

# Administration & Control of Tax Warehouses Manual

## Part 1 – General Warehousing Provisions

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## Table of Contents

1	Introduction.....	7
1.1	Administration & Control of Tax Warehouses Manual.....	7
1.2	Cancellation of Instructions.....	8
1.3	Legislation and Public Notices .....	9
1.3.1	EU General Excise Law .....	9
1.3.2	National Law .....	9
1.3.3	Public Notices .....	9
1.4	Excise Movement Control System (EMCS) .....	9
1.5	Excise Duty Rates.....	10
1.6	Excise Appeals .....	10
2	Revenue Administration and Control.....	11
2.1	General Guidelines .....	11
2.2	Revenue Officers – General References .....	11
2.3	Responsibilities of Officers .....	11
2.4	Authorisation of Revenue Officers .....	12
2.5	Official Records Relating to Trader.....	12
2.6	Development of Expertise .....	13
2.7	Compliance Interventions .....	13
2.8	Suspicion of Fraud/Evasion .....	13
3	Administration and Control of Tax Warehouses .....	14
3.1	Introduction.....	14
3.2	Administration – General .....	14
3.2.1	Opening Hours.....	14
3.2.2	Health & Safety.....	14
3.2.3	Provision of Facilities and Appliances for Revenue staff .....	15
3.2.4	Approval of Format of Stationery and Documentation .....	15
3.2.5	Requirements in Respect of Records Maintained by Warehousekeepers.....	15
3.2.6	Authorised Signatories.....	16
3.2.7	Types of Operations.....	16
3.3	Revenue Controls – General.....	16
3.3.1	Introduction .....	16
3.3.2	SEED Registration.....	17

---

---

3.3.3	Excise Movement Control System (EMCS).....	18
3.3.4	Risk Assessment.....	18
3.3.5	Excise Licences.....	19
3.4	Revenue Controls – Physical Checks.....	19
3.4.1	Supervisory Visits.....	19
3.4.2	Supervisory Checks.....	21
3.4.3	Sampling for Test purposes.....	21
3.5	Revenue Controls – Monthly Stock Return.....	22
3.5.1	General.....	22
3.5.2	Due Date.....	22
3.5.3	Verification of Monthly Return.....	22
3.5.4	Verification of Associated Backup Reports.....	24
3.6	Revenue Controls – Stocktaking.....	25
3.6.1	Stocktaking - General.....	25
3.6.2	Frequency of Stocktaking.....	25
3.6.3	Timing of Stocktaking.....	25
3.6.4	Reconciliation of Stock Against Accounts.....	26
3.6.5	Deficiencies in Stock.....	26
3.6.6	Surpluses in Stock.....	26
3.6.7	Off-setting Surpluses against Deficiencies.....	26
3.6.8	Stock Challenges/Partial Stocktaking.....	27
4	Movement of Excisable Goods.....	28
4.1	Introduction.....	28
4.2	Receipts.....	28
4.2.1	Receipt of Goods into Warehouse.....	28
4.2.2	Receipt of Goods From Other Tax Warehouses in the State.....	28
4.2.3	Receipt of Goods From Other Member States.....	29
4.2.4	Movement Verification System (MVS).....	29
4.2.5	Receipt of Goods from 3rd Countries.....	30
4.2.6	Receipt of Tax Relieved Alcohol.....	31
4.2.7	Selection of Consignments for Examination.....	31
4.2.8	Attendance for Examinations.....	31
4.2.9	Examination of Consignments.....	31
4.3	Deliveries for Home Consumption.....	32

---

---

4.3.1	Daily/Monthly Return .....	32
4.3.2	Home Consumption Warrants - C&E 1115 .....	33
4.3.3	Charging of VAT .....	34
4.3.4	Guarantee for Deferred Payment of Duty .....	34
4.3.5	Deferred Payment Bond .....	35
4.4	Deliveries under Duty Suspension in the State .....	35
4.4.1	Deliveries to Other Warehouse - General Requirements .....	35
4.4.2	Deliveries to Other Warehouse - Movement Verification .....	36
4.4.3	Deliveries to Exempt Consignees in the State .....	36
4.5	Deliveries to Other Member States (OMS).....	37
4.6	Export to 3rd Countries .....	38
4.6.1	General Requirements.....	38
4.6.2	Direct Export via OMS Using EU Transit Procedure .....	39
4.6.3	Indirect Export via OMS Without Use of the EU Transit Procedure. ....	39
4.7	Other Duty Suspended Deliveries.....	40
4.7.1	General Requirements.....	40
4.7.2	Deliveries of Ships' Stores.....	40
4.7.3	Deliveries for Aircraft Supplies .....	41
4.7.4	Deliveries to Duty-Free Shops.....	41
4.7.5	Deliveries to Exempt Consignees in Other Member States .....	42
4.7.6	Deliveries of Tax Relieved Alcohol .....	42
5	Manufacturing & Processing in Tax Warehouses.....	44
5.1	Operations Allowed on Alcoholic Products .....	44
5.2	Notice of Operations .....	44
5.3	Inspection of Premises .....	44
5.4	Checks of Manufacturing/Processing Operations .....	45
5.5	Official Records.....	46
5.6	Sampling of Product .....	46
5.7	Issue of 'Certificates of Age' .....	46
5.8	Monthly Report on Operations .....	47
5.9	Losses During Manufacturing/Processing .....	47
6	Losses/Destructions .....	48
6.1	Introduction.....	48
6.2	Payment.....	48

---

---

6.3	Losses During Storage in Warehouse .....	48
6.4	Losses During Movement Within the State .....	49
6.5	Losses During Intra-Community Movement.....	50
6.6	Losses During Manufacturing/Processing .....	51
6.7	Destructions .....	52
6.8	Home Consumption Warrant (Special).....	53
7	Repayments.....	54
7.1	Introduction.....	54
7.2	Repayment of Excise Duty .....	54
7.3	Repayment Procedure.....	54
7.4	Payment of Interest on Repayments of Excise Duty.....	55
7.4.1	Reasons for Repayment.....	55
7.4.2	Procedure .....	55
7.4.3	Central Repayments Office .....	56
8	Administrative Penalties .....	57
8.1	Administrative Penalties on Authorised Warehousekeepers.....	57
8.2	Purpose of Administrative Penalties: .....	57
8.3	Procedures Where Breaches are Detected .....	57
8.4	Procedure Where the Penalty is Not Paid .....	58
8.5	Accounting for Administrative Penalties .....	58
9	Assessments .....	59
9.1	Introduction.....	59
9.2	Procedure for Raising Assessments.....	59
9.2.1	Notice of Assessment .....	60
9.2.2	Payment of Interest .....	60
9.2.3	Time Limit .....	60
9.3	VAT .....	60
9.4	Appeals to the Tax Appeals Commission.....	61
	List of Appendices .....	62
	Appendix 1 - Basic Details Required in Stock Accounts.....	63
	Appendix 2 - Risk Assessment Guide - Authorised Warehousekeeper & Approved Tax Warehouse.....	64
	Appendix 3 - Tax Warehouse Checklist .....	65
	Appendix 4 - Monthly Stock Return .....	66

Appendix 5 - Sample - Home Consumption Warrant .....	68
Appendix 6 - Notice of Administrative Penalty .....	69
Appendix 7 - Notice of Assessment .....	70
Appendix 8 - Sample - Details Required in Arrivals Book .....	72
Appendix 9 - Sample of C&E140 Test Note .....	73
Appendix 10 - Sample Warrant – Cased Goods for Suspended Delivery.....	74
Appendix 11 - Sample – C&E 1021 .....	75

# 1 Introduction

## 1.1 Administration & Control of Tax Warehouses Manual

Revenue's **Administration & Control of Tax Warehouses Manual** consists of three separate parts. This is **Part 1– General Warehousing Provisions** which supersedes Revenue's manual on the Administration & Control of Tax Warehouses, originally issued in January 2011. It provides operational guidelines on general warehousing provisions relating to the receipt, storage, facilitation, distribution and manufacturing/processing of alcohol and alcohol products.

**Parts 2 and 3** of the manual have been issued separately as follows:

- [Part 2 – Breweries, Micro-breweries and Cider Manufacturers,](#)
- [Part 3 – Distilleries](#)

The three-part manual is issued for the information and guidance of Revenue officers with responsibility for the administration, control and audit of authorised warehousekeepers and approved tax warehouses.

For information on procedures for the authorisation of persons as warehousekeepers, and approval of premises as tax warehouses, officers should refer to Revenue's manual: [Authorisation of Warehousekeepers and Approval of Tax Warehouses.](#)

## 1.2 Cancellation of Instructions

This manual supersedes and/or cancels the following instructions:

Instruction	Section
O.I. 2012 No. 015: Administration & Control of Tax Warehouses (Revised January 2012)	All
O.I. 2011 No. 004: Administration & Control of Tax Warehouses	All
Instructions to C&E Administration Staff on the Authorisation and Supervision of Tax Warehouses <b>Issued 31<sup>st</sup> May 1999</b>	Sections 4, 5, 6, 7, 8, 9, 10, 11, 12 and 13
O.I. 2001 No. 024: End-of-year excise payment arrangements for 2001	All.
O.I. 2002 No. 017 (and Appendix): Deferred payment of Excise duty on Wines, Made wines and Spirits	All
O.I. 2003 No. 019: Payment of interest by the Revenue Commissioners on a valid claim for repayment of Excise Duties	All
O.I. 2004 No. 08: Administrative Penalties for Authorised Warehousekeepers	Instructions superseded where they refer to Authorised Warehousekeepers
O.I. 2005 No. 027: Public Notice 1877, Par.57	All
O.I. 2007 No. 96: Stamping of Return Copy of the Administrative Accompanying Document	All
O.I. 2008 No.077: Revised Procedures relating to VRT refunds	Instructions superseded where they refer to Excise Duty (excluding VRT).



## 1.3 Legislation and Public Notices

### 1.3.1 EU General Excise Law

The EU law concerning the general arrangements for Excise Duty is contained in [Council Directive \(EU\) 2020/262](#) of 19 December 2019 (the Directive), which, with effect from 13 February 2023, replaced Council Directive 2008/118/EC. In addition to the provisions for chargeability, liability, certain reliefs, and production, processing, extraction, storing and holding, the Directive covers the arrangements for the movement of excisable products within the European Union and between the European Union and 3<sup>rd</sup> countries.

### 1.3.2 National Law

The national general arrangements for excise duties are in [Part 2 of the Finance Act 2001](#) (the Act), which was amended by the Finance Act 2021 to take account of [Council Directive \(EU\) 2020/262](#). All references in this manual to sections are, unless otherwise stated, to sections of the Act.

Section 108A covers production processing and holding in a tax warehouse, and section 109 provides for the authorisation of warehousekeepers and the approval of tax warehouses. In addition, the Alcohol Products Tax Regulations 2004 ([S.I. No. 379 of 2004](#)) set down requirements and procedures in the tax warehouse.

[Part 2 of Finance Act 2003](#) (as amended) provides for the liability and payment of Alcohol Products Tax (APT), including relief from APT for spoilt alcohol products.

### 1.3.3 Public Notices

The following Public Notices should be read in conjunction with this manual:

- [Public Notice 1877](#): Excise: Tax Warehouses and Duty Suspension.
- [Public Notice 1890](#): Excise: Authorisation of Warehouses and Approval of Warehousekeepers.
- [Public Notice 1886](#): Excise: Alcohol Products Tax.

## 1.4 Excise Movement Control System (EMCS)

EMCS is a computer-based system to facilitate the movement within the European Union of duty-suspended and duty-paid excisable goods. All consignors and consignees of these goods must use the EMCS application.

The [EMCS ROS User Guide](#) describes the procedure to register with ROS, the [Revenue Online Service](#), for EMCS. When registered, traders can communicate with Revenue using ROS web services with the ability to send and retrieve data from EMCS.

To interact with EMCS, a trader will have to apply to ROS, for a sub certificate of the relevant existing ROS digital certificate. A trader must have a 13-digit SEED (System for the Exchange of Excise Data) number in order to get a digital sub certificate. A temporary registered consignee will have to apply to ROS for a new digital sub certificate for every consignment, as each consignment is allotted its own specific SEED number.

A trader who is the administrator of the original ROS certificate may nominate a person other than an employee, for example, a customs clearing agent, to use the traders ROS digital sub certificate with permission limited to the C&E tax head for the purpose of interacting with the EMCS system on behalf of the trader. In such circumstances the trader, under Regulation 63 of the [Control of Excisable Products Regulations 2010](#) (S.I. 146/2010), is obliged to notify the Revenue officer of the arrangement.

See also [paragraph 3.3.3](#) for more detailed instructions on use of EMCS. Officers should also familiarise themselves with the following:

- [Trader Guide for EMCS](#).

## 1.5 Excise Duty Rates

The Excise Duty rates applicable to excisable products are published on the Revenue website, see [Excise Duty Rates](#).

## 1.6 Excise Appeals

Information for the public on the appeals relating to excise matters is contained on the [Revenue website](#).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 2 Revenue Administration and Control

### 2.1 General Guidelines

Principal Officers, in consultation with Assistant Principal Officers, are to ensure that all administration and control functions set out in these, and other instructions, are assigned to, and carried out efficiently and effectively, by officers within the relevant Revenue branch.

