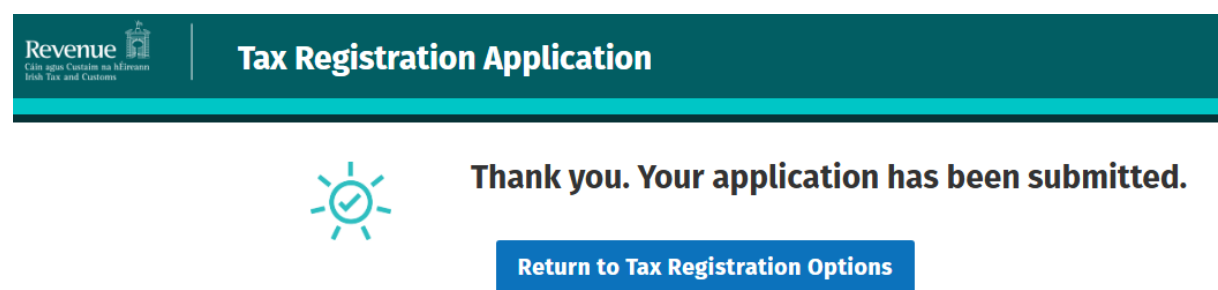
- The Sign & Submit screen will now appear.
- Under the relevant ROS Certificate, enter the ROS Password and click “Sign and Submit”.



The screenshot displays the 'Sign & Submit' interface. At the top, the Revenue logo is on the left, and the title 'Sign & Submit' is on the right. Below the header, there's a form with two input fields: 'Certificate' and 'Enter Password'. The 'Sign & Submit' button is highlighted with a red rectangular border. A progress bar at the bottom indicates 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 shows the 'Tax Registration Application' confirmation screen. The header includes the Revenue logo and the title 'Tax Registration Application'. The main content area features a green checkmark icon, the text 'Thank you. Your application has been submitted.', and a blue button labeled 'Return to Tax Registration Options'.

Figure 7 Tax Registration Application Confirmation Screen

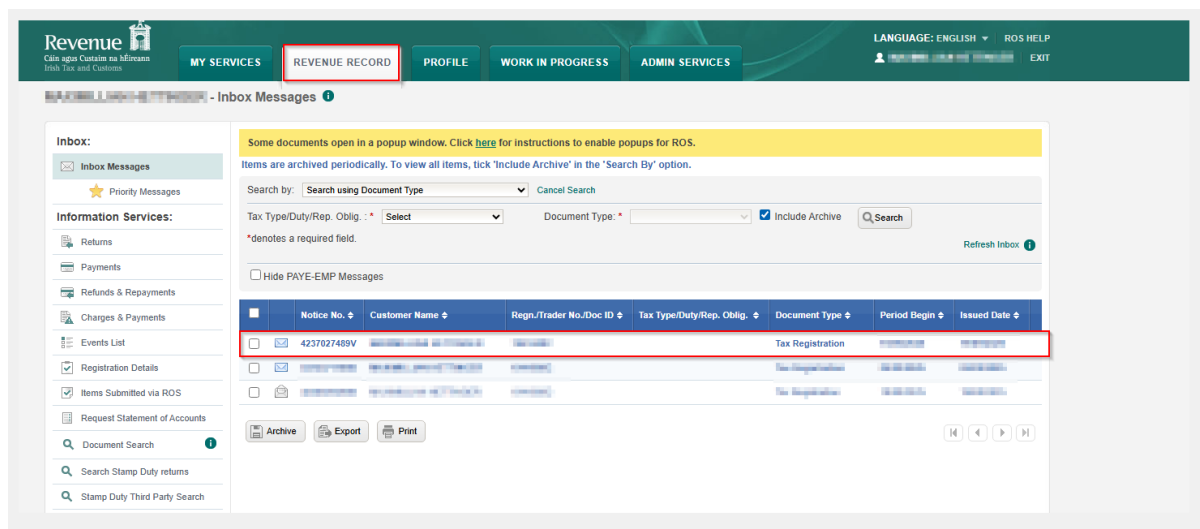


Figure 8 Revenue Record Inbox Screen

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 displays the 'TAIN SERVICES' interface. At the top, a navigation bar includes 'TAIN SERVICES' (highlighted with a red box), 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. Below this is the 'Find Clients' section, which contains three main areas: 'Client Search' (highlighted with a red box), 'Your Client List' (highlighted with a red box), and 'Last 10 Clients Accessed' (highlighted with a red box). The 'Client Search' area includes a search by registration number section with radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations', a dropdown for 'Select a tax type...', an 'Enter registration no.' field, and a 'Search' button. It also has a 'Search by name' section with an 'Enter surname' field and a 'Search' button. The 'Your Client List' area includes a 'View Client List' button, an 'Export Client List' button, and a section for displaying clients from a certain date with an 'Enter date' field and a 'Display' button. The 'Last 10 Clients Accessed' area shows a list of recent client access events.

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.

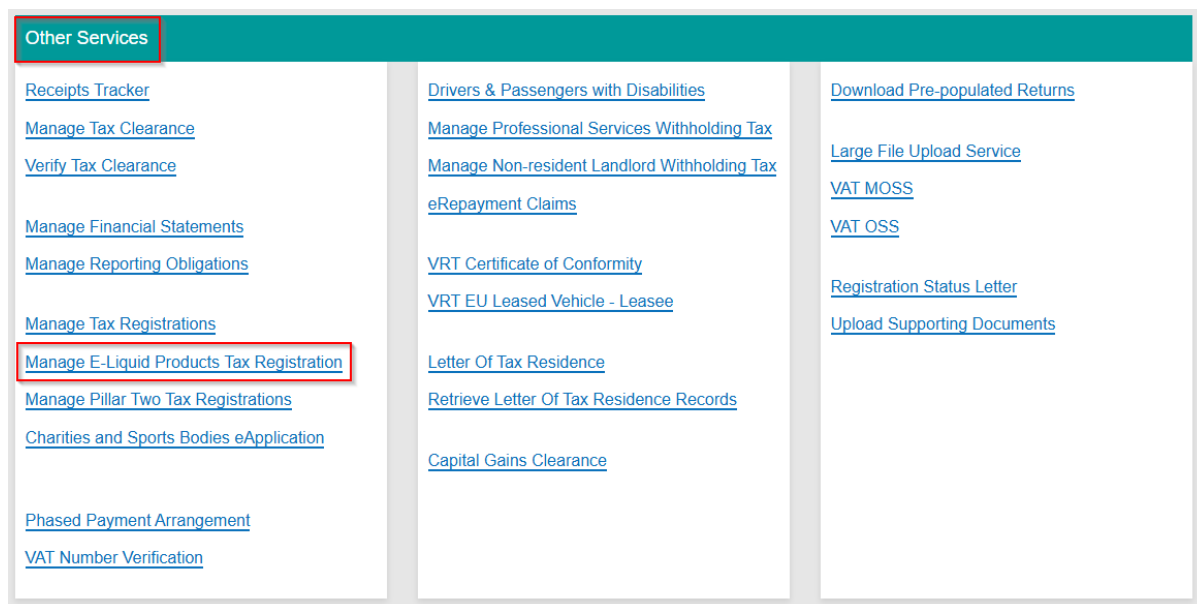


Figure 10 ROS Home page-Manage E-Liquid Products Tax Registration Screen

- 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.

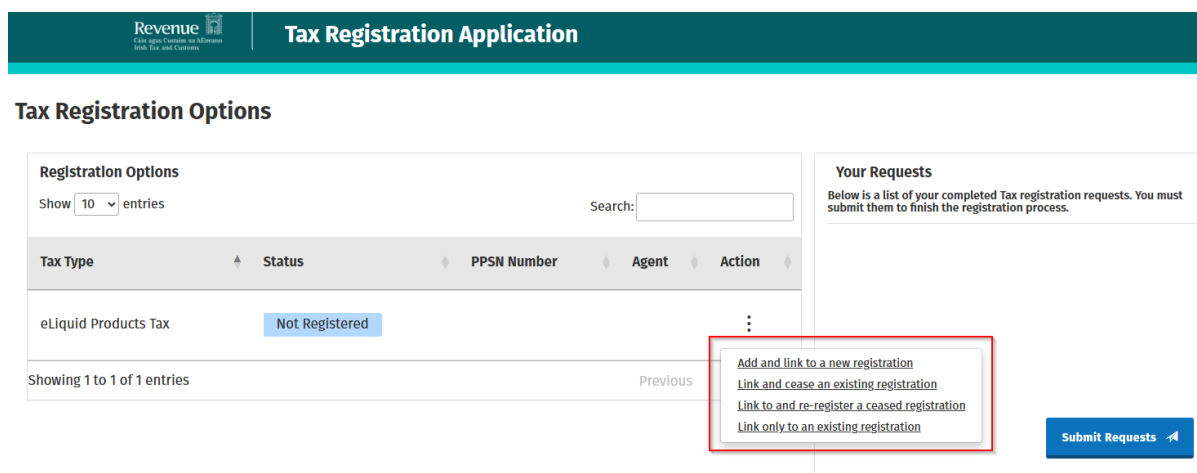
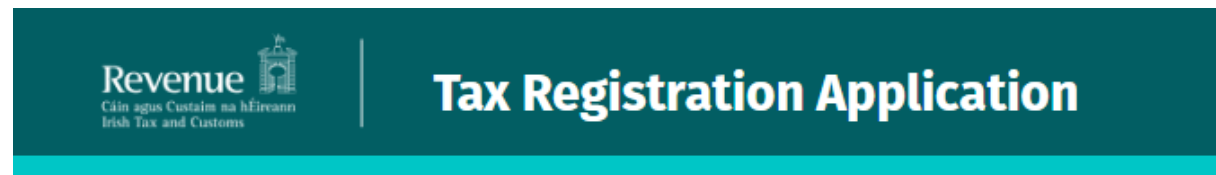


Figure 11 Agent Tax Registration Options Screen

- 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.



