

Tobacco Products Tax

Chapter 3 of Part 2 of the Finance Act 2005 (as amended)

Non-Statutory Consolidated Document For Reference Purposes Only (January 2025 edition)

Tobacco Products Tax (TPT) is provided for in Chapter 3 of Part 2 of Finance Act 2005. These provisions have been amended several times since 2005, by Finance Acts and by the Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2020. [The 2005 Act and subsequent amending Acts are published in the Irish Statute Book.](#)

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CHAPTER 3

Tobacco Products Tax

Interpretation

71.—(1) In this Chapter and in *Schedule 2*, except where the context otherwise requires—

“authorised warehousekeeper” means a person authorised by the Commissioners to produce, process, hold, receive or dispatch in the course of business, excisable products under a suspension arrangement;

“cigarettes” means—

Amended by Regulation
3(a)(i) of S.I. No. 608 of
2010.

- (a) rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos,
- (b) rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette paper tubes or wrapped in cigarette paper,
- (c) products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in *paragraph (a) or (b)*,

and to which Council Directive 95/59/EC of 27 November 1995¹ and Council Directive 2010/12/EU of 16 February 2010² relate;

Substituted by Regulation
3(a)(ii) of S.I. No. 608 of
2010.

“cigars or cigarillos” mean any of the following products provided they can be and, given their properties and normal consumer expectations, are exclusively intended to be smoked as they are—

- (a) rolls of tobacco with an outer wrapper of natural tobacco,
- (b) rolls of tobacco with—
 - (i) a threshed blend filler, and
 - (ii) an outer wrapper of the normal colour of a cigar, of reconstituted tobacco, covering the product in full, including where appropriate the filter but not, in the case of tipped cigars, the tip,

where the unit weight, excluding the filter or mouthpiece, is not less than 2.3 grammes and not more than 10 grammes, and the circumference over at least one-third of the length is not less than 34 millimetres,

¹ O.J. No. L291 of 6.12.1995, p. 40

² O.J. No. L50, 27.2.2010, p. 1.

(c) products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in paragraph (a) or (b),

and to which Council Directive 95/59/EC of 27 November 1995 and Council Directive 2010/12/EU of 16 February 2010 relate;

“Commissioners” means the Revenue Commissioners;

Definition of “Community” deleted by section 78(a) of Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2020.

Substituted by Regulation 3(a)(iii) of S.I. No. 608 of 2010.

“fine-cut tobacco for the rolling of cigarettes” means smoking tobacco in which more than 25 per cent by weight of the tobacco particles have a cut width of less than 1.5 millimetres, and to which Council Directive 95/59/EC of 27 November 1995 and Council Directive 2010/12/EU of 16 February 2010 relate;

Inserted by S.56 of FA2013

“illicit tobacco product” means any tobacco product that has, contrary to the requirements of section 108A of the Finance Act 2001, been produced or processed in the State otherwise than in a tax warehouse;

Inserted by S.91 of FA2010

“importer” means a person who, for commercial purposes, brings tobacco products into the State, and includes a person who brings tobacco products from another Member State;

“materials” means tobacco in any form and any other substance to be used for incorporation in tobacco products;

Definition of “Member State” deleted by section 78(a) of Withdrawal of the United Kingdom from the European Union (Consequential Provisions) Act 2020.

“Minister” means the Minister for Finance;

“officer” means an officer of the Commissioners;

Amended by S.127 of FA2006.

“prescribed” means specified in or determined in accordance with regulations made by the Commissioners under *section 83*;

Inserted by S.56 of FA2013

“prohibited goods” means any machinery, apparatus, equipment, vessel, materials, substance or other thing which is being used, or was used, or is intended to be used, in the production or processing of any illicit tobacco product;

“reconstituted tobacco” means tobacco (whether or not on a backing) that is made by agglomerating tobacco dust or finely div-

ided tobacco derived from tobacco leaves or tobacco refuse and is generally put up in the form of rectangular sheets or strip;

“records” means any books, accounts, documents or other recorded information including information in a computer or in other non-legible form;

Substituted by S.91 of
FA2010

“release for consumption” has the same meaning as it has in Part 2 of the Finance Act 2001;