The supervision of tax warehousekeepers is generally carried out by documentary and physical checks, stocktakes, and by formal audits. In line with Revenue's overall compliance strategy, the frequency and nature of the checks carried out is risk based, with increased attention paid to traders and activities that attract the greatest risk.

The overall objective is to ensure compliance of the warehousekeeper with the law, regulations, relevant public notices, the terms of the authorisation, and that all duty liabilities are paid fully and on time.

### 2.2 Revenue Officers – General References

References in this manual to Revenue officers or officers normally refer to the Revenue officer in the branch where the trader is located, that is the Revenue branch dealing with the cross-tax head affairs of the applicant. However, in some circumstances, local/divisional management may decide on the appropriate Revenue branch responsible for supervision of a trader, based on local/divisional circumstances.

### 2.3 Responsibilities of Officers

Officers will have responsibility for a range of tasks relating to the administration and control of tax warehouses, including:

- Customer service
  - Ensuring that authorised warehousekeepers are familiar with Revenue requirements;
  - Dealing with enquiries from the trade;
  - Providing a service in matters such as dealing with SEED requests, overseeing, when necessary, destruction of spoilt stock, etc;
  - Implementing annual Budget provisions as required.

- Authorisation of traders
  - Evaluating, risk assessing and reporting on suitability of applicants and premises for authorisation (see Excise Manual: [Authorisation of Warehousekeepers and Approval of Warehouses](#))
- Supervision of traders
  - Examining warehouse returns and seeking explanations for all unusual deviations;
  - Carrying out supervisory visits to warehouse;
  - Undertaking random physical and documentary checks;
  - Undertaking full stocktaking;
  - Conducting audits;
  - Ensuring deferred payments systems are properly funded.

## 2.4 Authorisation of Revenue Officers

Revenue officers, when employed on specific duties, are required by statute to be authorised in writing by a Revenue Commissioner to perform certain duties and functions, where the law provides for the delegation of such duties and functions to an officer.

While authorised officers are given certain powers under these statutory provisions, they are subject to and constrained by the orders, instructions and directions of the Revenue Commissioners in relation to the exercise of these powers.

## 2.5 Official Records Relating to Trader

Officers must maintain records for each warehouse and authorised warehousekeeper (both proprietor and tenant) under the officer's supervision, including:

- Approval file.
- Trader returns.
- Trader correspondence.
- A record of all visits to warehouse premises and details of checks and enquiries carried out there.
- Bond details kept in secure designated location.

- Other relevant documentation.

The above records should be made available to other Revenue areas when required.

## 2.6 Development of Expertise

With respect to each tax warehouse and authorised warehousekeeper, officers should be familiar with: the volumes and types of product passing through the warehouse; the nature and frequency of operations within the warehouse; the warehousekeeper's main customers and suppliers; the company staff responsible for matters such as stock control, maintenance of accounts, production of warrants, signing certificates of receipt, etc.

The knowledge of the warehousekeeper's activities developed by officers should be made available to other Revenue areas when required.

## 2.7 Compliance Interventions

On 1 May 2022, Revenue's Compliance Intervention Framework came into effect and applies to all compliance interventions, including excise interventions, notified on or after that date. The [Code of Practice for Revenue Compliance Interventions](#) sets out what taxpayers can expect from Revenue if contacted in relation to their tax affairs and how Revenue will conduct its interventions under the new framework. The Compliance Intervention Framework provides for a consistent, graduated response to taxpayer compliance behaviour ranging from easily accessible opportunities to voluntarily correct errors up to criminal investigation for serious cases of evasion.

## 2.8 Suspicion of Fraud/Evasion

Where officers have reason to suspect that fraud or evasion of excise duties has occurred, they should discuss with local management and, as appropriate, the National Prosecutions and Seizures Office (NPSO), Business Division or the Investigations, Prosecutions and Frontier Management Division (IPFMD).

## 3 Administration and Control of Tax Warehouses

### 3.1 Introduction

The purpose of this manual is to provide comprehensive instructions for officers who are responsible for the administration and control of tax warehouses that receive, hold, process and deliver alcohol and alcohol products under duty suspension arrangements. These functions are designed to secure the duty at risk, minimise the exposure of the Exchequer and ensure that payment of the correct liability is made on the due date.

The instructions in this part of the manual are applicable to all categories of tax warehouse (General Storage, Distribution, Facilitation, and Manufacturing/Processing), with the exception of mineral oil warehouses and tobacco manufacturers. Specific instructions regarding manufacturing warehouses including breweries, micro-breweries and cider manufacturers are in Part 2 of this manual with distilleries in Part 3.

All parts of this manual should be read in conjunction with the Tax and Duty Manual (TDM): [Authorisation of Warehousekeepers and Approval of Tax Warehouses](#).

### 3.2 Administration – General

#### 3.2.1 Opening Hours

The opening hours of a tax warehouse are at the discretion of the authorised warehousekeeper. Appropriate security arrangements and management systems must be in operation during these hours.

#### 3.2.2 Health & Safety

Officers are reminded that in visiting a tax warehouse, they may be visiting a high-risk environment.

For insurance reasons, certain warehousekeepers may require officers to attend health & safety training before they are permitted to enter the premises. Officers should ensure that they have read and understood the tax warehouse's health & safety statement and associated requirements or procedures.

Officers should ensure that they have access to and use appropriate personal protective clothing, footwear and equipment as necessary including that supplied and required by the operator of a premises.

### 3.2.3 Provision of Facilities and Appliances for Revenue staff

As part of Revenue's role in relation to the administration and control of tax warehouses, officers will make periodic visits to warehouse premises. Some of these visits may be unannounced, or outside official hours. It will be a condition of the approval of the warehouse that adequate accommodation facilities and equipment be made available to officers when they are on site, and that they receive all necessary assistance to enable them to perform relevant duties.

### 3.2.4 Approval of Format of Stationery and Documentation

Every authorised warehousekeeper shall keep all records in such form as the Commissioners may require. See Regulation 21 of the Alcohol Products Tax Regulations 2004 ([S.I. No. 379 of 2004](#)).

### 3.2.5 Requirements in Respect of Records Maintained by Warehousekeepers

Warehousekeepers should be reminded that they are required under the provisions of regulation 27 of the Alcohol Products Tax Regulations 2004 ([S.I. No. 379 of 2004](#)) to retain all records relating to excisable goods for a period of six years, or such lesser period as may be advised by Revenue.

These records, including returns and accounts of any authorised warehousekeepers who are tenants of the tax warehouse concerned, must be made available to Revenue on request. The records must be kept either at the registered place of business, or tax warehouse of the warehousekeeper, or at such other place as Revenue may allow.

Stock records are required for all alcohol products produced in, received into, held in and delivered from the tax warehouse. A stock account is required under regulation 24 of the Alcohol Products Tax Regulations 2004 ([S.I. No. 379 of 2004](#)), and schedule 3 to those regulations specifies other records that are required to be kept.

While the precise layout and format of these records may vary, stock accounts must contain all the information needed for Revenue purposes and stock records should show the exact location of goods in the warehouse. The details required must be sufficient as to enable the stock returns outlined in [Appendix 4](#) to be produced.

Where a location-based system exists, the goods should be kept in the location stated to allow for ease of associating goods with records. The records should be updated whenever goods are moved to a new location.

If for any reason, a warehousekeeper cannot provide location-based details in the stock accounts, this warehousekeeper should be instructed to make application for this to be permitted. The officer may grant such a concession provided that all goods in the warehouse can be produced on demand.

[Appendix 1](#) sets out general requirements in this regard, which are in line with best commercial practice.

### 3.2.6 Authorised Signatories

The practice whereby officers establish and retain on file the names of persons authorised by the warehousekeeper to sign documents or returns relating to the receipt, holding, processing, manufacturing and dispatch of duty suspended excisable goods, is discontinued. The responsibility for ensuring that appropriate personnel sign such documents lies solely with the authorised warehousekeeper.

### 3.2.7 Types of Operations

The following operations may be authorised by the officer upon application from the warehousekeeper:

- (i) General storage and distribution operations:
- Adjusting, repackaging and dividing cased goods (including damaged goods);
  - Re-labelling bottles; and
  - Re-marking or re-numbering packages, including repacked packages.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 3.3 Revenue Controls – General

### 3.3.1 Introduction

The following are the main control mechanisms, which the officer should utilise to ensure the warehousekeeper is complying with all relevant legislative provisions,



regulations and public notices, and that all duty liabilities are discharged fully and on time:

- Warehousekeeper authorisation and tax warehouse approval is valid and fully reflects the activities being conducted on the premises.
- Warehousekeeper's accounting systems (most warehousekeepers use a propriety 'off the shelf' system).
- Warehouse arrivals book.
- System of Exchange of Excise Duty (SEED), see [paragraph 3.3.2](#).
- Excise Movement and Control System (EMCS), see [paragraph 3.3.3](#).
- Risk assessment, see [paragraph 3.3.4](#).
- Monthly return, see [paragraph 3.5](#).
- Deferred payment guarantee - sufficient to cover the duty at risk, see [paragraph 4.3.4](#).

### 3.3.2 SEED Registration

Before operations commence in the warehouse, the officer should verify that the premises has been registered on the SEED database (**S**ystem for the **E**xchange of **E**xcise **D**ata), and where applicable that a Guarantee Registration Number (IEGR) has been attached to the SEED Registration.

The format of SEED numbers for all EU Member States is a 13-digit number beginning with the relevant Member State 2-digit code.

Irish SEED numbers can be further broken down as follows:

- Warehouse Keepers: "IEWK0000" + 5-digit identifier;
- Registered Consignors: "IERC0000" + 5-digit identifier;
- Registered Consignees: "IERT0000" + 5-digit identifier;
- Certified Consignors: "IECC0000" + 5-digit identifier;
- Certified Consignees: "IECT0000" + 5-digit identifier;
- Temporary Authorisations: "IETT0000" + 5-digit identifier;
- Temporary Certified Consignors: "IETC0000" + 5-digit identifier;
- Temporary Certified Consignees: "IETP0000" + 5-digit identifier;
- Tax Warehouses: "IETW0000" + 5-digit identifier.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

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### 3.3.3 Excise Movement Control System (EMCS)

All intra-EU consignments under duty suspension and duty-paid must be carried out under the [Excise Movement Control System \(EMCS\)](#). In Ireland, the EMCS application is the national system for processing external electronic messages sent and received by Irish traders. In addition to the services available to traders, the application provides facilities for officers to:

- Search for EMCS movement details;
- Monitor movements proper to the Revenue excise hub and branch;
- Perform actions in relation to existing movements through “Excise Input” (Receipt, Change of Destination, Explanation, Cancellation and Manually Close);
- Create an EMCS movement through “Excise Input” (although this option exists, it is not envisaged that an officer will be required to create an EMCS movement);
- Produce Reports.

Officers should be particularly aware of the necessity to properly maintain the SEED records of traders under the branch administration and control, as inconsistencies may result in an EMCS message being rejected.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### 3.3.4 Risk Assessment

Each warehouse is subject to an annual risk rating before completion of the branch business plan. The risk rating should normally be signed off by the branch Assistant Principal Officer.

The annual risk rating will serve as a guide to determine the frequency of desk checks and supervisory visits. Appropriate records should be retained in the trader file.

**Care should be taken to ensure that the risk rating is updated to reflect any changes in activities that occur during the year.**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

### 3.3.5 Excise Licences

A trader involved in the wholesaling of alcoholic products requires a dealer's licence/s. Different types of excise licences may apply and are issued by the National Excise Licence Office (NELO).

A trader involved in manufacturing excisable product requires the appropriate manufacturer's licence. A manufacturer's licence authorises the holder to act as a wholesale dealer at the premises where the product is manufactured.

For further information, officers should refer to the TDM [Guide to Excise Licences](#).

## 3.4 Revenue Controls – Physical Checks

### 3.4.1 Supervisory Visits

#### **Frequency**

The frequency of visits will depend on the risk rating of the premises. Storage and distribution warehouses, which are deemed to be low risk, should be visited, at a minimum, once every quarter. Additional focused visits should be carried out where the identified risks are greater, see paragraphs [4.2.8](#) and [4.4.2](#).

Warehouses involved in the manufacture or further processing of excisable products (including the compounding or rectification of spirits) and all warehouses involved in duty suspended deliveries to OMS or export, should be visited, at a minimum, once every month. Additional visits should be scheduled where the identified risks are greater.

#### **Timing**

Timing of visits is a matter for local management. However, it is expected that visits will be conducted in a cost-effective manner, and that staff resources are used

productively. Where possible, customer service activities, such as inspection of breakages or accidents, and movement verification or audit follow-up activities, should be carried out during a routine visit.

Most visits would generally be unannounced. In order to maintain an element of surprise, the days and times of visits should be varied. Some visits should be scheduled for the first or last day of the month to ensure that goods physically removed from the warehouse during the month have been declared as having been released for duty payment purposes.

However, it is recognised that there will also be instances where officers would contact the warehouse in advance to ensure a specific employee is present at the time of the Revenue visit, for example warehouse manager.