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”.



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Tax Registration Application

Tax Registration Options

Registration Options

Show 10 entries

Search:

Tax Type	Status	PPSN Number	Agent	Action
EPT	Not Registered			

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.

EPT	Register	Remove	Edit
-----	---	--	--

Submit Requests

Figure 13 Registration Request Screen

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

Tax Registration Summary

[eLiquid Products Tax \(EPT\)](#)

Updated Agent Request Details

Request to Add Link

Next

Figure 14 Tax Registration Summary Screen

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

Agent-Client Link Process

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.

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.

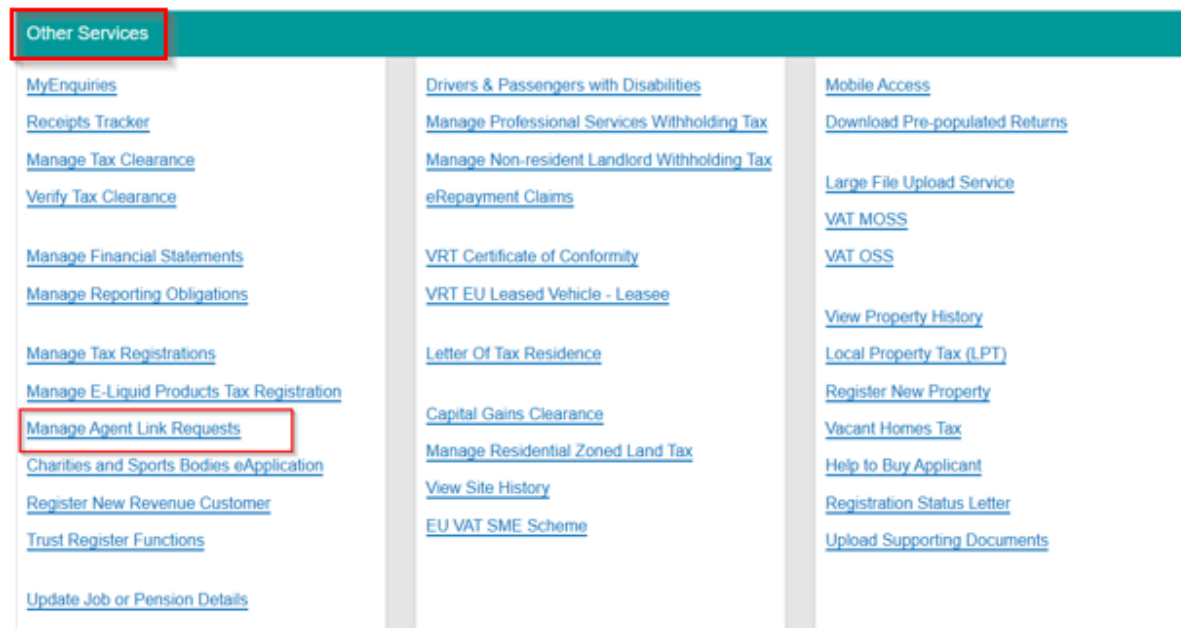


Figure 18 ROS Home page-Manage Agent Link Request Screen

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

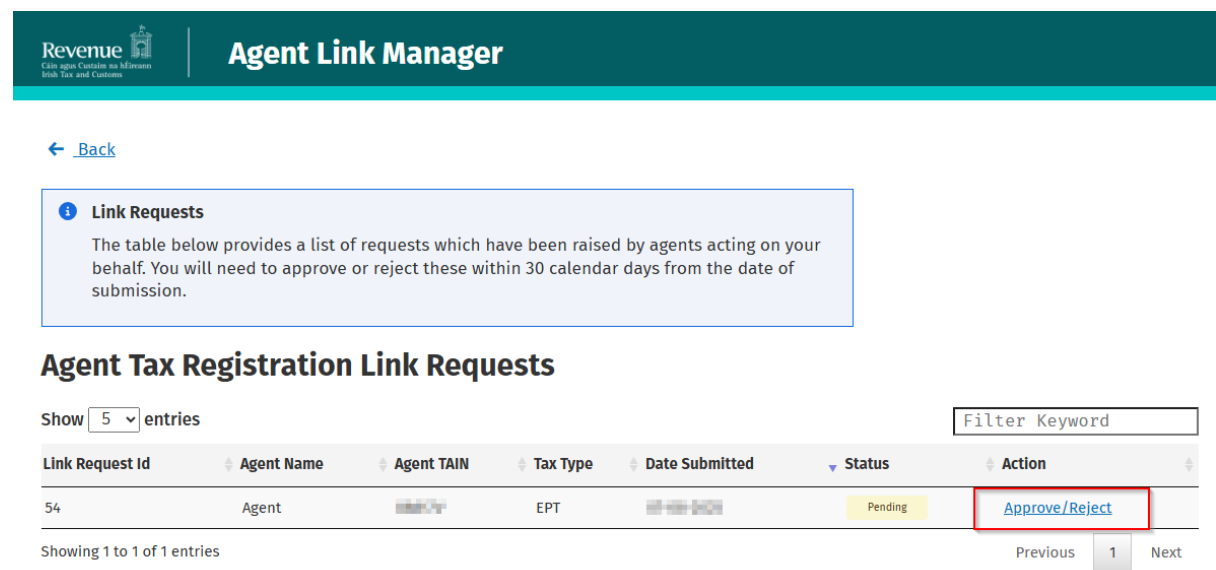


Figure 19 Agent Tax Registration Link Requests Screen

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

Agent Link Request Details

Link Id:	
Agent TAIN:	
Agent Name:	Agent
Tax Type:	EPT
Tax Registration Number:	
Request Type:	Link Only
Date Submitted:	
Link Request Expiry Date:	
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.

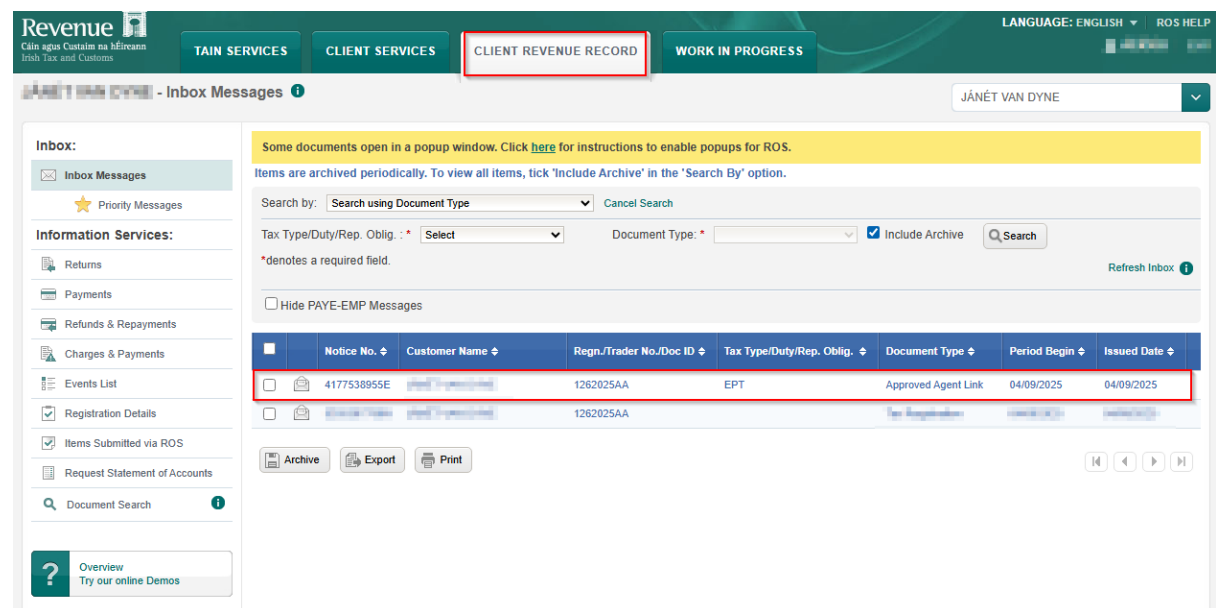


Figure 22 Client Revenue Record Inbox Screen

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			Cease Remove Agent Link

Showing 1 to 1 of 1 entries

Previous1Next

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' screen within the ROS TAIN system. The top navigation bar includes 'TAIN SERVICES', 'CLIENT SERVICES' (highlighted), 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. A user profile section on the right shows 'AGENT' and 'EXIT' options. 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: 'EPT' and 'EPT Return', followed by a blue button labeled 'File Return'. Other sections include 'Upload Form(s) Completed Offline', 'Payments & Refunds' with 'Submit a Payment' and 'Manage Bank Accounts', and 'Gifts & Inheritance' with a link to 'Statement of Affairs (Probate) Form SA 2'.

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 shows the TAIN Services web interface. At the top, there's a navigation bar with 'TAIN SERVICES' highlighted. Below it, the 'Find Clients' section allows searching by registration number or name, with options for 'Tax Registrations' or 'Reporting Obligations'. The 'Manage Tax Registrations' section at the bottom provides fields for VAT, registration number, name, and tax type, with a 'Manage' button. To the right, there are buttons for 'Register New Revenue Customer', '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](#).


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”.



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Tax Registration Application

Tax Registration Options

Registration Options

Show 10 entries

Search:

Tax Type	Status	PPSN Number	Agent	Action
eLiquid Products Tax	Not Registered			⋮

Showing 1 to 1 of 1 entries

[Previous](#)

Your Requests

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

Add and link to a new registration
Link and cease an existing registration
Link to and re-register a ceased registration
Link only to an existing registration

Submit Requests

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.”

