

## E-Liquid Products Tax (EPT)

This document should be read in conjunction with [Part 2, Chapter 1 of the Finance Act 2024](#).

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## 1 Introduction

This Manual provides information and guidance regarding E-Liquid Products Tax (EPT), relevant to Revenue officers, and to traders engaged in the supply of e-liquid products.

The manual outlines the products within scope of the tax, who is liable to pay the tax, when the tax arises and what liable suppliers need to do to comply with the tax. Step-by-step guidance on how to register for EPT and comply with filing and payment obligations is available in the ROS Registration and Filing Guidelines for E-Liquid Products Tax (EPT) manual.

### 1.1 E-Liquid Products Tax Overview

E-Liquid Products Tax (EPT) is an excise duty which applies to the supply of e-liquid products, as defined in [Part 2, Chapter 1 of the Finance Act 2024](#). The tax comes into effect from 1 November 2025.

E-liquid products are liquids intended for use in e-cigarettes, vapes or similar inhalation devices. EPT applies to e-liquid products regardless of their nicotine content (see [Section 2](#)).

EPT applies at a single flat rate based on the volume of the e-liquid product (see [Section 3](#)).

EPT is a self-assessed tax, payable by suppliers who make a 'first supply' of e-liquid products in the State (see [Section 4](#)).

A 'first supply' takes place when the first time a quantity of e-liquid products is supplied to another business or person in the State.

The tax arises at the time the supplier makes a 'first supply' of e-liquid product in the State.

The supplier who makes a 'first supply' in the State is accountable for EPT. Such suppliers are obliged to register with Revenue in advance of making a first supply. They are also liable to account for and pay EPT (see [Section 5](#)).

Traders who produce e-liquid products within the State, or who bring them into the State, for onward supply in the State are obliged to register with Revenue and liable to account for and pay EPT.

Traders who source all their e-liquid product from suppliers based in the State do not need to register for EPT. This is because if they have been supplied in the State then they cannot themselves be the supplier who makes a 'first supply' of that product in the State.

Traders who source their e-liquid product from a supplier outside the State become liable for EPT when they make an onward supply of that e-liquid product in the State. Such traders are obliged to register with Revenue and to account for and pay EPT.

## 2 Legislation

EPT is a national excise duty. It is governed by the provisions of [Part 2, Chapter 1 of the Finance Act 2024](#) (No. 43 of 2024).

### 2.1 E-Liquid Products

E-liquid products are liquids intended for use in e-cigarettes, vapes or similar inhalation devices, regardless of nicotine content. Certain e-liquid products used solely in medicines for nicotine replacement therapy are not liable for E-Liquid Products Tax (EPT).

### 2.2 Definitions

Section 57 of the Finance Act 2024 provides the following definitions:

**“e-liquid products”** means liquid for e-liquid inhalation products except where such liquid is used exclusively as a nicotine replacement.

**“liquid for e-liquid inhalation products”** means—

- (a) liquid containing nicotine that can be used in an e-liquid inhalation product,  
and
- (b) liquid not containing nicotine that can be used in an e-liquid inhalation product;

**“nicotine replacement”** means a medicine licenced or authorised by the Health Products Regulatory Authority supplied for the purpose of nicotine replacement therapy.

#### 2.2.1 Products in scope of EPT

As a result of the definitions provided for in Section 57 of the Finance Act 2024, the following products are within the scope of E-liquid Products Tax:

- Single-use vapes/e-cigarettes/cartridges
- E-liquid in refill bottles/cartridges for reusable e-cigarettes/vapes
- DIY e-liquid kits

#### 2.2.2 Products not in scope EPT

E-liquid products licenced as a medicine for the purposes of nicotine replacement therapy are outside the scope of EPT. Such products are licensed or authorised by the Health Products Regulatory Authority (HPRA) and details are available on their website [www.hpra.ie](http://www.hpra.ie).

### 3 Rate for E-Liquid Products Tax

#### 3.1 Rate

E-Liquid Products Tax (EPT) is chargeable based on the volume of the product. The current EPT rate applicable on e-liquid product first supplied on or after 1 November 2025 is as follows:

<b><u>Product</u></b>	<b><u>EPT rate per litre</u></b>
e-liquid	€500.00

#### 3.2 Relief

A relief from EPT may apply where e-liquid products on which EPT has already been paid by a registered supplier, are subsequently returned to that supplier.

In order to claim the relief, suppliers are required to include details of the goods that have been returned on the EPT Return for the relevant period. Further details are available in the ROS Registration and Filing Guidelines for E-Liquid Products Tax (EPT) manual.

## 4 Liability to E-Liquid Products Tax (EPT)

### 4.1 When does an EPT liability arises.

EPT is a self-assessed tax, payable by suppliers who make a 'first supply' in the State of e-liquid product.