### **Conduct**

Supervisory visits by officers to warehouse premises should be conducted with the least possible disruption to the operation of the warehouse. Agreement should be reached in advance with the warehousekeeper, where activities such as stocktaking, which require the assistance of warehouse employees, are undertaken.

### **Walkthrough of Premises**

An important element of any supervisory visit is a 'walkthrough' of the premises. This involves critically observing any activities taking place in the various parts of the warehouse from the perspective of compliance with the terms and conditions of the approval order.

In the course of a warehouse supervisory visit, officers should ensure that;

- the security of the premises, and of the goods in the warehouse is being maintained,
- care is being exercised in relation to the storage and movement of goods within the warehouse,
- all operations are being supervised and recorded,
- any alterations made to the warehouse, or to 'entered' vessels or plant have been recorded,
- any new products or brands have been recorded,
- part cases or individual bottles are not being stored in the duty suspended area,
- duty suspended goods are not being stored alongside duty-paid goods, or outside the duty suspended area,
- duty-paid goods have been removed from the duty suspended area,

- the activities being undertaken are in accordance with the terms of the warehouse approval.

Where any deficiency in the operation of the warehouse is identified, the matter should be investigated further, and/or brought to the attention of the warehousekeeper, as appropriate.

The officer should take the opportunity presented by supervisory visits to establish and maintain contacts with the key operational and management personnel involved in the warehouse operation, and be familiar with all aspects of the warehouse operation.

### 3.4.2 Supervisory Checks

The range and level of checking is at the discretion of the officer, in consultation with local management. In determining the level of checking, the officer should have regard to the results of audits of the warehouse, the results of previous supervisory visits, and the risk rating allocated to that particular warehouse. The officer should exercise discretion as to the range and extent of checks carried out during a supervisory visit.

A sample of a check list is included at [Appendix 3](#) and can be used as a general guide in determining the range of checks. However, it is not intended to be exhaustive and should be adapted where necessary to meet the requirements of individual warehouses, see [paragraph 5.4](#) of this manual for checks of manufacturing / processing operations.

### 3.4.3 Sampling for Test purposes

The officer should exercise discretion in relation to the official sampling of products for verification purposes. Normally, sampling of cased goods should not be necessary provided the declared strength and description is in agreement with labels and accompanying document/invoice details. However, where there is some doubt in relation to a product, for example where the declared strength is marginal, the strength is obscured or the description presents a doubt in relation to its classification or Excise Reference Number (ERN), a sample of the product should be taken for testing.

In all cases where the strength or volume of products cannot be ascertained, three samples should be taken as follows:

- **Sample 1:** Submitted to the State Laboratory for analysis.

- **Sample 2:** Retained by the officer.
- **Sample 3:** Retained by the warehousekeeper.

Sample 1 should be accompanied by Form C&E 140. No more than one sample should be submitted with each C&E 140 test note (a sample copy of which is available at [Appendix 9](#)).

Where products are removed for sampling, a receipt should be issued to the warehousekeeper. A record of all testing, including results of analysis, is to be maintained (locally held samples register).

Officers should have suitable sampling equipment available for use.

### 3.5 Revenue Controls – Monthly Stock Return

#### 3.5.1 General

While Revenue reserves the right to require that stock returns be submitted on a prescribed form, they will normally be accepted in the form of computerised printouts, provided they contain all the relevant data specified in [Appendix 4](#).

#### 3.5.2 Due Date

A certified summary stock return and any supporting schedule(s) must be completed and submitted by the warehousekeeper within 5 working days of the end of the month to which it/they refer(s). Separate returns are required for each major category of goods in warehouse, as per Excise Reference Number (ERN).

If the monthly stock return is not received by the due date, the warehousekeeper concerned should be reminded of relevant obligations in the authorisation and instructed to immediately submit the required return. In consultation with local management, the officer should consider issuing a formal warning letter for any further breaches of this requirement.

The warehousekeeper should also be advised that persistent failure to meet the due date for submission of the return could result in the imposition of administrative penalties, see [Section 8](#) of this manual.

#### 3.5.3 Verification of Monthly Return

In the case of all stock returns, the officer must:

- confirm the opening stock balances are in agreement with closing balances at the end of the previous month. This is a critical requirement for subsequent stock takings and checks
- check if there are any sudden changes compared to preceding month
- check that the closing stock balance is consistent with the established capacity of the warehouse.

The officer should confirm that the correct amount of receipts and deliveries have been recorded on the monthly return in respect of other Member States (OMS), by using the EMCS search facility as follows:

- On the EMCS home page go to 'Local Search';
- Enter the relevant dates in the 'Date Range' field, that is the 1st day of the month and the last day of the month;
- Enter the 'Consignor Excise Number' for deliveries **or** the 'Consignee Excise Number' for receipts. This search will show all deliveries or receipts for the month requested by dispatch date;
- The officer can see details of each **electronic administrative document (e-AD)** by clicking on the Administrative Reference Code (ARC) number;
- A breakdown of each e-AD for the full month can be seen by selecting the 'XLS Advanced Export' option. This will show a complete list of all items for all e-ADs received or delivered in the month requested in Excel format. This can then be used to confirm the correct cases and liquid litres against the monthly return.

In respect of at least two randomly selected returns over the course of a twelve-month period, the officer must be satisfied as to the accuracy of the return and:

- check the accuracy of dutiable deliveries with the total releases declared on warrants C&E 1115 (sample copy available at [Appendix 5](#))
- check that the return has been certified by the warehousekeeper or nominee(s)
- check the accuracy of the calculations
- check the accuracy of duty suspended intra-community receipts and deliveries
- check the accuracy of 3rd country receipts and deliveries

- check the accuracy of national and exempt deliveries and receipts
- in the case of manufacturing warehouses, check that the loss levels are within agreed limits, see [paragraph 6.6](#).

It is important that the officer is alert to changes in the normal pattern of operations and throughputs at the warehouse(s) under their supervision, and that the details contained in stock returns are credible having regard to seasonal variations, historic trading and manufacturing patterns, and to the current state of the warehousekeeper's business.

Where it is considered that any element of the stock return requires clarification or explanation, the officer should contact the warehousekeeper at the earliest opportunity. A record of all enquiries and the outcome should be retained.

All returns must be filed for future reference.

All checks performed from the above list must be documented. It is recommended that all documentation and correspondence is retained and filed with the monthly return, in the trader's records, see [paragraph 2.5](#).

#### 3.5.4 Verification of Associated Backup Reports

Certain back-up reports will normally be submitted by the warehousekeeper with the monthly return. These must also be verified and cross-checked with the main return. The main types of back-up reports include:

- **Adjustment Report:** This report provides details of any in-house changes made on the trader's system during the relevant month. There can be positive or negative adjustments for items such as stocktaking, damages, change of product code, incorrect ERN, incorrect amount booked on, etc.
- **Duty-paid Report:** This report provides a breakdown of all products sent for home consumption during the month in question. The totals on the report should match the sum of all HC warrants for that month.
- **C&E 1116 Receipt Report:** This report provides details of all C&E 1116 / Certificates of Receipt (COR), which are currently outstanding for the current month, or all outstanding CORs in total (a sample copy is available at [Appendix 10](#)).



## 3.6 Revenue Controls – Stocktaking

### 3.6.1 Stocktaking - General

Stocktaking is an essential control element in the supervision of tax warehouses. It is important that a schedule of official stocktaking be put in place for each tax warehouse. The purpose of a stocktaking is to:

- obtain assurance that the declared stock in the warehouse is in agreement with the actual physical stock; and
- identify at an early stage any deficiencies in the warehousekeeper's stock control and accounting systems.

### 3.6.2 Frequency of Stocktaking

A full official stocktaking should be undertaken at each warehouse once in every twelve-month period. However, Assistant Principal Officers may direct, having regard to available staff resources and the annual risk rating of the warehouse, that full stocktaking should be undertaken at less frequent intervals, but not less than once in any three-year period, provided:

- (i) That partial stocktaking has been undertaken over the previous twelve-month period; and
- (ii) The warehousekeeper is complying with the stocktaking requirements contained in [Public Notice 1877](#).

### 3.6.3 Timing of Stocktaking

As stocktaking may require the assistance of the warehousekeeper and staff, consideration should be given to undertaking official stocktaking at the same time as the warehousekeeper's normal commercial stocktaking.

Due consideration should be given to the possible disruption to the operation of the warehouse that may be caused by official stocktaking. The carrying out of stocktaking at times of peak activity at the warehouse should be avoided, if possible.

Where possible, the timing of a stock take should coincide with the monthly cut off for the stock returns.

#### 3.6.4 Reconciliation of Stock Against Accounts

The warehousekeeper's stock control system should provide a complete report/declaration of all duty suspended goods in the warehouse at start of business on the day of the stocktake. This should be in a computer format, usually Excel, that is compatible with Revenue systems, as well as a hard copy endorsed by the warehousekeeper.

This report/declaration will be used to reconcile the physical stock counted by Revenue officers against the stock declared by the warehouse system.

If the warehousekeeper cannot provide this report/declaration, the officer should use the previous months return. The monthly stock return represents the stock position at the end of the previous month. Therefore, in order to carry out a stocktaking (other than on the first day of the month), it will be necessary to obtain from the warehousekeeper, an up-to-date stock balance, including details of receipts and deliveries since the last return. The balance should be compared with the most recent monthly declaration, taking into account any receipts or deliveries in the current month.

Having completed the stocktaking, any discrepancy between the stock balances indicated by the warehousekeeper's records and the actual stock, should be brought to the warehousekeeper's attention and a written explanation sought.

#### 3.6.5 Deficiencies in Stock

Where the warehousekeeper is unable to provide a satisfactory explanation for any deficiency identified between the stock in the warehouse and the stock account, payment of the duty arising should be requested in writing.

#### 3.6.6 Surpluses in Stock

Where the warehousekeeper is unable to provide a satisfactory explanation for any surplus identified between the stock in the warehouse and the stock account, the warehousekeeper should be directed to add the surplus stocks to the stock accounts. The officer should confirm that this has been carried out on receipt of the next monthly stock return.

#### 3.6.7 Off-setting Surpluses against Deficiencies

Surpluses uncovered during stocktaking may only be used to off-set a deficiency if the two occurrences are related.

### 3.6.8 Stock Challenges/Partial Stocktaking

It is recommended that the full official stocktaking (see [paragraph 3.6.2](#)) should be supplemented by regular partial stocktaking of selected brands, categories of goods, etc. Where significant discrepancies are identified during a partial stocktaking, the officer should consider whether a full stocktaking is warranted.

## 4 Movement of Excisable Goods

### 4.1 Introduction

This section provides detailed operational instructions for staff in relation to all movements of excisable goods, to and from tax warehouses, under duty suspension arrangements. It should be read in conjunction with TDM on the [Movement of Excisable Products](#).

This section should be read in conjunction with

- Section 3.18 of the [Alcohol Products Tax and Reliefs manual](#) in the case of outgoing consignments from the State to other EU Member States of all alcoholic beverages produced by small independent producers seeking reduced rates of Alcohol Products Tax under [Council Directive 92/83/EEC](#) as amended by [Council Directive \(EU\) 2020/1151](#),

and

- Section 2 of [Part 2 – Breweries, Microbreweries and Cider Manufacturers Manual](#) in the case of movements of qualifying microbrewery beer and section 3 of that manual regarding movements of qualifying of cider and perry.

### 4.2 Receipts

#### 4.2.1 Receipt of Goods into Warehouse

Officers should ensure that the warehousekeeper always records goods in the arrivals book on the basis of the actual quantity received. The warehousekeeper should be instructed to investigate and record any deficiencies, or any indication of interference, including whether the consignment was fitted with seals and whether they were intact on arrival. A sample page from an arrivals book is available at [Appendix 8](#).

Any losses, shortages or deficiencies are to be dealt with in accordance with the provisions in [Section 6](#) of this manual.

#### 4.2.2 Receipt of Goods From Other Tax Warehouses in the State

Officers should confirm from the warehousekeeper that copies 2 & 3 of Form C&E 1116 or 1116A have accompanied the goods from the dispatching warehouse (in

certain circumstances, some breweries may use a 'Beer Movement' control document):

- Copies 2 and 3 should be endorsed by the warehousekeeper with details of the actual quantities received, and specifying any discrepancies between the amount advised and the amount received.
- Copy 2 should be retained and filed by the warehousekeeper.
- Copy 3 should be returned by the warehousekeeper of receipt to the warehousekeeper of dispatch.

If there is any indication that a deficiency has arisen due to an irregularity such as theft, the warehousekeeper should prepare a report to this effect and this should accompany Copy 3 on its return to the dispatching warehousekeeper.

The warehousekeeper should be instructed to retain a record of all losses/discrepancies, as well as any correspondence on the matter between suppliers and/or insurers.

#### 4.2.3 Receipt of Goods From Other Member States

With EMCS operational within the EU, the responsibility of controlling the receipt of **electronic administrative documents (e-ADs)** rests with the warehousekeeper. This responsibility includes:

- submitting a report of receipt as soon as the goods received into the warehouse have been input to the warehouse system. The officer should ensure that the warehousekeeper submits the report of receipt within the timeframe allowed, that is a journey time plus 5 days
- ensuring that any discrepancies, damages, shortages or excesses are included on the report of receipt
- informing the Revenue officer of any serious irregularities in relation to the receipt of goods. The officer should investigate any major shortages or excesses with the warehousekeeper. If further investigation is warranted, the officer should use the Movement Verification System (MVS).

