

eCustoms Helpdesk Notification

| | |
|-----------------------|----------------------------------------------------------------------|
| Number: | Ref: 10/2021 |
| Subject: | Excise entries via AIS |
| Who should read: | All those involved in lodging electronic customs declarations in AIS |
| Related Notification: | None |
| Issued by: | eCustoms Helpdesk |
| Queries to: | ecustoms@revenue.ie |
| Issue Date: | 21 January 2021 |

The declaration of excisable goods in AIS is dependent on the relevant and accurate data being declared. Measurement unit codes reflect standard Taric defined codes and the '1U' codes declared in AEP are not valid for import declarations via AIS.

In addition to this, the Excise Reference Number (ERN) has been replaced in AIS by a Taric 3 format compliant code – please see Appendix 1 for the relevant correlation table.

Below are examples of how different excisable products may be declared, based on a sample CN Code showing the Data Elements and relevant codes. Please note that a CN Code may have more than one Excise code option available. To check an Excise code please contact the eCustoms Helpdesk

1. Cigarettes

CN Code 6/14: 2402209000

National additional code 6/17: X203

Supplementary Units 6/2: As per Taric, number of thousand

Measure unit, Additional information 2/03:

Measurement unit: RSP Retail Selling Price of the whole consignment

Quantity: the value of the RSP in Euro for the whole consignment

For example: a consignment of 1000 cigarettes with a retail selling price of €750 is input as follows:

6/2 = 1

2/03 = RSP 750

2. Mineral Oil Tax and Carbon

CN Code 6/14: 3811190090

National additional code 6/17: X103 and Y103

Measurement unit, Additional Information 2/03:

(i) **Measurement unit:** KLT – 1000 litres

Quantity: Number of litres expressed in KLT

(ii) **Measurement unit:** VCT Volume for Carbon tax KLT

Quantity: Number of litres expressed in KLT for Carbon

For example: 500 litres is expressed as 0.5 KLT

3. Beer

CN Code 6/14: 2203001000

National additional code 6/17: X309 (beer exceeding 2.8%)

Supplementary units 6/2: as per Taric, Litre

Measurement Unit, additional information 2/03:

Measurement unit: ASV% (Percentage alcohol)

Quantity: % strength of the beer

For example: 100 litres of beer with an alcoholic strength of 3.4% is input as:

$6/2 = 100$

$2/03 = 3.4$

4. Wine

CN Code 6/14: 2204101100

National additional code 6/17: e.g. X353

Supplementary units 6/2: As per Taric, Litres

Measurement Unit, additional information 2/03: Not required

5. Spirits

CN Code 6/14: 2208201200

National additional code 6/17: X301

Supplementary units 6/2: As per Taric, Litres of pure alcohol

Measurement Unit, additional information 2/03: Not required

For example: for 200 litres of Brandy, with a strength of 40%:

$6/2 = 80$

Appendix 1 - Excise Reference Numbers (ERN) Correlation Table

| Description | Old Excise code | New Excise code | Old Carbon Code | New Carbon code |
|--------------------------------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Light Oil - Petrol | 7014 | X101 | 7514 | Y101 |
| Light Oil - Aviation gasoline | 7012 | X102 | 7512 | Y102 |
| Heavy Oil - Used as a propellant | 7108 | X103 | 7508 | Y103 |
| Heavy Oil - Used for air navigation | 7106 | X104 | 7506 | Y104 |
| Heavy Oil - Used for private pleasure navigation | 7107 | X105 | 7507 | Y105 |
| Kerosene used other than as a propellant | 7102 | X106 | 7502 | Y106 |
| Fuel Oil used for purposes other than generating electricity | 7120 | X107 | 7520 | Y107 |
| Fuel Oil used for purposes of generating electricity | 7104 | X108 | 7504 | Y108 |
| Other Heavy Oil including Marked Gas Oil | 7103 | X109 | 7503 | Y109 |
| Liquefied Petroleum Gas - Used as a propellant | 7202 | X110 | 7552 | Y110 |
| Other LPG | 7200 | X111 | 7550 | Y111 |
| Substitute Fuel - Used as a propellant instead of petrol | 7126 | X112 | 7526 | Y112 |
| Substitute Fuel - Used as a propellant instead of diesel | 7123 | X113 | 7523 | Y113 |
| Substitute Fuel - Used for other than as a propellant | 7124 | X114 | 7524 | Y114 |
| Other | 7125 | X115 | 7525 | Y115 |
| | | | | |
| Spirits | | | | |
| Brandy | 5301 | X301 | | |
| Gin | 5311 | X302 | | |
| Rum | 5321 | X303 | | |
| Whiskey | 5331 | X304 | | |
| Vodka | 5381 | X305 | | |
| Spirits exceeding 5.5% alcohol by volume | 5391 | X306 | | |
| Spirits not exceeding 5.5% alcohol by volume | 5261 | X307 | | |

| Description | Old Excise code | New Excise code | Old Carbon Code | New Carbon code |
|------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Beer | | | | |
| All Other Beer exceeding 1.2% vol but not exceeding 2.8% vol | 9122 | X308 | | |
| All Other Beer exceeding 2.8% vol | 9121 | X309 | | |
| | | | | |
| Wine | | | | |
| Still and Sparkling, not exceeding 5.5% vol | 3107 | X350 | | |
| Still exceeding 5.5% vol. but not exceeding 15% vol | 3101 | X351 | | |
| Still exceeding 15% vol | 3102 | X352 | | |
| Sparkling exceeding 5.5% vol | 3203 | X353 | | |
| | | | | |
| Cider and Perry | | | | |
| Still & Sparkling, not exceeding 2.8% vol | 9126 | X354 | | |
| Still and Sparkling, exceeding 2.8% but not exceeding 6% vol | 9119 | X355 | | |
| Still and Sparkling exceeding 6% vol. but not exceeding 8.5% vol | 9123 | X356 | | |
| Still exceeding 8.5% vol | 9124 | X357 | | |
| Sparkling exceeding 8.5% vol | 9125 | X358 | | |
| | | | | |
| Other Than Cider and Perry | | | | |
| Still and Sparkling, not exceeding 5.5% vol | 9301 | X359 | | |
| Still exceeding 5.5% vol. | 9302 | X360 | | |
| Sparkling exceeding 5.5% vol | 9303 | X361 | | |
| | | | | |
| Intermediate Beverages | | | | |
| Still not exceeding 15% vol | 5201 | X362 | | |
| Still exceeding 15% vol | 5202 | X363 | | |
| Sparkling | 5203 | X364 | | |
| | | | | |

| Description | Old Excise code | New Excise code | Old Carbon Code | New Carbon code |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| Tobacco products | | | | |
| Cigars | 1304 | X201 | | |
| Other smoking Tobacco | 1951 | X202 | | |
| Cigarettes containing tobacco | 1201 | X203 | | |
| | 1202 | X204 | | |
| Cigarettes containing cloves | 1111 | X205 | | |
| Other manufactured tobacco | 1701 | X206 | | |
| | 1951 | X207 | | |