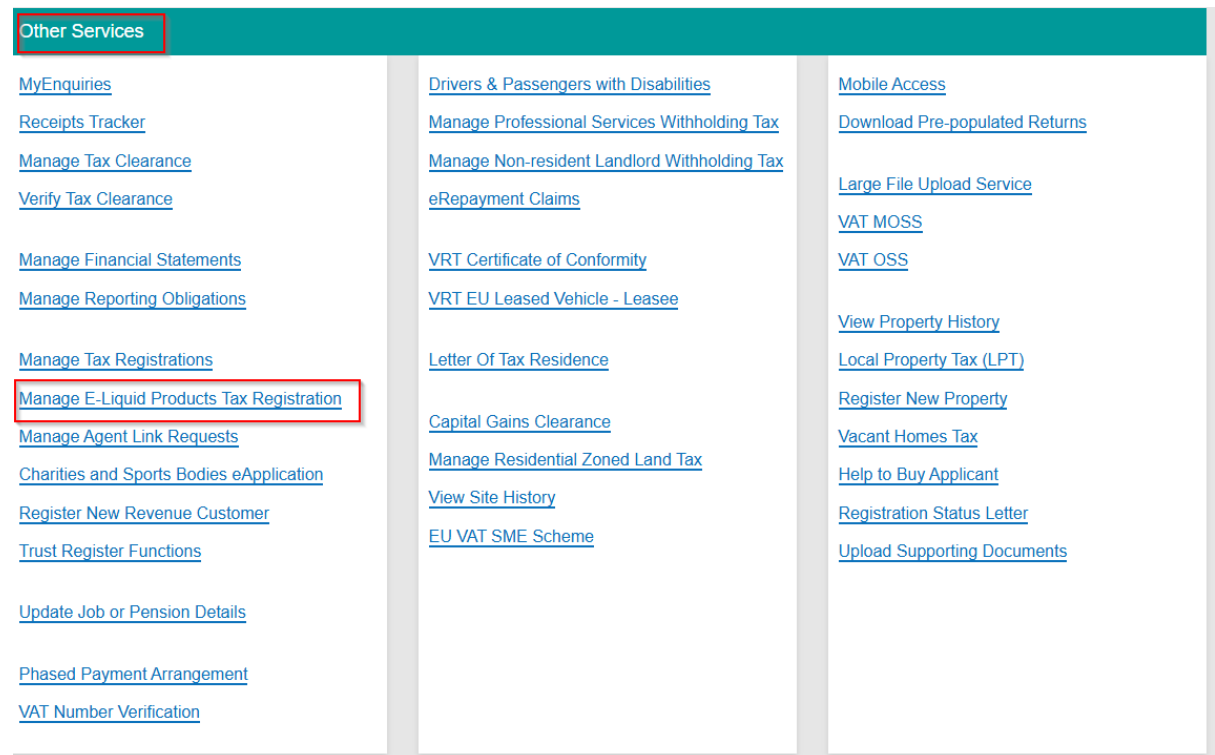


Figure 28 ROS Home Page-Manage E-Liquid Products Tax Registration Screen

- The customer will be presented with the below screen.

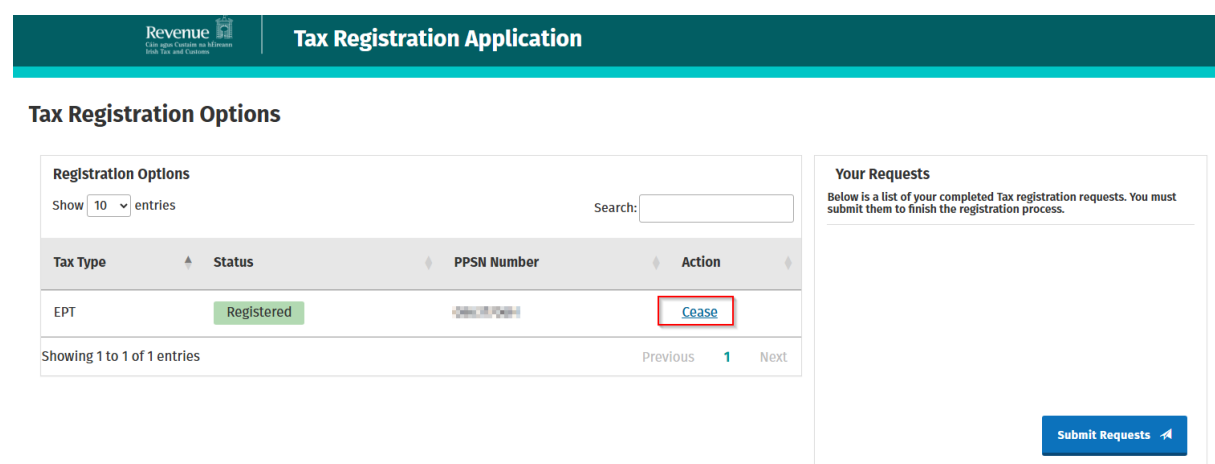


Figure 29 Tax Registration Options Screen-Cease a Registration

- The agent will be presented with the below screen.

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

Revenue
Gilt, John, Cavanagh, Mc, McNamee
HM Revenue & Customs

Tax Registration Application

Tax Registration Options

Registration Options

Show entries

Search:

Tax Type	Status	PPSN Number	Agent	Action
eLiquid Products Tax	Registered			Cease Remove Agent Link

Showing 1 to 1 of 1 entries

Previous **1** Next

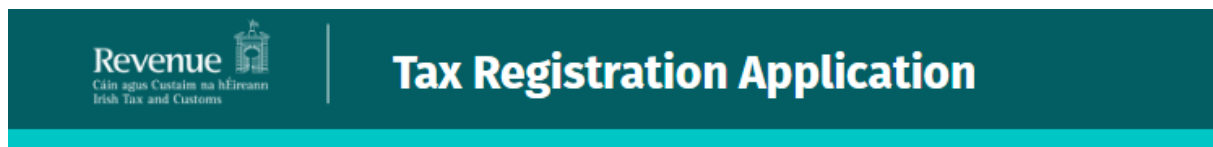
Your Requests

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

[Submit Requests](#)

Figure 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.”

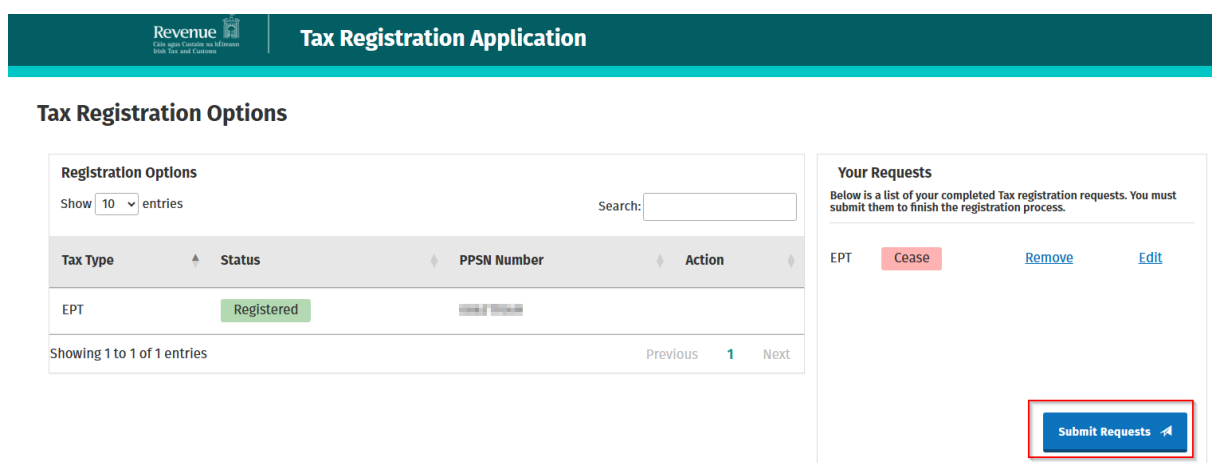


Figure 32 Cessation Request Screen

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

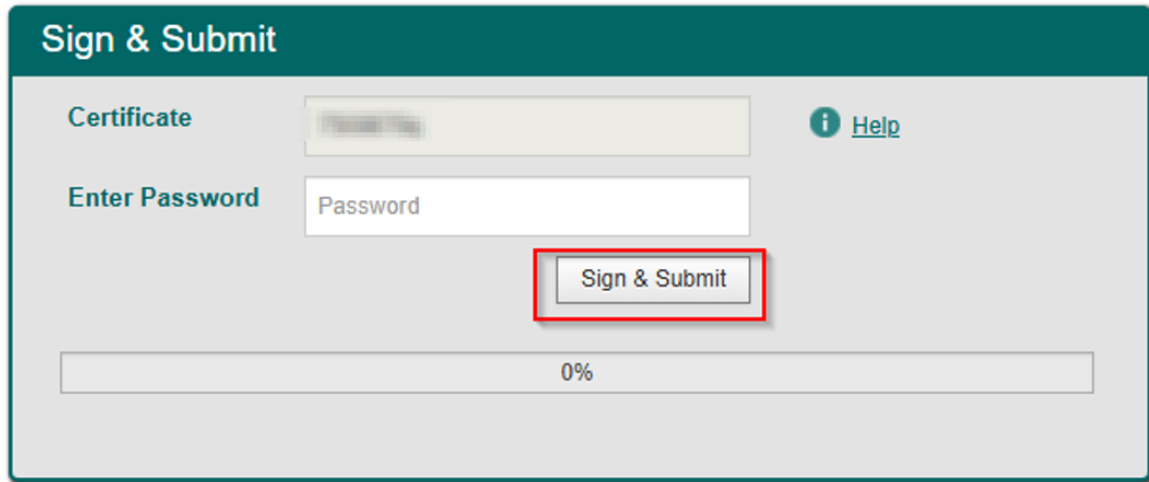
The image shows a web interface titled "Sign & Submit" in a teal header. Below the header, there are two input fields: "Certificate" and "Enter Password". The "Certificate" field contains a blurred text. The "Enter Password" field contains the word "Password". To the right of these fields is a teal circular icon with an 'i' and the word "Help". Below the input fields is a button labeled "Sign & Submit", which is highlighted with a red rectangular border. At the bottom of the form is a progress bar showing "0%".