#### 4.2.4 Movement Verification System (MVS)

Officers should familiarise themselves with the Movement Verification System (MVS), which is part of the EMCS system.

The officer should utilise the MVS in circumstances where a discrepancy arises, that is a shortage or excess of goods received in relation to that detailed on the **electronic**

**administrative document (e-AD)** ,which cannot be explained or resolved by the warehousekeeper.

The MVS can also be used where a report of receipt is not received within the allowed timeframe and the warehousekeeper cannot establish a satisfactory response from the warehouse of despatch.

Movement Verification requests are submitted through the EMCS system. The Excise Liaison Office (ELO) in Dundalk manages all incoming and outgoing requests.

#### 4.2.5 Receipt of Goods from 3rd Countries

Excisable goods will be declared to Customs at the point of arrival in the State using the Single Administrative Document (SAD). The goods will be declared for tax warehousing on the AEP system, and any liability to Customs Duty must be paid or secured on the AEP system at this point.

The goods will be routed orange in AEP. When the goods are subsequently re-routed green by Customs staff, they should advise the relevant officer with responsibility for supervision of the tax warehouse of destination, via e-mail, of the relevant SAD number and type/quantity of goods.

Form C&E 1021 (Sample copy available at [Appendix 11](#)) must be completed requesting that the goods be moved to the relevant warehouse and a bond must be in force as security for the duty on the goods during the movement. The C&E 1021 and a copy of the SAD should accompany the goods from the point of importation to the warehouse and be retained by the warehousekeeper.

The warehousekeeper must return a receipted copy of the C&E 1021 to customs at the import station. A further copy of the C&E 1021 must be provided to the officer who will retain it in the trader records.

Containers are usually sealed using the consignor's seals. Officers attending for examination of a container at a warehouse, should always check the seals as part of the examination. Where a seal has been broken, and has not been replaced by a Customs seal, the officer should carry out a full examination of the container and verify that all goods have been received.

The officer should ensure that periodic verification checks are performed on a selection of C&E 1021's.

For further information please consult Revenue's manual on [Customs Import Procedures](#).

#### 4.2.6 Receipt of Tax Relieved Alcohol

Tax relieved alcohol is alcohol on which Alcohol Products Tax (APT) is not due. For example, if the alcohol or alcohol product is used for a specific purpose, as set out in section 77 of the Finance Act 2003, or if it is rendered unfit for human consumption, that is denatured. See [Public Notice 1887 – Receipt and use of denatured and undenatured alcohol products](#) for further information.

The EU approved denaturants, which are employed in each Member State for the purposes of completely denaturing alcohol are described in the Annex to [Commission Regulation \(EC\) No 3199/93](#). This Regulation is reproduced at Appendix 3 of [Public Notice 1887](#).

Bulk consignments of completely denatured alcohol are not subject to the procedures for consignment under duty-suspension and are instead to be consigned under cover of the electronic simplified accompanying document and under the procedures that apply to consignments of duty-paid excisable products.

**Any alcohol product that has been denatured in any way other than the approved procedures for complete denaturing is, however, subject to the requirements for consignment under duty-suspension.**

#### 4.2.7 Selection of Consignments for Examination

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

#### 4.2.8 Attendance for Examinations

When an officer decides to examine a particular consignment(s), the warehousekeeper should be informed to hold the consignment(s) intact for examination for a period of two hours from the agreed time of examination. The officer should not require warehousekeepers to hold goods unopened unless there is a firm intention to attend at the warehouse to examine the goods.

#### 4.2.9 Examination of Consignments

When an examination of a consignment is being carried out the officer should observe the opening of the container, noting the condition of any seals or locks, and the unloading of the goods. The goods should be checked against the delivery

documentation, with particular reference to quantities received, description of goods, case sizes, commodity codes, etc. Any discrepancies identified should be agreed with the warehousekeeper and a record of these discrepancies retained by the officer.

### 4.3 Deliveries for Home Consumption

#### 4.3.1 Daily/Monthly Return

The warehousekeeper is required to complete and retain a daily summary of each day's deliveries of goods entered for home consumption, along with relevant back up documentation. This summary must specify:

- Warehouse stock numbers;
- Quantities (litres of alcohol or bulk litres etc.) as appropriate;
- Excise Reference Number (ERN);
- Rates and amounts of Excise Duty and VAT payable in respect of each day's deliveries;
- A cumulative total of Excise Duty and VAT payable for the month to date.

The warehousekeeper must monitor daily deliveries to ensure that the cumulative duty liability in any month does not exceed the amount guaranteed by the deferred payment account, see [paragraph 4.3.4](#).

At the end of each month, the warehousekeeper must prepare a monthly summary in respect of that month's deliveries. This summary should specify the number of packages, quantities, litres of alcohol or bulk litres, etc. as appropriate, ERNs, and rates and amounts of Excise Duty and VAT payable in respect of the month's deliveries.

The warehousekeeper must be in a position to certify each daily and monthly summary to be a true and accurate account of the deliveries for home consumption on that day/month.

Relevant stock accounts should be updated accordingly. The daily/monthly summary, with relevant back up/supporting information, and all consignment or delivery notes, must be retained and be available for inspection by the officer.



#### 4.3.2 Home Consumption Warrants - C&E 1115

Home Consumption Warrant C&E 1115 (sample copy available at [Appendix 5](#)) should be used by warehousekeepers when declaring excisable goods for home consumption or otherwise chargeable with duty, for example chargeable deficiencies.

The warehousekeeper is required to enter the total quantities delivered in the month, the aggregate totals from the daily summaries, on the appropriate monthly warrant. In the event of a duty change during the month, for example budgetary changes, separate HC warrants must be submitted in respect of deliveries before and after the change.

If necessary, Revenue may require that the appropriate warrants are lodged, together with payment for any duty arising, either with the officer or in the appropriate [cash office](#) or accounts office, on the day the products are delivered for home consumption.

The warehousekeeper should lodge copies 1 & 2 with the appropriate cash office no later than noon of the 2<sup>nd</sup> working day of the month following that in which the goods were released or became chargeable with duty. Copy 3 should be retained by the warehousekeeper.

When processed by the cash office, copy 1 of the warrant is to be retained by the cash office, copy 2 of the warrant is to be sent to the Revenue officer.

Individual warrants are required in respect of each tenant warehousekeeper who has in place a deferred payment account, on delivery of goods to home consumption from the warehouse. It is the responsibility of the proprietor warehousekeeper, in accordance with the terms and conditions of the authorisation, to ensure that all necessary warrants are lodged by the due date.

A 'nil' return is required where there are no deliveries or other releases for consumption during the month.

The Revenue officer and the appropriate cash office will liaise to ensure that HC warrants are delivered by the due date. If a warrant is not lodged on time, the cash office will notify the relevant Revenue officer, who will in turn notify the warehousekeeper and remind them of the importance of fulfilling all obligations with regard to adhering to the deadline. The cash office will advise the Revenue officer of all incidences of non-compliance with regard to the timely lodging of HC warrants and of warehousekeepers with outstanding balances.

In cases of persistent failure to adhere to the due date, the issue of a warning letter and imposition of administrative penalties should be considered by the Revenue officer, in consultation with local management, see [Section 8](#) of this manual.

#### 4.3.3 Charging of VAT

In most circumstances, Excise Duty and VAT are both payable when alcohol products are delivered from warehouse for home consumption. The VAT is chargeable on the full value of the goods, including the alcohol products tax. VAT is payable at the same time as the Alcohol Products Tax. VAT is not payable by manufacturers on delivery from warehouse of these manufacturers own home manufactured products, provided no transfer of ownership has taken place before delivery.

While deferred payment of VAT does not require to be covered by guarantee, the non-availability of guarantee cover means that payment of the VAT liability cannot be effected by direct debit. In such instances the trader will be required to make alternative arrangements for payment of VAT by the due date, that is the date on which the Excise Duty is payable.

For further information please consult the TDM on [VAT Treatment of Alcohol Products](#).

#### 4.3.4 Guarantee for Deferred Payment of Duty

While liability to Excise Duty (Alcohol Products Tax) and VAT arises on delivery from the tax warehouse for home consumption, the payment of both may be deferred.

All deferred duty payments must be made under the deferred payment bank direct debit scheme and the conditions of that scheme fully complied with by the warehousekeeper. The scheme is administered by Revenue's eCustoms Helpdesk, see also the [Import Payment Methods](#) TDM.

Warehousekeepers are obliged to maintain in place a bank guarantee sufficient to cover the deferred Excise Duty liabilities. It is a breach of the warehousekeeper's conditions of authorisation to release goods for home consumption with a cumulative Excise Duty liability in excess of the amount guaranteed.

Officers should ensure that the warehousekeeper is aware of the mechanism for 'topping-up' deferred guarantees by lodging cash or a bank draft to the relevant AEP account. However, where it becomes evident to the officer that the warehousekeeper's guarantee is insufficient to meet normal monthly liabilities, the amount of the guarantee should be increased using this mechanism.

Release of goods for home consumption without cover of a deferred payment guarantee or without payment of the Excise Duty is a serious breach of the warehousekeeper's conditions of authorisation. While Revenue accounts office staff may deal with the warehousekeeper in the first instance, the officer should be

alerted immediately to any breach of the deferred payment conditions. A warning letter should be issued by the officer to the warehousekeeper pointing out that any future breach could result in the withdrawal of duty deferment facilities.

#### 4.3.5 Deferred Payment Bond

Pending a review of the financial guarantees required by Revenue, the option of a bond to guarantee deferred payment of Excise Duty is no longer available. However, a number of warehouses already have this type of arrangements in place and the following guidelines apply until further notice.

Where a warehousekeeper has been authorised to guarantee the deferred payment of Excise Duty by way of a bond, the officer should ensure that the bond is sufficient to cover the cumulative Excise Duty liability for a two-month period.

The warehousekeeper should pay the monies due by lodging a bank draft with the relevant Revenue accounts office on the appropriate date. Local arrangements should be put in place to ensure that the officer is advised in the event that payment is not received by the due date.

The officer should monitor the level of the bond to ensure that it is sufficient to cover the Excise Duty on goods released for home consumption for any two-month period. If it is found that the bond penalty is insufficient, the warehousekeeper should be advised to immediately increase the amount of the bond to an appropriate level.

### 4.4 Deliveries under Duty Suspension in the State

#### 4.4.1 Deliveries to Other Warehouse - General Requirements

As with all deliveries under duty suspension (including tenant to tenant transfers within the same warehouse), the warehousekeeper must be satisfied that the consignee is entitled to receive duty-suspended goods, and that there is an adequate bond in force to cover the movement.

The control document is C&E 1116 (three-part set):

- Copy 1 is the dispatching warehousekeeper's copy;
- Copies 2 and 3 accompany the goods during transit;
- Copy 3 is returned as a certificate of receipt.

Evidence of completion of the delivery is provided by the return of copy 3 to the consignor. This should be checked by the warehousekeeper for agreement with delivery advices.

Copy 1 and copy 3 (when returned) should be retained and filed by the warehousekeeper.

If the proper certificate of receipt for the consignment is not obtained by the 15<sup>th</sup> day of the month following dispatch of the goods, duty is payable on the goods concerned.

Where such movements do not constitute part of the normal business of the warehouse, large volumes of any products being dispatched between warehouses in the State should be checked to satisfy the officer's responsible for the administration and control of the dispatching and receiving warehouses, of the bona fides of such transactions.

#### 4.4.2 Deliveries to Other Warehouse - Movement Verification

Officers should carry out checks on a percentage of excisable goods moving between tax warehouses in the State to verify that the goods have been duly delivered to the warehouse of receipt. It is recommended that a minimum of 1% of such removals are verified with the officer in the warehouse of receipt, with at least one removal selected from each monthly return.

#### 4.4.3 Deliveries to Exempt Consignees in the State

There are 3 categories of exempt consignees in the State:

- (i) Diplomatic and consular staff;
- (ii) Recognised international organisations, established under international conventions;
- (iii) In very exceptional cases where, under an agreement with a 3rd country (i.e. non-EU), excisable products are allowed to be delivered without payment of excise or VAT.

Before a consignment is dispatched from a warehouse in the State, to a foreign diplomat or other qualifying person/organisation in the State, the embassy or qualifying person/organisation must supply an exemption form, DIP 1, available from Protocol Section, Department of Foreign Affairs, for the products concerned, endorsed by the Department of Foreign Affairs, to the consigning authorised warehousekeeper.

The procedures (Tax Warehouse) as outlined in [Public Notice 1877](#) continue to apply:

- All DIP 1 Forms are to be recorded and numbered;
- Proof of delivery is required in the form of copy 3 of C&E 1116 stamped by the Embassy, etc.;
- Proof of delivery is to be filed with the DIP 1 form;
- A warrant (C&E 1116) is to be completed by the warehousekeeper for each delivery to diplomatic privilege. This warrant should be cross-referenced with the DIP 1 form;
- The warrant is to be filed with DIP 1 forms and proofs of delivery;
- Warehousekeepers should print, and have available for inspection by the officer, a separate monthly report for all deliveries of exempt consignments.