Amended by Regulation 3
(a)(iv) of S.I. No. 608 of
2010

“smoking tobacco” means—

- (a) tobacco which has been cut or otherwise split, twisted or pressed into blocks and which is capable of being smoked without further industrial processing,
- (b) tobacco refuse which is put up for retail sale and can be smoked and is not a cigar, cigarillo or cigarette,
- (c) products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in *paragraph (a) or (b)*,

and to which Council Directive 95/59/EC of 27 November 1995 and Council Directive 2010/12/EU of 16 February 2010 relate;

“specified tobacco products” means cigarettes and fine-cut tobacco for the rolling of cigarettes and any other tobacco products in respect of which an order under *section 73* of this Chapter relates;

“suspension arrangement” means an arrangement under which excisable products are produced, processed, held or moved, excise duty being suspended;

“tax” means tobacco products tax imposed by *section 72*;

Definition of “tax representative” deleted by section 76(a) of Finance Act 2012

“tax stamp” means a label issued by the Commissioners under *section 73* of this Chapter for the purpose of collecting tobacco products tax;

“tax warehouse” means a premises or place approved by the Commissioners, where excisable products are produced, processed, held, received or dispatched under a suspension arrangement by an authorised warehousekeeper in the course of business;

Amended by Regulation
3(a)(v) of S.I. No. 608 of
2010

“tobacco products” means cigarettes, cigars, cigarillos, fine-cut tobacco for the rolling of cigarettes or other smoking tobacco except where such products contain no tobacco and are either—

(a) used exclusively for medical purposes, or

(b) products commonly known as herbal cigarettes or herbal smoking mixtures.

Inserted by Regulation
3(a)(vi) of S.I. No. 608 of
2010

“tobacco refuse” means remnants of tobacco leaves and by-products obtained from tobacco processing or the manufacture of tobacco products.

Inserted by S.56 of
FA2013

“unmanufactured tobacco” means any thing that falls to be classified as such under the combined nomenclature of the European Communities referred to in Article 1 of Council Regulation (EEC) No. 2658/87 of 23 July 1987³;

(2) **Deleted** by Section 76(b) of Finance Act 2012.

Substituted by Regulation
3 (b) of S.I. No. 608 of
2010

(3) Any cigarette which is greater than 8 centimetres in length (excluding any filter or mouthpiece) shall, for the purposes of tobacco products tax, be treated as if each 3 centimetres or part thereof of its length in excess of 8 centimetres were a separate cigarette.

(4) **Deleted** by Section 76(b) of Finance Act 2012.

Amended by S.78(b) of
Withdrawal of the United
Kingdom from the
European Union
(Consequential
Provisions) Act 2020

(5) Subject to subsection (5A), a word or expression that is used in this Chapter and which is also used in Part 2 of the Finance Act 2001 has, unless a meaning is provided by *subsection (1)* or the contrary intention otherwise appears, the same meaning in this Chapter as it has in that Part.

Inserted by S.78(c) of
Withdrawal of the United
Kingdom from the
European Union
(Consequential
Provisions) Act 2020

(5A) In this Chapter, each reference to Member State shall apply as if the reference included a reference to Northern Ireland.

³ OJ No. L256, 7.9.1987, p.1

Charging and rates.

Substituted by S.76(c) of
FA 2012

72.—(1) Subject to the provisions of this Chapter and any regulations made under it, a duty of excise, to be known as tobacco products tax, shall be charged, levied and paid, at the rates specified in Schedule 2, on all tobacco products—

- (a) released for consumption in the State, or
- (b) released for consumption in another Member State and brought into the State.

(2) Subsection (1)(b) does not apply to any tobacco products that have been released for consumption in another Member State and which are held on board a ship or aircraft making a sea crossing between another Member State and the State, where such tobacco products are not available for sale or supply while the ship or aircraft is within the territory of the State.

Liability and payment.

Subsection (1) substituted
by S.91(3) of FA2010

73.—(1) Liability for tobacco products tax shall arise at the time tobacco products are, either—

- (a) released for consumption in the State, or
- (b) following release for consumption in another Member State, brought into the State.

(2) Payment of tobacco products tax in respect of specified tobacco products shall be by means of the purchase of tax stamps issued by the Commissioners except where the Commissioners, in exceptional circumstances, permit payment to be subject to the provisions governing other tobacco products.