Figure 33 Sign and Submit Screen

- The cease EPT registration acknowledgement screen will display.

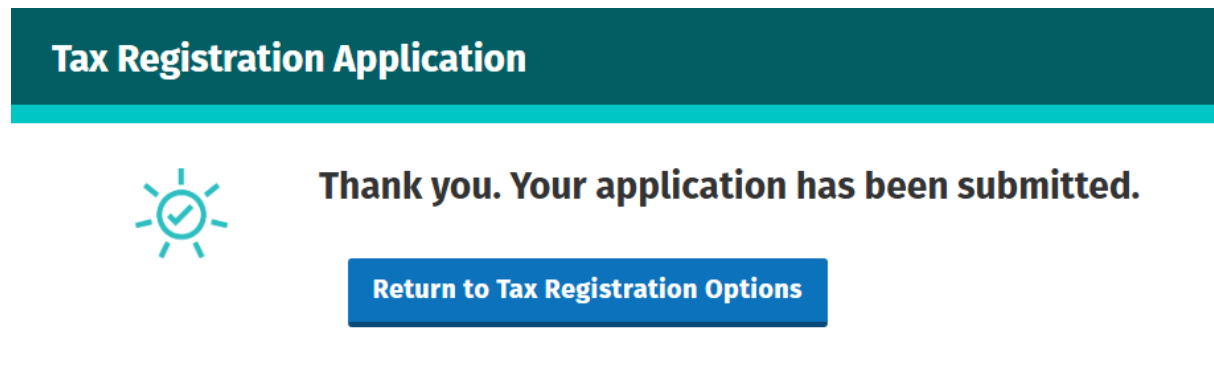
The image shows a confirmation screen with a teal header that reads "Tax Registration Application". Below the header, there is a teal circular icon with a white checkmark. To the right of the icon, the text "Thank you. Your application has been submitted." is displayed in bold. Below this text is a blue button with the text "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 <input type="text" value="10"/> entries		Search: <input type="text"/>	
Tax Type	Status	PPSN Number	Action
EPT	Ceased		Re-Register
Showing 1 to 1 of 1 entries		Previous 1 Next	

Figure 35 Tax Registration Options Screen

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

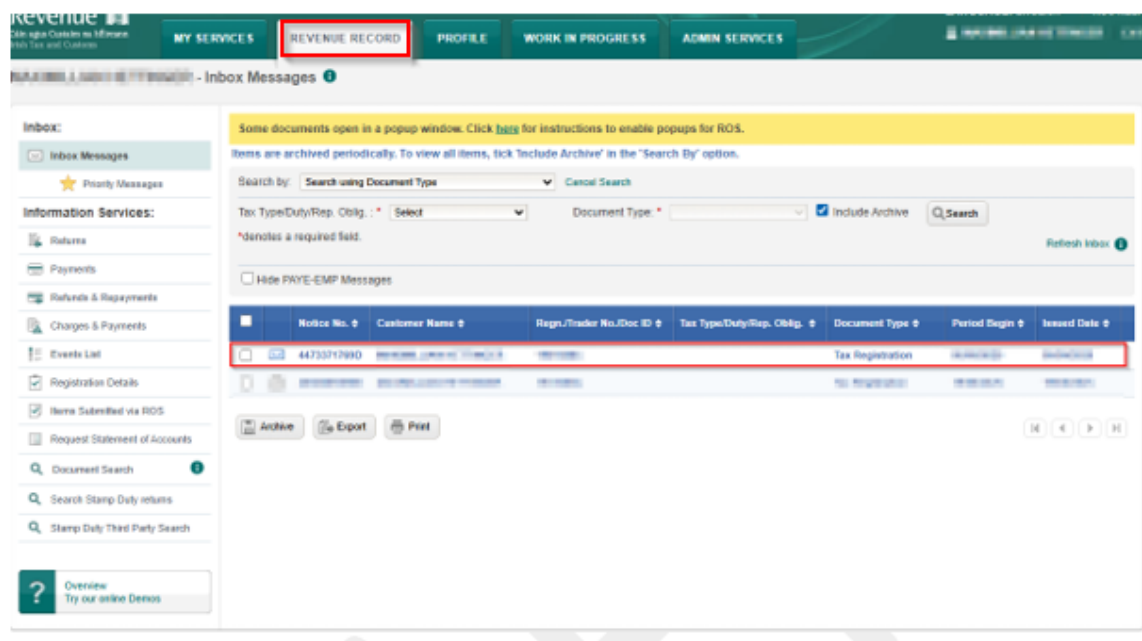


Figure 36 Revenue Record Inbox Screen

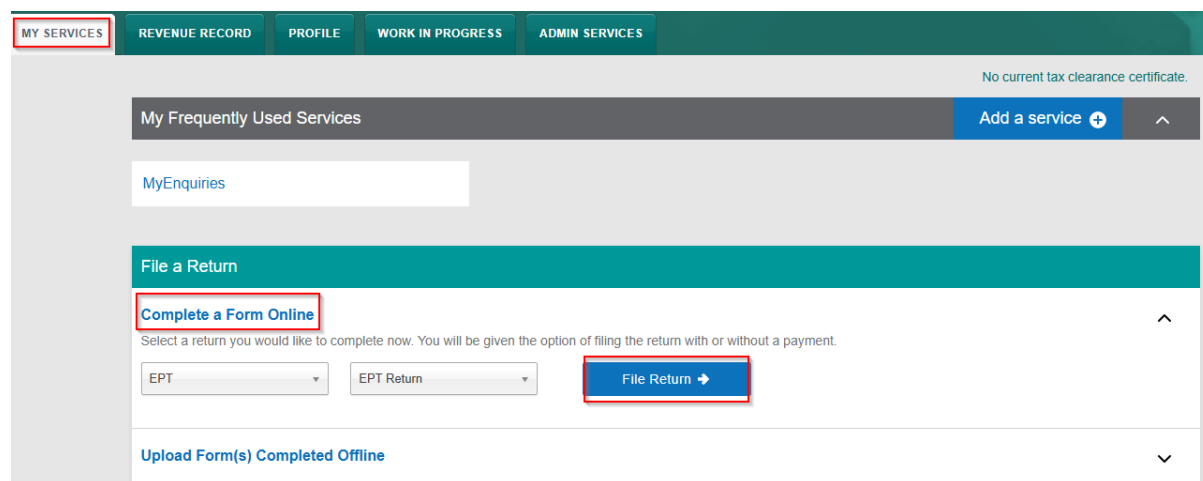
3 Submitting EPT Returns

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.



MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

No current tax clearance certificate.

My Frequently Used Services Add a service +

MyEnquiries

File a Return

Complete a Form Online

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

EPT EPT Return File Return →

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)², 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.

² 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 ⓘ

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: 01/01/2020 - 12/31/2020

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 ?

[← Cancel](#) [Add New Supplier →](#)

EU / NON EU SUPPLY	Litres Supplied	Supply Date	VAT Number / MRN	Actions
EU	50	20/01/2020	GB123456789	Edit Remove

[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 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 ⓘ

Litres

Total Volume of E-Liquid Products Supplied [Input Field] ⓘ

Supplier Details ⓘ

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.

Upload CSV →

Add New Supplier →

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

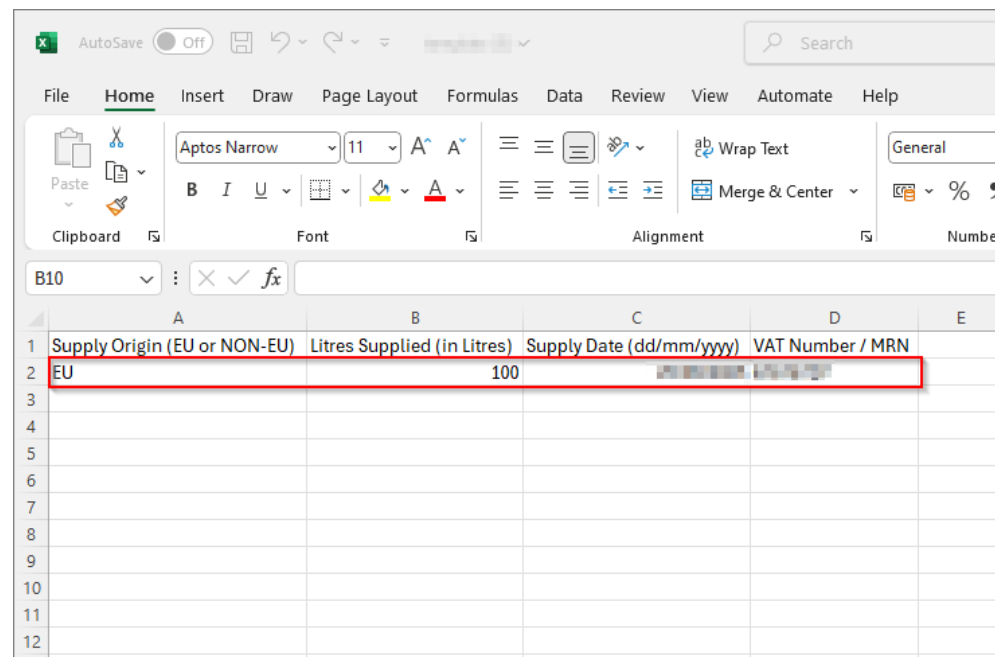
If you have "Returned Goods" to declare for this period, Please tick this box. ☐ ⓘ

← Cancel Clear × Complete →

Figure 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 'Home' tab selected. The ribbon includes options for Clipboard, Font, Alignment, and Number. The spreadsheet displays a CSV file format with the following data:

	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	01/11/25	GB123456789	Edit Remove
EU	50	01/11/25	GB123456789	Edit Remove

[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. [Amend Return Details](#) → Completed ✓

← 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	GB123456789
EU	50	01/02/2020	GB123456789

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

- The Payment screen will provide options for making a payment.
- Complete as required and click “Next”.