#### 4.5 Deliveries to Other Member States (OMS)

Deliveries of duty suspended excisable products may be made to:

- tax warehouses approved by the fiscal authority in another Member State
- registered consignees approved by the fiscal authority in another Member State
- temporary registered consignees in another Member State who have secured or paid the duty in that Member State.

The warehousekeeper dispatching goods is responsible for the transmission and updating of an **electronic administrative document (e-AD)** within EMCS so must:

- ensure that a receipt for goods dispatched from the warehouse is received within the timeframe allowed, that is journey time plus 5 days
- make any changes to the e-AD that may be required, for example change of destination, transporter, etc.
- inform the officer of any discrepancies during transport to the destination.

The officer should monitor movements generally, paying particular attention to instances of deliveries to new traders, or dispatches to a new warehouse. In such circumstances, if considered necessary, the officer should make enquiries with the warehousekeeper, focusing on obtaining further background details on:

- the circumstances giving rise to the new business
- the delivery routing, if it is not one usually used by the dispatching warehouse

- who is organising or paying for the transportation.

Journey times should be adequate and not excessive. Consultation with the warehouse of dispatch with regard to the routing of consignments will help determine the appropriate timeframe for delivery.

The officer should monitor dispatches to ensure that a report of receipt has been received in the allotted time. If a report of receipt has not been received within the specified timeframe, it is the responsibility in the first place of the dispatching warehouse to resolve the matter. Any instances of difficulty, for example where it is not possible to establish why a report of receipt has not been received, should be referred by the warehousekeeper to the officer. The officer should consult with local management with regard to any possible further action, including halting any further dispatches to the destination in question, until the matter has been resolved satisfactorily.

If a report of receipt is not received within 3 months, the officer should demand the duty from the warehousekeeper for the goods dispatched.

Any instances of irregularities or suspected fraud should be reported to the Investigations, Prosecutions and Frontier Management Division (IPFMD), see [paragraph 2.8](#).

## 4.6 Export to 3rd Countries

### 4.6.1 General Requirements

A Single Administrative Document (SAD) must be submitted through the AEP system by the warehousekeeper or agent, in respect of all 3<sup>rd</sup> country exports. The release slip or EAD (Export Accompanying Document) must accompany the goods from the tax warehouse to the point of exportation. In the case of indirect exports the Export Control System (ECS) and EMCS must be used for control of the goods, see [paragraph 4.6.3](#).

A record of the SAD No's should be retained by the warehousekeeper. The officer controlling the warehouse should check a sample of SAD numbers within the AEP system to confirm export of the goods. The number of SADs checked should be commensurate with the risk rating of the trader.

For further information please consult Revenue's manual on [Customs Export Procedures](#).

#### 4.6.2 Direct Export via OMS Using EU Transit Procedure

A bond must be in force to cover the movement from the tax warehouse to the port. This bond will be discharged by the return of a certificate of export on a hardcopy SAD or release slip issued via AEP or on a delivery/consignment note. If the latter is used, it must contain all particulars of the export including the SAD number. This certified copy must be retained and filed by the warehousekeeper.

The requirement to present a release slip issued through the AEP system in respect of every export of excisable products for stamping by Revenue may be waived in certain circumstances by the Revenue officer responsible for control and administration of the warehouse, in consultation with local management. Traders who wish to avail of this concession should submit an application in writing to the relevant officer.

The concession should only be granted, based on the officer's experience with the trader, perceived risk levels, and the trader's previous compliance record.

If the concession is granted, post exportation checks, involving the checking of a sample selection of SADs or release slips against the export manifest, should be implemented on a periodic basis by the officer at the Customs office of export, in consultation with local management and the officer responsible for the control and administration of the warehouse.

It should be made clear that the granting of this concession is without prejudice to the normal checks carried out by Revenue, and may be withdrawn at any time.

#### 4.6.3 Indirect Export via OMS Without Use of the EU Transit Procedure.

Section 109G of the [Finance Act 2001](#), as inserted by section 93 of the [Finance Act 2010](#), provides that consignments under duty suspension being exported from the EU from another Member State must be carried out under EMCS.

The warehousekeeper may only dispatch the consignment following successful cross-checking of the EMCS and the Customs Export Control System (ECS).

The warehousekeeper must submit an e-AD within EMCS for the consignment. The Administrative Reference Code (ARC) generated must be input to Box 40 on the SAD. Following validation of documentation, the warehousekeeper will receive a notification of Accepted Export (IE829) and the status of the e-AD will change to **Exporting**. At this stage the goods can be moved.

#### **ECS Procedures**

The Export Control System (ECS) is an IT system that has been introduced throughout the EU for the control of indirect exports. The following paragraphs outline the procedures within the ECS that complete the export.

Where an export declaration is lodged to AEP and Box 29 shows the office of exit to be in another member State, (the office of exit codes can be found on the Europa website [EUROPA COL](#) list) the movement will be automatically processed through ECS. On receipt of clearance from AEP, the declarant can print the Export Accompanying Document (EAD), and it can accompany the goods during the movement to the other Member State.

Alternatively, a printout of the Movement Reference Number (MRN) and barcode will also suffice as documentation to travel with the goods. The MRN will be generated by the AEP system and the barcode will be generated by ECS. A message will be sent by ECS to the consignor to confirm the goods can be exported. This message will also include the MRN and the barcode. The Customs office of export will also send a message to the office of exit that the goods are in transit. The EAD or the printout of the MRN and barcode must accompany the goods to the office of exit.

Further information is available in Section 6 of Revenue's manual on [Customs Export Procedures](#).

## 4.7 Other Duty Suspended Deliveries

### 4.7.1 General Requirements.

As with other deliveries under duty suspension, the following basic requirements must be complied with by the warehousekeeper:

- Confirmation that the consignee is entitled to receive duty suspended goods.
- Confirmation that an adequate bond is in force to cover the movement.
- Certificate of Receipt must be received by the 15th day of the month following dispatch, otherwise duty is payable.

### 4.7.2 Deliveries of Ships' Stores

Excisable products may be shipped free of duty on ships, boats and yachts departing on a foreign voyage from the State, for the use of the master, officers, crew and passengers on board. They may also be provided for fishing vessels departing to certain fishing grounds, vessels of the Irish Naval Service, and to oil/gas



rigs/platforms. The quantities of alcohol products allowed, will, as a general rule, be restricted, see TDM [Ship's Stores Manual](#) for further information.

The shipment of stores is subject to conditions and are detailed in Section 6.4 of the Ship's Stores Manual, and includes:

- (i) Approval by the Revenue officer in the port of departure.
- (ii) Shipment to the vessel must be made under bond.

Form C&E 1116 is the appropriate control document and should be utilised as follows:

- Copy 1 – dispatching warehousekeeper's copy.
- Copies 2 & 3 - accompanying the goods.
- Certified copy 3 - returned as a certificate of receipt to be retained and filed by the warehousekeeper with copy 1.

#### 4.7.3 Deliveries for Aircraft Supplies

Excisable products may be shipped free of duty for consumption on board both intra-EU and 3<sup>rd</sup> country flights. On intra-EU flights, alcohol products can be supplied only in sizes suitable for consumption on board, for example spirit miniatures, cans of beer and ¼ bottles of wine. No tobacco products can be supplied free of duty on intra-EU flights.

For 3<sup>rd</sup> country flights, excisable products, including tobacco products, can be supplied free of duty, without restriction on size, both for consumption on board and for sales to passengers.

Form C&E 1116 is the appropriate control document and should be utilised as set out in [paragraph 4.7.2](#) above.

#### 4.7.4 Deliveries to Duty-Free Shops

Excisable products may be shipped free of duty to duty-free shops. All duty-free shops that receive excisable products under duty suspension must be authorised as tax warehouses. Companies that receive excisable products under duty suspension for the provision of in-flight catering in respect of 3<sup>rd</sup> country flights must be similarly authorised.

Form C&E 1116 is the appropriate control document and should be utilised as follows:

- Copy 1 – dispatching warehousekeeper’s copy;
- Copies 2 & 3 - accompanying the goods;
- Certified copy 3 - returned as a certificate of receipt to be retained and filed by the warehousekeeper with copy 1.

#### 4.7.5 Deliveries to Exempt Consignees in Other Member States

There are 3 categories of exempt consignees in other Member States to whom duty suspended excisable products can be delivered:

- (i) Diplomatic and Consular staff.
- (ii) NATO troops, or the civilian staff accompanying them.
- (iii) Recognised international organisations, established under international conventions.

Before the consignment is dispatched to an exempt consignee in another Member State, the consignor must receive a certificate, referred to as an ‘Exemption Certificate’, for the consignment, certified by the competent authority of the Member State of destination. The form of the exemption certificate is available at Annex A of the TDM [Movement of Excisable Products Manual](#).

The consignor must retain a copy of the exemption certificate as a record, and ensure that, in addition to the **electronic administrative document (e-AD)**, a copy of the exemption certificate accompanies the consignment. The authorities in the exempt consignee’s Member State will, for the most part, receipt the e-AD. There will be some exceptions, for example Lithuania, where it will be receipted by the embassy.

#### 4.7.6 Deliveries of Tax Relieved Alcohol

Persons who trade in tax-relieved alcohol products must be authorised to do so by Revenue. This authorisation should be in the form of a letter, and should contain an authorisation number and an issue date, as well as conditions governing the approval, see the [Alcohol Products Tax and Reliefs Manual](#) for more information.

Deliveries ex-warehouse of tax-relieved alcohol products, denatured and undenatured, may only be made on receipt of a requisition for the goods in question on Form APT2. A copy of the relevant authorisation referred to above should be attached to the APT2.

Forms APT2 are issued to authorised receivers by the local Revenue office as required.

The warehousekeeper, once satisfied that the applicant is authorised to receive the alcohol product, and that the movement is secured by bond, should generate a C&E 1116 in order to remove the goods from the system. This form is not required to accompany the goods. The goods should be dispatched accompanied by copies 2 & 3 of the APT2 to the premises of the consignee, the warehousekeeper retains copy 1 of the APT2 along with the C&E 1116.

The consignee should sign copy 3 of the APT2 on receipt of the goods and return it to the warehousekeeper as a certificate of receipt.

Further details can be found in [Public Notice 1887](#).

## 5 Manufacturing & Processing in Tax Warehouses

### 5.1 Operations Allowed on Alcoholic Products

Warehousekeepers may normally carry out manufacturing and processing operations on goods in cask, drums or vats as are normally necessary in the production process, or in order to preserve the goods. This does not require specific authorisation from Revenue, although restrictions and conditions may be imposed on permitted operations, and on the way they may be conducted in the warehouse. In the normal course of events, the approval of the premises should detail the production process that is intended to be used. Any changes should be notified to the officer.

Officers attention is drawn to **Parts 2 & 3** of this manual, which provide more detailed instructions on specific types of manufacturing tax warehouses as follows:

- [Part 2 – Breweries, Micro-breweries and Cider Manufacturers](#)
- [Part 3 – Distilleries](#)

### 5.2 Notice of Operations

While there is no specific requirement on the warehousekeeper to give advance notice of operations, such a requirement may be imposed as a specific condition attaching to the authorisation. The warehousekeeper may be required to post advance notice of operations in a designated record, and to alert the officer in advance.

During visits to premises, the officer should ensure that any operations in progress have complied with any notice requirements and that records are being maintained by the warehousekeeper.

### 5.3 Inspection of Premises

It is important that the officer carries out regular inspections of the premises to generally observe the conduct of the various operations and to take note of control deficiencies, which may require action from the warehousekeeper.

The attendance at the premises will not of itself offer a significant control benefit. To be effective, it is important that the supervisory visit is carried out in an active, focused and critical manner, and be highly visible to the warehousekeeper. Based on experience gained over time of the principal areas of risk in the warehouse, the

officer should develop a schedule or checklist of the areas to be inspected and checks to be carried out, which might include the following:

- Security issues, for example the securing of vat inlet and outlet valves, access to premises, etc.
- The availability and standard of records relating to operations. In particular it should be determined that records and accounts are prepared in a timely manner, and if appropriate by a designated official.

These inspections should be undertaken in conjunction with the checks in the following paragraphs.

#### 5.4 Checks of Manufacturing/Processing Operations

The officer should:

- attend occasionally and observe critically the conduct of the various types of operations
- check the strength and volume of alcohol in vats or other vessels and compare with the warehousekeeper's records
- carry out occasional strength test on spirits during operations
- carry out occasional strength and volume check on bottles randomly selected from the filling line(s) and compare with the warehousekeeper's declared measurements
- note and record any evidence of spills, breakages, etc., observed during the visit and any remedial action taken by the warehousekeeper;
- note and record the disposal of any filter pads used, and how alcohol flushed from pipes operations is disposed of
- check the level of supervision of operations by the warehousekeeper, note and record any evidence of unsupervised or inadequately supervised operations
- note and record any evidence of bad work practice which might result in product being lost or spoiled, for example disgorging of casks not supervised, faulty machinery being left unrepaired
- note and record evidence of unfamiliar products being processed or manufactured
- check the efficiency with which finished goods are removed to the storage area.