(3) Subject to *section 74*, the Commissioners shall only issue tax stamps on payment of an amount equivalent to the amount of tobacco products tax represented by such tax stamps.

(4) The Minister may, by order, extend the provisions of this Chapter which relate to tax stamps and specified tobacco products to other tobacco products to which this Chapter relates.

Deferment of payment.

74.—The Commissioners may, subject to compliance with such conditions for securing payment of tobacco products tax as they may think fit to impose—

- (a) in respect of specified tobacco products where the issue of tax stamps arises in a period beginning on and including the fourth last day of a month up to and including the fifth last day of the subsequent month permit, subject to *paragraph (b)*, payment of the amount referred to in *section 73(3)* or tobacco products tax to be deferred to a day not later than the last day of the second month following that subsequent month,
- (b) in respect of specified tobacco products where such issue arises during the period beginning on and including 28 October in any year and ending on and including 27 December in that year, permit payment of such amount or tobacco products tax arising up to and including 30 November in that year and half the total of such amount and such tobacco products tax arising in the said period thereafter, as determined by the Commissioners, to be paid not later than 31 December in that year, and
- (c) in respect of other tobacco products:
 - (i) other than on the last day in the month of December, where tobacco products tax liability arises on a day in that month but such day is not a Saturday or a Sunday, permit payment of tobacco products tax to be deferred, as to one half, as determined by the Commissioners, of the tax to a day not later than the last day of that month and, as to the remainder of the tax, to a day not later than the last day of the next following month of January, and
 - (ii) in any other case, permit payment of the tobacco products tax to be deferred to a day not later than the last day of the month immediately following that in which liability arises.

Ascertainment of retail prices of tobacco products.

75.—(1) Subject to *subsection (2)*, where a rate of tobacco products tax is related to the price at which a tobacco product is sold by retail, that price shall be taken for the purposes of this Chapter to be the price at which the product and any packaging and any article or token, accompanying the product, are sold by retail.

(2) A manufacturer or importer of cigarettes shall make a declaration in writing to the Commissioners of the price at which such manufacturer or importer will recommend that such cigarettes

are to be sold by retail in respect of each category of quantity that the cigarettes are packaged for retail sale, and the price so declared shall, for the purposes of this Chapter, be taken to be the price at which such cigarettes are sold by retail.

Subsections (3) and (4)
substituted by S.76(d) of
FA 2012

(3) Where a price does not for the time being stand declared under subsection (2), the Commissioners may, in relation to the cigarettes concerned, determine a price to be taken, for the purposes of this Chapter, as the price at which such cigarettes are sold by retail.

(4) Where a price has been declared under subsection (2), or determined by the Commissioners under subsection (3), a manufacturer or importer of tobacco products shall not recommend, expressly or by implication, that the cigarettes concerned are sold by retail at a price higher than the price so declared or determined.

Affixing of tax stamps.
Subsections (1), (1A) and
(1B) substituted for
subsection (1) by S.76(e)
of FA 2012

76.—(1) In this section “appropriate tax stamp” means a tax stamp in respect of which an amount equivalent to the tax chargeable, on the pack of tobacco products to which that tax stamp is to be affixed, has been paid.

(1A) Subject to subsection (1B), all specified tobacco products that are intended for sale, delivery or consumption in the State shall have an appropriate tax stamp affixed by the manufacturer to each pack in which the specified tobacco products concerned are intended to be put up for retail sale.

(1B) Subsection (1A) shall not apply to specified tobacco products that—

(a) have been acquired by a private individual in another Member State and are relieved from excise duty under section 104(2) of the Finance Act 2001,

(b) are exempted from value-added tax and excise duty under the European Communities (Tax Exemption for Certain Non-Commercial Goods Imported in the Personal Luggage of Travellers from Third Countries) Regulations 2008 (S.I. No. 480 of 2008),

(c) are being held or delivered under a suspension arrangement, or

(d) under section 73(2), are subject to the provisions of this Chapter governing other tobacco products.

(2) (a) Tax stamps affixed in the State to packs of specified tobacco products shall be affixed in a tax warehouse and in such manner as the Commissioners may

prescribe in regulations made under *section 83*.