How would you like to pay?

If you have recently changed Banking Provider please ensure you input the updated Bank Details.

From 1 October 2023, Revenue ceased accepting payment from Commercial Credit Cards, From 1 September 2025, Revenue will no longer accept payment from Commercial Debit Cards. A warning message will be displayed if a card type that is no longer accepted is entered. Please contact your card provider if you are unsure of your card type.

Total Payment Amount **1,000,000**

Payment date will default to today's date for card payments and payments made using your bank account.

888.888.8888

- Using my bank account

IBAN

DEPARTMENT OF HEALTH AND HUMAN SERVICES

BIC (optional)

Please debit my account with the single amount specified.

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instructions from The Revenue Commissioners

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

Save bank account for future payments.



► How do I pay using my bank account?

A confirmation mail will be sent to the below address.

You can remove it if you do not want confirmation or change it to a different email address.

TABLE 1. *Phylogenetic relationships among the studied species*

Next →

Figure 47 Tax Payment Screen

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

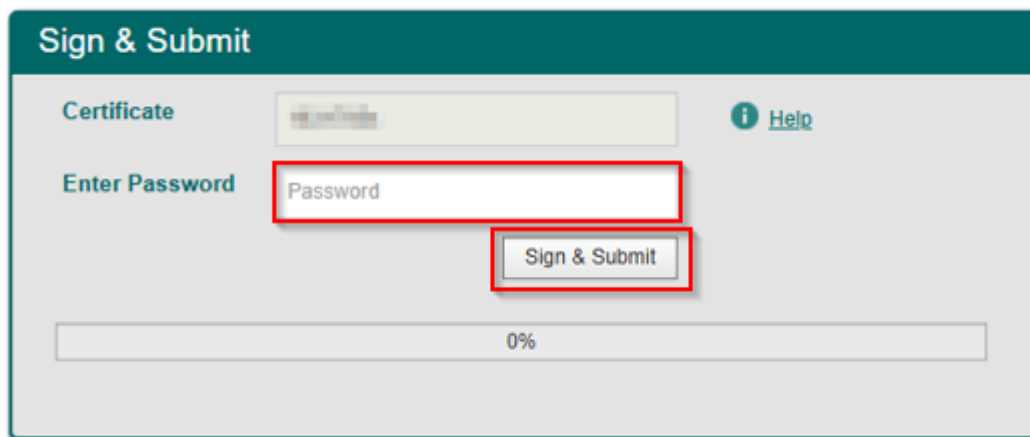
The image shows a web interface titled "Sign & Submit" in a teal header. Below the header, there are two input fields: "Certificate" and "Enter Password". The "Enter Password" field is highlighted with a red border. To the right of the "Enter Password" field is a "Sign & Submit" button, also highlighted with a red border. A "Help" link with an information icon is located to the right of the "Certificate" field. At the bottom, there is a progress bar showing "0%".

Figure 48 Sign and Submit Screen

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

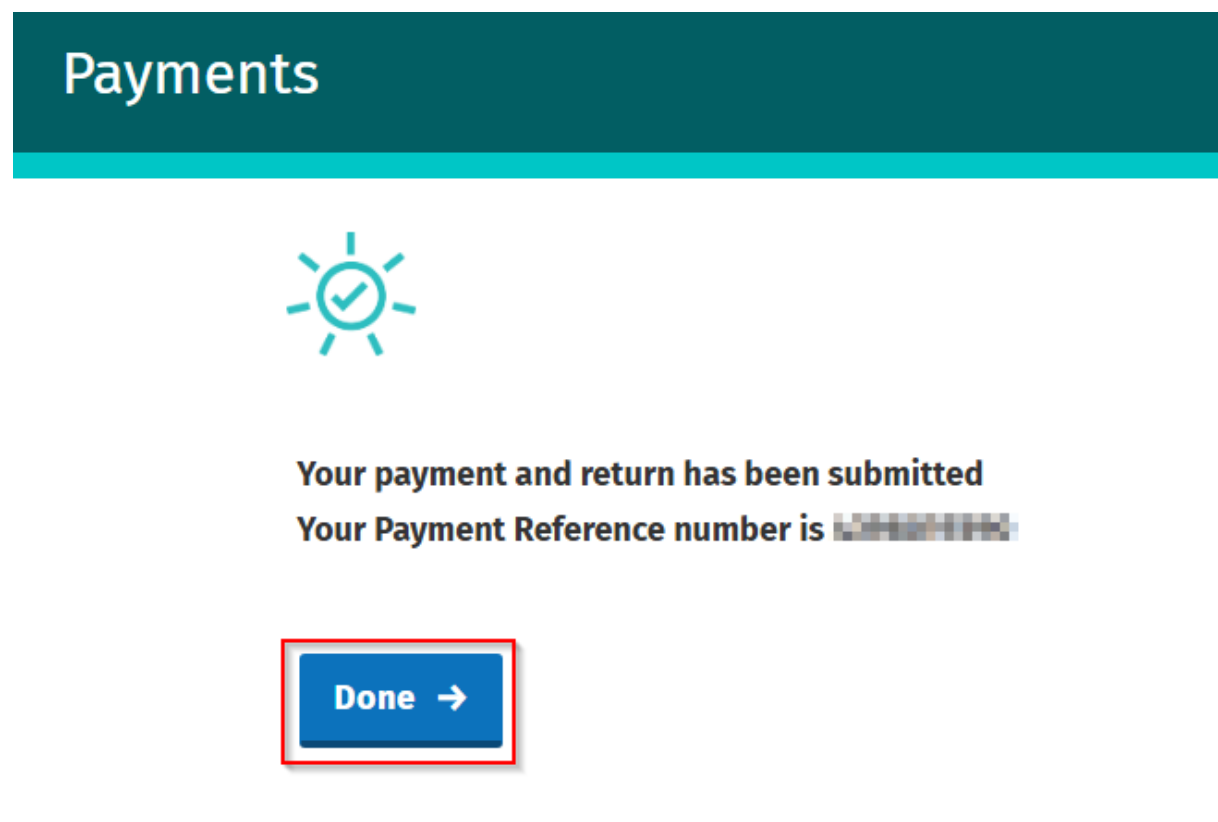
The image shows a confirmation screen with a teal header containing the word "Payments" in white. Below the header is a teal bar. In the center, there is a teal icon of a sun with a checkmark inside. Below the icon, the text reads: "Your payment and return has been submitted" and "Your Payment Reference number is [redacted]". At the bottom, there is a blue button with the text "Done →" and a right-pointing arrow, highlighted with a red border.

Figure 49 Payment and Return Confirmation Screen

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

Revenue
Cúla agus Cúlaí na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

LANGUAGE: ENGLISH ROS HELP

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.

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"/>	7406829363763568958N			EPT			
<input type="checkbox"/>	762734293942698044V			EPT			
<input type="checkbox"/>	6482862248019411181L			EPT			
<input type="checkbox"/>	8672267746622129627C			EPT			
<input type="checkbox"/>	6361235599400800729R			EPT	EPT Return		
<input type="checkbox"/>	4746369611G			EPT	EPT Payment		

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: **01/01/2020 - 31/12/2020** [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	0123456789
EU	50	01/01/2020	0123456789

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”.

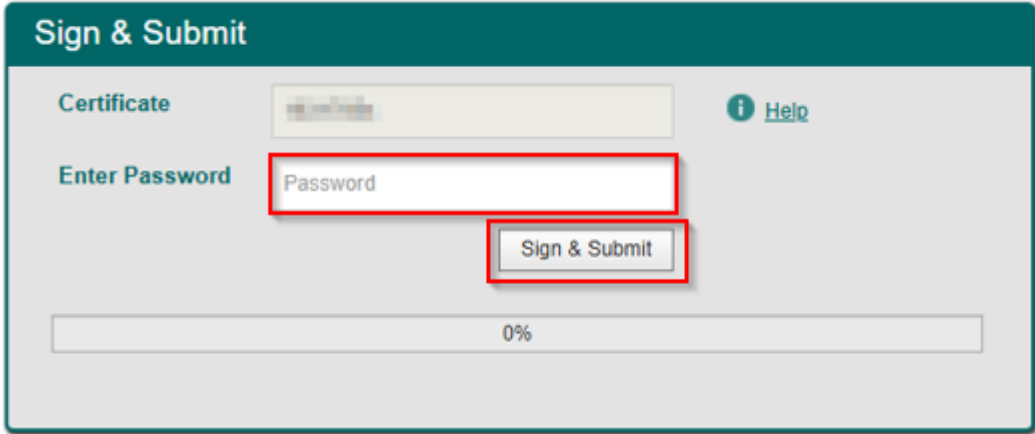
The image shows a web form titled "Sign & Submit" with a teal header. Below the header, there is a "Certificate" field with a masked input. To the right of this field is a "Help" link with an information icon. Below the certificate field is the "Enter Password" label, followed by a password input field. A red rectangle highlights the password field. Below the password field is a "Sign & Submit" button, also highlighted with a red rectangle. At the bottom of the form is a progress bar showing "0%".