For EPT purposes, 'supply in the State' means a supply from one supplier established in the State to:

- another supplier established in the State  
or
- a consumer in the State.

### 4.2 First Supply in the State

A 'first supply' takes place the first time a quantity of e-liquid products is supplied to another business or person in the State.

Second and subsequent supplies of e-liquid products are not liable to the tax.

In determining whether a trader is liable for the tax, it is important to consider the source of the e-liquid products. A wholesaler or retailer who sources e-liquid product from outside the State and supplies these products in the State is making a first supply in the State. Such suppliers are obliged to register for EPT and liable to account for and pay the tax.

Supplies of e-liquid products made to a business or person located outside the State are not within the scope of EPT and therefore no tax arises.

Further details to assist traders in determining whether they are liable for EPT are outlined in the sections below. Examples of what is and what is not regarded as a first supply in the State are contained in Appendix 1.

#### 4.2.1 Manufacturers

Manufacturers of e-liquid products in the State who make supplies to businesses or persons in the State are making a 'first supply' of e-liquid products. In such circumstances, the manufacturer is required to register for EPT in advance of making a first supply of e-liquid products in the State. The manufacturer is also liable to account for and pay EPT.

In circumstances where manufacturers in the State make a supply of e-liquid product to a business or person located outside the State, that supply is not liable to EPT.

#### 4.2.2 Importers

The importation of e-liquid products into the State is not a 'first supply' in the State.

However, a liability for EPT arises when imported e-liquid products are subsequently supplied by the importer to another business or person in the State.

This is the 'first supply' in the State and may be at wholesale or retail level. In such circumstances the supplier is obliged to register for EPT ahead of making the 'first supply' and is liable to account for and pay the tax.

#### 4.2.3 Wholesale/Retail Outlets

Generally, wholesale/retail outlets will purchase e-liquid products from importers or from manufacturers in the State. Therefore, the wholesaler/retailer will not generally be the source of 'first supply' of e-liquid product in the State and in such circumstances will not be required to register for and pay EPT.

However, if a wholesale/retail outlet sources any e-liquid products from outside the State (i.e. from another EU Member State or non-EU country) for onward supply in the State, they will be liable for the tax. This is because the wholesaler/retailer is making a 'first supply' of e-liquid products in the State and therefore, is obliged register for EPT and liable to account for and pay the tax.

#### 4.2.4 Related Companies

If the first supply of e-liquid product is between related companies (as defined in the Companies Act 2014), it is not regarded as a liable supply for EPT. The related company receiving the e-liquid product is required to register and pay EPT when it makes a first supply in the State.

However, in certain circumstances and only by prior agreement with Revenue, a company making first supplies in the State to a related company may, for administrative purposes, request to opt to account for and pay the EPT on the supplies to the related company.

In such cases the company making the supply to the related company is obliged to register for the tax, file EPT returns and pay the tax due on the relevant supplies. In addition, both related companies will be required to commit to the arrangement for a minimum period of time specified by Revenue. The administrative arrangement will be subject to withdrawal in any particular case at the discretion of Revenue.

A company that wishes to request to opt to account for and pay the EPT on first supplies in the State to a related company is required to contact their Revenue Branch.

All related companies that are party to the supply will need to confirm their agreement to the administrative arrangement and include the following:

- Details of the related companies clearly indicating each company's position in the supply transaction,
- Reason(s) for requesting to apply for an administrative arrangement to allow supply of e-liquid products in the State to a related company to be regarded as a liable first supply,
- Proposed start date of arrangement, which will always be the start of an EPT accounting period.

If agreed by Revenue the administrative arrangement will be subject to the following conditions:

- The supplying company is required to register for EPT in advance of the proposed start date of the arrangement;
- The supplying company will assume all EPT reporting and payment responsibilities with regard to supplies made to the related company from the agreed start date of the arrangement;
- Both related companies are required to commit to the arrangement for a minimum period of 12 months;
- The administrative arrangement will be subject to regular review by Revenue;
- The administrative arrangement may be withdrawn at any time by Revenue;
- In circumstances where Revenue withdraws the administrative arrangement the supplying company remains liable for all first supplies made to the related company up to and including the withdrawal date;
- Where the administrative arrangement is withdrawn by Revenue the other related company assumes all EPT liabilities for first supplies it makes after the withdrawal date;
- The administrative arrangement will continue unless it is withdrawn by Revenue or notice of cessation is submitted in writing to Revenue from the supplying company and this notice is copied to the related company;
- The notice of cessation should be submitted in advance of the end of the last EPT accounting period to which the administrative arrangements apply;
- The supplying company remains liable for all returns and payments up to and including the last EPT accounting period for which the administrative arrangement applies.



## 5 Registering for E-Liquid Products Tax (EPT)

Liable suppliers of taxable e-liquid products are required to register through [Revenue Online Services \(ROS\)](#) in advance of making taxable supplies.