- (b) Where packs of specified tobacco products are brought into the State with tax stamps affixed they shall be affixed in such manner as the Commissioners may prescribe in regulations made under *section 83*.

Reliefs.
Substituted by S.76(f) of
FA 2012

77.—(1) Subject to such conditions as the Commissioners may prescribe or otherwise impose, a relief from tobacco products tax shall be granted on any tobacco products that are shown to the satisfaction of the Commissioners—

- (a) to have been destroyed in accordance with their requirements,
- (b) to have been rendered unfit for use as tobacco products, and used for industrial or horticultural purposes,
- (c) to have been returned to a tax warehouse for remanufacture,
- (d) to be intended for use, or to have been used, solely for scientific tests or for tests connected with product quality, or
- (e) to be delivered for shipment for use as stores on board a ship or aircraft on a journey from a place in the State to a place outside the State.

(2) Subject to such conditions as they may prescribe or otherwise impose, the Commissioners shall repay any amount paid, and remit any amount due, under section 73(3), on the issue of tax stamps that have been shown to the satisfaction of the Commissioners to have been—

- (a) destroyed, damaged or otherwise rendered unsuitable for use as tax stamps, or
 - (b) affixed to specified tobacco products that have been the subject of an irregularity, within the meaning of Article 38 of Council Directive No. 2008/118/EC of 16 December 2008⁴, in another Member State, and where excise duty on such products has been paid in another Member State.
- (3) (a) For the purposes of the relief under subsection (1)(c), except where paragraph (b) applies, the amount repayable shall be the full amount of tax paid on the

⁴ OJ No. L9, 14.1.2009, p.12

tobacco products concerned.

(b) For the purposes of the relief under subsection (1)(c), where on the day the tobacco products concerned are returned to the tax warehouse, the rate of tax on any of those tobacco products is lower than that at which the tax was paid, the amount repayable in respect of those tobacco products shall be calculated at that lower rate.

(4) (a) Claims for repayment under subsection (1) or (2) shall be made in such form as the Commissioners may direct and shall be in respect of qualifying events, giving rise to the relief concerned, occurring within a period of 3 months.

(b) Except where the Commissioners may, in any particular case, allow, a repayment claim shall be made within 6 months following the end of the period referred to in paragraph (a).

Offences in relation to tax stamps.

Amended by S.76(g) of FA 2012

78.—(1) It is an offence under this subsection for any person to contravene or fail to comply with any provision of this Chapter or any regulation made under *section 83* or any condition imposed under this Chapter or under such regulation in relation to such provision.

Amended by S.77 of FA2008.

(2) Without prejudice to any other penalty to which a person may be liable, a person convicted of an offence under *subsection (1)* is liable on summary conviction to a fine of €5,000.

Amended by S.56 of FA2013

(3) With the exception of cases where payment of tobacco products tax is permitted under *section 73(2)* to be subject to the provisions governing other tobacco products it is an offence under this subsection to invite an offer to treat for, offer for sale, keep for sale or delivery, sell or deliver, or be in the process of delivering specified tobacco products otherwise than in a pack or packs to which a tax stamp, by means of which tobacco products tax at the appropriate rate has been levied or paid in respect of such tobacco products, is affixed to each such pack in the prescribed manner unless such invitation, offer, sale or delivery takes place under a suspension arrangement.

(4) It is an offence under this subsection to counterfeit, alter or otherwise make fraudulent use of, or to be knowingly concerned in holding, selling or dealing in a counterfeited or altered tax stamp.

(5) Without prejudice to any other penalty to which a person may be liable, a person convicted under *subsection (3)* or (4) is liable—

Amended by S.77 of FA2008.

(a) on summary conviction, to a fine of €5,000 or, at the discretion of the Court, to imprisonment for a term not

exceeding 12 months or to both, or

Amended by S.101 of
FA2010

(b) on conviction on indictment, to a fine not exceeding €126,970 or, at the discretion of the Court, to imprisonment for a term not exceeding 5 years or to both.

Inserted by S.101 of
FA2010

(5A) Section 13 of the Criminal Procedure Act 1967 shall apply in relation to an offence under this section as if, in place of the penalties specified in subsection (3) of that section, there were specified in that subsection the penalties provided for by *subsection (5)(a)* of this section, and the reference in subsection (2)(a) of section 13 of the Criminal Procedure Act 1967 to the penalties provided for in subsection (3) of that section shall be construed and apply accordingly.