Where deficiencies are identified in the way in which operations are being conducted, or losses recorded and addressed, this should be raised with the warehousekeeper without delay with a view to resolving the matter at the earliest opportunity.

## 5.5 Official Records

A permanent record of all visits to the warehouse must be maintained by the officer, including activities and checks carried out, and relevant discussions with company management/employees, etc., see [paragraph 2.5](#).

## 5.6 Sampling of Product

The warehousekeeper is responsible for monitoring and recording the strength and volume of alcohol throughout the production or processing operation, and for the measurement of strength and liquid content of bottled product. Occasional checks should be imposed by the officer to verify the measurements being recorded by the warehousekeeper. The frequency and extent of these measurement tests is a matter for local management but should be sufficient to provide assurance in relation to the records being maintained by the warehousekeeper. The level of testing should be determined by the degree of agreement being recorded between the warehousekeeper's and the officer's test results.

The strength of spirits for Excise Duty purposes is determined in accordance with Part 4 of the Alcohol Products Tax Regulations 2004 ([S.I. No. 379 of 2004](#)).

## 5.7 Issue of 'Certificates of Age'

Age Certificates (C&E 96, Rev.1) are necessary for consignments of Irish whiskey being exported to 3rd countries and must be countersigned by Revenue officers. Traders who require an age certificate must use Form C&E 96, Rev.1, and lodge it with the officer in advance of dispatch of the goods. A Sample of C&E 96, Rev.1, is available at Appendix 1 of TDM [Part 3 Distilleries](#).

The applicant warehousekeeper must retain a record of the usage of these forms. This record must be kept up to date by the warehousekeeper and usage inspected by the officer on a regular basis.

## 5.8 Monthly Report on Operations

At the end of every month, the warehousekeeper must prepare a report, in a format agreed with the officer, detailing all operations in warehouse throughout the month. The report should contain details of all excisable products used in operations, the quantities produced and losses incurred in that month.

The warehousekeeper should also furnish a separate bottling report. This report should include details of all different bottling operations, by ERN code, performed over the month. Each bottling operation should be balanced and reconciled from inputs to outputs on a quantitative basis, bulk litres for wine and litres of alcohol for spirits. Explanations should be provided for any significant losses. The report should include details of the products bottled for each operation, number of cases produced, bottles per case, bottle size, bulk litres per case, strength & obscuration (if applicable), total bulk litres, total litres of alcohol (L.A.'s for spirits). The individual bottling operations by ERN code/product are accumulated for the month and reflected in the bottling report, stock records and monthly stock reports.

## 5.9 Losses During Manufacturing/Processing

Please refer to [paragraph 6.6](#).

## 6 Losses/Destructions

### 6.1 Introduction

As a general rule, duty on losses may be allowed without payment of duty under section 98A(4)<sup>1</sup> provided they are caused by events outside the warehousekeeper's control or inherent in the nature of the product, production processes, holding, storage or transportation and are not considered to have been released for home consumption.

In considering whether the goods have not been released for home consumption, the officer must be satisfied that the loss(es) actually occurred and are not overstated. In particular, the officer should be conscious that the claim in respect of goods purported to have been lost due to an accident or natural wastage may provide cover for the irregular diversion of goods and the evasion of duty. Given that evidence of the loss, or its extent, may not be readily available, the officer should have regard to loss levels established over time for the individual warehousekeeper and, if appropriate, for the industry as a whole, in determining whether or not the loss should be allowed.

### 6.2 Payment

In all cases where a liability arises, the warehousekeeper should be formally advised in writing that Excise Duty is payable. The letter should include details of the amount of duty payable, the type and quantity of product on which the duty is payable and the circumstances giving rise to the payment.

A copy of the letter issued should be retained by the officer with the trader's records.

### 6.3 Losses During Storage in Warehouse

Where a loss or deficiency is discovered, the warehousekeeper should report the matter, by telephone or e-mail in the first instance, and subsequently in writing to the officer. Evidence of loss of the goods may be required and may need a visit to the premises by the officer to investigate the claim.

All losses must be recorded in the appropriate stock accounts.

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<sup>1</sup> As inserted by section 93(c) Finance Act 2010



Under no circumstances will losses be allowed without payment of duty, or repayment of duty where it has already been paid, in respect of theft or pilferage of goods from the premises.

Applications to allow losses without payment of duty in respect of accidents or leakages may be authorised by an officer not below the grade of Higher Executive Officer (HEO). However, where the amount sought in respect of losses due to accidents or leakages in any month amounts to a sum in duty greater than 0.5% of the potential duty liability on the previous month's closing stock at the warehouse, or €10,000, the matter should be reported to the Assistant Principal Officer.

The warehousekeeper should be advised as to whether the application to allow the loss without payment of the duty has been approved, or not. Where the application is allowed, the goods should be delivered from the stock account as an allowable deficiency. Where the application is refused, the goods should be delivered from the stock account as a chargeable deficiency and the warehousekeeper should prepare and submit a home consumption warrant for the duty concerned, see [paragraph 6.8](#). In the event that the application is refused, the warehousekeeper should be advised that the decision may be appealed, only after the duty has been paid.

In instances where partial cases are broken in the normal activities of the warehouse, the officer should instruct the warehousekeeper to retain all bottle tops or necks for examination. Once the quantity of the breakages is agreed, the warehousekeeper should pay the duty liable on the complete cases and apply for a repayment of duty on the broken bottles. Depending on the quantity involved, a claim may be submitted to cover a particular time period, by agreement with the officer.

Officers should retain a record of all correspondence in relation to applications of this nature.

## 6.4 Losses During Movement Within the State

Deficiencies and breakages arising during the duty suspended movement of goods within the State will be highlighted by the consignee on the returned copy 3 of Form C&E 1116 or copy 3 of Form APT2, alcohol products relieved from tax under Alcohol Products Tax Regulations 2004 ([S.I. No. 379 of 2004](#)).

The deficiencies and breakages should be dealt with as follows:

### **Cased Goods**

Where breakages and losses occur and these are due to 'force majeure' (fortuitous events or inherent in the nature of the products in the course of transportation), written application should be made to the officer to allow the loss without payment

of duty. The application should outline the circumstances leading to the loss and be supported by appropriate evidence.

If this application is not granted, the warehousekeeper should prepare and submit a home consumption warrant for the duty concerned, see also [paragraph 6.8](#).

All other deficiencies in transit are chargeable with duty and the warehousekeeper should prepare and submit a home consumption warrant for the duty concerned, see also [paragraph 6.8](#).

### **Bulk Goods**

Duty is chargeable on losses in bulk goods in transit, but such losses may be allowed without payment of duty where it is shown that the losses were due to fortuitous events or inherent in the nature of the products in the course of transportation. In the light of the circumstances set out in the certificate of receipt from the receiving warehouse, the warehousekeeper will make a decision on whether or not a loss may be allowed. If however a loss exceeds 1% of the total quantity of the consignment or an irregularity was involved, for example seal broken, pilferage, etc., the warehousekeeper should immediately contact the officer by phone or e-mail in the first instance, and subsequently in writing, outlining the circumstances leading to the loss.

Where these losses are due to 'force majeure', the warehousekeeper may include with the notification of the loss to the officer, an application requesting non-payment of the duty involved. Detailed records of all losses should be retained for possible examination by the officer.

Where an application is not made, or refused, the warehousekeeper should prepare and submit a home consumption warrant for the duty concerned, see also [paragraph 6.8](#).

## **6.5 Losses During Intra-Community Movement**

The consigning warehousekeeper, as shown on the **electronic administrative document (e-AD)**, may be liable for payment of the duty on any loss or deficiency that arises during the course of an intra-community movement of goods, see Section 13 of the TDM [Movement of Excisable Products Manual](#).

Losses recorded on an e-AD by the consignee of the other Member State, on the report of receipt, as being attributable to breakages, fortuitous events or 'force majeure' will not be charged with duty. In addition, goods delivered in bulk, which incur losses that are shown to be inherent in the nature of the product, are also exempt.

Losses where an irregularity is involved are chargeable as below:

- If it can be determined where the loss occurred, the dispatching warehousekeeper will be liable for payment of the duty at the rate in force in the Member State where the loss occurred, and this duty is payable to the fiscal authority in that Member State;
- If the location of the loss cannot be determined, the dispatching warehousekeeper will be liable for payment of duty at the rate in force in the Member State where the loss is detected, and this duty is payable to the fiscal authority in that Member State;
- If a consignment does not arrive at its destination, and it is not possible to determine where the loss or irregularity occurred, the dispatching warehousekeeper will be liable for payment of duty at the rate in force in Ireland, and this duty is payable to Revenue.

Officers should also refer to Section 14 of the TDM [Movement of Excisable Products Manual](#).

## 6.6 Losses During Manufacturing/Processing

The main focus of supervisory checks on manufacturing and processing operations is to ensure that they are being carried out in accordance with the conditions of authorisation, and that losses are being controlled and properly accounted for.

Officers should be alert at all times to the possibility that losses in operations are being exaggerated and that allowable losses are being used to offset non-allowable losses such as pilferage, or to create an undeclared surplus which is then irregularly diverted to other uses, for example issued to staff, customer samples, undeclared sales or exports.

Warehousekeepers are required to record all losses incurred during operations. The officer should agree average loss levels with the warehousekeeper and agree a level, which, if exceeded, must be reported to the officer. As a general rule, warehousekeepers should be required to contact the officer where the individual loss exceeds the average loss for that type of operation by a margin of 25%. Individual losses should be compared by the warehousekeeper against the average loss figures when deciding whether a loss should be written off. The Assistant Principal Officer should be consulted before a charge for duty is raised.

Where deficiencies are identified in the way in which operations are being supervised, or losses recorded or addressed, this should be raised with the warehousekeeper without delay. The warehousekeeper should be advised that non-payment of duty in respect of losses will only be granted where effective supervision is in place and losses are being controlled.

Any indication of irregularity in relation to the claiming of non-payment of duty in respect of losses should be fully investigated. Depending on the circumstances, it may be appropriate to report the matter to the Investigation, Prosecution and Frontier Management Division (IPFMD), see [paragraph 2.8](#).

## 6.7 Destructions

If goods held in warehouse are considered to be either unfit for consumption or unfit for sale, the warehousekeeper may apply to have the goods destroyed without payment of duty. The application should detail the goods involved, the reason for destruction and the proposed method of destruction. The warehousekeeper should be instructed to hold the goods intact in the warehouse pending approval. If necessary, the officer should examine the goods and/or take samples for analysis. In the absence of any evidence to the contrary the warehousekeeper's assessment of the conditions of the goods should usually be accepted.

Approval to proceed with destructions should usually be decided by the Assistant Principal Officer. This function may however be delegated to Higher Executive or Executive Officer level, depending on local circumstances and the degree of risk involved.

The warehousekeeper must notify the officer of the date and time of all destructions. The method of destruction is at the discretion of the warehousekeeper, but must be in accordance with health and safety requirements. The officer's role in any destruction is to ensure that the goods have been destroyed to the satisfaction of the Revenue Commissioners, in a manner which renders them incapable of being put into home consumption.

Attendance by an officer to witness a destruction should be carried out in consultation with local management and, where possible, take place within normal working hours during the course of a routine visit. Normal hours are deemed to be from 8 am to 6 pm, Monday to Friday inclusive but excluding bank holidays. Where special attendance is required outside normal hours or for attendance at places where officers are not normally on duty, a 'Merchants' Request' attendance charge will usually apply, that is the expenses for the attendance of the officer is paid for by the warehousekeeper. For further information on merchants' request charges, see the [Customs Charges for Official Attendance at Merchants' Request Manual](#).

Once the goods are destroyed the warehousekeeper should make the appropriate adjustment in the stock accounts.

A copy of all correspondence relating to a destruction should be filed with the monthly accounts.

## 6.8 Home Consumption Warrant (Special)

Duty for losses/shortages should be paid on a 'Special' Home Consumption Warrant (C&E 1115). Payment is not usually made from the warehousekeeper's deferred payment account, but rather by bank draft or electronic fund transfer (EFT).

At the discretion of the officer, and by agreement with the warehousekeeper, payment for losses/shortages **of a routine nature** may be included and paid for in the next monthly home consumption warrant.

## 7 Repayments

### 7.1 Introduction

As outlined in [Section 6](#) of this manual, losses may be allowed without payment of duty under section 98A(4) provided they are caused by events outside the warehousekeeper's control or inherent in the nature of the product, production processes, holding, storage or transportation.

However, in certain circumstances, the repayment of Excise Duty may arise where duty has been overpaid, for example where goods are delivered at the incorrect duty rate or where quantities delivered for home consumption are overstated.

Officers are responsible for the investigation and processing of repayment claims as they arise.

### 7.2 Repayment of Excise Duty

Applications should be made by the warehousekeeper in writing, outlining the circumstances leading to the overpayment, and seeking to have the duty involved repaid. The officer should be satisfied as to the veracity of the repayment claim and that the duty has actually been paid.

Claims should be supported by appropriate documentary evidence, for example credit note from supplier, etc.

Officers should note that under section 105B of the Finance Act 2001, unless otherwise ordered by a Court on foot of an appeal, repayments of overpaid duty shall only be made if a claim for repayment is submitted within a period of 4 years from the date of payment to which the claim relates or from the date of any other transaction giving rise to an entitlement to a repayment.