Figure 52 Sign and Submit Screen

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

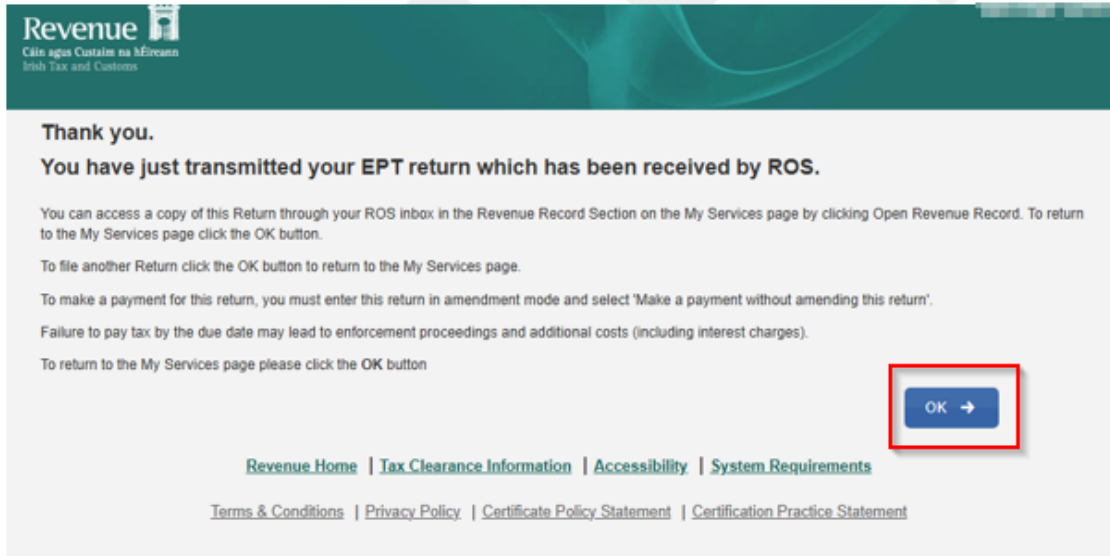
The image shows a confirmation screen from the Revenue website. The header features the Revenue logo and the text "Cáin agus Cúistí na hÉireann Irish Tax and Customs". The main content area has a teal background with white text. It starts with "Thank you." followed by "You have just transmitted your EPT return which has been received by ROS." Below this, there is a paragraph explaining how to access the return and a list of instructions: "To file another Return click the OK button to return to the My Services page.", "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).", and "To return to the My Services page please click the OK button". A red rectangle highlights a blue "OK" button with a right arrow. At the bottom, there are links for "Revenue Home", "Tax Clearance Information", "Accessibility", "System Requirements", "Terms & Conditions", "Privacy Policy", "Certificate Policy Statement", and "Certification Practice Statement".

Figure 53 Return Confirmation Screen

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

Revenue
Can agus Custom na hÉireann
Irish Tax and Customs

MY SERVICES **REVENUE RECORD** PROFILE WORK IN PROGRESS ADMIN SERVICES

LANGUAGE: ENGLISH ROS HELP

INBOX - Inbox Messages

Inbox:
Inbox Messages
Priority Messages

Information Services:
Returns
Payments
Refunds & Repayments
Charges & Payments
Events List
Registration Details
Items Submitted via ROS

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.

Hide PAYE-EMP Messages Refresh Inbox

	Notice No. ↓	Customer Name ↓	Regn./Trader No./Doc ID ↓	Tax Type/Duty/Rep. Oblig. ↓	Document Type ↓	Period Begin ↓	Issued Date ↓
<input type="checkbox"/>	7406829363763568958N			EPT	EPT Return		
<input type="checkbox"/>	762734293942698044V			EPT	EPT Return		
<input type="checkbox"/>	6482862248019411181L			EPT	EPT Return		

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”

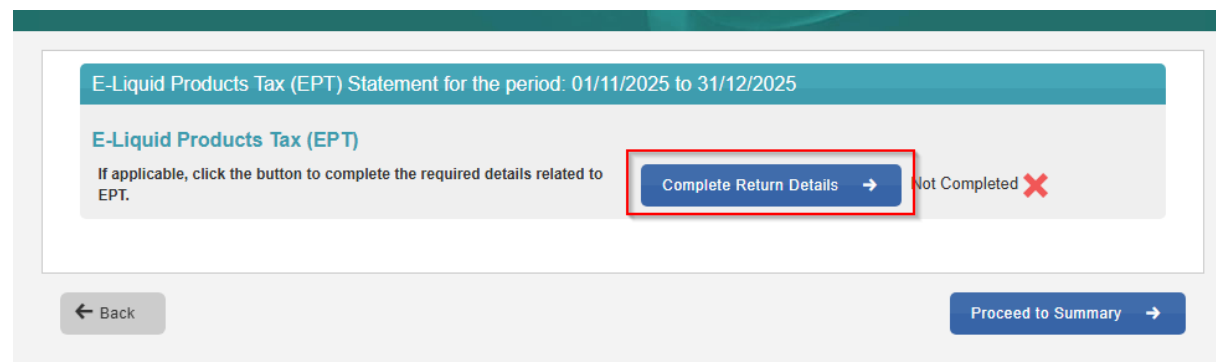


Figure 60 Complete Return Details Screen

- 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”.

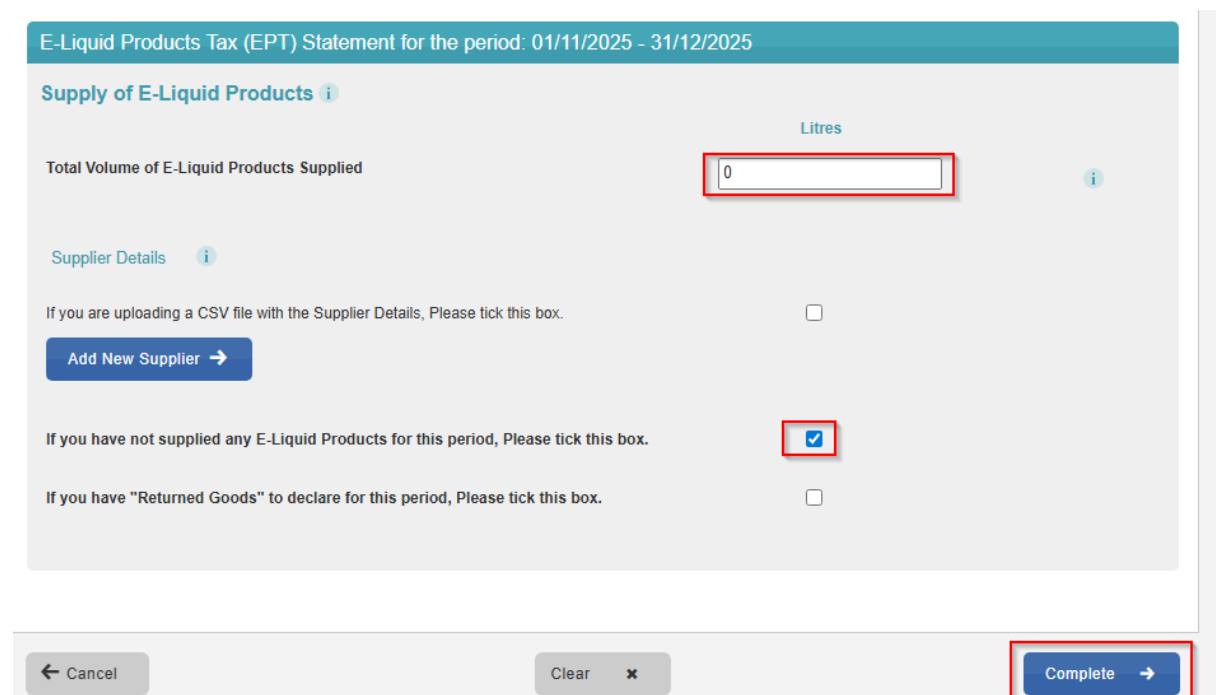
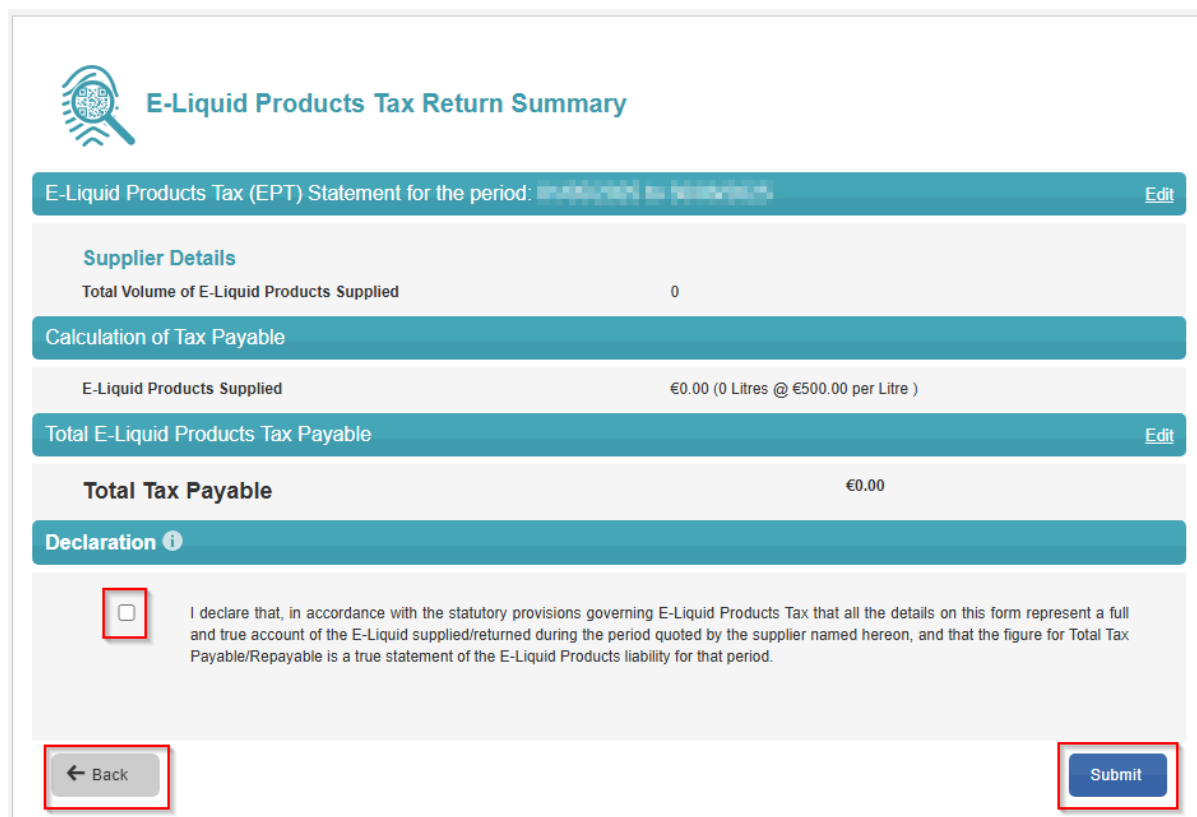