(6) In a prosecution for an offence under *subsection (3)*, it shall be presumed until the contrary is shown—

(a) that tobacco products tax had not been paid in respect of any pack or packs which do not have a tax stamp affixed thereto,

(b) that in respect of any pack or packs which do not have a tax stamp affixed thereto—

(i) section 104(2), of the Finance Act 2001 does not apply,

(ii) the pack or packs are not being held under a suspension arrangement, and

(iii) the Commissioners have not permitted, under *section 73(2)*, payment of the tax to be subject to the provisions governing tobacco products other than specified tobacco products,

(c) in the case of a prosecution for keeping for sale or delivery, that the tobacco products concerned were so kept and were not kept for private use,

(d) that a thing is a cigarette or other tobacco product where, in the opinion of an officer of the Commissioners, it is contained in any form of packaging which, by virtue of any wording thereon, its shape and other characteristics, is indicative of the contents consisting of one or more than one cigarette or of another tobacco product and the officer so states that opinion.

(7) Any tobacco products or stamps in respect of which an offence has been committed under this section, any goods packed

with or used to conceal such tobacco products and any vehicle or conveyance in which such tobacco products are found in, on or in any manner attached to, are liable to forfeiture.

(8) Where an offence under this section is committed by a body corporate and the offence is shown to have been committed with the consent or connivance of any person who, when the offence was committed, was a director, manager, secretary or other officer of the body corporate or a member of the committee of management or other controlling authority of the body corporate, that person shall also be deemed to be guilty of an offence and may be proceeded against and punished as if guilty of the first-mentioned offence.

Illicit manufacture of tobacco products.

Inserted by S.56 of
FA2013

78A.—(1) It is an offence under this subsection—

(a) to produce or process any illicit tobacco product or to attempt such production or processing, or to be concerned with any such production, processing, attempted production or attempted processing,

(b) to knowingly deal in any illicit tobacco product,

(c) to keep prohibited goods on any premises or other land or on any vehicle, or

(d) to deliver, or to be in the process of delivering, any illicit tobacco product or prohibited goods.

(2) Without prejudice to any other penalty to which a person may be liable, a person convicted of an offence under this section is liable—

(a) on summary conviction, to a fine of €5,000 or, at the discretion of the Court, to imprisonment for a term not exceeding 12 months, or to both, or

(b) on conviction on indictment, to a fine not exceeding €126,970 or, at the discretion of the Court, to imprisonment for a term not exceeding 5 years, or to both.

(3) Any tobacco products, materials or prohibited goods in respect of which an offence has been committed under subsection (1) are liable to forfeiture, and where any such products, materials or goods are found in or on a vehicle, or in any manner attached to a vehicle, that vehicle is also liable to forfeiture.

(4) (a) In the case of proceedings for an offence under subsection (1)(c), taken against a person who is the owner or the occupier for the time being of premises or other land on which prohibited goods are found, it shall be presumed until the contrary is proved that the prohibited goods concerned have been kept by that person on that premises or other land.

(b) Where any unmanufactured tobacco is found in the State and where that unmanufactured tobacco is not shown to the satisfaction of the Commissioners to be kept, or to be in the course of delivery—

- (i) under a customs procedure within the meaning of Council Regulation (EEC) No. 2913/92 of 12 October 1992⁵,
- (ii) for use as raw material for the production of tobacco products in a tax warehouse,
- (iii) for use as raw material for the production of any product or thing other than a tobacco product, or
- (iv) for any other use that is not contrary to this section,

then it shall be presumed until the contrary is proved that the unmanufactured tobacco is prohibited goods.

(5) Section 13 of the Criminal Procedure Act 1967 shall apply in relation to an offence under this section as if, in place of the penalties specified in subsection (3) of that section, there were specified in that subsection the penalties provided for by subsection (2)(a) of this section, and the reference in subsection (2)(a) of section 13 of the Criminal Procedure Act 1967 to the penalties provided for in subsection (3) of that section shall be construed and apply accordingly.