### 7.3 Repayment Procedure

The officer has primary responsibility for dealing with repayments.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 7.4 Payment of Interest on Repayments of Excise Duty

Section 105D of the [Finance Act 2001](#) provides for the payment of interest by the Revenue Commissioners on repayments of excise duties in certain circumstances. This section provides for simple interest payable at 0.011 per cent per day or part of a day. It also stipulates that interest shall not be payable if the amount is less than €10.00.

The types of excise repayment claims that may qualify for interest payment include claims in relation to duty on excisable products, that is alcohols, tobacco and mineral oils as well as V.R.T., Betting Duty and duty on excise licences, etc. This provision applies to all current Excise Duty repayment schemes but will not alter the time limits and dates for repayments as currently set out in the individual schemes.

### 7.4.1 Reasons for Repayment

Where the reason for the repayment of an amount of Excise Duty is a result of a mistaken assumption made by Revenue in the application of a provision of excise law, interest will apply from the date that the overpaid amount was received by Revenue, until the date the repayment is made or in other cases from the date on which the claimant would have been entitled to a repayment.

Where the reason for the repayment is other than a mistaken assumption made by Revenue in the application of a provision of excise law, interest will be paid only in respect of the period beginning 6 months after a valid claim to repayment was made and ending on the date of repayment.

The 6-month stipulation is designed to give Revenue a reasonable time to deal with repayments before they become exposed to interest charges by reason of administrative delay.

**Every reasonable effort must be made to ensure all repayments are dealt with accurately and speedily in order to avoid the imposition of interest.**

### 7.4.2 Procedure

- For the purposes of entitlement to the payment of interest, claims must be made within such period (if any) set down in the provisions under which the claim is made or where there is no such period set down, within a period of 4 years from the date of payment of duty or from the date of any other act or event giving rise to a repayment entitlement.
- On receipt of a claim, the Revenue officer must satisfy themselves as to the veracity of the refund claim and that the duty was actually paid. The officer

must also satisfy him or herself that the documentary evidence presented is complete, sufficient and relates to a relevant act or event. It must include the reason for the repayment and all other reasonable information sufficient for the Commissioners to determine if a repayment is due.

- When such a claim for repayment is received, it should be recorded locally, certified, “**accepted**”, signed and stamped clearly with the date of acceptance, which will then be treated as the date of the valid claim. Claims as a result of a mistaken assumption made by Revenue in the application of a provision of excise law should be clearly marked as such.
- Every effort must be made to ensure all claims for repayment of Excise Duty are forwarded to the Central Repayments Office (CRO), M:Tek 11 Building, Armagh Road, Monaghan, through the proper channels and procedures, as a matter of urgency.

Where the claimant is approved under a deferred payment arrangement, claims are to be dealt with through the computerised warehousing system.

Where the claimant has paid the original amount of Excise Duty by cash or bank draft, repayment of any such amount should be made by the “Over Entry Certificate” procedure. Care must be taken that all such claims reach the CRO as soon as possible. If for any reason, a claim is delayed in being transmitted to the CRO and it is coming to the end of the 6-month stipulation it should be clearly flagged as an indication that it should be given priority by the CRO.

#### 7.4.3 Central Repayments Office

The CRO will generate the calculation of the amount of interest payable and will record the amount of Excise Duty and interest, if any, repaid. The CRO will offset the claimant’s repayment against any outstanding liability and issue any balance remaining.



## 8 Administrative Penalties

### 8.1 Administrative Penalties on Authorised Warehousekeepers.

Section 124A (as amended) provides for the imposition of administrative penalties on authorised warehousekeepers in certain circumstances.

A warehousekeeper is liable for an administrative penalty of €1,500 in respect of each instance of non-compliance with a condition of authorisation, non-compliance with excise primary legislation or non-compliance with any regulation made under that legislation.

The penalty will be civil in nature and therefore recoverable by civil court proceedings.

### 8.2 Purpose of Administrative Penalties:

The provisions imposing administrative penalties are designed to:

- improve compliance by acting as an effective deterrent
- remove the unfair advantage which non-compliant traders have over compliant competitors.

### 8.3 Procedures Where Breaches are Detected

Where a breach comes to light, the warehousekeeper should be made aware that if sufficient steps to rectify the matter have not been or are not undertaken, a liability to an administrative penalty may arise. Details of the breach, steps taken and who was contacted to resolve the issue should be recorded by the officer. The matter should also be formally set out in writing to the warehousekeeper. Copies of all correspondence including response(s) from the warehousekeeper should be retained.

If the breach is considered sufficiently serious a warning letter may be issued. The issue of a warning letter should only be authorised at Assistant Principal Officer level or higher. Warning letters should clearly state the exact nature of the breach, that is the specific details of the warehousekeeper's failure to comply with the terms and conditions of authorisation or non-compliance with excise law or regulation. It should be given directly to, or sent by recorded mail, to the warehousekeeper.

Where the matter is not rectified a complete report should be sent to the relevant Principal Officer with a recommendation that the administrative penalty should be imposed. A Principal Officer may authorise the imposition of the penalty.

Notification, of the imposition of the administrative penalty must be given directly to, or sent by recorded mail, to the authorised warehousekeeper. A sample notification is reproduced at [Appendix 6](#).

An officer does not have to be authorised under section 144A to demand payment of an administrative penalty.

However, the officer must be authorised, by way of Board's Order, to sue for recovery in the event of non-payment of the penalty.

Care must be taken to ensure that the file on the imposition of any such administrative penalty contains a record of all correspondence. All such files must be kept in a format that will be acceptable, for presentation if required, in a court of law.

#### 8.4 Procedure Where the Penalty is Not Paid

Where the warehousekeeper fails to pay the administrative penalty on demand, the file containing a detailed report of the breach and details of all contacts with the trader should be referred to the Office of the Revenue Solicitor or the office of the relevant State Solicitor, as appropriate, for the institution of legal proceedings for the recovery of the penalty. If the registered office of the warehousekeeper is in Dublin, or in the case of an individual where the place of business is in Dublin, the file should be sent to the Office of the Revenue Solicitor, Ship Street Gate, Dublin Castle, Dublin 2. In all other cases the file should be referred to the State Solicitor in whose area the trader has a registered office/place of business.

#### 8.5 Accounting for Administrative Penalties

Where the amount of a penalty is received it is to be brought to account as "Appropriation in Aid of Vote" – "Receipt Other than Duty" (R.O.D.). A separate report of all such penalties brought to account is to be sent to the Accountant General.

## 9 Assessments

### 9.1 Introduction

Section 99A provides for the making of an assessment of Excise Duty by authorised officers.

In normal circumstances an Excise Duty liability arising from losses and shortages of excisable goods, once established and agreed with the officer, are paid by the warehousekeeper by inclusion in the monthly home consumption warrant, see [paragraph 4.3.2](#), or by the “Special” home consumption warrant referred to in [paragraph 6.8](#).

The officer should be aware that in all cases where such liability to Excise Duty arises. The officer should formally notify the warehousekeeper by letter of the amount of duty payable, the quantity and type of goods on which the duty is payable and the circumstances giving rise to such payment.

In circumstances where the warehousekeeper refuses to pay the duty, the officer should consider, in consultation with the Assistant Principal Officer, raising an assessment of the duty liability.

It is important that the procedures outlined in [paragraph 9.2](#) are carefully followed, particularly as an assessment may subsequently be appealed to the Tax Appeal Commission, see [paragraph 9.4](#).

While warehousekeepers will normally have financial security in place by means of a bond to secure duty at risk while goods are stored, manufactured or moved under duty suspension arrangements, no claim should be made for payment of Excise Duty against the bond until such time as the assessment procedure has been completed, up to and including any appeal to the Tax Appeal Commission. Following completion of any appeal, the procedures outlined in [paragraph 9.2](#) apply.

### 9.2 Procedure for Raising Assessments

Where an authorised officer has reason to believe that a person is liable for payment of Excise Duty, an assessment of the amount will be made that, in the officer’s opinion, such person is liable to pay.

Assessments should be evidence based. While some level of estimation may be necessary in establishing the amount of the duty liability, the officer should ensure that the amount is based as far as possible on available evidence, including records, accounts and other relevant information provided by the warehousekeeper, agent, transport company, consignee, etc.

### 9.2.1 Notice of Assessment

The officer must then provide to the person assessed a Notice of Assessment (see copy at [Appendix 7](#)), which:

- sets out the amount of the assessment and the type of Excise Duty covered by the assessment
- advises the person of the right of appeal against the assessment under Section 146, see [paragraph 1.5](#)
- notifies of the time limit of 30 days from the date of issue of the Notice of Assessment, within which an appeal in writing must be lodged.

Where the officer reduces or increases the amount assessed subsequent to the issue of the Notice of Assessment, the officer should issue a revised Notice of Assessment.

Where the officer decides that there is no liability, subsequent to the issue of the Notice of Assessment, the officer should inform the person in writing accordingly.

### 9.2.2 Payment of Interest

Section 103 provides for the payment of interest on Excise Duty, which has not been paid on the due date. Interest is calculated from the date on which the amount became payable at a rate of 0.0274 per cent per day or part of a day.

### 9.2.3 Time Limit

Assessment should not be initiated on expiry of a period of 4 years from the date of the act giving rise to the liability, except in cases where there are reasonable grounds to believe that fraud or neglect is involved.

## 9.3 VAT

In cases where an assessment has been raised for Excise Duty, a contemporaneous assessment should also be raised for the VAT on the goods in question, see Regulation 41 of the Regulations 2010 ([S.I. No 639 of 2010](#)).

## 9.4 Appeals to the Tax Appeals Commission

Section 146(1)(b) provides for an appeal to the Tax Appeals Commission by a person that has been subject of an assessment. In normal circumstances, an appeal cannot be progressed to the Tax Appeals Commission until the amount of duty that is payable has been paid. In cases of hardship or inability to pay, Revenue may not insist on compliance with this requirement.

In circumstances where an assessment of Excise Duty has been appealed to the Tax Appeal Commission, officers should note the following:

- Where the appeal by the appellant has been unsuccessful, the officer should immediately seek payment of the outstanding Excise Duty and interest (see [paragraph 9.2.2](#)) if it has not been paid in advance of the appeal. In the event of non-payment the officer, in consultation with the Assistant Principal Officer, should initiate steps to claim the duty and interest against the warehousekeeper's bond.
- Where a bond is not in place, and the warehousekeeper does not pay the outstanding duty and interest, the matter should be referred to local management, who will take a decision as to whether to refer the matter to IPFMD, see [paragraph 2.8](#).
- In circumstances where the appellant has been successful, consideration may be given, in consultation with local management and the Revenue Solicitor, as to whether a case exists for a referral to the High Court on a point of law.
- Where no such case exists, no further action can be taken by the officer in pursuing the outstanding duty.
- Copies of all correspondence, etc., should be filed in the trader's file.

## List of Appendices

[Appendix 1](#) - Basic Details Required in Stock Accounts

[Appendix 2](#) - Risk Assessment Guide - Authorised Warehousekeeper & Approved Tax Warehouse

[Appendix 3](#) - Tax Warehouse Checklist

[Appendix 4](#) - Monthly Stock Return

[Appendix 5](#) - Sample - Home Consumption Warrant

[Appendix 6](#) - Notice of Administrative Penalty

[Appendix 7](#) - Notice of Assessment

[Appendix 8](#) - Sample - Details Required in Arrivals Book

[Appendix 9](#) - Sample of C&E140 Test Note

[Appendix 10](#) - Sample Warrant – Cased Goods for Suspended Delivery

[Appendix 11](#) - Sample – C&E 1021

## Appendix 1 - Basic Details Required in Stock Accounts

### 1. General

Stock accounts are records of all goods received into and delivered from the warehouse. Records may be kept on computer provided that hard copy or visual interrogation facilities are readily available.

Any supplementary accounts should be cross-referenced to the main stock account. All information must be permanent. If products are entered incorrectly on a stock accounts computer system, the entry should be cancelled, but not deleted, and a new entry made with the correct details.

### 2. Essential Requirements

Stock accounts must provide:

- (i) Full description of the goods:
  - Excise Reference Numbers
  - Product Code
  - brand name
  - number of cases, casks or other packages
  - bottles per case
  - litres/litres of alcohol per case or cask
  - strength
  - total bulk litres/litres of alcohol
  - age of spirits in cask or vat
- (ii) Consignment details relating to source/origin of goods.
- (iii) The current location of goods in the warehouse.
- (iv) Owner of the goods.
- (v) Duty status of the goods, and evidence of any duties paid.
- (vi) Value for VAT purposes.
- (vii) The means of identifying all goods in the warehouse to or from the stock number.

### 3. Operations in Warehouse

While carrying out operations on goods, the goods must be recorded out of the original stock account reference. On completion, the resulting goods should be entered as a new receipt, together with a new stock number and suitable cross-reference with the old stock number.