Figure 61 Nil Return Details Screen

- 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”.



The screenshot shows the 'E-Liquid Products Tax Return Summary' screen. At the top, there is a header with a magnifying glass icon and the title 'E-Liquid Products Tax Return Summary'. Below this is a teal bar with the text 'E-Liquid Products Tax (EPT) Statement for the period: 01/01/2021 to 31/03/2021' and an 'Edit' link. The main content area is divided into sections: 'Supplier Details' showing 'Total Volume of E-Liquid Products Supplied' as 0; 'Calculation of Tax Payable' showing 'E-Liquid Products Supplied' as €0.00 (0 Litres @ €500.00 per Litre); and 'Total E-Liquid Products Tax Payable' as €0.00. A 'Declaration' section follows, containing a checkbox and a text declaration. At the bottom, there are 'Back' and 'Submit' buttons, both highlighted with red boxes.

E-Liquid Products Tax Return Summary

E-Liquid Products Tax (EPT) Statement for the period: 01/01/2021 to 31/03/2021 [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

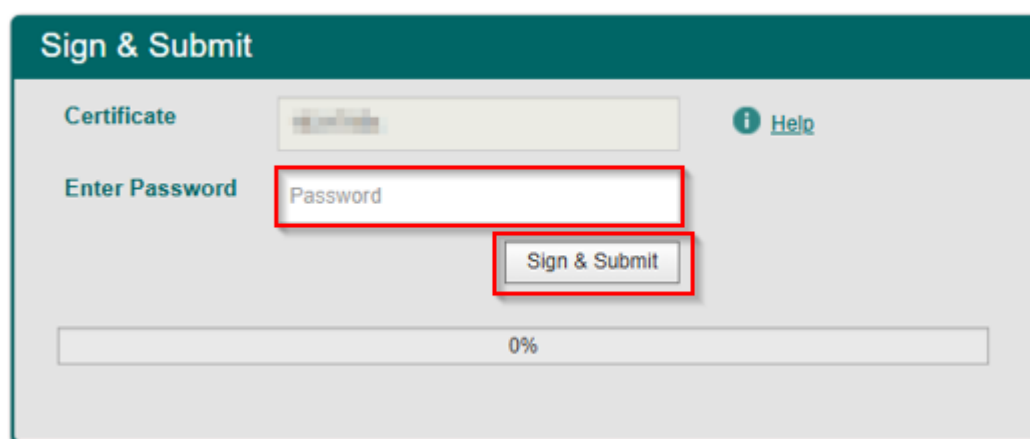
Declaration ⓘ

☐ 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”.



The screenshot shows the 'Sign & Submit' screen. It has a teal header with the title 'Sign & Submit'. Below the header, there is a 'Certificate' field with a blurred image and a 'Help' link. The 'Enter Password' section contains a password input field and a 'Sign & Submit' button, both highlighted with red boxes. At the bottom, there is a progress bar showing 0%.

Sign & Submit

Certificate [Help](#)

Enter Password Password

[Sign & Submit](#)

0%

Figure 63 Sign and Submit Screen

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

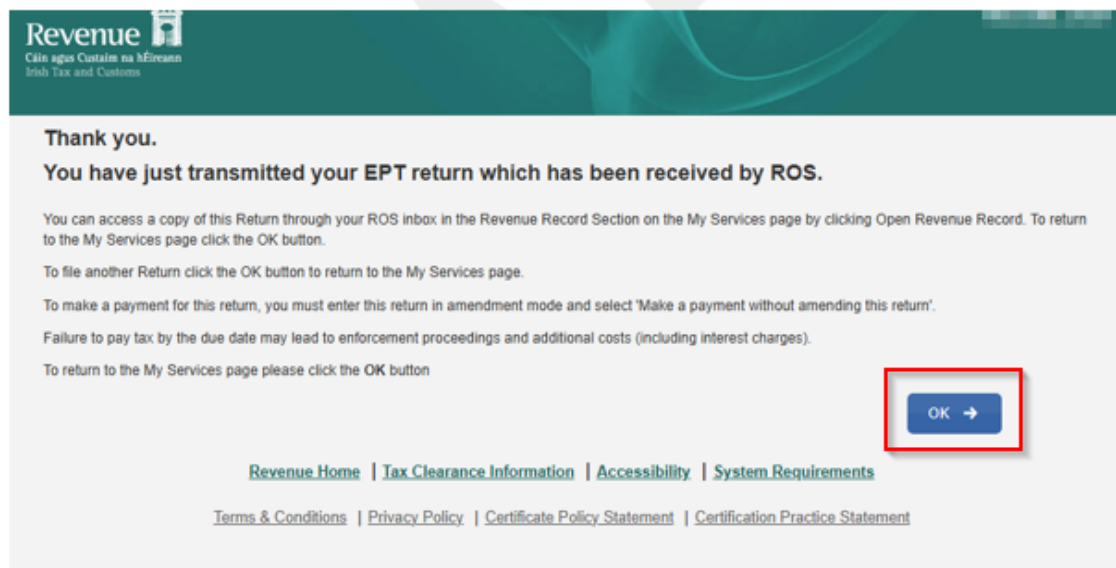


Figure 64 Return Confirmation Screen

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

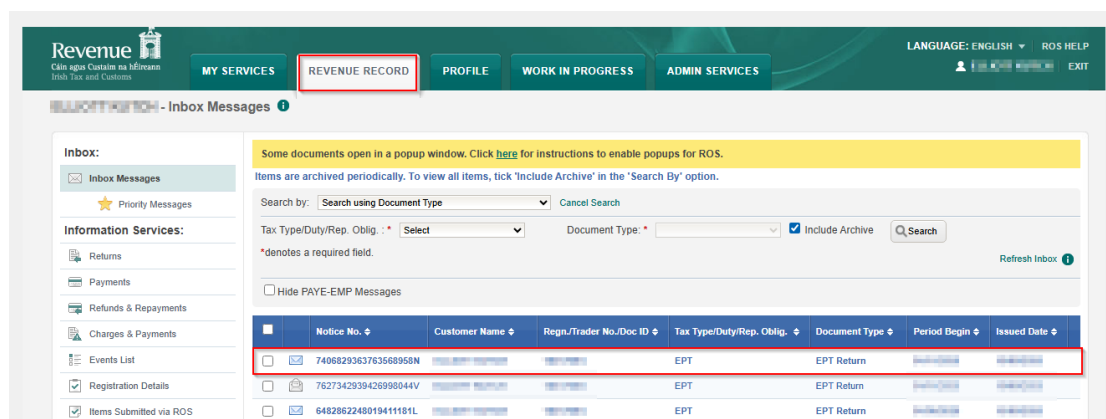


Figure 65 Revenue Record Inbox Screen

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 100 ⓘ

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	Edit Remove
EU	50	01/11/2025	XXXXXXXXXX	Edit Remove

Clear ✕

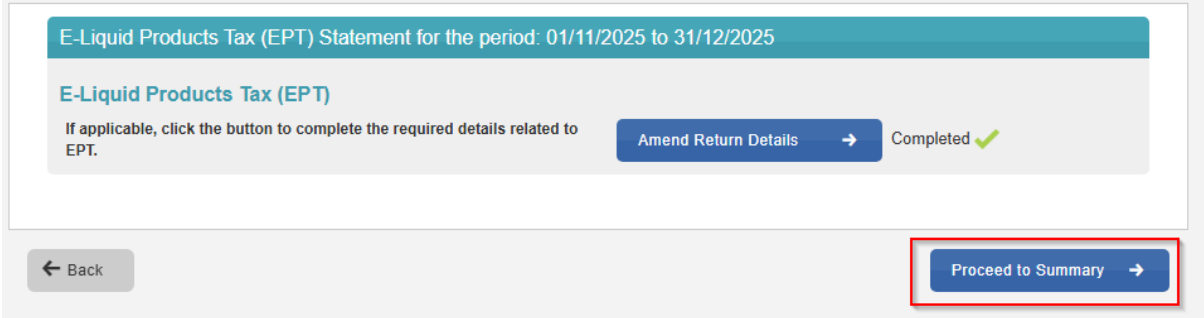
If you have not supplied any E-Liquid Products for this period, Please tick this box. ☐

