

Notice to all Tobacco Traders in Ireland

Issued by the Revenue Commissioners in accordance with Articles 3, 4, and 6 of the Commission Implementing Decision (EU) 2018/576

Under Article 16 of Directive 2014/40/EU and Implementing Decision (EU) 2018/576, adopted under that Directive, all unit packets of tobacco products placed on the EU market are required to carry a tamper-proof security feature composed of visible and invisible elements.

This notice is particularly addressed to manufacturers and importers of Other tobacco products (for example, cigars, cigarillos, pipe tobacco, waterpipe tobacco, novel tobacco products, etc...) which will be required to carry a security feature from 20 May 2024.

Tobacco Products not subject to stamping

For tobacco products in respect of which tobacco products tax is not paid by means of the purchase of tax stamps issued under Section 73 of the Finance Act 2005 and for tobacco products which are sold in duty-free shops, manufacturers or importers are required to ensure that such unit packets bear a tamper proof security feature compliant with Article 3 of Implementing Decision (EU) 2018/576 and Article 16 of Directive 2014/40/EU. In particular:

- The security feature shall be irremovably printed or affixed, indelible and not hidden or interrupted in any form, including through tax stamps and price marks, or other elements imposed by legislation,
- The security feature shall be composed of no less than five types of authentication elements, as described in the Annex to Implementing Decision (EU) 2018/576,
- The security feature shall include at least one overt, one semi-covert, and one covert authentication element, as defined in Article 2 of Implementing Decision (EU) 2018/576,
- The security feature shall include at least one authentication element provided by an independent third-party provider, and
- A provider of authentication elements, and, where applicable, the providers subcontractor(s), shall be considered independent if the criteria set out in Article 8 of Implementing Decision (EU) 2018/576 are met.

The Revenue Commissioners also require that any feature to be used on products destined for the Irish market contain “Ireland” or “IE” to be printed on the feature.

Application

Manufacturers and importers of tobacco products must apply to the Revenue Commissioners for approval of a security feature other than a tax stamp. Such applications must be made no less than two months before the tobacco product is placed on the market. Applications are to be made by completing the questionnaire in the attached Annex and submitting same to tobacco@revenue.ie.

The Revenue Commissioners will consider applications for approval of a security feature other than a tax stamp for compliance with the contents of this notice and the requirements of Article 16 of Directive 2014/40/EU and Implementing Decision (EU) 2018/576. The Revenue Commissioners shall provide reasons where an application is refused. Where approval of a security feature other than a tax stamp is granted that approval may be reviewed on such date as may be specified by the Revenue Commissioners.

In accordance with Article 6 of Implementing Decision (EU) 2018/576, the Revenue Commissioners may withdraw approval, for stated reasons, of a security feature other than a tax stamp at any time. Where the Revenue Commissioners withdraw approval of a security feature other than a tax stamp, that withdrawal shall have effect immediately or from such other date as may be specified by the Revenue Commissioners.

Transitional Provisions

This notice does not apply to:

- Tobacco products other than cigarettes and fine-cut tobacco for the rolling of cigarettes that were manufactured in the European Union or imported into the European Union before 20 May 2024 which are placed on the market on or before 20 May 2026.

Queries

All queries regarding the implementation of the traceability and security features system in Ireland should be directed tobacco@revenue.ie.

Legal Basis

Directive 2014/40/EU of the European Parliament and of the Council of 3 April 2014 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC (OJ No. L 127, 29.04.2014, p. 1 as affected by Corrigendum (OJ No. L 150, 17.6.2015, p. 24));

Commission Implementing Decision (EU) 2018/576 of 15 December 2017 on technical standards for security features applied to tobacco products (OJ No. L96, 16.4.2018, p 57);

European Union (Manufacture, Presentation and Sale of Tobacco and Related Products) Regulations 2016.

Dated
29 February 2024

Annex

Security Feature approval questionnaire.

Q1. Please provide details on the size/sizes of the security feature for which approval is being sought. If samples are available, please provide copies of same.

Q2. Outline how "Ireland" or "IE" will be incorporated in the security feature design.

Q3. In respect of Article 3(1) of Commission Implementing Decision 2018/576/EU, please outline the authentication elements you propose to use in your security feature. A minimum of five elements, including at least one overt, one semi-covert, and one covert element from the Annex to Commission Implementing Decision 2018/576/EU must be present.

Q4. Provide details in respect of which authentication element is being provided by an independent third-party provider as determined by Article 8 of Commission Implementing Decision 2018/576/EU.

Q5. Outline where on the tobacco product the security feature will be placed.

Q6. Outline how the security feature is to be affixed.

Q7. Who (company) is printing the proposed security feature and where (geographically) will printing take place?

Q8. Where (geographical location) will the proposed security feature be affixed to your tobacco products?

Q9. What procedures will be in place to control the distribution of the security feature between the printing facility and the facility where the security feature is affixed?

Q10. What procedures will be implemented when recalling stock (e.g., damaged stock) to control access to and prevent potential reuse of the security feature?

Q11. What supervision / risk management will be carried out to detect/ control counterfeits?

Q12. How can the security feature be authenticated?

Q13. What technical details are required to authenticate the individual elements?

Q14. What external devices, purpose-built tools, or professional laboratory equipment are required to authenticate the security feature or individual elements of the security feature?

Q15. Will a back-up security feature be developed in case the proposed security feature is compromised? (While this is not a requirement listed in the notice issued by Revenue, it may be advisable to have recourse to an approved back-up security feature so that any rotation required could proceed with as little disruption as possible).