## Appendix 2 - Risk Assessment Guide - Authorised Warehousekeeper & Approved Tax Warehouse

### **Risk Assessment Guide - Authorised Warehousekeeper & Approved Tax Warehouse**

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]



## Appendix 3 - Tax Warehouse Checklist

## Tax Warehouse Checklist

<b>Warehousekeeper</b>			
<b>Date/Time of Supervisory Visit:</b>			
<b>Name/Rank of Official(s):</b>			
<b><u>CHECKS PERFORMED</u></b>			
<b>APPROVALS</b>			
1. Structural/Storage Changes	Y/N		2. Physical Security Satisfactory
			Y/N
3. New Products	Y/N		4. Other checks e.g. Excise Licence
			Y/N
<b>RECEIPTS</b>			
5. Arrivals Book checked	Y/N		6. Arrivals Book Checked Vs Stock Recs
			Y/N
7. 1116's E-ADS, SAD's Random trace	Y/N		8. Physical Exam of Goods Inwards (Min 1% exam rate)
			Y/N
9. Goods Sampled	Y/N		10. Checked Returns to be Charged (Items not received)
			Y/N
11. E-AD Discrepancy or Variance	Y/N		12. Other Receipt Checks
			Y/N
<b>OPERATIONS</b>			
13. Measured/Tested sample Ex Bottling	Y/N		14. Inspected lab Records
			Y/N
15. Balanced Batch Ex Bottling	Y/N		16. Bottling Records Satisfactory
			Y/N
17. Other Bottling Checks	Y/N		18. Checked Current Operations
			Y/N
19. Checked Bulk Item Stock	Y/N		20. Other Operations Checked
			Y/N
21. Bulk Movement Records	Y/N		
<b>DELIVERIES</b>			
22. Checked Reports of receipt correctly returned	Y/N		23. Checked Goods Outward Records
			Y/N
24. Return to be Charged Checked	Y/N		25. Checked C&E1116 copies 1/3
			Y/N
26. Deferred Balance checked	Y/N		27. Physical Exam of outgoing Goods (recommended 1%)
			Y/N
28. Checked Compliance for Home Consumption	Y/N		29. Other delivery checks
			Y/N
<b>STOCKTAKING</b>			
30. Stock Challenges	Y/N		
Notes:		Initials & Date:	

## Appendix 4 - Monthly Stock Return

### Monthly Stock Return

While Revenue reserves the right to require that stock returns be submitted on a prescribed form, they will normally be accepted in the form of computerised printouts, provided they contain all the relevant data specified hereunder:

- (i) Opening monthly balance for each category of goods in cases, casks or other packages, and chargeable quantity - litres for wines and cider; litres of alcohol (LA) for spirits; hectolitre per cent of alcohol (HL%) for beer;
  
- (ii) Details of goods received during the month, including a total of all goods received and sub-totals itemising goods received as being from:
  - other Member States of EU (OMS)
  - 3rd countries
  - other warehouses
  - distillery
  - operations
  - increases in operations
  - deficiencies returned
  - other

with totals in cases, casks or other packages and chargeable quantity for each category;

- (iii) Details of the disposal of all excisable goods during the month under the following headings:
  - home consumption, with details of Excise Duty and VAT payable
  - removals to other warehouses
  - exports (EU and 3rd country)
  - operations
  - losses in operations (chargeable and exempt)

- duty free shops
- ships stores
- in-flight catering
- diplomatic privilege
- other duty-free use, e.g. manufacture of foodstuffs, medicinal products, products not for human consumption, etc
- methylation (denaturing)
- destruction
- deficiencies which are chargeable with duty
- deficiencies which are exempt
- other

with totals in cases, casks or other packages and chargeable quantity for each category; and

- (iv) Closing monthly balance for each category of goods in cases, casks or other packages and chargeable quantity.

Each stock return must be signed by the proprietor of the tax warehouse or by a person authorised to sign on behalf of that proprietor, and advised to the Revenue officer to be true and complete and to represent the actual stock in warehouse. A director or company secretary, or any person authorised by them, may sign on behalf of a company.

## Appendix 5 - Sample - Home Consumption Warrant

C&amp;E 1115 (Rev2)

## Home Consumption Warrant



(Alcohol beverages and tobacco products)

Name and Address of Person Paying Duty			Warrant Number and Date (for official use)			
Month		Year		Payer Revenue Number		Tax Type
Warehouse Code (IETW)	Trader Code (IEWK)	Wt. No.	Wt. Date	Warehouse Name		
Description of Goods	ERN Code	No. of Cases	Quantity for Duty	Rate of Duty	Duty Payable	
Tick as Appropriate		Value for VAT		Total Excise Duty Payable		
Duty Paid	Duty Deferred	€		€		
				VAT Payable		
				€		
				Total Payable		
				€		
<b>To the officer in charge:</b> I hereby declare that in the above month that the products specified hereon were delivered from the above warehouse in accordance with the relevant statutory provisions.						
Name of Warehousekeeper: _____			Signature: _____			
Date: _____			Phone Number: _____			

Figure 1: Home Consumption Warrant

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## Appendix 6 - Notice of Administrative Penalty

### Notice of Penalty

#### Section 124A of Finance Act 2001

Revenue Office Address \*

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To:

Name:

Address:

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You have contravened or failed to comply with the following conditions/requirements;

**(Outline breach and the relevant sections of Act or Regulation breached)**

As a consequence of this failure you have incurred a penalty of €1,500.00 pursuant to section 124A Finance Act 2001. This sum should be made payable to the Revenue Commissioners and sent to: -

**(Name of Official)**

**(Revenue Office)**

If you fail to discharge this penalty legal proceedings will be issued against you for the recovery of this amount.

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

## Appendix 7 - Notice of Assessment

### Notice of Assessment

Office of the Revenue Commissioners

Branch Address/Tel No/etc.

**Name & Address**

**Of Taxpayer**

**Tax Reference Number:**

**Date:** XX/XX/XXXX

### EXCISE DUTY

#### NOTICE OF ASSESSMENT

Take notice that I, an officer of the Revenue Commissioners, authorised by them for the purposes of section 99A of the Finance Act 2001 (as amended) have made an assessment as follows:

<b>Type of Excise Duty:</b>	_____
<b>Type of Goods (including ERN if relevant):</b>	_____
<b>Quantity:</b>	_____
<b>Rate of Duty:</b>	_____
<b>Duty Due date:</b>	_____
<b>Duty Payable:</b>	_____
<b>Duty Paid:</b>	_____
<b>Amount of Assessment:</b>	_____

If you wish to appeal against the assessment to which this notice refers, you must do so within the period of 30 days after the date of this notice by completing and submitting a Notice of Appeal form to the Tax Appeals Commission (TAC).

The Notice of Appeal form can be obtained from the TAC's website at [www.taxappeals.ie](http://www.taxappeals.ie) and it contains the address to which an appeal is to be sent. You must submit a copy of this Notice of Assessment with your 'Notice of Appeal'. The TAC can be contacted by email at [info@taxappeals.ie](mailto:info@taxappeals.ie).

Please note where an appeal is made under Section 146 of the Finance Act 2001 (as amended), the appeal shall not be determined by the Appeal Commissioners unless

the tax has been paid as provided for under Section 146(3) of the Finance Act 2001 (as amended).

You may pay the duty by bank draft, postal order or other means of effective money transfer and such payment should be made payable to the Revenue Commissioners.

Interest in accordance with Section 103(2)(a) of the Finance Act 2001, as amended, is due from the date the tax became payable to the date of payment.

Any enquiries regarding this notice of assessment may be made to the officer named below.

---

Official's Name

Revenue branch

Appendix 8 - Sample - Details Required in Arrivals Book

<u>Date of Arrival</u>	<u>Rotation Number</u>	<u>Container Number</u>	<u>Carrier</u>	<u>Account of (co name)</u>	<u>Product</u>	<u>Advised Cases (Number)</u>	<u>Received Cases (Number)</u>	<u>Discrepancies</u>	<u>Warrant/AAD/SAD Number</u>	<u>PO Number</u>	<u>Remarks</u>



## Appendix 9 - Sample of C&E140 Test Note

**Collection and Date**

**20**

**Testing Rotation**

**Ship's or Import Rotation**

**To the State Chemist**

**Dock or Station where sampled**

**Received the undernoted Samples of**

**Entered by**

ex

@

**Name and Address of Manufacturer (if known)**

For test as to \_\_\_\_\_ the  
weight or measurement is/is not required.

The importer has not/has requested that the unused portion of the samples is to be returned.

Samples drawn by me or in my presence.

**Officer:**

**Surveyor:**

No. and Date of Entry	Marks	Nos.	Numbers Selected as Samples	Number and description of Packages represented	Entered Weight or Quantity and Value	Declaration on Entry	Result of Analysis
	of the Lot to be tested						

Date

20

State Chemist

Appendix 10 - Sample Warrant – Cased Goods for Suspended Delivery

C & E 1116

**WARRANT - CASED GOODS FOR DUTY SUSPENDED DELIVERY**  
*(Alcoholic Beverages and Tobacco Products)*

Warrant Number  Date  /  /

COPY 1 WAREHOUSEKEEPER OF DESPATCH	Category of Delivery <input type="text"/> (Please see note 1 overleaf)
	Warehouse of despatch <input type="text"/> Approval No. IETW <input type="text"/>
	Warehouse of receipt <input type="text"/> Approval No. IETW <input type="text"/>
	Name & Address of Consignor <input type="text"/>
	Name & Address of Consignee <input type="text"/>
	The goods listed below are being removed under Bond/Cover Note No. <input type="text"/> Dated <input type="text"/> / <input type="text"/> / <input type="text"/>
	Signature <input type="text"/> Date <input type="text"/> / <input type="text"/> / <input type="text"/>

Stock Ref. No.	Brand Name	MRH Code	No. Cases	Per Case				Total
				Bottles	Litres	Strength	L/AS	
TOTAL NO. OF CASES				TOTAL NO. LITRES/LPA				



Figure 2: Cased Goods for Duty Suspended Delivery Warrant

## Appendix 11 - Sample – C&amp;E 1021


**Request and undertaking in respect of the removal of a container to private premises or warehouse for examination by Customs & Excise**

PLEASE COMPLETE IN BLOCK CAPITALS		
P A R T  A	Container Number	SAD No. & Date
	Importer	(SAD) Box 7 reference
	Address of premises/warehouse	Import conveyance & Date
		Vehicle Registration No. (used to convey container)
	Description of goods	Security
		Composite Bond No.
	Merchant's Request No. & Date	<u>DEPOSIT</u>
		No.
		Date
		Amount
<b>To the Officer of Customs &amp; Excise at _____ Station</b> I, the undersigned, request permission to remove the above container, under official control, for examination at the private premises/warehouse specified above. I undertake that the container will be removed direct to those premises/warehouses and held there, with official seals intact, pending examination by Customs & Excise. This request is made on the understanding that any Customs & Excise attendance charges arising will be paid.		
Name of Signatory (Block Capitals)	Status of Signatory (e.g. Importer/Agent/Carrier)	
Signatory's Company and Telephone No.	Signature and Date	

C. &amp; E. 1021 (Nov '08)

Figure 3: Removal for Examination Document

OFFICIAL USE ONLY				
P A R T  B	I M P O R T  S T A T I O N	<p style="text-align: center;">Please tick <input checked="" type="checkbox"/></p> <p>Request allowed <input type="checkbox"/></p> <p>Removal Input <input type="checkbox"/></p> <p>All doors sealed with Seal No. (s)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <tr> <td style="width: 50%; padding: 2px;">Seal 1</td> <td style="width: 50%; padding: 2px;">Seal 2</td> </tr> </table> <p>Rotation <input style="width: 100%;" type="text"/></p> <div style="border: 1px solid black; width: 100%; height: 100px; margin-top: 10px; position: relative;"> <div style="position: absolute; top: 5px; right: 5px; padding: 2px;">Date Stamp</div> </div> <p style="text-align: right; margin-top: 10px;">Examination Station Code <input style="width: 100%;" type="text"/></p> <p style="text-align: right;">Officer's Signature _____</p>	Seal 1	Seal 2
Seal 1	Seal 2			
P A R T  C	E X A M I N A T I O N  S T A T I O N	<p>Container received intact <input style="width: 100%;" type="text"/> Date</p> <p>Hard-copy SAD received <input style="width: 100%;" type="text"/> Date</p> <p style="margin-top: 10px;"><b>Examination result</b> (Please tick <input checked="" type="checkbox"/>)</p> <p>Cleared <input type="checkbox"/> <span style="margin-left: 150px;">Date and time of examination <input style="width: 100%;" type="text"/></span></p> <p>Detained <input type="checkbox"/> <span style="margin-left: 150px;">Reason for detention <input style="width: 100%;" type="text"/></span></p> <p style="text-align: right;">Code <input style="width: 100%;" type="text"/></p> <p style="text-align: right;">Officer's Signature _____</p>		
P A R T  D	I M P O R T  S T A T I O N	<p style="text-align: center;">Please tick <input checked="" type="checkbox"/></p> <p>Receipt of hard-copy SAD input <input type="checkbox"/></p> <p>Result of examination input <input type="checkbox"/></p> <p>Date of input <input style="width: 100%;" type="text"/></p> <p style="text-align: right;">Officer's signature _____</p>		

Reverse of C. & E. 1021 (Nov '08)

Figure 4: Removal for Examination Document (reverse)

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[...]