Step-by-step guidance on how to register for EPT is available in the ROS Registration and Filing Guidelines for E-Liquid Products Tax (EPT) manual.

Only those traders making first supplies in the State are liable for the tax and required to register with Revenue.

Those making second or subsequent supplies, in the State, do not have an EPT liability and are not required to register for EPT.

Those traders making supplies solely to a business or person outside the State are not liable for EPT and are not required to register for EPT.

## 6 Returns and Payments

Liable suppliers are required to file an E-Liquid Products Tax (EPT) return and pay any liability arising. EPT returns should be filed online via [Revenue Online Services \(ROS\)](#). Once a supplier inputs the relevant details on the EPT return form on ROS, the EPT liability will be generated by the online system.

Step-by-step guidance on how to file an EPT return and pay the liability is available in the ROS Registration and Filing Guidelines for E-Liquid Products Tax (EPT) manual.

### 6.1 Dates

Returns of EPT are required to be made on a two-monthly basis and both the return and payment of any liability are due no later than one month after the end of the relevant accounting period.

The tax comes into operation on 1 November 2025. Therefore, the first accounting period is from 1 November 2025 until 31 December 2025.

EPT returns for this first EPT period are required to be submitted by no later than 31 January 2026. Similarly, payment of the EPT liability for this period is required to be made by no later than 31 January 2026.

The following table outlines the accounting periods and related return and payment dates for EPT:

Accounting Periods	Return and Payment Deadline
1 January – 28 February*	31 March
1 March – 30 April	31 May
1 May – 30 June	31 July
1 July – 31 August	30 September
1 September – 31 October	30 November
1 November – 31 December	31 January

\*29 February on Leap years

### 6.2 'Nil' Returns

If a registered supplier has not made any supplies in the accounting period, a 'nil' return must be submitted.

### 6.3 Late Payments

Interest on late payment applies to any payment made after the due date. Further information is available on [www.revenue.ie](http://www.revenue.ie).

## 7 Invoices and Records

EPT suppliers are not required to identify the EPT as a separate line on invoices to customers. However, they are required to retain all records relevant to the tax and to provide these to Revenue when requested to do so.

Accounts and records relevant to the tax are required to be kept for a period of six years. They may be kept in an electronic format, provided that they can be produced as required in printed form.

Records to be retained include, but are not limited to, books, accounts, documents such as invoices, delivery and purchase orders, specific product information relating to the basis of assessment and Electronic Point of Sale (EPOS) records.

## Appendix 1 – First Supply

The following examples illustrate what is, and what is not, regarded as a first supply in the State of an e-liquid product in respect of E-Liquid Products Tax (EPT):

### **Example 1 - A wholesaler in the State sourcing e-liquid product from a supplier located outside the State**

ABC Limited is a wholesaler based in Dublin that sources e-liquid product from a manufacturer in France and brings this product into the State. ABC Limited then supplies the products to a retailer, DEF Limited, in the State.

As ABC Limited has made a first supply in the State, it is liable to account for and pay EPT. Before making the supply, ABC Limited is obliged to register with Revenue for EPT.

DEF Limited has no EPT obligations arising from this transaction.

### **Example 2 - A wholesaler in the State sourcing e-liquid product from a manufacturer in the State**

Alpha Limited is a wholesaler based in Cork that sources e-liquid product from a manufacturer in Dublin. Alpha Limited then supplies the goods to a distributor in the State.

Alpha Limited has not made a first supply in the State and is therefore **not required** to register for EPT. This is because the Dublin-based manufacturer has made the first supply in the State and the manufacturer is therefore obliged to register for EPT and is liable to account for and pay the tax.

### **Example 3 - A retail outlet in the State sourcing e-liquid product from a manufacturer in the State**

XYZ Limited is a retail outlet based in Waterford that sources a quantity of e-liquid product from a manufacturer based in Kilkenny. The retailer then supplies the e-liquid product to consumers in the State.

XYZ Limited has not made a first supply in the State and is therefore **not required** to register for EPT. This is because the Kilkenny-based manufacturer has made the first supply in the State and is therefore obliged to register for EPT and is liable to account for and pay the tax.

### **Example 4 - A retail outlet in the State sourcing e-liquid product directly from a supplier outside the State.**

Omega Limited is a retail outlet based in Wexford that sources e-liquid product from a wholesaler based in Germany. Omega Limited then supplies the e-liquid product to consumers in Ireland.

As Omega Limited has made the first supply of e-liquid products in the State it is required to register for EPT and is liable to account for and pay the tax.

**Example 5 – A manufacturer in the State supplying e-liquid product to a customer based outside the State.**

Red Limited is an e-liquid products manufacturer based in Tipperary. Red Limited supplies e-liquid products to customers based in the UK, France and Germany.

As Red Limited is only making supplies outside the State, no EPT liability arises and Red Limited is not required to register. This is because there has not been a first supply in the State.