(6) Where an offence under this section is committed by a body corporate and the offence is shown to have been committed with the consent or connivance of any person who, when the offence was committed, was a director, manager, secretary or other officer of the body corporate or a member of the committee of management or other controlling authority of the body corporate, that person as well as the body corporate shall be guilty of an offence and may be proceeded against and punished as if that person were guilty of the first-mentioned offence.

⁵ OJ No. L302, 19.10.1992, p.1

Retail price (offence and penalty).

79.—(1) A person shall not invite an offer to treat, offer for sale or sell by retail any packet of cigarettes at a price which is higher than—

(a) in the case of cigarettes sold or to be sold by means of a coin-operated vending machine, the nearest multiple of 5 cent to the price, or

(b) in all other cases, the price, being the price on the basis of which that part of tobacco products tax which is chargeable by reference to the price at which the cigarettes are sold by retail has been charged on the cigarettes in question.

(2) Any person who so invites, offers or sells is guilty of an offence and is liable on summary conviction to a fine of €60 in respect of each such offence.

Account of materials.
Amended by S.76(h) of
FA 2012

80.—(1) The Commissioners may require a manufacturer of tobacco products to account to them to their satisfaction for all the materials received by such manufacturer and, in the case of materials not so accounted for, they may require such manufacturer to pay at the appropriate rate or rates tobacco products tax on such quantities of such tobacco products as, in their opinion, might reasonably be expected to be manufactured from those materials.

(2) Deleted by Section 76(i) of Finance Act 2012.

Repeals, revocations and savings.

81.—(1) The enactments set out in *Parts 1* and *2* of *Schedule 3* (in this Chapter referred to as the “repealed enactments”) are repealed in the case of those set out in *Part 1*, and revoked in the case of those set out in *Part 2*, to the extent mentioned in the third column of those Parts opposite the reference to the enactment concerned.

(2) If and in so far as a provision of this Chapter operates, as from the day appointed under *section 86*, in substitution for a provision of the repealed enactments, any order or regulation made or having effect as if made, and any thing done or having effect as if done, under the substituted provision before that day shall be treated as from that day as if it were an order or regulation made or a thing done under such provision of this Chapter.

General provisions and structure.

82.— Deleted by Section 76(j) of Finance Act 2012.

Regulations.

83.—(1) The Commissioners may make regulations for the purpose of giving full effect to the provisions of this Chapter.

Amended by S.76(k) of
FA 2012

(1A) Without prejudice to the generality of subsection (1), regulations under this section may contain such incidental, supplementary and consequential provisions as appear to the

Commissioners to be necessary for the purposes of giving full effect to Council Directive No. 2011/64/EU of 21 June 2011⁵.

(2) In particular, but without prejudice to the generality of *subsection (1)*, regulations under this section may—

- (a) govern the importation, production, treatment, storage and removal from storage of materials and tobacco products,
- (b) prescribe the method of charging, securing and collecting tobacco products tax,
- (c) require a manufacturer of tobacco products and a person who imports materials or tobacco products to keep in a specified manner, and to preserve for a specified period, such accounts and records relating to the purchase, receipt, sale, disposal or manufacture of materials and tobacco products as may be specified and to keep for a specified period any other books or documents relating to any of the matters aforesaid and to allow an officer to inspect and take copies of such accounts and records and of any other books or documents kept by the manufacturer relating to any of the matters aforesaid,
- (d) provide for the approval by the Commissioners of premises to be used for the receipt, storage, manufacture or delivery of materials or tobacco products and for compliance, as respects the premises, by the occupier with such conditions as may be specified in writing by an officer,
- (e) require a manufacturer of tobacco products to furnish at such times and in such form as may be specified returns in relation to such matters as may be specified,
- (f) where a rate of tobacco products tax is related to the price at which a tobacco product is sold by retail, require manufacturers and importers of tobacco products to supply such information relating to that price, and changes and proposed changes in that price,
- (g) prescribe the form of tax stamps to be used to collect tobacco products tax on specified tobacco products,
- (h) govern the printing, transportation, storage, sale, release and supply of tax stamps,

⁵ OJ No. L176, 5.7.2011, p.24

- (i) prescribe the manner in which tax stamps are to be affixed,
- (j) specify the records to be kept by tobacco manufacturers, importers, authorised warehousekeepers and tax representatives in relation to tax stamps which are either or both obtained and held by each one of them.