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 ✓

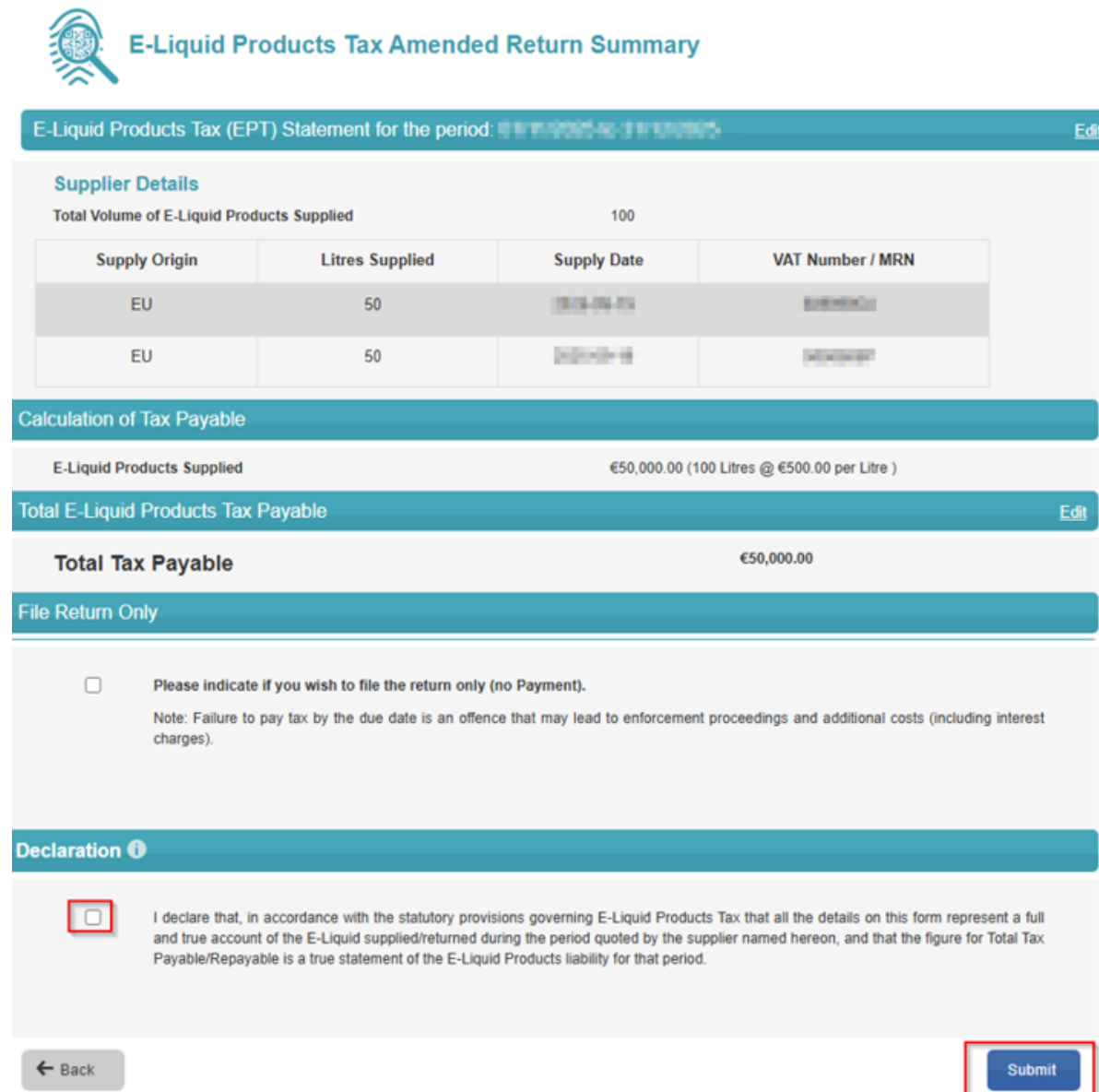
← Back

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	GB123456789
EU	50	01/01/2023	GB123456789

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”.

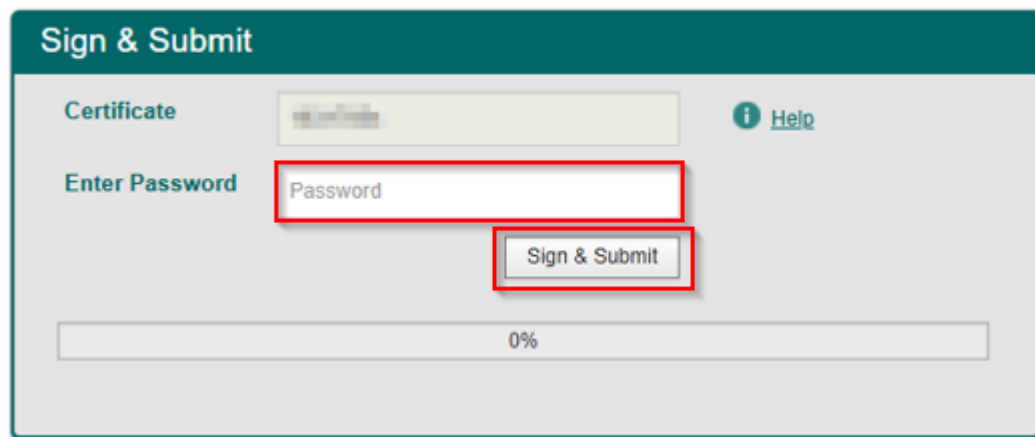
The image shows a web form titled "Sign & Submit" with a teal header. Below the header, there are two main sections: "Certificate" and "Enter Password". The "Certificate" section has a text input field with a blurred value and a "Help" link. The "Enter Password" section has a password input field. A "Sign & Submit" button is located below the password field. A progress bar at the bottom shows 0% completion.

Figure 75 Sign and Submit Screen

- A confirmation screen now appears.

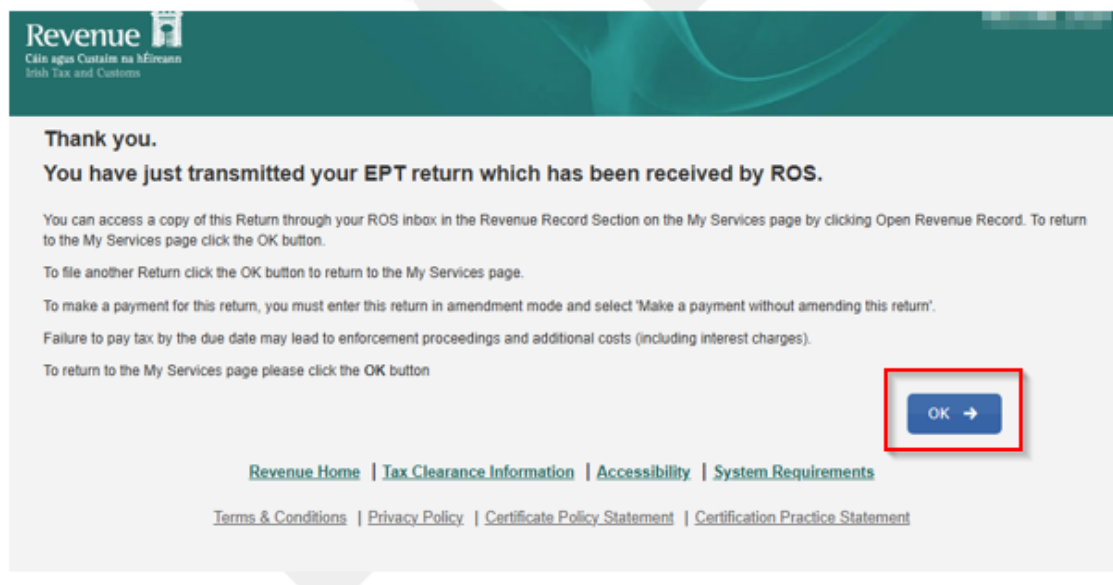
The image shows a confirmation screen from the Revenue website. The header includes the Revenue logo and the text "Cáil agus Custaim na hÉireann Irish Tax and Customs". The main content area has a teal background with white text. It says "Thank you. You have just transmitted your EPT return which has been received by ROS." Below this, there are instructions on how to access the return, file another return, make a payment, and return to the My Services page. A blue "OK" button with a right arrow is highlighted with a red box. At the bottom, there are links for "Revenue Home", "Tax Clearance Information", "Accessibility", "System Requirements", "Terms & Conditions", "Privacy Policy", "Certificate Policy Statement", and "Certification Practice Statement".

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.

Revenue
Cain agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

LANGUAGE: ENGLISH ROS HELP

EXIT

REVENUE RECORD - Inbox Messages

Inbox:

Inbox Messages

Priority Messages

Information Services:

Returns

Payments

Refunds & Repayments

Charges & Payments

Events List

Registration Details

Items Submitted via ROS

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.

Hide PAYE-EMP Messages Refresh Inbox

	Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
<input type="checkbox"/>	7406829363763568958N			EPT	EPT Return		
<input type="checkbox"/>	7627342939426998044V			EPT	EPT Return		
<input type="checkbox"/>	6482862248019411181L			EPT	EPT Return		

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.

E-Liquid Products Tax (EPT) Statement for the period 12/01/2024 - 12/01/2024

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 Returned Goods →

← Cancel Clear × **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 - 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: **01/01/2023 - 31/03/2023**

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"/>	Edit Remove

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"/>	Remove

← Cancel Clear ✕ **Complete** →

Figure 80 Returned Goods Detail Screen

- Click “Proceed to Summary”.

E-Liquid Products Tax (EPT) Statement for the period: **01/01/2023 - 31/03/2023**

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			

Returned Goods

E-Liquid Products that have been returned

Volume of E-Liquid Products Returned	Return Date

Calculation of Tax Payable

E-Liquid Products Supplied	
E-Liquid Products Returned	

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

Total Tax Payable

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.
- 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
- Telephone at 01 738 3699