(3) Regulations made under this section may make different provisions for—

- (a) different tobacco products and for different types of each product, and
- (b) persons, premises or products of different classes or descriptions, for different circumstances and for different cases.

Continuity.

84.—(1) The provisions of this Chapter shall apply subject to so much of any Act which contains provisions relating to or affecting excise duties as—

- (a) is not repealed by this Chapter, and
- (b) would have operated in relation to these duties if this Chapter had not been substituted for the repealed enactments.

(2) The Commissioners shall have all the jurisdictions, powers and duties in relation to tobacco products tax which they had in relation to the corresponding excise duty.

(3) The continuity of the operation of the law relating to excise duty on tobacco products shall not be affected by the substitution of this Chapter for the repealed enactments.

(4) Any reference, whether express or implied, in any enactment (including this Chapter) or document—

- (a) to any provision of this Chapter, or
- (b) to things done or to be done under or for the purpose of any provision of this Chapter,

shall, if and in so far as the nature of the reference permits, be construed as including, in relation to the times, years or periods, circumstances or purposes in relation to which the corresponding provision in the repealed enactments applied or had applied, a reference to, or, as the case may be, to things done or to be done under or for the purposes of, that corresponding provision.

(5) Any reference, whether express or implied, in any enactment or document (including the repealed enactments and enactments passed and documents made)—

(a) to any provision of the repealed enactments, or

(b) to things done or to be done under or for the purposes of any provision of the repealed enactments,

shall, if and in so far as the nature of the reference permits, be construed as including, in relation to the times, years or periods, circumstances or purposes in relation to which the corresponding provision of this Chapter applies, a reference to, or as the case may be, to things done or deemed to be done or to be done under or, for the purposes of, that corresponding provision.

(6) Every officer who immediately before the commencement of this provision, stood authorised or nominated for the purposes of any provision of the repealed enactments is, upon such commencement, deemed to be authorised or nominated, as the case may be, for the purposes of the corresponding provision of this Chapter.

(7) Every instrument, document, authorisation and letter or notice of appointment made or issued under the repealed enactments and in force immediately before the commencement of this provision continues, upon such commencement, in force as if made or issued under this Chapter.

Care and management. **85.**—Tobacco products tax imposed by *section 72* is placed under the care and management of the Commissioners.

Commencement. **86.**—This Chapter comes into operation on such day as the Minister may appoint by order, and different days may be so appointed for different provisions or for different purposes.

[Note: Chapter 3 of Part 2 of the Finance Act 2005 came into operation on 1 June 2006: S.I.No.229 of 2006 refers.]

SCHEDULE 2

RATES OF TOBACCO PRODUCTS TAX

(With effect as on and from 2 October 2024)

Description of Product	Rate of Tax
Cigarettes	Rate of tax at- (a) except where paragraph (b) applies, €463.62 per thousand together with an amount equal to 8.97 per cent of the price at which the cigarettes are sold by retail, or (b) €515.20 per thousand in respect of cigarettes sold by retail where the rate of tax would be less than that rate had the rate been calculated in accordance with paragraph (a).
Cigars	Rate of tax at €522.330 per kilogram.
Fine-cut tobacco for the rolling of cigarettes	Rate of tax at €502.511 per kilogram.
Other smoking tobacco	Rate of tax at €362.369 per kilogram.

SCHEDULE 3

REPEALS AND REVOCATIONS RELATING TO EXCISE DUTY ON TOBACCO PRODUCTS

PART 1

Repeals

Number and Year (1)	Short title (2)	Extent of repeal (3)
No. 32 of 1977.	Finance (Excise Duty on Tobacco Products) Act 1977.	The whole Act, in so far as it is unrepealed.
No. 9 of 1984.	Finance Act 1984.	Section 70.
No. 8 of 2004.	Finance Act 2004.	Section 45.

PART 2

Revocations

Number and Year (1)	Subject matter or citation (2)	Extent of revocation (3)
S.I. No. 389 of 1977.	Tobacco Products Regulations 1977.	The whole Regulations.
S.I. No. 233 of 1995.	Tobacco Products (Tax Stamp) Regulations 1995.	The whole Regulations.